



City of Columbus  
Mayor Michael B. Coleman

## Department of Finance and Management

Paul R. Rakosky, Director

October 30, 2009

**MEMORANDUM TO:** Michael B. Coleman  
Mayor

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

**SUBJECT:** Third Quarter Financial Review

The Finance and Management Department's Third Quarter Financial Review is attached. As you know, the quarterly financial reviews represent my department's efforts to examine the projected financial condition of the City for the remainder of the year based upon a review of revenues and spending to date for all departments and offices. Revenue projections used in this review reflect the City Auditor's current revenue estimate which reflects any additional projected revenue attributable to the passage of Issue 1 on August 4<sup>th</sup>.

As a result of our ongoing savings and efficiency efforts within the general fund, we project that we will spend approximately \$13.0 million less than was originally appropriated for 2009. These additional savings represent a \$5.9 million improvement from the second quarter. These savings, when combined with increased resources of \$7.2 million, effectively eliminate the 2009 general fund budget deficit caused by the unprecedented continuing decline in revenues. The Finance and Management Department projects that the available cash balance in the general fund at year-end will be zero. However, unlike in the mid year review, we project that the economic stabilization fund will have a balance of nearly \$10 million at year end. While this balance is far below our goal of 5% of the previous year's general operating expenditures, it will provide a down payment toward rebuilding the rainy day fund.

As was the case in the second quarter, the savings on the expenditure side are coming both from our efforts to control spending wherever possible and from steady prices on key commodities. The Department of Public Safety's continuing efforts to control overtime costs are resulting in a projected decrease of over \$4.28 million in overtime for uniformed and civilian personnel. This represents a \$3 million improvement over the second quarter. Hiring controls remain in place throughout the City. These controls are resulting in projected surpluses in many divisions and offices throughout the City. The controls are also offsetting the effects of aggressive vacancy credits in others. As reported in the second quarter, reconciliation of expenses associated with the Franklin County Public Defenders contract is resulting in a projected savings of over \$300,000. Prices for fuel and utilities remain stable allowing us to sustain prior savings in these areas.

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Once again, the good news on the spending side is being more than offset by a continuing decline in general fund revenues. As of the end of the quarter, income tax receipts were running 5.2% behind those in the third quarter of 2008, a decline of 5.7% from the growth rate on which the budget was predicated. Many other revenue sources continue to be below levels of a year ago. Even when we include the revenues projected to be collected from the .5 percent increase in the income tax levy, 2009 projections are still 2.9 percent below 2008 actual collections. Due to ongoing economic factors, it remains imperative, that even with the passage of Issue 1, we continue to control spending.

The Finance and Management Department will do all we can to address the situation we face as a result of the current economic recession. Should you have any questions concerning this report, please do not hesitate to let me know.

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

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## I. INTRODUCTION

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2009 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a \$0 unencumbered cash balance (Table A). Ordinance 0711-2009 gave the City Auditor, in consultation with the Finance Director, authorization to transfer up to \$45 million from the Economic Stabilization Fund (ESF) to the general fund to ensure that current year expenditures would be met. Based on third quarter expenditure projections, an ESF transfer of \$35.133 million will be necessary, with the balance of \$9.867 million remaining in the fund. These projections include the additional revenue that will be generated from the recently enacted income tax increase. It does not include the balance of \$2.976 million in the anticipated expenditure fund (formally known as the "27th Pay Period Fund").

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

**TABLE A  
GENERAL FUND SUMMARY PROJECTION**

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Beginning Cash Balance (January 1, 2009)	\$ 13,396,058
Less Outstanding Encumbrances (As of December 31, 2008)	<u>(13,371,058)</u>
Unencumbered Cash Balance (January 1, 2009)	25,000
Plus Estimated 2009 Receipts - City Auditor	570,590,000
Plus Estimated 2009 Receipts - Issue 1	9,000,000
Plus Encumbrance Cancellations	1,585,000
Plus Transfers In & Misc. Transfers	1,200,000
Plus Approved Transfer From Economic Stabilization Fund	35,133,261
Plus Transfer from Insurance Trust Fund	<u>-</u>
Total Available for Appropriation	\$ 617,533,261
Total Appropriated as of September 30, 2009	\$ 626,035,000
Less 2009 Projected Operating Expenditures	<u>617,533,261</u>
Projected Appropriation Surplus/(Deficit)	\$ 8,501,738
Projected Available Cash Balance (December 31, 2009)	<u>\$ -</u>
<hr/> <b>ECONOMIC STABILIZATION FUND BALANCE SUMMARY</b> <hr/>	
Beginning Unencumbered Cash Balance (January 1, 2009)	\$ 43,580,652
Plus 2009 Deposit	720,130
Plus Estimated Investment Earnings	699,218
Less Transfer to Operating Fund	<u>(35,133,261)</u>
Projected Unencumbered Cash Balance (December 31, 2009)	\$ 9,866,739
<hr/> <b>ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY</b> <hr/>	
Beginning Unencumbered Cash Balance (January 1, 2009)	\$ 1,225,074
Plus Estimated 2009 Deposit	1,751,000
Less Projected Expenditures	<u>-</u>
Projected Unencumbered Cash Balance (December 31, 2009)	\$ 2,976,074

## II. GENERAL FUND OVERVIEW

The general fund budget, as amended, is \$626.035 million, \$4.5 million less than that at first quarter. With third quarter expenditure projections of \$617.553 million, an appropriation surplus of \$8.502 million is projected. General fund revenue and expenditure projections are summarized on Table A.

### **Revenues:**

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. The current general fund revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$579.840 million, higher than that of the second quarter by \$6.777. This estimate was recently revised to recognize the increase of the income tax by ½ percent in August of this year. The tax increase, which became effective on October 1, is projected to bring in an additional \$9.0 million through the end of 2009. This latest estimate is \$3.773 million less, however, than the original revenue estimate of \$583.613 upon which the 2009 budget was developed. Due to the continuous decline of major revenue sources, most notably the income tax, the City Auditor reduced the general fund revenue estimate twice during 2009. It has only been since passage of the aforementioned income tax increase that it was increased to its current level.

Through September, general fund resources (inclusive of transfers, carryovers, and cancellations) were -12.5 percent less than during the same timeframe in 2008, which compares unfavorably to the current estimate of -3.8 percent. This is primarily due to the projected transfer of \$45 million from the economic stabilization fund (ESF). In reality, only that amount needed to meet general fund obligations at year end will be transferred from the ESF; the balance will remain in that fund.

Through September (prior to the effective date of the income tax increase) the greatest loss in revenues in total dollars continues to be from declining income tax proceeds. During the first three quarters of 2008, revenues from the income tax totaled \$297.5 million. In 2009, however, income tax collections totaled only \$282.3 million, a loss of \$15.2 million, or 5.1 percent. Collections have also been weak for the Kwh and Hotel/Motel taxes, with third quarter losses of \$79,842 (or 3.2 percent) and \$346,100 (or 13.0 percent), respectively. Conversely, property taxes continue to rally slightly at the third quarter with a gain of \$520,716 or 1.1 percent.

The 'shared revenues' category includes The State of Ohio's Local Government Fund, which is comprised of revenues from its sales, income, corporate, franchise and public utility taxes and is allocated to local governments within the state. Due to continued financial challenges at the state level, growth of these funds had been frozen until last year, resulting in flat and even declining collections. In the past, estate tax proceeds have offset losses in this area, but are not a reliable source of funds. A new formula is now in place for the distribution of state revenues. To date, local government fund proceeds are down over last year by 15.4 percent. The 'shared revenues' category also includes the estate, liquor and cigarette taxes. Estate tax proceeds continue to decline, so much so, that the City Auditor recently reduced his estimate for this source by \$2.0 million. At third quarter, estate tax proceeds were down by nearly \$2.6 million or 33.3 percent. While relatively minor sources of revenue, liquor and cigarette tax collections rose slightly during the third quarter, with growth rates of 1.7 and 2.1 percent, respectively.

Total "other revenue" is a category of revenue sources for which there is no single definition. The largest revenue generator in this category is 'charges for service' which includes EMS billings. In 2009, this source is projected to generate \$55.724 million, an increase of 3.9 percent over, 2008. Through September however, 'charges for service' grew by only 2.8 percent. The second largest revenue source in this category is 'fines and penalties.' The mid-year projected growth rate for this source of 4.9 percent was reduced to 2.8 percent during the third quarter due to slowed collections. To date, 2009 revenues in actual dollars exceed those of last year's by \$462,838, or 3.0 percent, slightly better than the current revised estimate. Until recently, investment earnings were the third largest revenue source in this category. With an actual third quarter growth rate of -69.4 percent however, it is projected to generate only \$7.2 million in 2009 (having been reduced from \$9.0 million in the first quarter). To date, \$5.828 million, or about 81 percent of the projected \$7.2 million has been collected. License and permit fee revenue have grown at a rate slightly higher than that currently estimated at third quarter. To date, these revenues have grown by 6.4 percent, comparing favorably to the estimated growth rate for these sources of 5.7 percent. Finally, while the 'all other revenue' category has a negative growth rate of 73.6 percent through September, over 96 percent of its projected \$1.549 million has been collected, increasing the probability that the current estimate will be exceeded.

### **Expenditures:**

Expenditures are projected to total \$617.533 million or \$8.502 million below the current appropriation. Ordinance 0711-2009, which passed on May 18<sup>th</sup>, reduced general fund appropriations in several divisions by \$4.5 million, to \$626.035 million. This was done following the first quarter review in an effort to bring the general fund budget more in line with general fund revenues, following the first revenue estimate reduction. As mentioned earlier, the revenue estimate was reduced a second time, and as such, a second appropriation reduction is forthcoming.

Personnel projections reflect all staff on the city payroll as of September 19<sup>th</sup>, 2009 plus the value of a very limited number of vacant positions (i.e. those positions the department deem "mission critical" and must be filled despite the on-going hiring freeze). Where applicable, vacancy credits were applied in anticipation of resignations, terminations, layoffs and delays in filling vacancies. In general, in divisions where vacancy credits were taken, they tended to be of a lower percentage than in the past.<sup>1</sup> Current general fund personnel levels are reported on Table 9.

Division personnel costs are projected at the rate in effect per current collective bargaining agreements or ordinance. Insurance costs are projected based on the rates paid by divisions for each insured employee. Medicare, pension, worker's compensation and other associated costs are calculated by applying the appropriate percentage to each employee's total salary.

Projections for materials, supplies, services, capital outlay and other costs were calculated by summing the expenditures and encumbrances through September 30<sup>th</sup> and adding the result to the projected costs for these items for the balance of the year. Similar to projecting vacancies, these projections were limited to those items deemed to be "mission critical" as expenditures for supplies; services and capital outlay have been curtailed in response to the revenue downturn.

A discussion of major anticipated appropriation variances, as shown in Table 2, appears below:

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<sup>1</sup> Vacancy credits reduce the overall personnel projection in recognition of the cost benefit of employee turnover. The application of vacancy credits in the preparation of this review trended lower than in previous reviews due to the emergent trend of reduced employee turnover (potential layoffs notwithstanding).

**City Council's** projected personnel surplus of \$138,153 reflects budgeted vacancies that have occurred throughout the year. The \$11,482 supplies surplus and \$75,507 in projected services expenditures represents, in large part, spending controls in those areas.

The **Office of the City Auditor** is projecting an overall surplus of \$120,363, reflecting savings in personnel and services. Unfilled vacancies and unpaid leave days account for the majority of the \$93,592 savings in personnel. The services surplus of \$26,771 reflects contract adjustments, mainly for auditing and accounting services and less than budgeted expenditures for fleet and maintenance on equipment.

The **Division of Income Tax** projects an overall surplus of \$251,454, reflecting savings in personnel, supplies and services of \$11,703, \$7,805 and \$231,946, respectively. The personnel surplus is due primarily to savings in overtime and insurance, as well as the taking of unpaid leave days. The supplies surplus is due to lower than expected expenditures for computer programs and office supplies. The sizable surplus in services is attributable to savings in various areas, including contracts with employment agencies for temporary employees (\$15,337), banking, bond and financial services (\$175,000), subscriptions (\$13,956), and computer programming services (\$63,750). These savings are offset somewhat by greater than anticipated expenditures for court filing fees (\$35,105) and computer program maintenance/services (\$40,201).

The **City Treasurer**, overall, anticipates expenditures even with current appropriation authority. The delay in filling the vacant City Treasurer position and the subsequent delay in filling the vacant Deputy Treasurer position, in addition to a lengthy employee disability, account for the majority of the \$104,637 surplus in personnel. A small portion of the personnel savings is also attributable to an agreement that 40 hours of unpaid leave be applied to all employees in the MCP, regardless of funding source, and to AFSCME employees in all funds that are experiencing financial difficulties. The City Treasurer's budget did not take into account this unpaid leave. In the fourth quarter, this surplus will be transferred to the services category to cover the deficit resulting from higher than budgeted banking services (\$104,637).

