



City of Columbus
 Mayor Michael B. Coleman

Department of Finance and Management

Joel S. Taylor, Director

May 8, 2009

MEMORANDUM TO: Michael B. Coleman
 Mayor

FROM:  Joel S. Taylor
 Finance and Management Director

SUBJECT: First Quarter Financial Review

The Finance and Management Department's First 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. For the general fund, we currently project that we will spend approximately \$4.6 million less than was originally appropriated for 2009. This is very good news given the fact that the City Auditor recently revised his estimate of 2009 revenues downward by \$16 million. A \$4.6 million appropriation savings means that the budget gap we face for this year can be reduced to \$11.4 million by lowering appropriations.

The savings on the expenditure side are coming both from our efforts to control spending wherever possible and from steady or declining prices on key commodities. Working with the Department of Technology, we are reducing by nearly \$1 million the billings to general fund divisions for personnel services and direct purchases of goods and contract services. The Department of Public Safety's efforts to control overtime costs are resulting in a projected decrease of over \$560,000 in overtime for uniformed and civilian personnel. Hiring controls and five days of unpaid leave are resulting in over \$500,000 in projected surpluses in several departments, City Attorney's office, and Auditor's office. A lower rate of incarceration is resulting in a projected savings of \$1 million in the contract whereby we reimburse Franklin County for housing prisoners in the jail. We are further reducing projected expenditures for vehicle replacement by \$300,000. We are reducing the amounts set aside for custodial services contracts by nearly \$250,000, primarily as a result of the final negotiation of a contract with the County for our lease of the Municipal Court building. Finally, we are lowering the amounts budgeted for fuel and natural gas by \$1.1 million as a result of current and projected prices.

Unfortunately, the good news on the spending side is more than offset by a continuing decline in general fund revenues. As of the end of the quarter, income tax receipts were running 6.2% behind those in the first quarter of 2008. Many other revenue sources were also below levels of a year ago. As noted above, shortly after the end of the quarter, the City Auditor revised downward his revenue estimate for this year by a net of \$16 million. He is now projecting a negative growth of 4% for the income tax, an historic low, and a decline of 4.5% from the growth rate on which the budget was predicated. With general

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fund revenues currently running below even this recent revision, it remains entirely possible that further downward revisions of revenue for this year will be necessary.

All of our resources are at your disposal to work with you and Council to address the situation we face as a result of the downward revision of general fund revenues for this year. Should you have any questions concerning this report, please do not hesitate to let me know.

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

FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2009

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

**Joel S. Taylor
Director**

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I. INTRODUCTION

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 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.

A negative year-end unencumbered balance in the general fund (Table A) of \$11.370 million is projected, using current projected expenditures and the City Auditor's current revenue projections. This figure excludes the projected year-end cash balance of \$16.076 million in the Economic Stabilization Fund and \$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**

FUND BALANCE SUMMARY	
March 31, 2009	
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	583,613,000
Plus Encumbrance Cancellations	1,197,000
Plus Transfers In & Misc. Transfers	1,200,000
Plus Transfer From Economic Stabiliation Fund	28,500,000
Plus Transfer from Insurance Trust Fund	<u>-</u>
Total Available for Appropriation	\$ 614,535,000
Total Appropriated as of March 31, 2009	\$ 630,535,000
Less 2009 Projected Operating Expenditures	<u>625,904,543</u>
Projected Appropriation Surplus/(Deficit)	\$ 4,630,457
Projected Available Cash Balance (December 31, 2009)	<u>\$ (11,369,543)</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2009)	\$ 43,580,652
Plus 2009 Deposit	-
Plus Estimated Investment Earnings	375,000
Less Transfer to Operating Fund	<u>(28,500,000)</u>
Projected Unencumbered Cash Balance (December 31, 2009)*	\$ 15,455,652
*Assumes there will be no additional withdrawals in 2009.	
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
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 \$630.535 million. First quarter projections indicate expenditures of \$625.905 million, resulting in an appropriation surplus of \$4.63 million. A summary projection of general fund revenues and expenses can be found on Table A.

Revenues:

The City Auditor sets the official general fund revenue estimate for budget purposes. The current estimate of total available general fund resources for 2009 is \$614.535 million, which includes \$25,000 in prior year carryover, \$1.197 million in projected encumbrance cancellations and \$29.7 million in inter-fund transfers, the largest of which was a \$28.5 million transfer from the economic stabilization fund. The current estimate is \$37.483 million less than 2008 actual year-end resources, which included \$7.716 million in inter-fund transfers.

Total revenues were down by 6.4 percent in the first quarter, while total resources declined by an even greater 17.1 percent over the same period. The loss in revenues was primarily attributable to a decline in all categories of taxes and assessments, the greatest of which was in income tax, coupled with a steep decline in investment earnings, which decreased 70.8 percent during the first quarter of 2009 over that of 2008. The total loss in resources also includes a carryover into 2009 which was \$17.252 million less than in 2008. Encumbrance cancellations and fund transfers also lag behind last year's quarterly figures by \$.687 million and \$3.025 million, respectively.

As shown in Table 4, income tax collections through March, 2009 were 6.2 percent below those of March, 2008, down 2.2 percent from the current estimate of -4.0 percent. Property tax collections also fared worse in the first quarter than the current estimate, although this could be a function of the timing of collections. Through March, 2009, property tax receipts were less than those of 2008 by 7.4 percent, comparing unfavorably to the current estimate of .1 percent. Kilo-watt hour revenues declined as well with the first quarter receipts totaling .4 percent less than those of last year. Finally, first quarter hotel/motel tax revenues declined by 14.5 percent, slightly more than the 13.8 percent decrease projected for the year. Overall, taxes and assessments decreased by 6.4 percent versus the projected reduction 3.6 percent.

The State of Ohio's Local Government Fund 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 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 receipts are down over last year by 10.6 percent. Conversely, estate tax proceeds are up 1,104.2 percent, though, as mentioned, are not a reliable source of funds. Liquor tax proceeds are up slightly as well, although the amount is too small to offset losses in other areas. Overall, to date, total shared revenue is up 9.8 percent, comparing favorably to the estimated -7.2 growth for this category.

Finally, with a current estimated growth rate of -17.4 percent, "total other revenues" decreased by a slightly improved -13.8 percent. This is attributable to greater than estimated growth in license and permit fees, charges for services and "all other revenue," which grew by 8.1, 21.2 and 45.0 percent, respectively. These increases were not sufficient, however, to offset the significant loss in investment earnings. During the first quarter, investment earnings decreased by 70.8 percent, even greater than its projected 63.9 percent year-end decline. First quarter revenue source comparisons are detailed on Table 4

Expenses:

Expenditures are projected to total \$625.905 million or \$4.63 million below the current appropriation. Personnel projections reflect all staff on the city payroll as of March 26, 2009 plus the value of a very limited number of vacancies (i.e. only those designated as "mission critical" to the department and therefore must be filled during the year despite the on-going hiring freeze). Where applicable, vacancy credits were applied in anticipation of resignations, terminations, additional layoffs and delays in filling vacancies. Current general fund personnel levels are reported on Table 9.

Personnel costs by division are projected at the rate in effect per current collective bargaining agreements. 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 expenditures are based on expenditure patterns to date, accounting for variations from budgeted levels where anticipated. A discussion of major anticipated appropriation variances, as shown in Table 2, appears below:

City Council's projected personnel surplus of \$18,601 reflects vacancies during the first quarter.

The **Office of the City Auditor** is projecting an overall surplus of \$36,639. This savings is primarily in personnel and reflects the Auditor's 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 office has set aside funds for one additional position should a critical need arise. A small services surplus of \$2,825 reflects a lowered fleet projection.

The **Division of Income Tax** is projecting an overall surplus of \$117,093. This surplus is generated by savings in personnel, supplies and services of \$100,925, \$10,516 and \$5,652, respectively. A significant portion of the personnel savings is due to the Auditor's 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 implementation of cost saving measures, particularly in overtime, has generated a smaller portion of the personnel savings. A large vacancy credit was applied during budget development and is being absorbed, in part, by eight on-going vacancies. Savings in materials and supplies are attributable to the implementation of general cost saving measures, which include adherence to a regular computer/printer replacement schedule, thereby avoiding unknown, all-at-once repair costs. Supply savings are also projected from decreased subscription, employment agency, and telephone costs, which offset higher than anticipated filing and computer imaging/ programmer fees. These fees are not only important to the citywide revenue stream, but expedite the division's ability to process credit card filings and online corporate program applications as well.

The City Treasurer anticipates an overall surplus of \$18,191, comprised of less than budgeted expenditures in personnel of \$48,104, offset by a projected services deficit of \$29,913. The delay in filling the City Treasurer position, together with higher than budgeted banking services, account for the majority of these variances respectively.

The **City Attorney** is projecting an \$185,475 surplus, entirely in personnel. \$109,149 of the savings is due to the City Attorney's agreement that 40 hours of unpaid leave be applied to all MCP employees. The City Attorney's budget did not take into account the unpaid leave. The balance is due to delays in filling vacant positions and not implementing budgeted MCP raises.

The **Office of Real Estate** is projecting an \$8,468 surplus in personnel. \$3,174 of the savings is due to the City Attorney's agreement that 40 hours of unpaid leave be applied to all MCP employees. The balance is due to not implementing budgeted MCP raises and a delay in filling a vacant position.

The **Municipal Court Judges** do not project any deviation from budgeted expenditures. A personnel deficit of \$11,999 is offset by a surplus of \$2,905 and \$9,094 in supplies and services, respectively. The application of 1.97% vacancy credit, valued at \$191,000, lowered the personnel deficit by that same amount. In the absence of employee turnover, however, this rate could be too high. The Municipal Court Judges will continue to monitor employee turnover, as well as supplies and services expenditures, for possible savings in the event they are not able to meet the aforementioned vacancy credit assumption.

