



City of Columbus
Mayor Michael B. Coleman

Department of Finance and Management

Paul R. Rakosky, Director

November 1, 2010

MEMORANDUM TO: Michael B. Coleman
Mayor

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

SUBJECT: Third Quarter Financial Review

The Finance and Management Department's Third Quarter Financial Review is attached. As you know, the quarterly financial reviews represent my department's efforts to examine the projected financial condition of the city for the remainder of the year based upon a review of revenues and spending to date for all departments and offices. As of the end of the third quarter, for the general fund, we project that we will spend approximately \$10.5 million less than was originally appropriated for 2010. This was accomplished through hiring controls, our reform efforts and various savings in other areas. In addition, the City Auditor has increased his official estimate of resources twice, once by \$4.85 million in June in conjunction with the County Tax Budget and again by \$13.98 million on October 20. The increases reflect growth in the income tax beyond the .5 percent increase approved by the voters last August. While this is positive news, other significant sources of general fund revenue lag 2009 collections. With the challenges posed by the Deferred Retirement Option Plan (DROP) in maintaining Police and Fire uniformed staffing levels in 2011, it is important that we continue to monitor spending in order to ensure the level of carry-over currently projected in the general fund. Additional resources will be necessary to maintain service levels within the ranks of the city's safety forces and within our recreation centers in 2011. We must also continue our efforts toward restoring the rainy day fund by year end 2014. At your direction, we are able to stay ahead of schedule in meeting our commitment. The increase in revenues and decreased spending have allowed us to project a deposit into the rainy day fund of \$7.5 million in 2010 and \$10 million in 2011, thereby bringing the projected balance in the fund to \$33 million by year end 2011.

On the expenditure side, we are maintaining savings identified in the second quarter and realizing additional savings in several key areas. Working with the Department of Technology, we continue to project savings in billings to general fund divisions for technology services. In the Divisions of Police and Fire, projected separations have been increased to 67 and 45 respectively from the 45 and 25 assumed in the budget. This is due to more separations occurring in the first three quarters of 2010 than anticipated and has produced savings in uniformed wages. The Safety Director's Office currently projects savings of \$2.1 million in the contract whereby we reimburse Franklin County for housing prisoners in the jail. Savings from unfilled vacancies in various divisions result in projected savings of over \$3.0 million.

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It is also clear our reform efforts reducing pension benefits for members of the IAFF, FOP, CMAGE and MCP units have slowed the growth in personnel costs and that we should continue to implement these reforms. The Refuse Collection Division projects savings of \$1.32 million due to lower than anticipated costs for the citywide yard waste removal contract. Fleet savings, largely the result of lower fuel costs are projected at \$1.4 million. Reconciliation of expenses associated with the Franklin County Public Defenders contract is resulting in a projected savings of over \$534,079.

These savings are partially offset by increased overtime use within the Division of Fire where a \$3.4 million deficit is projected. The Finance and Management Department continues to work closely with the Department of Public Safety to identify ways to control these expenses. Overtime hours used by the division increased each pay period since the second quarter, and it is unlikely that these projections will be reduced this year. Therefore it is important to curtail any additional increases in overtime hours. In addition, a revision in the estimate for school district revenue sharing and job growth incentive payments in the Economic Development Division resulted in a deficit of \$220,775 that has been offset by a transfer from Finance's citywide account.

Third quarter growth in income tax receipts from 2009 levels totaled \$83.4 million or 29.5%. Because the income tax rate increased during the course of the year in 2009, it is difficult to separate the amount of additional revenue generated from the increase in the rate from that generated by any growth in the base payroll. It is possible, however, to compare the total income tax base from one year to the next. Using this method it appears that the income tax base through September 2010 has increased by approximately 2.5 percent over the same period in 2009. While growth in the income tax represents a positive trend for the city, other significant sources of revenue continue to under perform when compared to 2009 collections. Fines and penalties (\$1.9 million), estate taxes (\$1.1 million) and investment earnings (\$2.9 million) are all down compared to third quarter 2009, offsetting some of the gains in the income tax. Charges for services have improved since mid-year and are now up \$610,205 and local government fund receipts, although still down, improved from the second quarter by 3.3 percent. The Finance and Management Department will continue to closely monitor revenue collections on a monthly basis and be prepared to react accordingly.

As always, the Finance and Management Department will do all we can to ensure the health of the general fund. Should you have any questions concerning this report, please do not hesitate to let me know.

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

THIRD QUARTER FINANCIAL REVIEW

As of September 30, 2010

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

**Paul R. Rakosky
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 2010 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a \$21.746 million unencumbered cash balance (Table A).