The **City Attorney** is projecting a \$54,448 surplus. In personnel, the \$47,813 savings is due to the City Attorney's agreement that 40 hours of unpaid leave be applied to all MCP employees though the budget did not take into account said leave. The \$45,457 supplies deficit reflects unbudgeted computer purchases. The \$64,589 surplus in services is the result of tight spending controls. There is a small deficit of \$2,000 in 'other' expenditures to pay a claim. Finally, the \$10,497 deficit in the transfer category is to fund a grant match.

The **Office of Real Estate** is projecting a \$31,332 surplus in personnel. The savings is due to the City Attorney's agreement that 40 hours of unpaid leave be applied to all MCP employees and a full-time employee changing to part-time status.

The **Municipal Court Judges** is projecting an overall surplus of \$243,530, which includes a personnel surplus of \$193,338, and surpluses in supplies and services of \$4,608 and \$45,584, respectively. The majority of the personnel savings (\$161,128) is due to the Municipal Court Judges' agreement that 32 hours of unpaid leave be applied to all MCP employees. The Court Judges' budget did not take into account this unpaid leave. The services surplus is comprised of projected savings in juror's fees (\$20,000), monitoring costs (\$10,000), Interpreter's fees (\$28,905), and other miscellaneous items (23,679), and is offset by deficits in other professional contacts (\$37,000).

The **Municipal Court Clerk's** projected overall surplus of \$223,522 is comprised of savings in personnel totaling \$147,349, supplies totaling \$22,000 and services totaling \$54,173. The personnel surplus reflects the Municipal Court Clerk's agreement that 24 hours of unpaid leave be applied to all Municipal Court Clerk employees (\$82,035) and delays in filling vacancies (\$65,314). The services surplus is comprised of projected savings in printing and graphics costs (\$25,033), mail room and postage services (\$73,522) and other miscellaneous items (\$8,618), and is offset by projected deficits in bank fees (\$46,000) and delivery service costs (\$7,000).

Of note, the Finance and Management Department provides budgets for mailroom and postage services to all city agencies, including the Court Clerk. These budgets are developed based on historical trends. The Finance and Management Department is projecting the aforementioned postage surplus primarily due to lower than expected mail room and postage costs.

The **Civil Service Commission's** personnel surplus of \$61,078 primarily reflects two Office Assistant II vacancies, though third quarter projections assume the hiring of a person to fill one of those positions by year end. Pursuant to the on-going hiring freeze, the personnel projection assumes that the second Office Assistant II position will remain vacant for the balance of the year. Surpluses in supplies of \$21,938 and services of \$14,840 are the result of the implementation of spending controls in those areas. A need to purchase an unbudgeted replacement scantron scanner accounts for the projected deficit of \$5,119 in the capital category.

The **Department of Public Safety, Administration Division** projects an overall surplus of \$434,772. Anticipated personnel savings totaling \$19,841 assume that the administrative position vacated earlier in the year, via transfer to the Mayor's Office to fill a vacant budgeted position, will remain so for the balance of the year. Minor miscellaneous savings in supplies of \$922, and a services surplus of \$414,010, account for the remainder. The savings in services primarily reflects less than budgeted expenditures related to the contract the City has with Franklin County to house prisoners arrested under violations of City Code.

A projected personnel surplus of \$58,708 in the **Support Services Division** reflects a budgeted vacancy from the beginning of the year, as well as an additional vacancy beginning November 1st. A surplus in supplies of \$66,434 is due to less than budgeted expenditures for replacement parts. The projected \$180,022 services surplus reflects savings in the contracts for the E-911 consultant and for the repair and maintenance of communication equipment.

The **Division of Police's** projected overall surplus of \$5,266,206 is the sum of savings in personnel, supplies, services and capital outlay of \$3,855,571, \$89,482, \$1,326,143 and \$10, respectively, offset by a small deficit in claims of \$5,000. The personnel projections assume that costs charged to the general fund will be "expenditure corrected" to the Photo Red Light Fund and the Byrne Grant as originally budgeted, such that they will not be a liability to the general fund in 2009. Subsequent narrative reflects only the general fund's anticipated 2009 obligation.

The total projected personnel surplus includes a shortfall in uniformed wages of \$640,954. At the beginning of this year, there were six fewer officers than budgeted due to a higher number of separations<sup>2</sup> at the end of 2008 than anticipated. Conversely, during the first three quarters of 2009, there were fewer separations than budgeted, with 26 reported separations from

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

January through September, 13 fewer than the 39 reported during the same timeframe in 2008. Hence, the division reduced its 2009 projection for separations from the 57 assumed in the budget to 38 due to this downward trend. As such, these third quarter projections are dependent upon the separation of an additional 12 uniformed employees, as is the division's 2010 beginning year budgeted strength, as submitted.

As stated in the first and second quarter reviews, the Division incurred unbudgeted expenses of \$300,300 related to the physical fitness incentive pursuant to Article 18 of the FOP's collective bargaining agreement. During the timeframe in which the 2009 budget was prepared and submitted by the division, and subsequently coordinated and compiled by Finance and Management, uniformed forces had not obtained sufficient participation in the incentive program to warrant the payout outlined in the collective bargaining agreement. Additionally, historical data did not trend towards high participation levels late in the year. However, an unprecedented number of sworn personnel took the physical fitness test in December 2008, resulting in the unbudgeted incentive payout in February of this year.

The aforementioned deficits are offset by projected surpluses in uniformed shift differential of \$152,641, deviation and lump sum payments totaling \$61,909, termination payments of \$134,505, and payments for holidays worked of \$102,558. Most significantly, the projection for sworn overtime is \$2,630,560 lower than the budgeted amount of \$8,453,501. Sworn employees earned approximately 108,000 less hours of overtime during the first nineteen pay periods of this year in comparison to that which was earned in the first nineteen pay periods of 2008. As a result, the division has realized a 43.5% decrease in sworn overtime expenditures through the nineteenth pay period of this year. A portion of this decrease is due to the elimination of the Mayor's Summer Strike Force Initiative this year because of funding constraints. It is also due to a more concerted effort to control overtime costs in response to the Mayor's request in spring of 2008 to do so. Since then, division and department management have worked together to identify ways to minimize overtime expenses, including, but not limited to, adjusting schedules to use on-duty personnel more efficiently, holding meetings via email or at times in which overtime would be minimal, and reviewing all non-critical overtime. Working cooperatively with the prosecutor's office, the division continues to minimize court related overtime, while ensuring that those officers who must appear are available. Finally, representatives from the Mayor's Office, Police Division, Safety Director's Office, and Finance and Management Department continue to closely monitor overtime expenditures. Savings in the two uniformed pension line items of \$566,918 relates to the less than budgeted expenditures in overtime.

A full time civilian wage surplus of \$253,576 is projected. This is due, in part, to the civilian full time strength being 25 positions lower at the end of the second quarter (at 301) than authorized. Additionally, a .5 percent vacancy credit was applied, accounting for any employee turnover that will occur for the balance of the year. However, because of higher than budgeted reliance on part time work, the division anticipates a \$48,201 deficit in part time wages. Insurance savings of \$219,064 are a result of vacancies in the civilian staff, as well as the way in which adjustments were made for those who opted to participate in the severance plan offered at the end of 2008. For ease of tracking and adjusting for amendments, the total amount of savings from those who participated in the plan was deducted from wages and applicable benefits line items of the budget, instead of allocating among wages, insurance, and other benefits. A projected deficit of \$207,812 in civilian termination pay reflects the final payouts of those who participated in the severance plan, along with other separations and those were who laid-off earlier this year.

The division has also taken steps to reduce civilian overtime. The division currently anticipates \$578,978 in civilian overtime savings by year end, a \$170,708 improvement over second quarter projections. Civilian overtime expenditures in the first nineteen pays of this year represent a 22.7 percent decrease when compared to the same timeframe in 2008. Largely contributing to this savings is the implementation of an automated telephone answering system for non-emergency calls in the division's call center. Through the end of August (September numbers were not available at the printing of this report) call center employees received 196,104 fewer phone calls on the non-emergency line as compared to the same time period in 2008. Emergency calls, however, increased by 23,464, but the net of these two types of calls represents a very significant decrease in total calls for service and/or information. Lastly, a surplus of \$279,775 in the Medicare and Workers' Compensation line items, and miscellaneous savings of \$72,354 account for the remainder of the total personnel projection.

A surplus of \$89,482 in supplies represents savings in helicopter fuel (\$107,594), offset by deficits in various miscellaneous line items. A \$1,326,143 services surplus reflects a projected fleet savings of \$1,293,002, mostly due to the lowered price of fuel, and postage/mailroom savings of \$33,141. This projection assumes that portions of these current encumbrances will be cancelled by year end. Of known claims, the third quarter projection for payments of adjudicated settlements is \$5,000 more than current budget authority. Finally, a minor surplus in capital expenditures of \$10 is projected.

The **Division of Fire's** projected overall surplus of \$934,139 is comprised of savings in personnel of \$1,068,559 and in supplies of \$155,717. These savings are offset by a projected services deficit of \$290,137. The personnel surplus reflects, in part, the division beginning 2009 with three fewer uniformed personnel than budgeted. There were 19 uniformed separations as of the end of the third quarter, one fewer than during the same period in 2008. As reported at the first and second quarters, projected separations through year-end are down by two from that which was budgeted. At year-end, it is projected that there will be only 23 separations, as compared to the 25 that were budgeted.

Unlike reported at the first and second quarter, uniformed projections this quarter assume that the 4 percent across-the-board wage increase deferral outlined in MOU #2009-1, and accepted by City Council via passage of 0379-2009, will continue only until November 29th. The deficit in uniformed wages resulting from the cancellation of this deferral is projected to total \$214,925. Additional savings of \$39,831 in termination pay and \$387,958 in pension costs are offset by a deficit in the 'holiday worked' line item, which totals \$61,544.

As in Police, Fire management continues to take steps to manage overtime expenditures and use personnel efficiently. As discussed in the first and second quarter reviews, paramedic and EMT-Basic refresher courses have been combined when appropriate and the division continues to closely review non-mandatory overtime, injury and light duty cases, and the number of paramedics on each of three units. Of note, earlier this year, the Training Bureau implemented its online learning/training program. New regulations mandate that fire personnel complete additional continuing education hours on a three year cycle. Under the previous model, the refresher course and training requirement was met on duty time with the position at the station being backfilled using overtime. The online learning program allows personnel to remain on duty at the fire stations while training, reducing the need for backfilling positions, and hence, overtime. Due to the aforementioned efforts (among others), the department's third quarter projection for uniformed overtime is \$1,066,279 less than that budgeted. Year to date overtime expenditures during the first nineteen pay periods in 2009 were down by 36 percent in

comparison to the same nineteen pay periods in 2008 (including back-pay adjustments). Representatives from the Mayor's Office, Fire Division, Safety Director's Office, and the Finance and Management Department will continue to discuss ways to reduce and monitor overtime expenditures as the year progresses.

The uniformed personnel surpluses are offset by an anticipated deficit of \$143,928 in civilian wages. The division's civilian payroll includes one additional position over that budgeted. The budget, as established, also included a three percent civilian vacancy credit that may not be achievable given the number of layoffs and personnel who left city employment via participation in the severance plan late last year. As such, third quarter projections assume no vacancy credit for the balance of the year. Like Police, insurance savings of \$47,719 reflect the way in which adjustments were made for those who participated in the severance plan offered at the end of 2008. For ease of tracking and adjusting for amendments, the total amount of severance savings was deducted solely from wages and applicable benefits and was not allocated among other line items of the budget. A deficit in civilian termination pay, reflecting the final payout amounts of those who participated in the severance plan or who were laid-off earlier this year, amounts to \$46,343. Miscellaneous personnel deficits totaling \$6,488 account for the remainder.

Due to spending controls, and less than budgeted expenditures for uniforms, the division projects a supplies surplus of \$155,717. Unlike that which was reported at the second quarter, projected spending in the services category at the third quarter includes additional, unbudgeted expenses related to the city's contract with MED3000 for EMS billing services. Due to performance provisos in the MED3000 EMS contract linking revenues to payment, MED3000 is contractually entitled to receive a greater percentage of EMS revenue than was originally budgeted, contributing to an unanticipated deficit of \$628,941. This deficit is offset by a surplus of \$282,576 in projected fleet costs, and other miscellaneous services surpluses totaling \$56,228.

After two prior transfers totaling \$75,000 into the claims category, expenditures for the settlement of claims are projected to be even with current budget authority.

A personnel deficit of \$37,399 is projected in the **Office of the Mayor**, reflecting payment of part-time salaries and associated pension costs and unanticipated termination pay costs in excess of that budgeted. It also reflects the unanticipated payment of pension costs to a student intern that worked for the Office in 1979 through 1981. There is also a minor supplies surplus of \$1,474 reflecting lower than anticipated expenditures for copier toner. A more significant surplus of \$11,719 in services reflects the effort to reduce travel, training and cell phone costs by this office. This surplus partially offsets the personnel deficit mentioned above.