The **Municipal Court Clerk** does not project any deviation from budgeted expenditures. A vacancy credit of 2.3%, equal to \$157,000, was applied to personnel projections, resulting in a zero variance for the first quarter. Personnel projections also assume not filling three vacant positions. To continue this level of fiscal responsibility, the Municipal Court Clerk will monitor its personnel, supply and services costs to ensure all payroll obligations are met and that potential surplus funds can be turned back to the general fund.

The **Civil Service Commission's** projected first quarter personnel surplus of \$61,702 primarily reflects a vacant commissioner position, as well as a vacant Office Assistant II position. Pursuant to the hiring freeze, it is projected that the latter position will remain vacant for the balance of the year. A small miscellaneous services surplus of \$3,247 accounts for the remainder of the total \$64,950 projected surplus.

The **Department of Public Safety, Administration Division** projects an overall surplus of \$1,078,487. Projected personnel savings totaling \$63,268 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. The vast majority of the balance of the surplus reflects savings associated with the contract for prisoner housing. Savings associated with the jail contract, as it is also known, could exceed the \$1.0 million projected at this time.

A projected personnel surplus of \$23,360 in the **Support Services Division** reflects a budgeted vacancy. Lower than budgeted expenditures for equipment and machinery parts account for most of the projected \$29,226 savings in supplies. A \$38,435 services surplus is projected. This figure assumes a portion of the current fleet encumbrance can be canceled before year-end as well as small miscellaneous savings in other line items. A small claims surplus of \$220 accounts for the remainder of the division's projected overall surplus of \$91,241.

The **Division of Police** projects overall surplus of \$222,239, the sum of a services surplus of \$226,980, a capital outlay surplus of \$10, and a relatively small personnel deficit of \$4,751. The personnel projections assume costs associated with the Photo Red Light Fund and Byrne Grant will be "expenditure corrected", such that they will not be a liability to the general fund in 2009. As such, the subsequent narrative reflects only the general fund's anticipated 2009 obligation.

The projected personnel deficit reflects, in part, a shortfall in uniformed wages (\$603,349). At the beginning of this year, there were 6 fewer officers than budgeted due to a higher number of

separations¹ at the end of 2008 than anticipated. There have only been 5 such uniformed separations during the first quarter of 2009, compared to eighteen during the same timeframe in 2008. Because of this decrease, the division projects a total of only thirty-eight separations this year, down from the fifty-seven assumed in the budget. The projected deficit in uniformed wages therefore, is a result of a reduction in anticipated separations. Separations and associated budget implications will be monitored for the remainder of the year.

The personnel deficit (\$300,300) is also due to unbudgeted expenses related to the physical fitness incentive pursuant to Article 18 of the FOP's collective bargaining agreement. During the timeframe in which the 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.

These aforementioned deficits are offset by projected surpluses in uniformed shift differential (\$106,234), deviation pay and lump sum payments (\$56,000), termination pay (\$59,112), and payments for holidays worked (\$96,433). The last two projected surpluses are related to the decrease in the total number of anticipated sworn separations for 2009. In addition, the projection for sworn overtime is \$180,941 lower than the budgeted amount of \$8,453,501. Sworn overtime expenditures in the first quarter of 2009 decreased by 27% over the same time period of 2008. In response to the Mayor's May, 2008 request to better control overtime expenditures, division and department management have identified 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 will continue 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 are currently meeting monthly to discuss sworn and civilian overtime. These meetings ensure that overtime and other costs are closely monitored and provide a setting for a pre-emptive discussion on upcoming needs.

A full time civilian wage surplus of \$20,552 is projected. This is due, in part, to civilian full time strength being 13 positions lower at the end of the first quarter (at 313) than authorized. Additionally, a 2 percent vacancy credit was applied, accounting for additional employee turnover that will occur during the balance of the year. However, because of higher than budgeted reliance on part time work, the division anticipates a \$51,158 deficit in part time wages. Insurance savings of \$212,424 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 solely in the wages and applicable benefits line items of the budget, instead of allocating among wages, insurance, and other benefits. A projected deficit of \$85,073 in civilian termination pay reflects the final payouts of those who participated in the severance plan, along with those who were laid-off earlier this year.

The division has also taken steps to reduce civilian overtime. The division currently anticipates \$235,737 in civilian overtime savings by year end. Civilian overtime expenditures in the first quarter

¹ Term refers to employees leaving city employment for any reason, including retirement, resignation, termination, permanent disability, etc.

of this year represent a 17.7 percent decrease when compared to the same timeframe in 2008. Largely contributing to this savings is the newly implemented automated telephone answering system for non-emergency calls in the division's call center. Lastly, a miscellaneous \$67,696 surplus accounts for the remainder of the total personnel projection.

The division currently projects expenditures in the supply category even with budgeted levels. A \$226,980 surplus in services represents projected savings in fleet related costs, mostly due to the lowered price of fuel. The first quarter projection for payments of adjudicated settlements is budget neutral, but may change as the year progresses and claims are settled. Finally, a minor surplus in capital expenditures of \$10 is projected.

The **Division of Fire** projects a total surplus of \$234,777. A personnel surplus of \$276,356 and a services surplus of \$13,217 are offset by a projected deficit of \$54,797 in the "other" category. The personnel surplus reflects, in part, the division starting 2009 with three fewer uniformed personnel than budgeted. There were 7 separations during the first quarter of this year, consistent with first quarter 2008 separations. Projected separations through year-end are down, however, by 2 from that which was budgeted. At year-end, it is projected that there will be only 23 separations, as compared to the 25 that was budgeted. The net surplus of the deficit generated from the decreased separations and the surplus from the lower than budgeted beginning year figure for uniformed personnel is \$51,376 in uniformed wages.

Uniformed projections in this first quarter review also 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 not be cancelled in 2009. A \$152,000 uniformed shift differential surplus is anticipated due largely to the assumed deferral mentioned above.

As in Police, Fire management continues to take steps to minimize overtime expenditures and use personnel most efficiently. 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, the Training Bureau recently implemented its online learning/training program. New regulations mandate that fire personnel complete additional continuing education hours on a three year cycle. Under the current model, they would have completed the refresher courses and other required training on duty time, their positions at their stations being backfilled in their absence. With the implementation of the online learning program, however, personnel can fulfill a large portion of their required ongoing training while in the fire stations on duty time, without backfilling on overtime. Due to the aforementioned efforts (among others) the division's first quarter projection for uniformed overtime is \$147,928 less than that budgeted, while first quarter expenditures were down by 28.5 percent over those of 2008 (including back-pay adjustments). Representatives from the Mayor's Office, Fire Division, Safety Director's Office, and the Finance and Management Department are meeting monthly to discuss ways to reduce and monitor overtime expenditures as the year progresses.

The personnel surpluses are offset by an anticipated deficit of \$150,973 in civilian wages. The division's civilian payroll includes one additional position to that budgeted. The budget also included a 3 percent civilian vacancy credit that may not be achievable given the number of layoffs and personnel who opted to participate in the severance plan late last year. As such, no vacancy credit is assumed in these projections for the remainder of the year. Like Police, insurance savings of \$52,041 reflect 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 was deducted solely in the wages and

applicable benefits line items of the budget, instead of allocated among insurance, and other benefits. Miscellaneous personnel surpluses totaling \$23,984 account for the remainder.

The projection for supply expenditures is equal to its current appropriation, though a small surplus of \$13,217 is projected in services.

Expenditures for the settlement of claims are projected to exceed current appropriation by \$54,797. This reflects that the EMS billing refunds for overpayments were higher during the first quarter than anticipated, and as such, are projected to continue at such rate for the remainder of the year.

A small personnel deficit of \$5,179 is projected in the **Office of the Mayor**, reflecting payment of part-time salaries, associated pension costs and termination pay in excess of that budgeted. This deficit is offset by surpluses in supplies and services of \$1,504 and \$10,720, respectively. The supplies surplus is projected primarily in office supplies while the services surplus reflects reduced levels of travel, cell phone service and voicemail.

A personnel deficit of \$5,085 is projected in the **Community Relations Commission**. A portion of this deficit reflects unbudgeted expenditures for the use of uniformed personnel at miscellaneous community events. The balance reflects overall budget reductions that were taken during the course of the budget process. The personnel deficit is offset by a minor supplies surplus of \$442 reflecting less than anticipated expenditures for paper for informational brochures. The balance is offset by a services surplus of \$4,688, primarily reflecting lower than budgeted charges for telephone services.

The **Equal Business Opportunity Commission Office** is projecting a personnel surplus of \$10,483, offset by minor deficits in supplies and services of \$456 and \$1,132, respectively. The personnel surplus reflects savings incurred by one employee departure that occurred slightly earlier than budgeted. The small supplies deficit reflects a greater need in supplies than that budgeted, while the services deficit is primarily reflects increased fleet and copier maintenance costs.

In February of this year, the **Office of Education (OE)** was dissolved, and its activities (primarily the funding and administration of the after-school and summer youth program contracts) were transferred to 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 postage billing, is also projected for an overall surplus of \$12,191.

The **Development Department, Administration Division** is projecting an overall surplus of \$4,991. The personnel deficit of \$31,851 is primarily the result of terminal leave payments for a laid off employee. The personnel deficit is offset by a small savings of \$1,112 for materials and supplies and a surplus of \$16,730 for professional services, voicemail, fleet and other services. In the transfer category, the \$19,000 surplus reflects the fact that the area commission fund will not require a transfer from the general fund during 2009.