A personnel deficit of \$16,610 is projected in the **Community Relations Commission**. The majority of this deficit reflects the promotion of an existing Commission employee to the vacant but unbudgeted Executive Director position. The balance reflects overall budget reductions that were taken during the course of the budget process. A \$2,084 deficit is projected in supplies due to the unanticipated need for funds for brochures and other materials. These two deficits are offset in part by a services surplus of \$11,886. Overall, a deficit of \$6,809 is reflected for the Commission for third quarter.

The **Equal Business Opportunity Commission Office** is projecting an overall surplus of \$17,106, which includes a personnel surplus of \$15,800 and a small services surplus of \$1,402.

The personnel surplus reflects savings incurred by an employee departure that occurred during the first quarter. The services surplus is due to savings in cell phones and pagers, postage, and the leasing of copy machines. A very small deficit in supplies of \$96 is due to greater than anticipated expenditures in office supplies.

In February of this year, the **Office of Education (OE)** was dissolved, and its activities (primarily funding and administration of after-school and summer youth program contracts) were transferred to the Recreation and Parks Department. Through mid-February, however, employees were still on the division's payroll, requiring that appropriation be made to OE. By the end of the first quarter, OE's personnel liabilities had been met and a balance of \$12,104 remained. A very minor surplus in services, reflecting credits for billing for postage, is also projected, for an overall surplus of \$12,191.

The **Development Department, Administration Division** is projecting an overall surplus of \$73,285, an improvement of \$31,758 over second quarter projections. The personnel deficit of \$43,030 is primarily the result of terminal leave payments for employee layoffs. The personnel deficit is offset by a savings of \$21,950 for materials and supplies and a surplus of \$75,365 for travel, training, printing, fleet and other services. The \$19,000 surplus in the 'transfer' category reflects canceling the budgeted transfer to the area commission fund in 2009 as it is not required.

The **Economic Development Division** projects an overall surplus of \$860,987, significantly higher than the second quarter projection of \$5,207. The personnel deficit of \$32,901 reflects a greater than budgeted charge to the general fund for a program manager position whose salary is split between the general and community development block grant (CDBG) funds based upon actual work performed. A small supplies surplus of \$1,900 is projected, reflecting minor savings in various areas. The \$25,733 services deficit is attributable to special assessments for city-owned property, telephone installation charges related to the division's recent relocation, and a \$30,000 contribution by the city as the 2010 host city of the International Economic Development Council. These charges are offset by savings in computer programming and printing. The remaining variance, a surplus of \$917,721 in the "other" category, is attributable to lower than budgeted school district revenue sharing payments.

For the **Building Services Division** a deficit of \$53,682 is projected, an improvement of \$24,700 over the second quarter deficit projection. A personnel deficit of \$13,735 reflects unbudgeted terminal leave payments and varying workloads for split-funded employees. A small supplies surplus of \$1,734 is projected, reflecting minor savings in various areas. Cost overruns for fleet, mailroom and asbestos testing contribute to the services deficit of \$46,681, while \$5,000 is projected as unspent in the "other" category for vehicular claims.

The **Neighborhood Services Division** was eliminated on April 1, 2009. Total 2009 expenditures for this division were \$1,435,958. Agency and community staff, neighborhood pride centers, social service contracts, area commissions, and division administrative staff were transferred to the Development Administration Division. Code Enforcement and Environmental Nuisance Abatement programs were transferred to the Building Services Division.

The **Planning Division** projects a surplus of \$32,830, an increase of \$7,259 since the second quarter. The bulk of the savings is in personnel, with a surplus of \$21,890, the result of lower than budgeted sick leave reciprocity payments, and having an employee on disability leave. A

savings of \$2,346 is projected in supplies, while in services, savings related to a copier lease, postage, training, subscriptions, and voicemail all sum to a projected surplus of \$8,594.

The **Housing Division** projects a deficit of \$25,103, an increase of \$2,091 from the second quarter deficit of \$23,012. The personnel deficit of \$28,250 reflects unbudgeted terminal leave payments, and is offset by savings of \$1,350 for office supplies and clothing, and \$1,797 in mailroom billings and training costs.

The **Finance and Management Department, Administration Division** projects an overall deficit of \$107,508. This largely reflects the personnel deficit of \$141,671 caused primarily by an anticipated capital fund construction management reimbursement that was, instead credited to another division within the department. Additionally, an Energy Efficiency grant reimbursement, expected to be in place early in the third quarter, has been delayed until November. At the second quarter, this reimbursement was projected to be \$60,000; current projections are \$6,000. Terms of the grant prevent the city from seeking reimbursement funds for work completed prior to formal grant receipt. Offsetting the deficit somewhat is the division's decision to not fill one vacant position and to delay filling a second until December 1<sup>st</sup>. The implementation of successful cost saving measures in supply and service purchases are expected to continue for the remainder of the year, resulting in savings of \$6,611 and \$27,552, respectively. Savings will be realized from the construction management database, computer service access charge for the real estate section, and maintenance and telephone services.

The **Financial Management Division** is projecting an overall surplus of \$334,547. This is primarily due to a significant reduction in the actual cost of the Franklin County Public Defenders contract. Originally budgeted at \$1,654,558, the contract's actual cost was \$1,335,093, resulting in savings of \$319,465. In addition, lesser savings in professional and telephone services as well as maintenance/lease of copy machines contribute to the services surplus of \$353,731. A \$15,215 surplus in materials and supplies is also projected due to the implementation of cost saving measures. Offsetting these surpluses somewhat is a personnel deficit of \$34,398, attributable to higher than anticipated expenditures for sick leave reciprocity and employee insurance. Finally, \$2.14 million will be expended from the Finance citywide account for legal settlements and the 2009 contribution to the anticipated expenditure fund.

The **Fleet Management Division's** general fund appropriation of \$417,413 is projected to yield a savings of \$195,687. The savings is the result of limiting vehicle purchases.

The **Facilities Management Division** is projecting an overall surplus of \$317,339, despite a substantial appropriation reduction following the second quarter. A personnel deficit of \$84,879 is more than offset by a substantial services surplus and lesser surpluses in supplies and the "other" category. Personnel expenses are higher than originally projected due to a large vacancy credit applied during development of the 2009 budget. Current economic conditions have resulted in a higher than expected employee retention rate. The division will likely be unable to meet original vacancy credit projections as actual strength numbers have remained constant to date. Historically this has not been the trend. However, the deficit due to retention rates is somewhat offset by a reimbursement of expenses related to construction management personnel being reflected in this division. Last quarter, this reimbursement was not reflected in the review as it was uncertain it would come to fruition. The reimbursement is expected following the 2009 bond sale in November. These costs are more than offset by a large services surplus of \$354,053, primarily due to much lower than expected costs for electricity as well as a policy decision to not make a budgeted transfer to another fund. Electricity costs are

lower due to low market prices, mild winter temperatures and a six month delay in a rate increase that has recently taken place. Cost containment measures required the elimination of a maintenance overseer contract for the Health Department. The division remains confident however, that maintenance and cleaning staff will continue to maintain high standards at this site. Additional miscellaneous savings are reflected in general maintenance contracts, chiller maintenance, emergency HVAC services, range hood cleaning, HVAC controls/communications and emergency plumbing.

Funds for **Citywide Technology Billings** are budgeted in the Finance and Management Department. Costs associated with implementing the new 'Columbus Human Resources Information System' (CHRIS) software are included. A \$471,528 deficit is projected, reflecting projected expenditures for this project. The CHRIS project is expected to go live mid-2010. A \$50,000 savings somewhat offsets the deficit and is reflected in the 'direct<sup>3</sup> bill' appropriation for computer related purchases. Earlier this year, an additional appropriation reduction for these items (and a commensurate amount for expenditures) was taken as part of the citywide effort to contain costs.

The **Human Resources Department** currently projects an overall surplus of \$10,819. A personnel deficit of \$19,457 reflects unbudgeted termination pay and less than anticipated attrition /retirements. Implementation of cost saving measures has kept expenses in materials and supplies on target, in spite of slightly higher projections for training. A supplies surplus of \$30,066 reflects savings in professional services and those achieved through the purchase of a previously leased copy machine. Following this purchase, the division will only be responsible for paying on a cost per copy basis. Finally, a surplus of \$11,758 related to the citywide severance package is also a contributing factor.

The **Health Department** is projecting an overall appropriation deficit in its operating fund of \$6,949. A general fund transfer of \$15,864,837, plus anticipated encumbrance cancellations of \$132,000, will accompany projected revenues of \$5,956,645 (an improvement of \$72,799 over last quarter) in covering the anticipated annual expenditures of \$22,078,692. A projected year-end cash deficit of \$125,692 is expected in the Health operating fund. While still a deficit, this year-end cash projection represents an improvement of \$199,644 over second quarter projections. At this time, there are no plans to transfer additional general funds monies to the health operating fund as it is anticipated that the department may be able to further reduce its expenditures during the last quarter of the year. Additional information on the Health Department's third quarter projections is provided in Section 3 of this report.

The current projected general fund transfer to the **Recreation and Parks Department** is \$21,175,580. With this revised general fund transfer, it is projected that the Recreation and Parks Department will end 2009 with a \$0 cash balance in its operating fund. An appropriation deficit of \$134,066 in the operating fund is also reflected in this report. Additional information on the Recreation and Park's second quarter projections is provided in Section 3 of this report.

The **Public Service Department Director's Office** is projecting an overall surplus of \$29,316, comprised of minor surpluses in personnel of \$25,631, supplies of \$1,149, and services of \$2,536.

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<sup>3</sup> Bills levied to divisions for commodities and services obtained by the Technology Department on behalf of customer agencies. Includes no over-head.

The **Refuse Collection Division** projects an overall deficit of \$559,485. There is a small \$14,438 surplus in personnel. The \$40,968 supplies surplus reflects the implementation of spending controls throughout the year. Finally, the \$614,891 services deficit reflects higher than projected fleet expenditures due to an aging fleet requiring increased maintenance.

The **Mobility Division** reports an overall surplus of \$51,194. The personnel surplus of \$48,811 reflects delays in filling vacant positions. The division also reports a surplus in supplies of \$6,167 and a services deficit of \$3,785.

### III. SPECIAL REVENUE FUNDS

#### A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 5,596,488
Plus Estimated 2009 Revenues	44,976,332
Plus Estimated Encumbrance Cancellations	88,716
<b>Total Estimated Available For Appropriation</b>	<b>50,661,536</b>
Less Projected 2009 Expenditures Public Service Director's Office	(2,849,889)
Less Projected 2009 Expenditures Refuse Division	(4,018,565)
Less Projected 2009 Expenditures Mobility Division	(1,781,667)
Less Projected 2009 Expenditures Planning & Operations Division	(34,839,339)
Less Projected 2009 Expenditures Design & Construction Division	(3,338,586)
<b>Less Total Projected 2009 Expenditures</b>	<b>(46,828,046)</b>
<b>Projected Unencumbered Cash at Dec. 31, 2009</b>	<b>\$ 3,833,490</b>
Total Appropriated	\$ 50,219,718
Projected Appropriation Surplus/(Deficit)	<b>\$ 3,391,672</b>

#### REVENUE SUMMARY

At the beginning of 2009, the unencumbered balance in the street construction, maintenance and repair fund (SCMR fund) was nearly \$5.6 million. During the year, it is projected that revenues to the fund will total \$44,976,332 (excluding encumbrance cancellations). This represents a reduction of \$2.2 million from the original projection, attributable to a recent reduction in the 2009 capital budget from which the SCMR fund periodically gets reimbursed, decreased revenue from the state gasoline tax, and other various sources.

It is projected that the SCMR fund will have an unencumbered cash balance of \$3,833,490 at the end of 2009.

#### OPERATING BUDGET SUMMARY

An appropriation surplus of \$3,391,672 is projected in the SCMR fund. In the Public Service Director's Office, a personnel deficit of \$112,764 is due to the realignment of positions in the office of support services. A small surplus of \$116 is projected in supplies while a services surplus of \$183,519 reflects technology savings.

In the Refuse Division, a \$478,528 personnel surplus reflects the Mayor's directive that 40 hours of unpaid leave be applied to AFSCME employees in all funds that are experiencing financial difficulties, plus savings in various other line items. The \$850,411 services surplus reflects a reduction in fleet expenditures resulting from lower fuel prices.

The Mobility Division is projecting minor surpluses in personnel of \$11,782 and supplies of \$3,000. The \$66,160 surplus in services reflects savings in technology expenses and various other line items.

In the Planning & Operations Division, the \$184,518 personnel surplus reflects delays in filling vacant positions as well as a reduction in overtime expenditures. The \$282,089 savings in supplies is the result of the successful implementation of controls on spending. The \$1,103,677 services surplus reflects savings in technology expenses (\$969,961), pro-rata (\$100,329) and various other line items. There are also minor savings projected in 'other' expenditures and capital outlay of \$20,296 and \$2,262, respectively.

In the Design and Construction Division, a \$234,187 personnel surplus reflects the decision to maintain vacant positions. A minor surplus of \$4,000 is projected in supplies. And finally, a services surplus of \$79,892 reflects savings in technology expenses.

## B. HEALTH SPECIAL REVENUE FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ (482)
Plus Estimated 2009 Revenues	5,956,645
Plus Estimated General Fund Transfer	\$15,864,837
Plus Estimated Encumbrance Cancellations	<u>\$132,000</u>
Total Estimated Available For Appropriation	21,953,000
Less Projected 2009 Expenditures	<u>(22,078,692)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ (125,692)</u></u>
Total Appropriated	\$ 22,071,743
Projected Appropriation Surplus/(Deficit)	<u><u>\$ (6,949)</u></u>

### REVENUE SUMMARY

At the beginning of 2009, the health special revenue fund had a relatively low negative unencumbered cash balance of \$482. It is now projected that by year end, in the absence of an additional transfer from the general fund, there will be a cash deficit of \$125,692. The Department, however, recognizes the lack of general fund monies, and as such will work to further reduce expenditures throughout the remainder of the year. Revenues are projected to be \$5,956,645 for the year, an increase of \$72,799 over last quarter.

### OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$6,949 is projected in the health operating fund, an improvement of \$126,844 over second quarter projections. The \$765,766 deficit in personnel reflects several factors. First, when the 2009 budget was being developed, the department applied a 7.3 percent vacancy credit to help balance their budget. Perhaps due to nationwide economic constraints and instability in the job market, employee turnover has been lower than expected. As a result, the department has been unable to meet the budgeted vacancy credit.

Second, two full-time and two part-time employees, the funding for whose positions had been eliminated in this year's budget, were retained at a cost of \$228,000. These employees are paid with funds that were budgeted for billing contracts that were never executed. As a cost cutting measure, the city planned to contract with Mt. Carmel Hospital for billing services, allowing the department to reduce the number of employees in billing services by seven employees. Subsequent to the budget process, it was determined that Mt. Carmel would not be able to provide the service, so the City retained two full-time employees in billing services. The other two unbudgeted yet retained positions are part-time positions in the STD (Sexually Transmitted Diseases) Clinic. These positions are being retained in lieu of a contract with sexual health physician services.

While both the afore-described cases are part of the personnel deficit, they are conversely part of the \$734,441 services surplus. Also part of the services surplus are savings in communications expenditures, resulting from the city's recent phased-in transition to voice-over-internet-protocol, as well as savings in fleet, voice mail, laboratory services/fees and interpreter fees.

Finally, the personnel deficit is also offset by a small supplies surplus of \$24,376, reflecting the purchase of fewer medical testing kits than were budgeted.

**C. RECREATION AND PARKS OPERATION AND EXTENSION FUND**

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 20,726
Plus Estimated 2009 Revenues	6,715,405
Plus Estimated General Fund Transfer	21,175,580
Plus Estimated Encumbrance Cancellations	<u>315,398</u>
Total Estimated Available For Appropriation	28,227,109
Less Projected 2009 Expenditures	<u>(28,227,109)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 0</u></u>
Total Appropriated	\$ 28,093,043
Projected Appropriation Surplus/(Deficit)	<u><u>\$ (134,066)</u></u>

**REVENUE SUMMARY**

A zero year end cash balance is projected in the Recreation and Parks Operation and Extension fund. This balance assumes a general fund transfer of \$21,175,580 and revenues from other sources totaling \$6,715,405, which includes \$618,000 in hotel/motel tax proceeds. Columbus City Council introduced ordinance 0457-2009, which transferred and appropriated the \$618,000, specifically to restore services at certain recreation centers and to ensure continuation of neighborhood festivals threatened with elimination in the absence of other funding sources. The general fund transfer figure assumes a third quarter increase of \$368,050 to enable the aforementioned zero year end cash balance (and to prevent a projected cash deficit of the same amount in its absence). The Department recognizes that general fund moneys continue to be tight however, and as such, will work to further reduce expenditures throughout the remainder of the year in an effort to reduce or avoid this increase.

The projection for revenues from other sources, excluding the aforementioned hotel/motel tax money, has been decreased by \$250,108 since the establishment of the 2009 budget, primarily in the areas of sports, outdoor education, and recreation centers. The loss in projected revenues is attributable to the worsening economy which has led to fewer sporting events and the closure of revenue-generating recreation centers (with the 2009 budget reductions)

**OPERATING BUDGET SUMMARY**

An overall appropriation deficit of \$134,066 is projected in the recreation and parks operating fund. The department is projecting a personnel deficit of \$805,819. This reflects the sizable vacancy credit that was taken during the budget development process and higher than budgeted unemployment compensation payments.

The personnel deficit is offset by surpluses of \$52,496 and \$588,508 in supplies and services, respectively. The sizable services surplus is comprised of projected savings in fleet management, utilities, telephone charges, employee mileage, printing and advertising, maintenance costs, pro rata billing and medical service costs.

**D. RECREATION AND PARKS GOLF OPERATION FUND**

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 109,049
Plus Estimated 2009 Revenues	4,670,000
Plus Estimated Encumbrance Cancellations	50,832
Total Estimated Available For Appropriation	<u>4,829,881</u>
Less Projected 2009 Expenditures	<u>(4,518,530)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 311,351</u></u>
Total Appropriated	\$ 4,740,283
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 221,753</u></u>

**REVENUE SUMMARY**

An unencumbered cash surplus of \$311,351 is projected in the Recreation and Parks Golf Operating Fund at year end, \$246,779 higher than the projected balance in the budget. Several things comprise this improved projection, including an increase of \$84,194 in the beginning year balance, projected expenditure savings of \$221,753 and estimated encumbrance cancellations of \$50,832. This improved position is offset slightly by a projected revenue reduction of \$110,000.

Despite the downturn in the economy (or perhaps due to), revenues in the first half of this year were up by 16 percent or \$316,146 over the same period in 2008. Part of the revenue growth may also have been attributable to implementation of the division's new business plan, which included a rate increase at the end of the first quarter last year. However, by the end of the third quarter of this year, revenues had begun to decline slightly, with September 2009 year-to-date collections being lower than those of the previous year by \$59,753 or 1.46 percent. This decline has led to a reduction in the original revenue projection.

**OPERATING BUDGET SUMMARY**

A personnel surplus of \$133,939 is projected. A portion of this surplus is due to the Mayor's directive that 40 hours of unpaid leave be applied to all employees in the MCP, regardless of funding source and to all CMAGE and AFSCME employees in all funds that are experiencing financial difficulties.

The \$62,605 surplus in supplies represents the division's efforts to control spending. The services surplus of \$25,210 primarily reflects less than budgeted expenditures for fleet management and other miscellaneous items.

**E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND**

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 1,056,242
Plus Estimated 2009 Revenues	2,255,500
Plus Estimated Encumbrance Cancellations	29,817
Total Estimated Available For Appropriation	<u>3,341,559</u>
Less Projected 2009 Municipal Court Judges Expenditures	(481,315)
Less Projected 2009 Municipal Court Clerk Expenditures	<u>(1,962,623)</u>
Less Total Projected 2008 Expenditures	<u>(2,443,938)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 897,620</u></u>
Total Appropriated	<u>\$ 2,663,136</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 219,198</u>

**REVENUE SUMMARY**

This fund provides the Municipal Court with a dedicated funding source for computer hardware, software, training and related services. Revenues to this fund are generated through court costs. The 2009 revenue projection is \$2,255,500, (not including encumbrance cancellations). The 2009 year end unencumbered cash carryover is projected to be \$897,620, of which \$429,125 is attributable to the Court Clerk and \$468,495 is attributable to the Court Judges.

**OPERATING BUDGET SUMMARY**

The Municipal Court Clerk projects an overall appropriation surplus of \$101,620, primarily in personnel, reflecting an employee transfer.

The Municipal Court Judges project a personnel surplus of \$67,927, reflecting unfilled vacancies. The services surplus of \$49,652 reflects lower than anticipated technology costs.

## F. DEVELOPMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 486,662
Plus Estimated 2009 Revenues	16,630,219
Plus Estimated Encumbrance Cancellations	97,844
Total Estimated Available For Appropriation	<u>17,214,725</u>
Less Projected 2009 Expenditures Building Services Division	(13,055,259)
Less Projected 2009 Expenditures Development Director's Office	(509,121)
Less Projected 2009 Expenditures Public Service Director's Office	(127,970)
Less Projected 2009 Expenditures Planning & Operations Division	(233,317)
Less Projected 2009 Expenditures Design & Construction Division	<u>(1,600,173)</u>
Less Total Projected 2009 Expenditures	<u>(15,525,840)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 1,688,885</u></u>
Total Appropriated	\$ 17,357,389
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,831,549</u></u>

### REVENUE SUMMARY

On April 1, 2009, the Public Service Department ceased all expenditure and revenue activity in the development services fund. This review assumes that \$167,209 from the new construction inspection fund will be paid to the development services fund so that Public Service's revenue would cover their expenditures from January 1, 2009, to April 1, 2009. The 2009 revenue projection is \$16,630,219. This is an \$824,420 decrease from the budgeted amount of \$17,454,639.

The development services fund is projected to end the year with a positive balance of \$1,831,549.

### OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,831,549 is projected in the development services fund. While the Public Service Department does not project variances in this fund, the Building and Development Services Division projects an overall surplus of \$1,818,953. The personnel surplus of \$1,129,029 is the result of the 20 layoffs that occurred earlier in the year. A smaller \$29,182 surplus is projected in supplies. The \$660,742 services surplus reflects fleet savings of \$157,445, technology savings of \$390,060, pro rata savings of \$91,279 and savings in various other line items. The Development Department's Administration Division's personnel surplus of \$12,596 reflects savings from withholding MCP raises as well as savings from the Mayor's directive that 40 hours of unpaid leave be applied to all MCP employees, regardless of funding source.

**G. EAST BROAD STREET OPERATION FUND**

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 508,911
Plus Estimated 2009 Revenues	1,337,134
Plus Estimated General Fund Transfer	-
Plus Estimated Encumbrance Cancellations	<u>45,167</u>
Total Estimated Available For Appropriation	1,891,212
Less Projected 2009 Expenditures	<u>(1,570,508)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><b>\$ 320,704</b></u>
Total Appropriated	<u>\$ 1,705,738</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 135,230</b></u>

**REVENUE SUMMARY**

The East Broad Street operation fund is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These moneys are used to help offset operating expenses to maintain the facility. Current tenants include COWIC, the Departments of Recreation and Parks and Technology and the Community Relations Commission. The unencumbered balance at the beginning of January, 2009 was \$508,911, with a projected unencumbered balance at year end of \$320,704. Revenues received from tenants are projected at \$1,337,134, with \$384,981 generated from the Department of Technology and \$952,153 from COWIC. No general fund transfer is assumed at this time. Estimated encumbrance cancellations total \$45,167, lower than that projected at second quarter by \$2,164. The fund's total projected revenue is \$1,891,212.

**OPERATING BUDGET SUMMARY**

Based on current projections, an appropriation surplus of \$135,230, primarily due to much lower than expected electrical power costs is anticipated. Savings in electrical power is by far the main contributor to the overall services surplus of \$131,933. Other smaller savings include \$33,193 in maintenance services, \$10,276 in building repairs, and \$8,000 in telephone costs. While the services surplus is slightly lower than that projected at the second quarter, it remains significant. Slightly offsetting the aforementioned surpluses is a \$10,150 deficit in city electricity costs (MELP). Budgeting accurate utility projections was difficult, as 2009 was the first year the building operated at full user capacity. A \$3,297 material and supplies surplus is projected due to the successful implementation of cost saving measures, particularly in the areas of equipment/machinery and general building materials. In April, an additional \$76,433 was added to the appropriation and expenditure figures to correct an accounting error.

## H. PRIVATE CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ -
Plus Estimated 2009 Revenues	1,160,040
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,160,040</u>
Less Projected 2009 Expenditures	<u>(1,160,033)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 7</u></u>
Total Appropriated	<u>\$ 1,315,600</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 155,567</u></u>

### REVENUE SUMMARY

On April 1, 2009, the Public Service Department ceased all expenditure and revenue activity in the development services fund and established two new funds – the private construction inspection fund and the internal service construction inspection fund. The private construction inspection fund captures the accounting activity connected with the inspection of private development infrastructure construction that is generally associated with subdivision and commercial development. There was no cash balance on January 1 as the fund was not in existence at that time. The revenue projection for the fund is \$1,160,040, with a projected year-end unencumbered balance of \$7.

### OPERATING BUDGET SUMMARY

The \$90,170 surplus in personnel reflects a reduction in need for the full complement of full-time limited employees. The minor supplies surplus of \$8,100 reflects the departments cost containment efforts while the \$57,298 services surplus is the result of a decrease in pro-rata charges, employee mileage, and various other expenses.