The **Economic Development Division** projects an overall deficit of \$168,418. The \$22,453 personnel deficit reflects a higher allocation than was budgeted being charged to the general fund for a program manager position. This position is split between the general fund and the CDBG fund based upon actual work performed. The \$145,965 deficit in services is attributable to real estate taxes that the city must pay on properties acquired from Columbus Urban Growth Corporation.

The **Building Services Division** received general fund appropriation when the Development Department recently reorganized. Funding and personnel for code enforcement and environmental nuisance programs were transferred to this division from the Neighborhood Services division. The Building Services division projects an overall surplus of \$59,849. A personnel deficit of \$21,318 reflects unbudgeted terminal leave payments that originated in Neighborhood Services and were transferred to this division. This deficit is offset by a minor \$100 surplus in material and supplies and a larger \$81,067 surplus in an anticipated reduction in fleet expenditures.

The **Development Neighborhood Services Division** was eliminated on April 1, 2009. This review has been adjusted to reflect the transfers of funding and personnel which occurred on that date. 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. A small personnel surplus of \$2,423 was ultimately transferred to the Development Administration Division, and is now part of that division's surplus.

The **Development Planning Division** projects a surplus of \$11,444 as a result of lower than budgeted sick leave reciprocity payments.

The **Development Housing Division** projects a deficit of \$28,044, entirely in personnel, reflecting unbudgeted vacation and sick leave termination payments to employees who opted to take the severance package.

The **Finance and Management Department, Administration Division** projects a \$228,551 personnel surplus, due primarily to an anticipated \$170,000 reimbursement from the capital fund for construction management expenses. Additionally, the division does not plan to fill one budgeted vacant position. Other cost saving measures implemented during the first quarter, that are expected to continue throughout the year, result in savings of approximately \$5,266 in materials/supplies and \$13,367 in services.

The **Financial Management Division** is projecting an overall surplus of \$22,109. A deficit of \$23,965 in personnel reflects an increase in projected expenditures for insurance and sick leave reciprocity payments. Offsetting this deficit are surpluses in supplies and services of \$13,125 and \$32,949, respectively. These are the result of successfully implemented cost saving measures. Specifically, supply surpluses are in office supplies, paper and reproduction/photographic expenses. Services surpluses reflect less than anticipated expenses for maintenance and lease of copy machines as well as professional service contracts. Costs associated with the Public Defender contract with Franklin County are included in this division and are projected to total \$1,654,558. Finally, a total of \$2.19 million is projected in the Finance citywide account for legal settlements and the 2009 contribution to the anticipated expenditure fund.

The **Fleet Management Division** is projecting a \$300,000 surplus in capital expenditures by foregoing certain vehicle purchases in the general fund.

The **Facilities Management Division** is projecting an overall surplus of \$356,746. A personnel deficit of \$200,257 is more than offset by a substantial services surplus and a smaller surplus in the "other" category. Personnel expenses are higher than originally projected due to a large vacancy credit applied during development of the budget. Current economic conditions may result in a higher than expected employee retention rate. The division may be unable to meet original vacancy credit projections as suggested actual strength numbers have remained constant during the first quarter, which is not historically the trend. This is exacerbated by reflecting expenses

related to construction management personnel in this division. These costs are more than offset, however, by the large services surplus, related, in part, to lower than expected costs for the Municipal Court lease. The cost of this lease for 2009 is \$350,000, compared to the \$777,791 budgeted. In addition, savings of approximately \$300,000 in natural gas are expected, due to low market prices and mild first quarter temperatures. Lastly, 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 be able to maintain high standards at this site. Additional savings are reflected in general maintenance contracts, chiller maintenance, emergency HVAC services and emergency plumbing.

A surplus of \$976,044 is projected in the **Citywide Technology Billings** appropriation, budgeted in the Finance and Management Department. Savings are projected in both the direct² and indirect³ appropriations. The direct bill surplus totals \$300,000 and reflects savings in various supply and service areas. Specific reductions will be identified via consultation and assessment between individual departments and the Department of Technology. The indirect bill surplus of \$676,044 reflects budgeted vacant positions that are partially funded by the general fund that will not be filled in 2009.

The **Human Resources Department** currently projects an overall surplus of \$154,493. When compiling the 2009 budget, payments for FICA totaling in excess of \$150,000 and associated with the employee severance package, were budgeted. Since that time, the city has been informed it is not required to make these payments, resulting in a services surplus of \$155,695. There is also a small supplies surplus in furniture, fixtures and office supplies of \$1,500. These surpluses are offset by a minor personnel deficit of \$2,702, reflecting payment of unbudgeted terminal leave pay.

The **Health Department** is projecting an appropriation deficit in the operating fund of \$182,219. The current projected general fund transfer is \$15,864,837. It is currently projected that the health operating fund will end 2009 with a cash deficit of \$406,248 in its operating fund. If necessary, funds will be transferred from the citywide account later in the year to address this deficit. Additional information on the Health Department's first quarter projections is provided in Section 3 of this report.

The current projected general fund transfer to the **Recreation and Parks Department** is \$20,807,530. With this transfer, it is projected that the Recreation and Parks Department will end 2009 with a cash deficit of \$194,872 in its operating fund. An appropriation deficit of \$494,062 in the operating fund is also reflected in this report, though after the transfer of \$618,000 in hotel/motel tax appropriation in the second quarter, recently provided by City Council via ordinance 0457-2009, this deficit becomes a \$123,938 surplus. (Note that the additional \$618,000 is already reflected in the first quarter revenue estimate, so the cash deficit projection does not change.) Additional information on the Recreation and Park's first quarter projections is provided in Section 3 of this report.

The **Public Service Department Director's Office** is projecting an overall surplus of \$25,957. The \$25,397 surplus in personnel reflects a savings from not filling a vacant position. There are also small surpluses in supplies (\$280) and services (\$280).

The **Refuse Collection Division** projects an overall surplus of \$511,860. There is a small personnel surplus of \$10,367. The \$22,635 surplus in supplies is the result of implementing tight

² Bills levied to divisions for commodities and services obtained by the Technology Department on the division's behalf. Includes no over-head.

³ Bills levied to the divisions for services provided by the Technology Department. Includes over-head.

spending controls. The \$478,858 surplus in services is almost entirely comprised of savings in fleet expenditures because of lower fuel prices.

The **Mobility Division** reports an overall surplus of \$49,481. There is a small personnel surplus of \$4,010. The \$45,471 surplus in services reflects a \$36,991 savings in fleet expenditures and various other line items.

III. SPECIAL REVENUE FUNDS

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 5,596,488
Plus Estimated 2009 Revenues	45,843,605
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>51,540,093</u>
Less Projected 2009 Expenditures Public Service Director's Office	(2,910,927)
Less Projected 2009 Expenditures Refuse Division	(4,889,324)
Less Projected 2009 Expenditures Mobility Division	(1,844,607)
Less Projected 2009 Expenditures Planning & Operations Division	(35,080,112)
Less Projected 2009 Expenditures Design & Construction Division	(3,706,357)
Less Total Projected 2009 Expenditures	<u>(48,431,327)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ 3,108,766</u>
Total Appropriated	<u>\$ 49,850,246</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,418,919</u>

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, from all sources, will total \$45,843,605 (excluding encumbrance cancellations). This represents a reduction of \$1.362 million from the original projection. The reduction is attributable to a recent reduction in the 2009 capital budget from which the SCMR fund periodically gets reimbursed.

After accounting for all projected expenditures, it is projected that the SCMR fund will have an unencumbered cash balance of \$3,108,766 at the end of 2009.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,418,919 is projected in the SCMR fund. In the Public Service Director's Office, minor surpluses of \$9,047 in personnel, \$61 in supplies, and \$726 in services are projected. In the Refuse Division, a \$311,911 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 minor savings in various other line items. The \$146,268 services surplus reflects a reduction in fleet expenditures resulting from lower fuel prices. The Mobility Division is projecting minor surpluses in personnel and services which total \$7,391 and \$10,611, respectively. In the Planning & Operations Division, a \$600,639 personnel surplus reflects maintaining 14 vacant positions. This same division projects minor supply and "other" category surpluses of \$19,162 and \$1,000, respectively. A services surplus of \$361,795 primarily reflects fleet savings from lowered fuel prices. Finally, the Design and Construction Division is projecting a \$54,342 personnel deficit, due to the addition of .6 full-time employees to the fund, and a minor services surplus of \$4,651.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ (482)
Plus Estimated 2009 Revenues	5,908,359
Plus Estimated General Fund Transfer	15,864,837
Plus Estimated Encumbrance Cancellations	<u>75,000</u>
Total Estimated Available For Appropriation	21,847,714
Less Projected 2009 Expenditures	<u>(22,253,962)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ (406,248)</u>
Total Appropriated	<u>\$ 22,071,743</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (182,219)</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 projected that by year-end this balance will decline to -\$406,248. Part of this decline is attributable to a reduction in revenues. The current revenue projection (not including the general fund transfer) is \$276,452 lower than the original projection, reflecting decreases in birth certificate fees and charges for Chlamydia testing.

Ordinance 0495-2009 authorized the appropriation of \$300,000 from the emergency human services fund and \$150,000 from the housing trust fund to the health operating fund to provide financial assistance to the Columbus Neighborhood Health Centers. While final action on this ordinance occurred on April 1st, 2009, the resultant revenues are reflected in the figures above for a more accurate year-end cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$182,219 is projected in the health operating fund. The \$898,349 deficit in personnel reflects several factors. First, to balance their budget, a 7.3 percent vacancy credit was applied. To date, however, there has been no employee turnover. As such, the department has been unable to meet the budgeted vacancy credit. To address this issue, the credit was lowered to three percent though this exacerbated their budgetary challenges; at this time, \$478,050 of the personnel deficit is attributable to the three percent vacancy credit. Second, two full-time and two part-time employees, the funding for whose positions had been cut, were retained at a cost of \$228,000. These employees ultimately will be paid with funds that were budgeted for contracts that were never executed (discussed below). Third, \$35,000 is attributable to unbudgeted termination pay.