## IV. INTERNAL SERVICE FUNDS

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b> <b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ -
Plus Estimated 2009 Revenues	2,561,432
Total Estimated Available For Appropriation	<u>2,561,432</u>
Less Projected 2009 Expenditures	(2,561,432)
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ -</u>
Total Appropriated	\$ 3,012,006
Projected Appropriation Surplus/(Deficit)	<u>\$ 450,574</u>

### REVENUE SUMMARY

The cash position of the employee benefits fund, as shown above, represents only that portion intended for the administration of the benefits program. Funds intended for payment of benefits are not reflected in this document. The actual appropriation to the fund is much higher since it includes funds for payment of employee benefit claims. Revenue for 2009 is currently estimated at \$2,561,432. No unencumbered cash balance is projected, based on anticipated expenditure levels of \$2,561,432 for the year.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$450,574 is projected in the employee benefits fund. A large portion of this is in personnel, with a projected surplus of \$170,016. This is due to shifting hire dates for two budgeted positions from January to June and July, respectively; two employees opting out of insurance coverage; and the Mayor's directive that 40 hours of unpaid leave be applied to all employees in the MCP, regardless of funding source. The \$275,231 services surplus reflects the fact that no costs associated with the citywide human resource information system are being charged against this fund. In 2009, 100 percent of these costs are being charged to the general fund. Lesser savings are projected in direct charge technology expenses, professional services, computer purchases and off site storage.

## B. PRINT and MAIL SERVICES

<b>FUND BALANCE SUMMARY</b> <b>June 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ (58,051)
Plus Estimated 2009 Revenues - Mail	1,371,446
Plus Estimated 2009 Revenues - Print/Copy	182,725
Plus Estimated Encumbrance Cancellations	<u>67,201</u>
Total Estimated Available For Appropriation	1,563,321
Less Projected 2009 Print/Copy Expenditures	(244,309)
Less Projected 2009 Mailroom Expenditures	<u>(1,352,384)</u>
Less Total Projected 2009 Expenditures	<u>(1,596,693)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ (33,372)</u></u>
Total Appropriated	<u>\$ 1,764,436</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 167,743</u></u>

### REVENUE SUMMARY

The print and mail shop fund represents a consolidation of these functions provided to city departments. The fund further serves to provide an accounting of the city's print, resale and copy center transactions as well as mailroom activity. At the beginning of the year, there was a negative unencumbered cash balance of \$58,051 in the fund. By year end, the fund's negative unencumbered balance is projected to decrease to negative \$33,372. There has been a substantial drop in the print shop revenues this year, due to city agencies not being required to use the print shop for their print needs and the print shop, for various reasons, not being able to fulfill all the needs of city agencies. This revenue deficit is most significant in resale and copy services, while print revenue is closer to original projections. The fund maintains integrity, however, due to an increase in revenues in the mailroom. Figures include billing many city agencies for January expenses.

Revenue for the mailroom is estimated at \$1,371,446 below original projections by approximately \$163,000. Mailroom expenses, however, are reduced as well, compensating for the loss in revenues.

### OPERATING BUDGET SUMMARY

By year end, an overall appropriation surplus of \$167,743 is projected in the fund. In the print shop, surpluses in personnel, supplies and services are projected at \$1,298, \$13,723 and \$1,093, respectively. Successful cost saving measures implemented by the division, particularly for envelopes and reproduction/photographic supplies, helped generate the supplies surplus. In the mailroom, surpluses in personnel, supplies and services are projected at \$6,064, \$690 and \$144,874, respectively. A substantial portion of the services surplus reflects lower than anticipated postage expenditures due, in part, to the use of unreliable historical information to formulate the budget for postage, as well as an increased reliance in electronic communications. This will allow sufficient encumbrances for postage through February, 2010.

### C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b> <b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 146,145
Plus Estimated 2009 Revenues	718,688
Plus Estimated Encumbrance Cancellations	<u>3,972</u>
Total Estimated Available For Appropriation	868,805
Less Projected 2009 Expenditures	<u>(765,835)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><b>\$ 102,970</b></u>
Total Appropriated	\$ 904,900
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 139,065</b></u>

### REVENUE SUMMARY

The land acquisition fund is projected to have an unencumbered cash balance of \$102,969 at year end.

The current revenue estimate of \$718,688 is based on 2,875 hours of land acquisition services at \$250 per hour. The division periodically reviews the hourly rate it charges for land acquisition services and increases it when necessary to fully recover costs.

### OPERATING BUDGET SUMMARY

An appropriation surplus of \$139,065 is projected in the land acquisition fund. In personnel, the \$93,541 surplus reflects a delay in filling a vacant position and savings from withholding pay increases. There is a small \$264 surplus in supplies. The \$45,260 services surplus reflects savings in technology expenditures.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
<b>June 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 1,016,380
Plus Estimated 2009 Revenues	24,799,768
Plus Estimated Encumbrance Cancellations	845,674
Total Estimated Available For Appropriation	<u>26,661,822</u>
Less Estimated Technology Administration Expenditures	(5,999,297)
Less Estimated Information Services Expenditures	<u>(21,067,531)</u>
Less Total Projected 2009 Expenditures	<u>(27,066,828)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ (405,006)</u></u>
Total Appropriated	<u>\$ 31,102,569</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 4,035,741</u></u>

### REVENUE SUMMARY

The technology services fund had a beginning year cash balance of \$1,016,380, higher than originally estimated by \$336,545. Revenues are estimated at \$24,799,768 and encumbrance cancellations are estimated at \$845,674. Revenues are lower than originally anticipated due to overall fund appropriation reductions, upon which billings are loosely based. Based on these projections, the current estimated year end unencumbered cash balance in this fund is (\$405,006). The beginning year cash balance is factored into this figure.

### OPERATING BUDGET SUMMARY

The aggregate technology services fund appropriation surplus of \$4,035,741 consists of a Director's Office surplus of \$1,782,614 and an Information Services Division surplus of \$2,253,127.

In the Director's Office, surpluses are projected in all areas. In personnel, several budgeted vacant positions are maintained and unpaid leave day savings, per the Mayor's directive, contribute to the surplus. A \$371,406 supplies savings results from lower than projected expenses in direct charge computer related purchases for city general fund agencies; this is part of the city's on-going cost containment effort. In services, a surplus of \$1,188,830 is generated primarily through savings in software license fees, maintenance services and in-service training.

In the Information Services Division, the personnel surplus of \$889,527 primarily results from both not filling vacant positions and the Mayor's directives as noted above. The supplies surplus of \$64,000 is due to lower than anticipated expenses for equipment parts, building maintenance and diesel fuel. Finally, the substantial services surplus of \$1.189 million reflects savings in machinery maintenance, utilities postage, computer maintenance and other professional services.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ (2,460,174)
Plus Estimated 2009 Revenues	28,079,171
Plus Estimated Encumbrance Cancellations	1,017,604
Total Estimated Available For Appropriation	<u>26,636,601</u>
Less Projected 2009 Fleet Management Division Expenditures	(27,487,410)
Less Projected 2009 Finance and Management Director's Office Expenditures	<u>(739,090)</u>
Less Total Projected 2009 Expenditures	<u>(28,226,500)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ (1,589,899)</u></u>
Total Appropriated	\$ 31,655,253
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 3,428,753</u></u>

### REVENUE SUMMARY

The fleet management services fund has a projected year-end negative unencumbered cash balance of \$1,589,899. Revenues are projected to total \$28,079,171, just slightly lower than the current expenditure projection. It is necessary to have outstanding encumbrances for fuel and services at year-end to allow the division to pay for these expenses until passage of the 2010 budget.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3,428,753 is projected in this fund. In the Fleet Management Division, a personnel surplus of \$221,930 is projected reflecting a decrease in overtime expenses and delays in filling vacant positions. The \$2,455,511 supplies surplus is comprised of savings in fuel costs (\$3,313,866) offset by higher automotive part costs (\$675,786) and various other budget categories. The \$563,180 services surplus reflects technology savings (\$338,133) and savings from various other line items. Finally, there is a surplus of \$20,000 in capital outlay. The \$168,133 personnel surplus in the Finance and Management Director's Office reflects an employee retirement and savings from delays in filling vacant positions.

## F. CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ -
Plus Estimated 2009 Revenue Receipts	4,698,449
Plus Estimated Encumbrance Cancellations	0
Total Estimated Available For Appropriation	<u>4,698,449</u>
Less Projected 2009 Expenditures Design & Construction Division	(4,183,677)
Less Projected 2009 Expenditures Public Service Director's Office	<u>(353,958)</u>
Less Total Projected 2009 Expenditures	(4,537,635)
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 160,814</u></u>
Total Appropriated	<u>6,959,314</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,421,679</u>

### REVENUE SUMMARY

On April 1, 2009, the Public Service Department ceased all expenditure and revenue activity in the development services fund and established two new funds – the private construction inspection fund and the internal service construction inspection fund. The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Division of Design and Construction. This agency provides these services for roadway, bridge, water, sanitary and storm sewer, electric power and signal infrastructure for the City of Columbus. There was no cash balance at the beginning of the year, and revenues totaling \$4,698,449 are projected. An unencumbered balance of \$160,814 is projected at year end.

### OPERATING BUDGET SUMMARY

An appropriation surplus of \$2,421,679 is projected in the fund. Since appropriation was established mid-year (i.e., between budget years) and the department is still in the process of determining where employees will be housed (in which fund and division), it is difficult to compare expenditures to appropriations.

The Design and Construction Division projects surpluses in personnel, supplies, and services of \$982,322, \$49,651 and \$1,136,514, respectively. The personnel surplus reflects not hiring any new construction inspectors and reducing the hours of other full-time limited inspectors. The services surplus reflects savings in the materials testing contract (\$565,042), technology expenses (\$207,881), pro-rata expenses (\$81,065) and various other line items. The Public Service Director's Office projects surpluses in personnel, supplies, and services of \$215,843, \$296, and \$37,053, respectively.

## V. ENTERPRISE FUNDS

### A. WATER OPERATING FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Cash Balance (January 1, 2009)	\$ 34,746,266
Plus Estimated 2009 Revenues	<u>146,813,125</u>
Total Estimated Available For Appropriation	181,559,391
Less Projected 2009 Expenditures Water Division	(147,057,653)
Less Projected 2009 Expenditures Public Utilities Director's Office	<u>(3,754,492)</u>
Less Total Projected 2009 Expenditures	<u>(150,812,145)</u>
Projected Cash at Dec. 31, 2009	<u><u>\$ 30,747,246</u></u>
Total Appropriated	<u>\$159,538,445</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 8,726,300</u>
<i>The appropriated and projected expenditure figures <b>do not</b> include projections for internal transfers from the operating fund to the reserve fund of \$1 million.</i>	

### REVENUE SUMMARY

On January 1, 2009 the cash balance in the water operating fund was \$34.746 million, an increase of \$4.059 million over that originally projected. This carryover is the sum of available cash in both the water operating and reserve funds (though the \$10 million cash balance in the water revenue bond debt reserve fund is not reflected here as it is specific to that purpose and cannot be used for any other). In October of last year, pursuant to City Code requirements, the Sewer and Water Advisory Board convened to review and recommend to Columbus City Council, water and sewer rates for the following year. For 2009, the Board recommended that water revenues be increased by 8.5 percent, meaning the average Columbus residential customer's water bill increased by the same amount. Increases for other customer types vary by class. Despite the aforementioned rate increase, the revenues are currently projected to be \$6.600 million lower than originally reported. This is primarily attributable to a decline in interest income and system capacity charges from that originally projected.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$8.726 million is projected in the water operating fund, This surplus is comprised of an \$8.324 million surplus in the Water portion of the Division of Power and Water and \$402,312 surplus in the water operating fund's allocation to the Public Utilities Director's Office (which is funded on a pro-rated basis by the four utility funds).

In the Water Division, the appropriation surplus of \$8.324 million is comprised of a \$2.296 million surplus in personnel, a \$1.936 million surplus in services, a \$1.461 million surplus in capital, a \$1.661 million surplus in interest, \$34,757 surplus in the "other" category and a \$3.359 million surplus in the transfer category, offset by projected deficits in supplies of \$1.406 million and debt service principal of \$1.019 million.

The personnel surplus reflects continued employee turnover as well as reductions in overtime and its commensurate reductions in benefits. The services surplus reflects anticipated lower than budgeted charges for fleet, technology and postage. The supplies deficit reflects the rising cost of chemicals (the

projections are based on known contract pricing). The division will continue to monitor the driving forces in the chemical industry and is prepared to make adjustments throughout the remainder of the year. Finally, a surplus in "transfers" reflects lower than budgeted payments associated with revenue debt service.

Finally, a \$402,312 surplus is projected in the Director's Office allocation of the water operating fund. This surplus reflects vacancies and employee turnover in that office and funds for printing that were budgeted in both the Director's Office and the division budgets in error. These funds should have been budgeted only in the division's budgets.