The personnel deficit is offset by a small supplies surplus of \$8,250 and a much larger services surplus of \$707,880. One of the largest services savings is the result of the city's transition to voice-over-internet-protocol, also known as VOIP. Because the Health Department recently transitioned to this technology at its main site, they will save \$200,000 in communications expenses. Additional services savings include \$29,083 in fleet, \$139,000 in interpreter fees and \$328,855 in contracts. Contract savings include those for billing (\$192,000) and the STD physicians' contract (\$115,000). As

mentioned, contract savings are paying to retain two full-time and two-part time employees. It was determined during the 2009 budget process, as a cost cutting measure, that the city would contract with Mt. Carmel for billing services and lay-off 7 employees. Subsequent to the budget process however, it was determined that Mt. Carmel would not be able to provide the service, so the City retained two full-time employees. The two part-time positions are being kept in lieu of the STD physicians' contract.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 20,726
Plus Estimated 2009 Revenues	6,660,977
Plus Estimated General Fund Transfer	20,807,530
Plus Estimated Encumbrance Cancellations	285,000
Total Estimated Available For Appropriation	<u>27,774,233</u>
Less Projected 2009 Expenditures	<u>(27,969,105)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ (194,872)</u>
Total Appropriated	<u>\$ 27,475,043</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (494,062)</u>

REVENUE SUMMARY

A year-end cash deficit of \$194,872 is projected in the Recreation and Parks Operation and Extension Fund. This figure assumes a general fund transfer of \$20,807,530 and revenues from other sources totaling \$6,660,977. Revenues also include \$618,000 in hotel/motel tax proceeds. Columbus City Council brought forward 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 projection for revenues from other sources, excluding the aforementioned hotel/motel tax money, has been decreased by \$304,536 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

The aforementioned ordinance 0457-2009 authorized an additional \$566,400 for part-time personnel. Once appropriated, the department's projected personnel deficit of \$1,133,447 will decrease to \$567,047. The deficit would have been higher were it not for the assumption of a two percent vacancy credit (valued at \$250,955). Approximately \$100,000 of this vacancy credit will be met from having several employees on disability. The department hopes to make up the balance through employee resignations, terminations and delays in filling vacancies.

The personnel deficit is offset by surpluses of \$57,322, \$581,813 and \$250 in supplies, services and the "other" category, respectively. The services surplus is comprised of savings in fleet management (\$331,454), utilities (\$204,381), telephone charges (\$36,250), employee mileage (\$22,000), advertising (\$10,000), taxes (\$8,744), security service (\$6,400), and maintenance costs (\$14,184). The surplus will increase by \$51,600 once the appropriation authorized by ordinance 0457-2009 becomes effective.

D. RECREATION AND PARKS GOLF OPERATION FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 109,049
Plus Estimated 2009 Revenues	4,780,000
Plus Estimated Encumbrance Cancellations	<u>26,560</u>
Total Estimated Available For Appropriation	4,915,609
Less Projected 2009 Expenditures	<u>(4,625,653)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ 289,956</u>
Total Appropriated	<u>\$ 4,740,283</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 114,630</u>

REVENUE SUMMARY

An unencumbered cash surplus of \$289,956 is projected in the Recreation and Parks Golf Operating Fund at year-end, \$225,384 higher than the projected balance in the budget. Several things comprise this revised projection, including an increase of \$84,194 in the beginning year balance, a projected expenditure savings of \$114,630 and estimated encumbrance cancellations of \$26,250.

Despite the downturn in economy (or perhaps due to) and inclement weather, revenues in the first quarter were up by 52 percent or \$80,283 over the same period in 2008. Part of this increase may be attributable to the new business plan, which included rate increases. The division first implemented these rate increases at the end of the first quarter, 2008.

OPERATING BUDGET SUMMARY

A personnel surplus of \$114,630 is projected. Part of the savings 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 AFSCME employees in all funds that are experiencing financial difficulties.

E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 1,056,242
Plus Estimated 2009 Revenues	2,305,166
Plus Estimated Encumbrance Cancellations	13,288
Total Estimated Available For Appropriation	<u>3,374,696</u>
Less Projected 2009 Municipal Court Judges Expenditures	(579,406)
Less Projected 2009 Municipal Court Clerk Expenditures	<u>(1,900,491)</u>
Less Total Projected 2008 Expenditures	<u>(2,479,897)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ 894,799</u>
Total Appropriated	\$ 2,564,594
Projected Appropriation Surplus/(Deficit)	<u>\$ 84,697</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 \$2,305,166, (not including encumbrance cancellations). The 2009 year-end unencumbered cash carryover is projected to be \$894,799, of which \$513,391 is attributable to the Court Clerk and \$381,408 is attributable to the Court Judges.

OPERATING BUDGET SUMMARY

The Municipal Court Clerk projects an overall appropriation surplus of \$65,210, the majority of which is personnel, reflecting an employee transfer.

The Municipal Court Judges project a personnel surplus of \$19,487, reflecting unfilled vacancies.

F. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 486,662
Plus Estimated 2009 Revenues	16,029,128
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>16,565,790</u>
Less Projected 2009 Expenditures Building Services Division	(13,437,886)
Less Projected 2009 Expenditures Development Director's Office	(502,883)
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>(15,902,229)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 663,561</u></u>
Total Appropriated	\$ 17,357,389
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,455,160</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 one final payment of \$167,209 from the new private construction inspection fund 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 \$16,029,128. This is a \$1,478,882 decrease (inclusive of encumbrance cancellations) from the budgeted amount of \$17,558,010.

Revenues are down in all categories, but commercial activity has declined most dramatically. It is therefore primarily due to commensurate reductions in expenditures that a positive unencumbered cash balance of \$663,561 is projected at year-end.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,455,160 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 a \$1,246,743 personnel surplus from the 20 layoffs that occurred earlier in the year. A much smaller \$1,847 surplus is projected in supplies. The \$187,736 services surplus reflects fleet savings of \$93,692 and a pro rata savings of \$99,294 (offset by various deficits in other line items). The Development Department's Administration Division's personnel surplus of \$18,834 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

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 508,911
Plus Estimated 2009 Revenues	1,337,134
Plus Estimated General Fund Transfer	292,171
Plus Estimated Encumbrance Cancellations	<u>38,951</u>
Total Estimated Available For Appropriation	2,177,167
Less Projected 2009 Expenditures	<u>(1,608,738)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 568,429</u></u>
Total Appropriated	\$ 1,705,738
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 97,000</u></u>

REVENUE SUMMARY

The East Broad Street operation fund is a dedicated funding source for retaining and accounting for revenue collected from building tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These monies are used to help offset operating expenses to maintain the facility. Current tenants include COWIC, the Department of Recreation and Parks, the Department of Technology and the Community Relations Commission (CRC). The unencumbered balance at the beginning of January, 2009 was \$508,911, with a projected unencumbered balance at year-end of \$568,429. Revenues received from tenants as well as a general fund transfer of \$292,171 are projected at budgeted levels at this time. The CRC does not pay rent to this fund, as it funded with general fund monies and is covered by the transfer. Estimated encumbrance cancellations totaling \$38,951 bring total projected revenues to \$2,177,167.

OPERATING BUDGET SUMMARY

Current projections estimate a surplus of \$97,000, due to lower than expected projections for electricity. An additional \$76,433 was recently added to the appropriation and expenditure figures to correct for an accounting error. Although the correction was made in early April, 2009, it is reflected in this quarterly.

H. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ -
Plus Estimated 2009 Revenues	1,498,004
Plus Estimated Encumbrance Cancellations	<u>-</u>
Total Estimated Available For Appropriation	<u>1,498,004</u>
Less Projected 2009 Expenditures	<u>(1,477,219)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ 20,785</u>
Total Appropriated	<u>\$ 1,315,600</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (161,619)</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 three-quarter revenue projection is \$1,498,004, with a projected year-end unencumbered balance of \$20,785.

OPERATING BUDGET SUMMARY

A services deficit of \$161,619 is projected, reflecting payment to the development services fund to ensure that Public Service’s revenue could cover their expenditures from January 1, 2009, to April 1, 2009. This is slightly offset by savings of \$5,590 in fleet expenditures.

IV. INTERNAL SERVICE FUNDS

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ -
Plus Estimated 2009 Revenues	2,826,207
Total Estimated Available For Appropriation	<u>2,826,207</u>
Less Projected 2009 Expenditures	(2,811,774)
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ 14,433</u>
Total Appropriated	\$ 3,012,006
Projected Appropriation Surplus/(Deficit)	<u>\$ 200,232</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 \$2,826,207. A year end unencumbered cash balance of \$200,232 is projected, given anticipated expenditure levels of \$2,811,774 for the year.

OPERATING BUDGET SUMMARY

The employee benefits fund currently projects a personnel surplus of \$199,000. This is largely due to shifting hire dates from January to October for two budgeted positions, saving approximately \$118,000. An additional portion of the savings 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. Lastly, more accurate insurance projections add to the surplus. A small services surplus of \$1,232 is projected. Funds are budgeted for an anticipated health care audit as well as attorney fees for ongoing labor negotiations.

B. PRINT and MAIL SERVICES

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ (58,051)
Plus Estimated 2009 Revenues	1,571,338
Plus Estimated Encumbrance Cancellations	<u>65,000</u>
Total Estimated Available For Appropriation	1,578,287
Less Projected 2009 Print/Copy Expenditures	(248,203)
Less Projected 2009 Mailroom Expenditures	<u>(1,393,069)</u>
Less Total Projected 2009 Expenditures	<u>(1,641,272)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ (62,985)</u>
Total Appropriated	<u>\$ 1,764,436</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 123,164</u>

REVENUE SUMMARY

The print and mail shop fund represents a consolidation of these functions provided to city departments. It 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's end, the fund's negative unencumbered balance is projected to increase by \$4,934 to \$62,986. The increase in the projected negative year-end balance is due to a drop in the print shop revenues, which are estimated to total \$231,083, or \$31,350 less than originally projected. Revenue deficits in resale and copy services are only partially offset by expected revenue increases in print services. Revenue for the mailroom is estimated at \$1,340,255, below original projections by approximately \$200,000. Mailroom expenses, however, are below projections as well.

OPERATING BUDGET SUMMARY

The fund will likely end the year with an overall surplus of \$123,164. In the print shop, personnel supply and service surpluses are projected to total \$3,244, \$8,737, and \$240, respectively. General cost saving measures implemented by the division, particularly for envelopes and reproduction/photographic supplies generated this surplus. In the mailroom, a substantial surplus of \$108,184 is projected at this time in postage expenses. However, increased reliance in electronic communications may have an adverse impact throughout the rest of the year.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 146,145
Plus Estimated 2009 Revenues	802,813
Plus Estimated Encumbrance Cancellations	15,000
Total Estimated Available For Appropriation	<u>963,958</u>
Less Projected 2009 Expenditures	<u>(868,906)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ 95,052</u>
Total Appropriated	\$ 904,900
Projected Appropriation Surplus/(Deficit)	<u>\$ 35,994</u>

REVENUE SUMMARY

The land acquisition fund is projected to have an unencumbered cash balance of \$95,052 at year's end, down from the \$146,145 beginning year-balance. This is likely due, in part, to a reduction in projected revenues, which decreased over \$40,000 over the budgeted amount.

The current revenue estimate of \$802,813 is based on 3,211 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 \$35,994 is projected in the land acquisition fund. In personnel, the \$37,964 surplus reflects a delay in filling a vacant position and savings from withholding pay increases. This is offset by a small \$1,970 deficit in services.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 1,016,380
Plus Estimated 2009 Revenues	30,085,961
Plus Estimated Encumbrance Cancellations	<u>320,276</u>
Total Estimated Available For Appropriation	31,422,617
Less Estimated Technology Administration Expenditures	(7,605,151)
Less Estimated Information Services Expenditures	<u>(22,801,086)</u>
Less Total Projected 2009 Expenditures	<u>(30,406,237)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 1,016,380</u></u>
Total Appropriated	<u>\$ 32,078,569</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,672,332</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 \$30,085,961 and encumbrance cancellations are estimated at \$320,276. Based on these projections, the current estimated year end unencumbered cash balance in this fund is \$1,016,380.

OPERATING BUDGET SUMMARY

The aggregate technology services fund appropriation surplus of \$1,627,332 consists of a Director's Office surplus of \$876,598 and an Information Services Division surplus of \$795,734.

In the Director's Office, the personnel surplus of \$576,598, primarily reflects maintenance of vacant positions. A portion of the savings is also 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 AFSCME employees in all funds that are experiencing financial difficulties. In addition, there is a projected surplus of \$150,000 in both supplies and services. These surpluses reflect direct charge expenditure savings from city agencies. Specific planned reductions include excess funds not needed for the SMARTNET contract and a Facilities work order system.

In the Information Services Division, the \$623,164 personnel surplus primarily results from both not filling vacant positions and the Mayor's directive as noted above. The services surplus is the result of a reduction in fleet costs, and finally, the \$152,326 surplus in interest reflects lower than anticipated debt costs in 2009.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ (2,460,174)
Plus Estimated 2009 Revenues	29,646,426
Plus Estimated Encumbrance Cancellations	1,009,503
Total Estimated Available For Appropriation	<u>28,195,755</u>
Less Projected 2009 Fleet Management Division Expenditures	(29,847,797)
Less Projected 2009 Finance and Management Director's Office Expenditures	(804,258)
Less Total Projected 2009 Expenditures	<u>(30,652,055)</u>
Projected Unencumbered Cash at Dec. 31, 2009	<u>\$ (2,456,300)</u>
Total Appropriated	<u>\$ 32,455,853</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,803,798</u>

REVENUE SUMMARY

The fleet management services fund has a projected year-end negative unencumbered cash balance of \$2,456,300. This represents little change from cash balance at the beginning of the year. Revenues (inclusive of encumbrance cancellations) are projected to total \$30,655,929, and are just slightly higher than the current expenditures projection.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,803,798 is projected in the fund. A personnel surplus of \$11,303 is projected in the Fleet Management Division, while a more significant supplies surplus of \$1,689,530 is projected. The supplies surplus reflects the decrease in fuel costs from that budgeted.

The \$102,965 personnel surplus in the Finance and Management Director's Office reflects an employee retirement and various other minor savings.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ -
Plus Estimated 2009 Revenue Receipts	6,629,772
Plus Estimated Encumbrance Cancellations	<u>0</u>
Total Estimated Available For Appropriation	6,629,772
Less Projected 2009 Expenditures Design & Construction Division	(6,213,922)
Less Projected 2009 Expenditures Public Service Director's Office	<u>(403,986)</u>
Less Total Projected 2009 Expenditures	(6,617,908)
Projected Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 11,864</u></u>
Total Appropriated	<u>6,959,314</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 341,406</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, though revenues totaling \$6,629,772 are projected. An unencumbered balance of \$11,864 is projected at year-end.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$341,406 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 \$48,620, \$4,500 and \$85,123, respectively. The Public Service Director's Office projects surpluses in personnel, supplies and services of \$202,552, \$110 and \$501, respectively.

V. ENTERPRISE FUNDS

A. WATER OPERATING FUND

FUND BALANCE SUMMARY March 31, 2009	
Cash Balance (January 1, 2009)	\$ 34,746,266
Plus Estimated 2009 Revenues	<u>154,617,910</u>
Total Estimated Available For Appropriation	189,364,176
Less Projected 2009 Expenditures Water Division	(152,426,161)
Less Projected 2009 Expenditures Public Utilities Director's Office	<u>(4,071,389)</u>
Less Total Projected 2009 Expenditures	<u>(156,497,550)</u>
Projected Cash at Dec. 31, 2009	<u><u>\$ 32,866,626</u></u>
Total Appropriated	<u>\$ 159,537,995</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 3,040,445</u></u>
<i>The appropriated and projected expenditure figures do not 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, comparing favorably to the \$30.687 million carryover projected in the budget. 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). Revenues are currently projected to be \$1.205 million higher than originally reported. 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.

OPERATING BUDGET SUMMARY

In the water operating fund, an overall appropriation surplus of \$3.04 million is projected. This surplus is comprised of a \$2.255 million in the Water portion of the Division of Power and Water and \$785,421 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 \$2.255 million is comprised of a \$340,049 surplus in personnel, a \$3.07 million deficit in supplies, \$708,322 surplus in services, an \$1.169 million deficit in debt service principal, an \$8,500 deficit in the "other" expenditures category, an \$1.450 million surplus in capital, a \$758.295 surplus in debt service interest and a \$3.245 million surplus in the transfer category.

The personnel surplus reflects employee turnover, while the services surplus reflects the decision to postpone the upgrades in the Indianola garage. 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. The “transfer” surplus reflects a smaller transfer to the reserve fund than originally reported.

Finally, in the Director’s Office, an additional \$1 million was appropriated to its “transfer” budget in error. When this error is corrected during the second quarter, there will be a deficit of \$214,579 in water operating fund appropriation. This reflects the decision to increase the fund’s allocation to the Public Utilities Director’s Office from 36 percent to 38.8 percent.

B. SEWERAGE SYSTEM OPERATING - SANITARY

FUND BALANCE SUMMARY	
March 31, 2009	
Cash Balance (January 1, 2009)	\$ 115,595,315
Plus Estimated 2009 Revenues	<u>243,627,793</u>
Total Estimated Available For Appropriation	359,223,108
Less Projected 2009 Expenditures Sanitary Sewers Division	(225,063,712)
Less Projected 2009 Expenditures Public Utilities Director's Office	<u>(4,546,204)</u>
Less Total Projected 2009 Expenditures	<u>(229,609,915)</u>
Projected Cash at Dec. 31, 2009	<u>\$ 129,613,193</u>
Total Appropriated	\$ 246,045,183
Projected Appropriation Surplus/(Deficit)	<u>\$ 16,435,268</u>
<i>The appropriated and projected expenditure figures do not include projections for internal transfers from the operating fund to the reserve fund of \$1 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 \$6.643 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

In the sanitary sewer operating fund, an overall appropriation surplus of \$16.435 million is projected. This surplus is comprised of \$11.125 million in the Sanitary Sewer Division and \$5.31 million 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 services, in which a small deficit of \$22,475 is projected. The majority of the division's surplus is in the transfers, where a \$6.6 million surplus is projected, reflecting in part a reduced transfer to the reserve fund from that originally projected. The personnel surplus of \$947,785 is attributable to employee turnover, delays in filling vacant positions and savings in part-time and overtime hours. Surpluses in debt principal, interest and transfers reflect the decision to postpone enterprise agency bond sales past June, meaning much of these costs will not be incurred until the following year.

Finally, in the Director's Office, an additional \$6 million was appropriated to its "transfer" category in error. When this error is corrected during the second quarter, there will be a deficit of \$689,394 in sewer

operating fund appropriation. This reflects the decision to increase the sanitary sewer operating fund's allocation to the Public Utilities Director's Office from 36 percent to 43.5 percent.