## B. SEWERAGE SYSTEM OPERATING FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Cash Balance (January 1, 2009)	\$ 115,595,315
Plus Estimated 2009 Revenues	<u>236,728,720</u>
Total Estimated Available For Appropriation	352,324,035
Less Projected 2009 Expenditures Sanitary Sewers Division	(213,853,760)
Less Projected 2009 Expenditures Public Utilities Director's Office	<u>(4,187,411)</u>
Less Total Projected 2009 Expenditures	<u>(218,041,170)</u>
Projected Cash at Dec. 31, 2009	<u><u><b>\$ 134,282,865</b></u></u>
Total Appropriated	<u>\$241,912,849</u>
Projected Appropriation Surplus/(Deficit)	<u><u><b>\$ 23,871,679</b></u></u>
<i>The appropriated and projected expenditure figures <b>do not</b> include projections for internal transfers from the operating fund to the reserve fund of \$6 million.</i>	

### REVENUE SUMMARY

A cash balance of \$115.595 million was available in the sanitary sewer operating fund on January 1, 2009. This carryover is the sum of the available cash in both the sewer operating and reserve funds (though the \$10 million cash balance in the sewer revenue bond debt reserve fund is not reflected here as it is specific to that purpose and cannot be used for any other). In October of last year, pursuant to City Code requirements, the Sewer and Water Advisory Board convened to review and recommend to Columbus City Council, water and sewer rates for the following year. For 2009, the Board recommended that sanitary sewer revenues be increased by 6 percent, meaning the average Columbus residential customer's sanitary sewer bill increased by the same amount. Increases for other customer types vary by class. Despite the aforementioned rate increase, the revenues are currently projected to be \$13.542 million lower than originally reported. This is primarily attributable to a decline in interest income and system capacity charges from that originally projected.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$23.872 million is projected in the sanitary sewer operating fund. This surplus is comprised of a \$23.399 million in the Sanitary Sewer Division and \$472,926 in the sanitary sewer operating fund's allocation to the Public Utilities Director's Office (which is funded on a pro-rated basis by the four utility funds).

The Division of Sewerage and Drainage is projecting surpluses in all categories with the exception of supplies, in which a minor deficit of \$5,021 is projected. The much larger of the division's surpluses is in the transfer category, where an \$8.243 million surplus is projected, reflecting lower than budgeted payments for revenue debt service. The personnel surplus of \$2.804 million is attributable to employee turnover, delays in filling vacant positions and savings in part-time and overtime hours. The Division of Sewerage and Drainage continues to monitor overtime hours as management works toward curbing costs. Surpluses in debt principal (\$1.164 million), interest (\$3.877 million) and the aforementioned transfer category reflect the decision to postpone enterprise agency bond sales past June, meaning much of these costs will not be incurred until the following year. Surpluses of \$246,526 and \$5.310 million are also projected in "other"

category and capital, respectively. The capital surplus is a result of forgoing the purchase of equipment and vehicles throughout the year as a decision was made to purchase only that which was considered critical.

In the Director's Office allocation of the sanitary sewer operating fund, a \$472,926 surplus is projected. This surplus reflects vacancies and employee turnover in that office and funds for printing that were budgeted in both the Director's Office and the division budgets in error. These funds should have been budgeted only in the division's budgets.

### C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Cash Balance (January 1, 2009)	\$ 9,229,497
Plus Estimated 2009 Revenues	<u>35,648,703</u>
Total Estimated Available For Appropriation	44,878,200
Less Projected 2009 Expenditures Storm Division	(34,417,701)
Less Projected 2009 Expenditures Division of Public Utilities Director's Office	<u>(1,222,543)</u>
Less Total Projected 2009 Expenditures	<u>(35,640,244)</u>
Projected Cash at Dec. 31, 2009	<u><u>\$ 9,237,955</u></u>
Total Appropriated	\$ 36,216,662
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 576,418</u></u>

#### REVENUE SUMMARY

A cash balance of \$9.229 million was available in the storm sewer operating fund on January 1, 2009. This carryover is the sum of the available cash in both the storm sewer maintenance operating and reserve funds. Revenues are currently projected to be \$518,918 lower than originally reported, which is attributable, primarily, to a decline in interest income. In October of last year, pursuant to City Code requirements, the Sewer and Water Advisory Board convened to review and recommend to Columbus City Council, water and sewer rates for the following year. For 2009, the Board recommended that storm sewer rates be increased by 9 percent for all customer classes. For the average residential customer, this translated to a quarterly increase of 9 percent per quarter for an assumed block of 2,000 equivalent residential units (ERU) regardless of the lot size. Conversely, commercial class increases were applied based on a measured number of ERU's.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$576,418 is projected in the storm sewer maintenance operating fund. This surplus is comprised of a \$556,205 surplus in the Storm Sewer Division and \$20,213 surplus in the storm sewer operating fund's allocation to the Public Utilities Director's Office (which is funded on a pro-rated basis by the four utility funds).

The Storm Sewer Division surplus is comprised of a \$309,038 surplus in personnel, a \$50,780 surplus in supplies, a \$90,000 surplus in other category, a \$5,011 surplus in interest and a \$793,139 surplus in the transfer category, offset by projected deficits in services of \$691,663 and debt service principal of \$100.

The personnel surplus is attributable to employee turnover and delays in filling vacant positions, while the services deficit is a result of internal billing for snow and ice removal and street cleaning being higher than originally anticipated. The recent economic conditions have resulted in reduced expenditures for both supplies and debt interest payments.

In the Director's Office allocation of the storm sewer operating fund, a small surplus of \$20,213 is projected and is due to vacancies and employee turnover in that office.

## D. ELECTRICITY ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
<b>September 30, 2009</b>	
Cash Balance (January 1, 2009)	\$ 11,868,639
Plus Estimated 2009 Revenues	<u>79,815,386</u>
Total Estimated Available For Appropriation	91,684,025
Less Projected 2009 Expenditures Power Division	(87,035,199)
Less Projected 2009 Expenditures Public Utilities Director's Office	<u>(517,442)</u>
Less Total Projected 2009 Expenditures	<u>(87,552,641)</u>
Projected Cash at Dec. 31, 2009	<u><b>\$ 4,131,384</b></u>
Total Appropriated	<u>\$91,884,936</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 4,332,295</b></u>
<i>The appropriated and projected expenditure figures <b>do not</b> include projections for internal transfers from the operating fund to the reserve fund of \$6 million.</i>	

### REVENUE SUMMARY

A cash balance of \$11.869 million was available in the electricity enterprise fund on January 1, 2009. This carryover is the sum of the available cash in both the electricity operating and reserve funds. Revenues are currently projected to be \$10.464 million lower than originally reported. This is primarily attributable to not implementing a planned rate increase in 2009. That coupled with the loss of the KWH tax and street light energy reimbursement revenues (received in recent years from the Division of Transportation) has resulted in a short term negative outlook for the operating fund portion of this fund absent a substantial influx of revenue in 2010. The Division recently, however, increased its electricity reserve fund from \$1 million to \$7 million, which in effect decreased its operating fund cash balance by the same amount.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.332 million is projected in the electricity operating fund. This surplus is comprised of \$4.196 million surplus in the Power portion of the Division of Power and Water and \$136,080 surplus in the electricity operating fund's allocation to the Public Utilities Director's Office (which is funded on a pro-rated basis by the four utility funds).

The projected appropriation surplus in the Power Division of \$4.196 million is comprised of savings in personnel of \$630,111, supplies of \$1,926,567, services of \$909,999, other of \$24,960, capital of \$389,494 and debt service interest of \$315,084. The personnel surplus reflects employee turnover and unfilled vacancies, while the supplies savings reflects an adjustment on purchase power expenditures. The services surplus is a result of two things; an adjustment to pro-rata to reflect what is anticipated in lower revenue and a second adjustment to reflect lower fleet expenditures than originally anticipated. The interest surplus reflects the decision to delay all enterprise agency bond sales until after the end of June, meaning that no interest payments will be made in 2009 for the new debt.

In the Director's Office allocation of the electricity operating fund, a surplus of \$136,080 is projected and reflects vacancies and employee turnover in that office.

## VI. COMMUNITY DEVELOPMENT BLOCK GRANT

FUND BALANCE SUMMARY	
September 30, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 538,564
Plus CDBG Entitlement Award	6,457,750
Plus Estimated Entitlement Fund Revenues	386,886
Plus Estimated Revolving Loan Fund Revenues	962,951
Plus Estimated Encumbrance Cancellations	353,815
Total Estimated Available For Appropriation	8,699,966
Less Projected 2009 Expenditures	<u>(7,476,858)</u>
Available Unencumbered Cash at Dec. 31, 2009	<u><b>\$ 1,223,108</b></u>
Total Appropriated	<u>\$ 8,087,958</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 611,100</b></u>

### REVENUE SUMMARY

The 2009 entitlement award from HUD is \$94,759 higher than the estimate of \$6,362,991. Entitlement fund revenues, including housing loan repayments and miscellaneous revenues, are 42.33 percent of budget, resulting in a reduction in the overall projected entitlement fund revenues of \$298,555. Revolving loan repayments total 85.98 percent of budget projections, increasing the annual estimate by \$122,951. The combined projected revenue shortfall of \$80,845 is offset by encumbrance cancellations to date of \$353,815, making total resources \$272,970 higher than that assumed in the 2009 budget.

### OPERATING BUDGET SUMMARY

The CDBG operating budget of \$8,087,958 is distributed among eight city divisions. An overall surplus of \$611,100 is comprised of savings of \$360,565 in personnel, \$7,931 in supplies, and \$242,304 in services and \$300 in the "other" category. Personnel surpluses reflect employee disabilities; one unfilled vacancy in the Housing Division; the Mayor's directive that 40 hours of unpaid leave be applied to all employees in the MCP, as well as AFSCME and CMAGE employees per adopted memoranda of understanding; the suspension of 2009 pay raises for MCP and CMAGE employees; and the split-funding of employees with other funding sources. Savings in supplies is attributable to lower than anticipated expenditures for office supplies and clothing while the surplus in services results from lower anticipated expenditures for travel, training, printing, data processing and copier costs, as well as \$100,000 in savings from delay in implementing the Urban Initiative program. Refunds of expenditures for the schools out program account for the \$300 savings in the "other" category.

**TABLE 1  
GENERAL FUND  
APPROPRIATION SUMMARY  
SEPTEMBER 30, 2009**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,180,687	\$ 2,191,646	\$ 989,041	\$ 2,955,545	225,142
<u>City Auditor</u>					
City Auditor	3,261,971	2,284,713	977,258	3,141,608	120,363
Income Tax	<u>7,263,320</u>	<u>4,906,528</u>	<u>2,356,792</u>	<u>7,011,866</u>	<u>251,454</u>
Total	10,525,291	7,191,241	3,334,050	10,153,474	371,817
City Treasurer	930,568	600,818	329,750	930,568	-
<u>City Attorney</u>					
City Attorney	10,221,636	7,475,145	2,746,491	10,167,188	54,448
Real Estate	<u>220,095</u>	<u>136,751</u>	<u>83,344</u>	<u>188,763</u>	<u>31,332</u>
Total	10,441,731	7,611,896	2,829,835	10,355,951	85,780
Municipal Court Judges	14,113,990	10,314,483	3,799,507	13,870,460	243,530
Municipal Court Clerk	10,395,009	7,663,121	2,731,888	10,171,487	223,522
Civil Service	2,932,542	2,018,510	914,032	2,839,805	92,737
<u>Public Safety</u>					
Administration	8,070,316	7,331,015	739,301	7,635,544	434,772
Support Services	5,461,226	3,800,459	1,660,767	5,156,062	305,164
Police	249,842,084	185,956,441	63,885,643	244,575,878	5,266,206
Fire	<u>191,267,635</u>	<u>142,762,620</u>	<u>48,505,015</u>	<u>190,333,496</u>	<u>934,139</u>
Total	454,641,261	339,850,535	114,790,726	447,700,980	6,940,281
<u>Mayor's Office</u>					
Mayor	1,762,899	1,370,932	391,967	1,787,105	(24,206)
Community Relations	712,168	495,011	217,157	718,977	(6,809)
Equal Business Opportunity	658,705	478,542	180,163	641,599	17,106
Office of Education	<u>81,600</u>	<u>69,409</u>	<u>12,191</u>	<u>69,409</u>	<u>12,191</u>
Total	3,215,372	2,413,894	801,478	3,217,089	(1,717)
<u>Development</u>					
Administration	4,236,249	3,490,941	745,308	4,162,964	73,285
Econ. Development	5,427,316	3,902,810	1,524,506	4,566,329	860,987
Building Services	4,012,038	2,800,598	1,211,440	4,065,720	(53,682)
Planning	1,400,342	1,011,093	389,249	1,367,512	32,830
Neighborhood Services	1,435,958	1,435,958	-	1,435,958	-
Housing	<u>2,868,358</u>	<u>2,853,886</u>	<u>14,472</u>	<u>2,893,461</u>	<u>(25,103)</u>
Total	19,380,261	15,495,286	3,884,975	18,491,944	888,316
<u>Finance and Management</u>					
Administration	1,850,496	1,469,276	381,220	1,958,004	(107,508)
Financial Management	4,221,603	3,231,380	990,223	3,887,056	334,547
Facilities Management	13,825,060	12,237,486	1,587,574	13,507,721	317,339
Finance Citywide	2,140,061	-	2,140,061	2,140,061	-
Citywide Technology Billings	11,315,852	11,296,312	19,540	11,787,380	(471,528)
Fleet Management	<u>417,413</u>	<u>417,413</u>	<u>-</u>	<u>221,726</u>	<u>195,687</u>
Total	33,770,485	28,651,867	5,118,618	33,501,948	268,537
Human Resources	2,988,891	2,610,456	378,435	2,978,072	10,819
Health	15,864,837	15,864,837	-	15,864,837	-
Recreation and Parks	20,807,530	20,807,530	-	21,175,580	(368,050)
<u>Public Service</u>					
Administration	2,078,937	1,503,344	575,593	2,049,621	29,316
Refuse Collection	17,843,324	14,638,781	3,204,543	18,402,809	(559,485)
Mobility	<u>2,924,284</u>	<u>2,214,493</u>	<u>709,791</u>	<u>2,873,090</u>	<u>51,194</u>
Total	22,846,545	18,356,618	4,489,927	23,325,520	(478,975)
<b>Grand Total:</b>	<b>\$ 626,035,000</b>	<b>\$ 481,642,738</b>	<b>\$ 144,392,261</b>	<b>\$ 617,533,261</b>	<b>\$ 8,501,738</b>

**TABLE 2  
GENERAL FUND  
VARIANCES BY OBJECT OF EXPENDITURE  
SEPTEMBER 30, 2009**

	PERSONNEL	SUPPLIES & MATERIALS	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
City Council	\$ 138,153	\$ 11,482	\$ 75,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,142
<u>City Auditor</u>									
City Auditor	93,592	-	26,771	-	-	-	-	-	120,363
Income Tax	11,703	7,805	231,946	-	-	-	-	-	251,454
Total	105,295	7,805	258,717	-	-	-	-	-	371,817
City Treasurer	104,637	-	(104,637)	-	-	-	-	-	-
<u>City Attorney</u>									
City Attorney	47,813	(45,457)	64,589	-	(2,000)	-	-	(10,497)	54,448
Real Estate	31,332	-	-	-	-	-	-	-	31,332
Total	79,145	(45,457)	64,589	-	(2,000)	-	-	(10,497)	85,780
Municipal Court Judges	193,338	4,608	45,584	-	-	-	-	-	243,530
Municipal Court Clerk	147,349	22,000	54,173	-	-	-	-	-	223,522
Civil Service	61,078	21,938	14,840	-	-	(5,119)	-	-	92,737
<u>Public Safety</u>									
Administration	19,841	922	414,010	-	-	-	-	-	434,772
Support Services	58,708	66,434	180,022	-	-	-	-	-	305,164
Police	3,855,571	89,482	1,326,143	-	(5,000)	10	-	-	5,266,206
Fire	1,068,559	155,717	(290,137)	-	-	-	-	-	934,139
Total	5,002,678	312,555	1,630,037	-	(5,000)	10	-	-	6,940,281
<u>Mayor's Office</u>									
Mayor	(37,399)	1,474	11,719	-	-	-	-	-	(24,206)
Community Relations	(16,610)	(2,084)	11,886	-	-	-	-	-	(6,809)
Equal Business Opportunity	15,800	(96)	1,402	-	-	-	-	-	17,106
Office of Education	12,104	-	87	-	-	-	-	-	12,191
Total	(26,105)	(707)	25,094	-	-	-	-	-	(1,718)
<u>Development</u>									
Administration	(43,030)	21,950	75,365	-	-	-	-	19,000	73,285
Econ. Development	(32,901)	1,900	(25,733)	-	917,721	-	-	-	860,987
Building Services	(13,735)	1,734	(46,681)	-	5,000	-	-	-	(53,682)
Planning	21,890	2,346	8,594	-	-	-	-	-	32,830
Neighborhood Services	-	-	-	-	-	-	-	-	-
Housing	(28,250)	1,350	1,797	-	-	-	-	-	(25,103)
Total	(96,027)	29,280	13,342	-	922,721	-	-	19,000	888,316
<u>Finance and Management</u>									
Administration	(141,671)	6,611	27,552	-	-	-	-	-	(107,508)
Financial Management	(34,398)	15,215	353,731	-	-	-	-	-	334,547
Facilities Management	(84,879)	32,415	354,053	-	15,750	-	-	-	317,339
Citywide Technology Billings	-	-	(471,528)	-	-	-	-	-	(471,528)
Finance Citywide	-	-	-	-	-	-	-	-	-
Fleet	-	-	-	-	-	195,687	-	-	195,687
Total	(260,948)	54,240	263,808	-	15,750	195,687	-	-	268,537
Human Resources	(19,457)	210	30,066	-	-	-	-	-	10,819
Health	-	-	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-	(368,050)	(368,050)
<u>Public Service</u>									
Administration	25,631	1,149	2,536	-	-	-	-	-	29,316
Refuse Collection	14,438	40,968	(614,891)	-	0	-	-	-	(559,485)
Mobility	48,811	6,167	(3,785)	-	-	-	-	-	51,194
Total	88,881	48,284	(616,141)	-	0	-	-	-	(478,975)
Subtotal									
<b>Grand Total:</b>	<b>\$ 5,518,018</b>	<b>\$ 466,238</b>	<b>\$ 1,754,980</b>	<b>\$ -</b>	<b>\$ 931,471</b>	<b>\$ 190,578</b>	<b>\$ -</b>	<b>\$ (359,547)</b>	<b>\$ 8,501,738</b>

**TABLE 3  
GENERAL FUND  
CITY AUDITOR'S CURRENT REVENUE ESTIMATE**

CATEGORY	FY 2009 CITY AUDITOR'S REVENUE ESTIMATE	FY 2008 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 368,950,000	\$ 389,117,331	\$ (20,167,331)	(5.2%)
Income Tax-.05% Increase	9,000,000	-	9,000,000	n/a
Property Tax	51,262,000	51,435,378	(173,378)	(0.3%)
KWH Tax	3,260,000	3,365,494	(105,494)	(3.1%)
Hotel/Motel Tax	3,100,000	3,597,542	(497,542)	(13.8%)
<b>Total Taxes and Assessments</b>	<b>435,572,000</b>	<b>447,515,745</b>	<b>(11,943,745)</b>	<b>(2.7%)</b>
Local Government Fund	39,670,000	46,942,285	(7,272,285)	(15.5%)
Estate Tax	7,000,000	10,342,393	(3,342,393)	(32.3%)
Liquor Permit Fund	1,100,000	1,107,248	(7,248)	(0.7%)
Cigarette Tax, Other	20,000	32,045	(12,045)	(37.6%)
<b>Total Shared Revenues</b>	<b>47,790,000</b>	<b>58,423,971</b>	<b>(10,633,971)</b>	<b>(18.2%)</b>
License and Permit Fees	9,762,000	9,231,736	530,264	5.7%
Fines and Penalties	21,993,000	21,403,177	589,823	2.8%
Investment Earnings	7,200,000	24,923,854	(17,723,854)	(71.1%)
Charges for Service	55,724,000	53,625,518	2,098,482	3.9%
All Other Revenue	1,549,000	9,207,047	(7,658,047)	(83.2%)
<b>Total Other Revenue</b>	<b>96,228,000</b>	<b>118,391,332</b>	<b>(22,163,332)</b>	<b>(18.7%)</b>
<b>Total Revenues</b>	<b>\$ 579,590,000</b>	<b>\$ 624,331,048</b>	<b>\$ (44,741,048)</b>	<b>(7.2%)</b>
Encumbrance Cancellations	1,585,000	2,693,177	(1,108,177)	(41.1%)
Unencumbered Balance	25,000	17,277,690	(17,252,690)	(99.9%)
Misc. Fund Transfers	1,200,000	7,716,112	(6,516,112)	(84.4%)
Approved Transfer From ESF	35,133,261	-	35,133,261	N/A
<b>Total Resources</b>	<b>\$ 617,533,261</b>	<b>\$ 652,018,027</b>	<b>\$ (34,484,766)</b>	<b>(5.3%)</b>

**TABLE 4**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**September 30, 2009**

CATEGORY	FY 2009 YEAR-TO-DATE	FY 2008 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 282,258,148	\$ 297,478,088	\$ (15,219,940)	(5.1%)
Property Tax	49,241,253	48,720,537	520,716	1.1%
KWH Tax	2,440,447	2,520,289	(79,842)	(3.2%)
Hotel/Motel Tax	2,323,496	2,669,596	(346,100)	(13.0%)
<b>Total Taxes and Assessments</b>	<b>336,263,344</b>	<b>351,388,510</b>	<b>(15,125,166)</b>	<b>(4.3%)</b>
Local Government Fund	31,025,084	36,688,692	(5,663,608)	(15.4%)
Estate Tax	5,214,009	7,812,240	(2,598,231)	(33.3%)
Liquor Permit Fund	1,033,185	1,015,742	17,443	1.7%
Cigarette Tax, Other	22,314	21,845	469	2.1%
<b>Total Shared Revenue</b>	<b>37,294,592</b>	<b>45,538,519</b>	<b>(8,243,927)</b>	<b>(18.1%)</b>
License and Permit Fees	7,323,322	6,882,384	440,938	6.4%
Fines and Penalties	15,874,905	15,412,067	462,838	3.0%
Investment Earnings	5,828,168	19,055,445	(13,227,277)	(69.4%)
Charges for Service	38,974,642	37,905,245	1,069,397	2.8%
All Other Revenue	1,496,099	5,667,533	(4,171,434)	(73.6%)
<b>Total Other Revenue</b>	<b>69,497,136</b>	<b>84,922,674</b>	<b>(15,425,538)</b>	<b>(18.2%)</b>
<b>Total Revenues</b>	<b>443,055,072</b>	<b>481,849,703</b>	<b>(38,794,631)</b>	<b>(8.1%)</b>
Encumbrance Cancellations	1,115,838	1,997,850	(882,012)	(44.1%)
Unencumbered Balance	25,676	17,277,690	(17,252,014)	(99.9%)
Fund Transfers	826,285	7,442,513	(6,616,228)	(88.9%)
<b>Total Resources</b>	<b>\$ 445,022,871</b>	<b>\$ 508,567,756</b>	<b>\$ (63,544,885)</b>	<b>(12.5%)</b>

**TABLE 5**

**2009 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
1818-2008	09-Feb-09	Original Amended Appropriation - General Fund	\$ 630,535,000
0711-2009	18-May-09	Decrease Appropriations in General Fund	(4,500,000)
			<hr/> <hr/>
<b>Total Operating Appropriation:</b>			\$ 626,035,000
<b>Total Estimated Available Resources:</b>			627,400,000
<b>Less Total Operating Appropriation:</b>			1,365,000
<b>Less Total Reserve Deposits to Date:</b>			<hr/> <hr/> 0
 <b>Projected Unappropriated Operating Balance:</b>			 \$ 1,365,000