C. STORM SEWER MAINTENANCE

FUND BALANCE SUMMARY	
March 31, 2009	
Cash Balance (January 1, 2009)	\$ 9,229,497
Plus Estimated 2009 Revenues	<u>34,974,302</u>
Total Estimated Available For Appropriation	44,203,799
Less Projected 2009 Expenditures Storm Division	(35,932,706)
Less Projected 2009 Expenditures Division of Public Utilities Director's Office	<u>(1,274,883)</u>
Less Total Projected 2009 Expenditures	<u>(37,207,589)</u>
Projected Cash at Dec. 31, 2009	<u><u>\$ 6,996,210</u></u>
Total Appropriated	\$ 39,802,547
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 2,594,958</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 \$1.193 million lower than originally reported, primarily in investment earnings. 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

In the storm sewer maintenance operating fund, an overall appropriation surplus of \$2.595 million is projected. This surplus is comprised of \$1.084 million in the Storm Sewer Division and \$1.511 million 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).

In the Storm Sewer Division, the personnel surplus of \$218,928 is attributable to employee turnover and delays in filling vacant positions, and is somewhat offset by the services deficit of \$68,636. Debt interest is projected to be \$793,139 lower than originally budgeted. The division is also projecting surpluses in supplies and the "other" category of \$30,639 and \$110,000, respectively.

Increased expenses to reimburse Public Service for the costs of street cleaning and snow removal have impacted the storm sewer services budget. To compensate for this, the Public Utilities Director's Office internal bill cost allocation formula has been recalculated to redistribute its costs across the other enterprise funds. The previous allocation rates were set prior to the increase in expenses and are no

longer appropriate for the current cost base. Cost containment measures have been implemented, but a supplemental appropriation may be needed later in the year.

A surplus of \$1.511 million in the Director's Office is projected. This surplus reflects the afore-described decision to recalculate the distribution of costs of the Director's Office to the enterprise funds. In the case of the storm sewer maintenance fund, this allocation was reduced from 26 percent to 11.6 percent.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2009	
Cash Balance (January 1, 2009)	\$ 11,868,639
Plus Estimated 2009 Revenues	<u>83,577,000</u>
Total Estimated Available For Appropriation	95,445,639
Less Projected 2009 Expenditures Power Division	(90,104,401)
Less Projected 2009 Expenditures Public Utilities Director's Office	<u>(626,632)</u>
Less Total Projected 2009 Expenditures	<u>(90,731,033)</u>
Projected Cash at Dec. 31, 2009	<u>\$ 4,714,606</u>
Total Appropriated	<u>\$ 90,838,981</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 107,948</u>
<i>The appropriated and projected expenditure figures do not include projections for internal transfers from the operating fund to the reserve fund of \$1 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 \$6.702 million lower than originally reported.

OPERATING BUDGET SUMMARY

In the electricity operating fund, an overall appropriation surplus of \$107,948 is projected. This surplus is comprised of \$520,283 surplus in the Power portion of the Division of Power and Water and \$412,335 deficit 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).

An appropriation surplus in the Power Division of \$520,283 is projected, comprised of a personnel surplus of \$233,906 and a debt service interest surplus of \$286,377. The personnel surplus reflects employee turnover and unfilled vacancies. 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.

The \$412,335 deficit in appropriation authority for the Director's Office is reflects the decision to revise electricity's operating fund allocation to the Public Utilities Director's Office from 2 percent to 6.1 percent.

VI. COMMUNITY DEVELOPMENT BLOCK GRANT

FUND BALANCE SUMMARY	
March 31, 2009	
Unencumbered Cash Balance (January 1, 2009)	\$ 538,564
Plus CDBG Entitlement Award	6,362,991
Plus Estimated Entitlement Fund Revenues	401,372
Plus Estimated Revolving Loan Fund Revenues	718,006
Plus Estimated Encumbrance Cancellations	259,775
Total Estimated Available For Appropriation	8,280,708
Less Projected 2009 Expenditures	<u>(7,793,483)</u>
Available Unencumbered Cash at Dec. 31, 2009	<u><u>\$ 487,225</u></u>
Total Appropriated	<u>\$ 8,087,958</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 294,475</u></u>

REVENUE SUMMARY

The revenue estimate assumes a level entitlement award from HUD; however the actual award amount has not been released as yet. Revenue variances include: 1) receipts to date for housing loan repayments and miscellaneous revenues at 14.64 percent, resulting in reduced overall projected entitlement fund revenues of \$284,069; and 2) revolving loan repayments totaling 21.37 percent of budget projections, reducing the annual estimate by \$121,994. Total projected revenue shortfalls of \$406,063 are offset by encumbrance cancellations to date of \$259,775, making total resources \$146,288 short of that assumed in the 2009 budget.

OPERATING BUDGET SUMMARY

The CDBG operating budget of \$8,087,958 is distributed among eight city divisions. During the first quarter, the Office of Education was eliminated and CDBG funding for the capital kids program shifted to the Recreation and Parks Department. The Neighborhood Services Division is scheduled for elimination on April 1, 2009 with CDBG funding for code enforcement and environmental nuisance programs being transferred to the Building Services Division and all other CDBG neighborhood services programs shifting to the Development Administration Division. For rest of year projection purposes, appropriation transfers are assumed to have already occurred at the close of the first quarter.

An overall surplus of \$294,475 is comprised of savings of \$283,569 in personnel and \$10,906 in services. Personnel savings are due to: employees on disability; 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, regardless of funding source, and to AFSCME employees in all funds that are experiencing financial difficulties; the suspension of 2009 pay raises for MCP and CMAGE employees; and, the split-funding of employees with the Neighborhood Stabilization grant. Savings in services is attributable to a revised estimate for fleet costs.

**TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2009**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,180,687	\$ 862,347	\$ 2,318,340	\$ 3,162,086	\$ 18,601
<u>City Auditor</u>					
City Auditor	3,261,971	712,841	2,549,130	3,225,332	36,639
Income Tax	<u>7,363,320</u>	<u>1,669,448</u>	<u>5,693,872</u>	<u>7,246,227</u>	<u>117,093</u>
Total	10,625,291	2,382,289	8,243,002	10,471,559	153,732
City Treasurer	930,568	224,006	706,562	912,377	18,191
<u>City Attorney</u>					
City Attorney	10,321,636	2,584,530	7,737,106	10,136,161	185,475
Real Estate	<u>220,095</u>	<u>54,181</u>	<u>165,914</u>	<u>211,627</u>	<u>8,468</u>
Total	10,541,731	2,638,711	7,903,020	10,347,788	193,943
Municipal Court Judges	14,113,990	4,092,718	10,021,272	14,113,990	(0)
Municipal Court Clerk	10,395,009	3,178,698	7,216,311	10,395,009	0
Civil Service	2,987,542	718,821	2,268,721	2,922,592	64,950
<u>Public Safety</u>					
Administration	9,100,316	6,273,858	2,826,458	8,021,829	1,078,487
Support Services	5,471,226	1,413,278	4,057,948	5,379,985	91,241
Police	250,067,084	71,718,192	178,348,892	249,844,845	222,239
Fire	<u>191,417,635</u>	<u>59,110,806</u>	<u>132,306,829</u>	<u>191,182,858</u>	<u>234,777</u>
Total	456,056,261	138,516,133	317,540,128	454,429,517	1,626,744
<u>Mayor's Office</u>					
Mayor	1,762,899	523,016	1,239,883	1,755,854	7,045
Community Relations	712,168	161,833	550,335	712,123	45
Equal Business Opportunity	658,705	188,872	469,833	649,810	8,895
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	943,130	2,272,242	3,187,196	28,176
<u>Development</u>					
Administration	4,233,830	724,375	3,509,455	4,228,839	4,991
Econ. Development	5,587,316	1,068,460	4,518,856	5,755,734	(168,418)
Building Services	3,932,038	-	3,932,038	3,872,188	59,849
Planning	1,400,342	402,236	998,106	1,388,898	11,444
Neighborhood Services	1,438,377	1,629,496	(191,119)	1,435,954	2,423
Housing	<u>2,868,358</u>	<u>2,318,985</u>	<u>549,373</u>	<u>2,896,402</u>	<u>(28,044)</u>
Total	19,460,261	6,143,551	13,316,709	19,578,015	(117,754)
<u>Finance and Management</u>					
Administration	2,075,496	506,944	1,568,552	1,828,312	247,184
Financial Management	4,221,603	693,885	3,527,718	4,199,494	22,109
Facilities Management	14,370,060	8,836,767	5,533,293	14,013,314	356,746
Finance Citywide	2,190,061	-	2,190,061	2,190,061	-
Citywide Technology Billings	12,291,852	12,291,482	370	11,315,808	976,044
Fleet Management	<u>717,413</u>	<u>717,413</u>	<u>-</u>	<u>417,413</u>	<u>300,000</u>
Total	35,866,485	23,046,491	12,819,994	33,964,403	1,902,082
Human Resources	3,144,891	2,178,806	966,085	2,990,398	154,493
Health	\$15,864,837	\$15,864,837	-	15,864,837	-
Recreation and Parks	20,807,530	20,807,530	-	20,807,530	-
<u>Public Service</u>					
Administration	2,078,937	482,718	1,596,219	2,052,980	25,957
Refuse Collection	18,302,324	9,844,933	8,457,391	17,790,464	511,860
Mobility	<u>2,963,284</u>	<u>1,064,826</u>	<u>1,898,458</u>	<u>2,913,803</u>	<u>49,481</u>
Total	23,344,545	11,392,477	11,952,068	22,757,247	587,298
Grand Total:	\$630,535,000	\$232,990,546	\$397,544,454	\$625,904,543	\$4,630,457

**TABLE 2
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2009**

	PERSONNEL	SUPPLIES & MATERIALS	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
City Council	\$ 18,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,601
<u>City Auditor</u>									
City Auditor	33,814	-	2,825	-	-	-	-	-	36,639
Income Tax	100,925	10,516	5,652	-	-	-	-	-	117,093
Total	134,739	10,516	8,477	-	-	-	-	-	153,732
City Treasurer	48,104	-	(29,913)	-	-	-	-	-	18,191
<u>City Attorney</u>									
City Attorney	185,475	-	-	-	-	-	-	-	185,475
Real Estate	8,468	-	-	-	-	-	-	-	8,468
Total	193,943	-	-	-	-	-	-	-	193,943
Municipal Court Judges	(11,999)	2,905	9,094	-	-	-	-	-	(0)
Municipal Court Clerk	0	0	(0)	-	-	-	-	-	0
Civil Service	61,702	-	3,247	-	-	-	-	-	64,950
<u>Public Safety</u>									
Administration	63,268	67	1,015,153	-	-	-	-	-	1,078,487
Support Services	23,360	29,226	38,435	-	220	-	-	-	91,241
Police	(4,751)	-	226,980	-	-	10	-	-	222,239
Fire	276,356	-	13,217	-	(54,797)	-	-	-	234,777
Total	358,233	29,293	1,293,785	-	(54,577)	10	-	-	1,626,744
<u>Mayor's Office</u>									
Mayor	(5,179)	1,504	10,720	-	-	-	-	-	7,045
Community Relations	(5,085)	442	4,688	-	-	-	-	-	45
Equal Business Opportunity	10,483	(456)	(1,132)	-	-	-	-	-	8,895
Office of Education	12,104	-	87	-	-	-	-	-	12,191
Total	12,323	1,489	14,363	-	-	-	-	-	28,176
<u>Development</u>									
Administration	(31,851)	1,112	16,730	-	-	-	-	19,000	4,991
Econ. Development	(22,453)	-	(145,965)	-	-	-	-	-	(168,418)
Building Services	(21,318)	100	81,067	-	-	-	-	-	59,849
Planning	11,444	-	-	-	-	-	-	-	11,444
Neighborhood Services	2,423	-	-	-	-	-	-	-	2,423
Housing	(28,044)	-	-	-	-	-	-	-	(28,044)
Total	(89,798)	1,212	(48,168)	-	-	-	-	19,000	(117,754)
<u>Finance and Management</u>									
Administration	228,551	5,266	13,367	-	-	-	-	-	247,184
Financial Management	(23,965)	13,125	32,949	-	-	-	-	-	22,109
Facilities Management	(200,257)	-	548,753	-	8,250	-	-	-	356,746
Citywide Technology Billings	-	-	976,044	-	-	-	-	-	976,044
Finance Citywide Fleet	-	-	-	-	-	300,000	-	-	300,000
Total	4,329	18,391	1,571,113	-	8,250	300,000	-	-	1,902,082
Human Resources	(2,702)	1,500	155,695	-	-	-	-	-	154,493
Health	-	-	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-	-	-
<u>Public Service</u>									
Administration	25,397	280	280	-	-	-	-	-	25,957
Refuse Collection	10,367	22,635	478,859	-	-	-	-	-	511,860
Mobility	4,010	-	45,471	-	-	-	-	-	49,481
Total	39,774	22,915	524,610	-	-	-	-	-	587,298
Subtotal									
Grand Total:	\$ 767,249	\$ 88,221	\$ 3,502,303	\$ -	\$ (46,327)	\$ 300,010	\$ -	\$ 19,000	\$ 4,630,457

**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	\$ 373,600,000	\$ 389,117,331	\$ (15,517,331)	(4.0%)
Property Tax	51,500,000	51,435,378	64,622	0.1%
KWH Tax	3,400,000	3,365,494	34,506	1.0%
Hotel/Motel Tax	3,100,000	3,597,542	(497,542)	(13.8%)
Total Taxes and Assessments	431,600,000	447,515,745	(15,915,745)	(3.6%)
Local Government Fund	43,145,000	46,942,285	(3,797,285)	(8.1%)
Estate Tax	10,000,000	10,342,393	(342,393)	(3.3%)
Liquor Permit Fund	1,050,000	1,107,248	(57,248)	(5.2%)
Cigarette Tax, Other	20,000	32,045	(12,045)	(37.6%)
Total Shared Revenues	54,215,000	58,423,971	(4,208,971)	(7.2%)
License and Permit Fees	9,600,000	9,231,736	368,264	4.0%
Fines and Penalties	22,350,000	21,403,177	946,823	4.4%
Investment Earnings	9,000,000	24,923,854	(15,923,854)	(63.9%)
Charges for Service	55,400,000	53,625,518	1,774,482	3.3%
All Other Revenue	1,448,000	9,207,047	(7,759,047)	(84.3%)
Total Other Revenue	97,798,000	118,391,332	(20,593,332)	(17.4%)
Total Revenues	\$ 583,613,000	\$ 624,331,048	\$ (40,718,048)	(6.5%)
Encumbrance Cancellations	1,197,000	2,693,177	(1,496,177)	(55.6%)
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%)
Transfer From Economic Stabiliation Fund	28,500,000	-	28,500,000	N/A
Total Resources	\$ 614,535,000	\$ 652,018,027	\$ (37,483,027)	(5.7%)

**TABLE 4
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
March 31, 2009**

CATEGORY	FY 2009 YEAR-TO-DATE	FY 2008 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 94,243,278	\$ 100,484,265	\$ (6,240,987)	(6.2%)
Property Tax	22,019,557	23,778,034	(1,758,477)	(7.4%)
KWH Tax	826,250	829,373	(3,123)	(0.4%)
Hotel/Motel Tax	668,151	781,119	(112,968)	(14.5%)
Total Taxes and Assessments	117,757,236	125,872,791	(8,115,555)	(6.4%)
Local Government Fund	10,326,806	11,546,280	(1,219,474)	(10.6%)
Estate Tax	2,586,527	214,795	2,371,732	1104.2%
Liquor Permit Fund	24,211	23,734	477	2.0%
Cigarette Tax, Other	75	-	75	NA
Total Shared Revenue	12,937,619	11,784,809	1,152,810	9.8%
License and Permit Fees	2,397,817	2,217,237	180,580	8.1%
Fines and Penalties	4,556,556	4,529,837	26,719	0.6%
Investment Earnings	2,334,669	8,003,775	(5,669,106)	(70.8%)
Charges for Service	10,447,310	8,620,811	1,826,499	21.2%
All Other Revenue	1,039,391	716,744	322,647	45.0%
Total Other Revenue	20,775,743	24,088,404	(3,312,661)	(13.8%)
Total Revenues	151,470,598	161,746,004	(10,275,406)	(6.4%)
Encumbrance Cancellations	118,590	805,544	(686,954)	(85.3%)
Unencumbered Balance	25,676	17,277,690	(17,252,014)	(99.9%)
Fund Transfers	152,600	3,178,091	(3,025,491)	(95.2%)
Total Resources	\$ 151,767,464	\$ 183,007,329	\$ (31,239,865)	(17.1%)

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
		Total Operating Appropriation:	<u>\$ 630,535,000</u>
		Total Estimated Available Resources:	614,535,000
		Less Total Operating Appropriation:	(16,000,000)
		Less Total Reserve Deposits to Date:	<u>0</u>
		Projected Unappropriated Operating Balance:	\$ (16,000,000)

**TABLE 6
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
March 31, 2009**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2009	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES		SURPLUS/ DEFICIT (F-G)	PROJECTED CASH BALANCE DEC. 31, 2009 (E-G)
		ORIGINAL (NOV. 2008) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS		
GENERAL FUND	\$ 25,000	\$ 643,535,000	\$ 614,510,000	\$ (29,025,000)	\$ 614,535,000	\$ 630,535,000	\$ 625,904,543	\$ 4,630,457	\$ (11,369,543)
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	5,596,488	47,305,836	45,943,605	(1,362,231)	51,540,093	49,850,246	48,431,327	1,418,919	3,108,766
Health Special Revenue	(482)	21,571,744	21,848,196	276,452	21,847,714	22,071,743	22,253,962	(182,219)	(406,248)
Rec. and Parks Oper. & Extension	20,726	27,268,846	27,753,507	484,661	27,774,233	27,475,043	27,969,105	(494,062)	(194,872)
Golf Operations	109,049	4,780,000	4,806,560	26,560	4,915,609	114,630	4,625,653	(4,511,023)	289,956
Municipal Court Computer Fund	1,056,242	2,364,744	2,318,454	(46,290)	3,374,696	2,564,594	2,479,897	84,697	894,799
Development Services	486,662	17,558,010	16,079,128	(1,478,882)	16,565,790	17,357,389	15,902,229	1,455,160	663,561
East Broad Street Operation	508,911	1,629,305	1,668,256	38,951	2,177,167	1,705,738	1,608,738	97,000	568,429
Private Construction Inspection Fund	-	-	1,498,004	1,498,004	1,498,004	1,315,600	1,477,219	(161,619)	20,785
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	3,081,109	2,826,207	(254,902)	2,826,207	3,012,006	(2,811,774)	5,823,780	5,637,981
Print Services	(58,051)	1,766,445	1,636,338	(130,107)	1,578,287	1,764,436	1,641,272	123,164	(62,985)
Land Acquisition	146,145	860,000	817,813	(42,187)	963,958	904,900	868,906	35,994	95,052
Technology Services	1,016,380	32,228,569	30,406,237	(1,822,332)	31,422,617	32,078,569	30,406,237	1,672,332	1,016,380
Fleet Management Services	(2,460,174)	33,567,849	30,655,929	(2,911,920)	28,195,755	32,455,853	30,652,055	1,803,798	(2,456,300)
Construction Inspection Fund	-	-	6,629,772	6,629,772	6,629,772	6,959,314	6,617,908	341,406	11,864
ENTERPRISE FUNDS									
Water System Enterprise	34,746,266	153,412,840	154,617,910	1,205,070	189,364,176	159,537,995	156,497,550	3,040,445	32,866,626
Sewerage System Enterprise	115,595,315	250,270,955	243,627,793	(6,643,162)	359,223,108	246,045,183	229,609,915	16,435,268	129,613,193
Storm Sewer System Enterprise	9,229,497	36,167,621	34,974,302	(1,193,319)	44,203,799	39,802,547	37,207,589	2,594,958	6,996,210
Electricity Enterprise	11,868,639	90,279,064	83,577,000	(6,702,064)	95,445,639	90,838,981	90,731,033	107,948	4,714,606
GRANT FUNDS									
Community Development Block Grant	538,564	7,888,432	7,742,144	(146,288)	8,280,708	8,087,958	7,793,483	294,475	487,225