**TABLE 6**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
September 30, 2009

	(A) AVAILABLE CASH BALANCE JAN. 1, 2009	(B) ORIGINAL (NOV. 2008) ESTIMATE	(C) REVENUES		(D) VARIANCE (C-B)	(E) TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	(F) BUDGETED	(G) EXPENDITURES		(H) SURPLUS/ DEFICIT (F-G)	(I) PROJECTED CASH BALANCE DEC. 31, 2009 (E-G)
			CURRENT ESTIMATE					REVISED PROJECTIONS			
<b>GENERAL FUND</b>	\$ 25,000	\$ 643,535,000	\$ 627,375,000	\$ (16,160,000)	\$ 627,400,000	\$ 626,035,000	\$ 617,533,261	\$ 8,501,738	\$ 9,866,739		
<b>SPECIAL REVENUE FUNDS</b>											
Street Construction, Main. & Repair	5,596,488	47,305,836	45,065,048	(2,240,788)	50,661,536	50,219,718	46,828,046	3,391,672	3,833,490		
Health Special Revenue	(482)	21,571,744	21,953,482	381,737	21,953,000	22,071,743	22,078,692	(6,949)	(125,692)		
Rec. and Parks Oper. & Extension	20,726	27,268,846	28,206,383	937,537	28,227,109	28,093,043	28,227,109	(134,066)	0		
Golf Operations	109,049	4,780,000	4,720,832	(59,168)	4,829,881	4,740,283	4,518,530	221,753	311,351		
Municipal Court Computer Fund	1,056,242	2,364,744	2,285,317	(79,427)	3,341,559	2,663,136	2,443,938	219,198	897,620		
Development Services	486,662	17,558,010	16,728,063	(829,947)	17,214,725	17,357,389	15,525,840	1,831,549	1,688,885		
East Broad Street Operation	508,911	1,629,305	1,382,301	(247,004)	1,891,212	1,705,738	1,570,508	135,230	320,704		
Private Construction Inspection Fund	-	-	1,160,040	1,160,040	1,160,040	1,315,600	1,160,033	155,567	7		
<b>INTERNAL SERVICE FUNDS</b>											
Employee Benefits Fund	-	3,081,109	2,561,432	(519,677)	2,561,432	3,012,006	2,561,432	450,574	-		
Print Services	(58,051)	1,766,445	1,621,372	(145,073)	1,563,321	1,764,436	1,596,693	167,743	(33,372)		
Land Acquisition	146,145	860,000	722,660	(137,340)	868,805	904,900	765,835	139,065	102,970		
Technology Services	1,016,380	32,228,569	25,645,442	(6,583,127)	26,661,822	31,102,569	27,066,828	4,035,741	(405,006)		
Fleet Management Services	(2,460,174)	33,567,849	29,096,775	(4,471,074)	26,636,601	31,655,253	28,226,500	3,428,753	(1,589,899)		
Construction Inspection Fund	-	-	4,698,449	4,698,449	4,698,449	6,959,314	4,537,635	2,421,679	160,814		
<b>ENTERPRISE FUNDS</b>											
Water System Enterprise	34,746,266	153,412,840	146,813,125	(6,599,715)	181,559,391	159,538,445	150,812,145	8,726,300	30,747,246		
Sewerage System Enterprise	115,595,315	250,270,955	236,728,720	(13,542,235)	352,324,035	241,912,849	218,041,170	23,871,679	134,282,865		
Storm Sewer System Enterprise	9,229,497	36,167,621	35,648,703	(518,918)	44,878,200	36,216,662	35,640,244	576,418	9,237,955		
Electricity Enterprise	11,868,639	90,279,064	79,815,386	(10,463,678)	91,684,025	91,884,936	87,552,641	4,332,295	4,131,384		
<b>GRANT FUNDS</b>											
Community Development Block Grant	538,564	7,888,432	8,161,402	272,970	8,699,966	8,087,958	7,476,858	611,100	1,223,108		

**Notes:**

The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions.

The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office.

The budgeted and projected expenditure figures for the enterprise funds do not include projections for internal transfers from the operating to the reserve fund.

Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance.

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

**TABLE 7  
PROJECTED VARIANCE BY OBJECT - ALL FUNDS  
SEPTEMBER 30, 2009**

FUND NAME	PERSONNEL	MATERIALS & SUPPLIES	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
<b>GENERAL FUND</b>	5,518,018	466,238	1,754,980	-	931,471	190,578	-	(359,547)	8,501,738
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	85,362	-	15,458	-	-	-	-	800	101,620
Municipal Court Judges	67,927	-	49,652	-	-	-	-	-	117,579
<b>Total Municipal Court Computer Fund</b>	<b>153,289</b>	<b>-</b>	<b>65,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>219,199</b>
<b>Street Construction, Main. &amp; Repair</b>									
Refuse Collection	478,528	0	850,411	-	-	-	-	-	1,328,938
Mobility	11,782	3,000	66,160	-	-	-	-	-	80,942
Planning and Operations	184,518	282,089	1,103,677	-	20,296	2,262	-	-	1,592,841
Design and Construction	234,187	4,000	79,892	-	-	-	-	-	318,079
Service Director	(112,764)	116	183,519	-	-	-	-	-	70,871
<b>Total SCMR</b>	<b>796,251</b>	<b>289,205</b>	<b>2,283,658</b>	<b>-</b>	<b>20,296</b>	<b>2,262</b>	<b>-</b>	<b>-</b>	<b>3,391,672</b>
<b>Health Special Revenue</b>									
Department of Health	(765,766)	24,376	734,441	-	-	-	-	-	(6,949)
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	(805,819)	52,496	588,508	-	30,750	-	-	-	(134,065)
<b>Golf Operations</b>									
Division of Golf	133,939	62,605	25,210	-	-	-	-	-	221,754
<b>Development Services Fund</b>									
Building and Development Services	1,129,029	29,182	660,742	-	-	-	-	-	1,818,953
Development Administration	12,596	-	-	-	-	-	-	-	12,596
Planning and Operations	-	-	-	-	-	-	-	-	-
Design and Construction	-	-	-	-	-	-	-	-	-
Service Director	-	-	-	-	-	-	-	-	-
<b>Total Development Services</b>	<b>1,141,626</b>	<b>29,182</b>	<b>660,742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,831,550</b>
<b>East Broad Street Operation Fund</b>									
Department of Finance and Management	-	3,297	131,933	-	-	-	-	-	135,230
<b>Private Construction Inspection Fund</b>									
Design and Construction	90,170	8,100	57,298	-	-	-	-	-	155,568
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	170,016	5,327	275,231	-	-	-	-	-	450,574
<b>Print &amp; Mail Services</b>									
Department of Finance	7,363	14,413	145,967	-	-	-	-	-	167,743
<b>Land Acquisition</b>									
Division of Real Estate	93,541	264	45,260	-	-	-	-	-	139,065
<b>Technology Services</b>									
Division of Information Services	889,527	64,000	1,191,906	-	-	107,694	-	-	2,253,127
Department of Technology	109,579	371,406	1,188,830	-	-	112,800	-	-	1,782,614
<b>Total Technology Services</b>	<b>999,105</b>	<b>435,406</b>	<b>2,380,736</b>	<b>-</b>	<b>-</b>	<b>220,494</b>	<b>-</b>	<b>-</b>	<b>4,035,741</b>
<b>Fleet Management Services</b>									
Division of Fleet Management	221,930	2,455,511	563,180	-	-	20,000	-	-	3,260,621
Finance and Management Director	168,133	-	-	-	-	-	-	-	168,133
<b>Total Fleet</b>	<b>390,063</b>	<b>2,455,511</b>	<b>563,180</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>3,428,754</b>
<b>Construction Inspection Fund</b>									
Design and Construction	982,322	49,651	1,136,514	-	-	-	-	-	2,168,488
Service Director	215,844	296	37,051	-	-	-	-	-	253,191
<b>Total</b>	<b>1,198,165</b>	<b>49,947</b>	<b>1,173,566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,421,678</b>
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	2,296,120	(1,405,620)	1,936,097	(1,018,714)	34,757	1,460,993	1,661,481	3,358,874	8,323,988
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	2,803,616	(5,021)	1,760,114	1,163,541	246,526	5,310,332	3,876,506	8,243,139	23,398,753
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	309,038	50,780	(691,663)	(100)	90,000	5,011	793,139	-	556,205
<b>Electricity Enterprise</b>									
Division of Electricity	630,110	1,926,567	909,999	-	24,960	389,494	315,084	-	4,196,215
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	486,067	1	545,463	-	-	-	-	-	1,031,531
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>									
Division of Development Administration	84,805	712	3,025	-	-	-	-	-	88,542
Division of Economic Development	64,025	701	111,050	-	-	-	-	-	175,776
Division of Building Services	47,527	-	-	-	-	-	-	-	47,527
Division of Neighborhood Services	-	-	-	-	-	-	-	-	-
Division of Housing	103,934	6,050	122,848	-	-	-	-	-	232,832
Department of Finance and Management	15,239	75	5,284	-	-	-	-	-	20,598
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	45,035	393	97	-	300	-	-	-	45,825
<b>Total CDBG</b>	<b>360,565</b>	<b>7,931</b>	<b>242,304</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>611,100</b>

TABLE 8

## Vacant General Fund Budgeted Positions Projected to be Filled

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2009 Wages
City Attorney	Attorney	1	Full-time	7,654
	Legal Advocate	1	Full-time	5,197
	Deputy City Attorney	1	Part-time	22,218
	Legal Intake Counselors	4	Part-time	9,270
Civil Service	Office Assistant II	1	Full-time	5,248
Safety-Support Services	CAD Network Manager	1	Full-time	10,772
Finance-Director's Office	Deputy Director	1	Full-time	9,265
Muni Court - Clerk	Deputy Clerk	4	Full-time	31,322
Muni Court - Judges	Probation Officer	5	Full-time	37,798
	Service Bailiff	1	Full-time	7,158
	Judges' Secretary	1	Full-time	7,158
	Support Relief Officer	1	Full-time	6,160
	Assignment Clerk	1	Full-time	6,160
Health	PH Program Manager 3	1	Full-time	24,000
Recreation and Parks	Rec Supervisor	1	Full-time	13,500
	Rec Leader	2	Full-time	17,940
	Park Management Coordinator	1	Full-time	8,732
Mobility	Cashier I	1	Full-time	4,356
	Office Assistant III	1	Full-time	3,248
			<b>Total Wages</b>	<b>\$237,156</b>
			<b>Pension</b>	<b>56,917</b>
			<b>Insurance</b>	<b>0</b>
			<b>W. Comp</b>	<b>13,423</b>
			<b>Total Cost</b>	<b>\$307,496</b>

# Table 9

## Page 1

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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/09
City Council	38	38	33
City Auditor	24	34	25
Income Tax	82	82	74
City Treasurer	12	12	10
City Attorney	109	119	101
Real Estate	4	7	3
Municipal Court Judges	184	184	175
Municipal Court Clerk	149	172	144
Civil Service	33	33	31
Public Safety - Admin.	10	10	9
Support Services	50	50	49
Police - Civilian	327	326	301
Police - Uniformed*	1,909	1,909	1,877
Fire - Civilian	36	37	37
Fire - Uniformed	1,525	1,525	1,503
Mayor	14	22	13
Community Relations	7	7	7
Equal Business Opportunity	7	7	7
Office of Education	0	0	0
Development Admin.	25	25	25
Economic Development	3	3	3
Planning	14	14	14
Housing	2	2	2
Building Services	55	55	55
Finance and Management - Dir's Ofc.	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	154
Mobility Options	34	34	32
<b>General Fund Total</b>	<b>4,970</b>	<b>5,024</b>	<b>4,840</b>

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

# Table 9

## Page 2

### Other City Funds Personnel Levels

<u>Division/Fund</u>	<u>Budgeted Strength</u>	<u>Authorized Strength</u>	<u>Actual Strength As of 9/30/09</u>
Real Estate/Land Acquisition	6	7	6
Technology: Administration	20	20	16
Information Services/Technology Services Fund	122	122	119
Finance/Print/Mail Shop Fund	4	4	4
Human Resources/Employee Benefits	22	22	22
Health Special Revenue Fund	174	174	170
Municipal Court Computer Fund	11	15	9
Recreation and Parks Operation Fund	217	217	208
Golf Operations	33	38	31
Public Service - Dir. Office/SCMR Fund	36	36	33
Refuse Collection/SCMR Fund	51	51	50
Mobility Operations/SCMR Fund	18	18	16
Planning and Operations/SCMR Fund	284	284	278
Design and Construction/SCMR Fund	37	37	30
Fleet Management	126	126	116
Finance and Management - Dir's Ofc./Fleet Fund	8	8	7
Design and Construction/Construction Inspection	81	81	59
Public Service - Dir. Office/Construction Inspection	5	5	5
Design and Construction/Private Construction Inspection	18	18	13
Building and Dev. Services/Development Services	131	128	114
Development Admin./Development Services	5	5	4
Public Utilities: Administration	95	95	90
Sewers and Drains (Sanitary)	522	522	478
Sewers and Drains (Storm)	23	23	17
Electricity	99	99	89
Water	534	551	512
Community Development Block Grant			
Development Admin.	10	11	10
Economic Development	7	7	7
Building Services	9	9	9
Housing	10	10	9
Health	4	4	3
Finance & Management	3	3	3
Recreation and Parks	4	4	4
Other Funds Total	2,729	2,754	2,541
All Funds	7,699	7,778	7,381

**TABLE 10  
CITYWIDE ACCOUNT  
PROJECTED USE**

<u>Intended Purpose</u>	<u>Amount</u>
Reserve for 27th pay period	1,751,000
Legal Settlements	649,000
	<b>\$ 2,400,000</b>

**TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 30, 2009**

<u>Intended Purpose</u>	<u>Amount</u>	<u>Dept./Division</u>	<u>Ordinance No.</u>
Transferred to Refuse for Charles Garrett v. City of Columbus, et al.,	(50,000)	Public Service	0238-2009
Transferred to Human Resources for Severance Plan implementation.	(159,939)	Human Resources	0294-2009
Transferred to Fire for damage claims and EMS billing refunds	(50,000)	Fire	0695-2009
<b>Total Transferred and Expended</b>			
	<b>(259,939)</b>		

**TABLE 11**  
**SAFETY OVERTIME REPORT**  
**September 30, 2009**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	\$ 2,672,697	\$ 1,454,719	54.43%	\$ 630,000	\$ 2,084,719	\$ 587,978
Police Uniformed	8,453,501	4,122,941	48.77%	1,700,000	5,822,941	2,630,560
Fire Uniformed	5,569,179	3,152,067	56.60%	1,350,833	4,502,900	1,066,279