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.
(these amounts are \$1 million, \$6 million and \$6 million in the Water, Sanitary Sewer and Electricity funds, respectively)
Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflects 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
MARCH 31, 2009**

FUND NAME	PERSONNEL	MATERIALS & SUPPLIES	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
GENERAL FUND	767,249	88,221	3,502,303	-	(46,327)	300,010	-	19,000	4,630,457
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	64,411	-	-	-	-	-	-	800	65,211
Municipal Court Judges	19,487	-	-	-	-	-	-	-	19,487
Total Municipal Court Computer Fund	83,898	-	-	-	-	-	-	800	84,698
Street Construction, Main. & Repair									
Refuse Collection	311,911	-	146,268	-	-	-	-	-	458,179
Mobility	7,391	-	10,611	-	-	-	-	-	18,002
Planning and Operations	600,639	19,162	361,795	-	1,000	-	-	-	982,596
Design and Construction	(54,343)	-	4,651	-	-	-	-	-	(49,692)
Service Director	9,047	61	726	-	-	-	-	-	9,833
Total SCMR	874,646	19,223	524,050	-	1,000	-	-	-	1,418,919
Health Special Revenue									
Department of Health	(898,349)	8,250	707,880	-	-	-	-	-	(182,219)
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	(1,133,447)	57,322	581,813	-	250	-	-	-	(494,062)
Golf Operations									
Division of Golf	114,630	-	-	-	-	-	-	-	114,630
Development Services Fund									
Building and Development Services	1,246,743	1,847	187,736	-	-	-	-	-	1,436,326
Development Administration	18,834	-	-	-	-	-	-	-	18,834
Planning and Operations	-	-	-	-	-	-	-	-	-
Design and Construction	-	-	-	-	-	-	-	-	-
Service Director	-	-	-	-	-	-	-	-	-
Total Development Services	1,265,577	1,847	187,736	-	-	-	-	-	1,455,160
East Broad Street Operation Fund									
Department of Finance and Management	-	-	97,000	-	-	-	-	-	97,000
Private Construction Inspection Fund									
Design and Construction	-	-	(161,619)	-	-	-	-	-	(161,619)
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	199,000	-	1,232	-	-	-	-	-	200,232
Print Services									
Department of Finance	6,003	8,737	108,424	-	-	-	-	-	123,164
Land Acquisition									
Division of Land Acquisition	37,964	-	(1,970)	-	-	-	-	-	35,994
Technology Services									
Division of Information Services	623,164	-	20,245	(1)	-	-	152,326	-	795,734
Department of Technology	576,598	150,000	150,000	-	-	-	-	-	876,598
Total Technology Services	1,199,762	150,000	170,245	(1)	-	-	152,326	-	1,672,332
Fleet Management Services									
Division of Fleet Management	11,303	1,689,530	-	-	-	-	-	-	1,700,833
Finance and Management Director	102,965	-	-	-	-	-	-	-	102,965
Total Fleet	114,268	1,689,530	-	-	-	-	-	-	1,803,798
Construction Inspection Fund									
Design and Construction	48,620	4,500	85,123	-	-	-	-	-	138,243
Service Director	202,852	110	501	-	-	-	-	-	203,163
Total	251,172	4,610	85,624	-	-	-	-	-	341,406
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	340,049	(3,069,619)	708,332	(1,168,675)	(8,500)	1,450,500	758,295	3,244,642	2,255,024
Sewerage System Enterprise									
Division of Sewers and Drains	947,785	7,671	(22,475)	1,289,241	313,955	387,821	1,601,124	6,599,539	11,124,661
Storm System Enterprise									
Division of Sewers and Drains	218,928	30,639	(68,258)	(100)	110,000	-	793,139	-	1,084,348
Electricity Enterprise									
Division of Electricity	233,906	-	-	-	-	(0)	286,377	-	520,283
Various Enterprise Funds									
Public Utilities Director's Office	114,384	-	79,919	-	-	-	-	7,000,000	7,194,303
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	77,034	-	-	-	-	-	-	-	77,034
Division of Economic Development	54,916	-	-	-	-	-	-	-	54,916
Division of Building Services	19,799	-	-	-	-	-	-	-	19,799
Division of Neighborhood Services	1,631	-	-	-	-	-	-	-	1,631
Division of Housing	92,246	-	10,906	-	-	-	-	-	103,152
Department of Finance and Management	19,742	-	-	-	-	-	-	-	19,742
Department of Health	12,143	-	-	-	-	-	-	-	12,143
Department of Recreation and Parks	6,057	-	-	-	-	-	-	-	6,057
Total CDBG	283,569	-	10,906	-	-	-	-	-	294,475

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

<u>Division</u>	<u>Position Title</u>	<u># Positions</u>	<u>Full-time/ Part-time</u>	<u>Projected 2009 Wages</u>
City Treasurer	City Treasurer	1	Full-time	72,000
Civil Service	Civil Service Commission Member	1	Full-time	8,309
City Attorney	Attorney	2	Full-time	53,581
	Admin Asst	1	Full-time	15,210
	Law Clerk	2	Part-time	16,986
	Legal Intern	3	Part-time	25,958
Muni Court - Clerk	Deputy Clerks	3	Full-time	5,870
Muni Court - Judges	Probation Officer	3	Full-time	34,114
	Service Bailiff	1	Full-time	9,648
	Judges' Secretary	1	Full-time	24,119
Safety Support Services	CAD Network Manager	1	Full-time	25,852
Police	Communications Tech	1	Full-time	31,510
Health	Student Intern	2	Part-time	12,902
	PH Sanitarian Aide	7	Part-time	36,260
Mobility	Parking Enforcement Officer	1	Full-time	16,363
			Total Wages	\$388,681
			Pension	93,283
			Insurance	0
			W. Comp	<u>21,999</u>
			Total Cost	\$503,964

TABLE 9
General Fund Divisions Personnel Levels
Full - Time Staff

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 03/31/09
City Council	38	38	35
City Auditor	24	34	24
Income Tax	82	82	74
City Treasurer	12	12	9
City Attorney	109	119	106
Real Estate	4	7	4
Municipal Court Judges	184	184	177
Municipal Court Clerk	149	172	146
Civil Service	33	33	31
Public Safety - Admin.	10	10	9
Support Services	50	50	49
Police - Civilian	327	326	313
Police - Uniformed*	1,909	1,909	1,898
Fire - Civilian	36	37	37
Fire - Uniformed	1,525	1,525	1,515
Mayor	14	22	16
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	21
Financial Management	25	25	25
Facilities Management	71	71	71
Department of Human Resources	11	11	11
Public Service - Dir's Ofc.	30	30	28
Refuse Collection	158	158	158
Mobility Options	34	34	33
	----- 4,970	----- 5,024	----- 4,903

*Includes A Step Officers who will be partially funded on the Byrne Grant

TABLE 9, (PAGE 2)
Other City Funds Personnel Levels

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/09
Real Estate/Land Acquisition	6	7	6
Technology: Administration	20	20	16
Information Services/Technology Services Fund	122	122	118
Finance/Print/Mail Shop Fund	4	4	4
Human Resources/Employee Benefits	22	22	20
Health Special Revenue Fund	174	174	178
Municipal Court Computer Fund	11	15	9
Recreation and Parks Operation Fund	217	217	214
Golf Operations	33	38	33
Public Service - Dir. Office/SCMR Fund	36	36	32
Refuse Collection/SCMR Fund	51	51	51
Mobility Operations/SCMR Fund	18	18	18
Planning and Operations/SCMR Fund	283	283	279
Design and Construction/SCMR Fund	37	37	37
Fleet Management	126	126	120
Finance and Management - Dir's Ofc./Fleet Fund	8	8	8
Design and Construction/Construction Inspection	80	80	58
Public Service - Dir. Office/Construction Inspection	5	5	5
Design and Construction/Private Construction Inspection	18	18	14
Building and Dev. Services/Development Services	131	131	115
Development Admin./Development Services	5	5	4
Public Utilities: Administration	95	95	92
Sewers and Drains (Sanitary)	522	522	488
Sewers and Drains (Storm)	23	23	18
Electricity	99	99	89
Water	534	551	519
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

**TABLE 10
CITYWIDE ACCOUNT
PROJECTED USE**

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

TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2009

Intended Purpose	Amount	Dept./Division	Ordinance No.
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

Total Transferred and Expended	(209,939)
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TABLE 11
SAFETY OVERTIME REPORT
March 30, 2009

	<u>Current Appropriation</u>	<u>Current YTD Expenditures</u>	<u>Percent of Appropriation</u>	<u>R-O-Y Projection</u>	<u>Total Projection</u>	<u>Variance</u>
Police Civilian	\$ 2,672,697	\$ 504,577	18.88%	\$ 1,932,383	\$ 2,436,960	\$ 235,737
Police Uniformed	8,453,501	1,451,007	17.16%	6,821,553	8,272,560	180,941
Fire Uniformed	5,569,179	862,521	15.49%	4,558,730	5,421,251	147,928