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

**TABLE A
GENERAL FUND SUMMARY PROJECTION**

FUND BALANCE SUMMARY

SEPTEMBER 30, 2010

Beginning Cash Balance (January 1, 2010)	\$	19,817,144
Less Outstanding Encumbrances (As of December 31, 2009)		<u>16,538,351</u>
Unencumbered Cash Balance (January 1, 2010)		3,278,792
Plus Estimated 2010 Receipts - City Auditor		671,414,000
Plus Encumbrance Cancellations		1,308,000
Plus Transfers In & Misc. Transfers		1,000,000
Plus Approved Transfer From Economic Stabilization Fund		-
Plus Transfer from Insurance Trust Fund		<u>-</u>
Total Available for Appropriation	\$	677,000,792
Total Appropriated as of September 30, 2010	\$	658,277,049
Less 2010 Projected Operating Expenditures		<u>655,255,085</u>
Projected Appropriation Surplus/(Deficit)	\$	3,021,964
Projected Available Cash Balance (December 31, 2010)	\$	<u>21,745,707</u>

ECONOMIC STABILIZATION FUND BALANCE SUMMARY

Beginning Unencumbered Cash Balance (January 1, 2010)	\$	15,000,000
Plus 2010 Deposit		7,500,000
Plus Estimated Investment Earnings		<u>300,000</u>
Projected Unencumbered Cash Balance (December 31, 2010)	\$	22,800,000

ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY

Beginning Unencumbered Cash Balance (January 1, 2010)	\$	2,976,074
Plus 2010 Deposit		1,786,000
Plus Estimated Investment Earnings		<u>-</u>
	\$	4,762,074

II. GENERAL FUND OVERVIEW

The general fund budget, as amended, is \$658.277 million, or 6.69 percent higher than actual 2009 year-end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. The current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$671.41 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009 the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent. This change has helped to shore up the general fund's seriously flagging revenues, as collections from most other sources continue to decline.

Through September, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) were 17.6 percent higher than during the same time period in 2009. The vast majority of that growth is attributable to a 29.5 percent growth in income tax receipts. Because the income tax rate increased during the course of the year in 2009, it is difficult to parse out the amount of additional revenue generated from the increase in the rate from any growth in the base payroll that may have occurred. However, the total income tax base for January through September 2009 versus 2010 can be extrapolated by dividing the tax receipts by the respective tax rates, and those tax bases can be compared. Using this method, it appears that the income tax base through September 2010 increased by approximately 2.5 percent over the same period in 2009.

Unfortunately, flat and/or declining revenues are projected for the general fund's other major revenue sources in 2010. These sources include state shared revenues, the property tax, and various charges for service.

Local government fund receipts were down 1.3 percent, although this was an improvement over the second quarter when receipts were down four percent. Estate taxes fluctuate widely from month to month and are difficult to predict, but were down by 21.4 percent from the same time last year. Property tax collections were essentially flat through September.

Fines and penalties are down \$1.9 million from September 2009, due primarily to lowered collections from traffic court fines and costs, which are down by \$1,138,625 and parking ticket fines which are down \$323,667. If current trends continue, these sources will fall short of 2010 collections by almost \$2 million.

Charges for services rebounded somewhat in the third quarter and are now up by 1.6 percent, primarily due to increases in revenue from the pro-rata charge. Offsetting these revenues are lowered collections for EMS services during the first half of the year due to a change in Medicaid rules regarding patient signature procedures. Although attempts are being made to recoup these revenues, EMS charges to-date are down \$556,683. Auto impound fees are also lagging 2009 collections, by \$553,095.

Investment earnings continue to be abysmal and were worsened by the payment of \$324,081 in arbitrage penalties in September. Collections through September were \$2.93 million and the estimate for the year is \$3.6 million.

Expenditures:

Expenditures are projected to total \$655.255 million or \$3.022 million below the current appropriation. Unlike the 2nd quarter review, the projected expenditures include a \$7.5 million transfer to the economic stabilization fund. Ordinance 1604-2009, which passed, as amended by City Council on February 1st, 2010, established the 2010 general fund budget at \$658.277 million. This budget is \$41.249 million, or 6.69 percent, higher than 2009 year-end actual expenditures and outstanding liabilities.

The personnel projections in this report reflect employees on the city payroll as of September 16th, 2010, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, layoffs and delays in filling vacancies. Current general fund personnel levels are reported in Table 9.

Salaries and wages are projected at the negotiated rate currently in affect pursuant to the various collective bargaining agreements. Projections for employees not covered by such agreements (e.g., MCP employees) are based on current administrative salary ordinances that establish wage and salary guidelines.

Insurance projections are calculated by employee, as each division contributes monthly to an insurance trust fund for each insured employee. The monthly contribution differs, depending upon the bargaining unit to which the employee belongs, or if none, the salary ordinance by which he or she is covered. Medicare, pension, workers' compensation and other similar benefits are calculated by applying the requisite percentage to each employee's total salary.

Projections for materials, supplies, services, capital outlay and other costs were calculated by summing the expenditures and encumbrances through September 30th and adding the result to the projected costs, by division, for these items for the balance of the year. A discussion of major anticipated appropriation variances, as shown in Table 2, appears below:

City Council's projected personnel surplus of \$146,668 reflects budgeted vacant positions and delays in filling them, in combination with savings from the pension rate reduction. Currently, the projected expenditures for supplies are anticipated to be less than budgeted by \$11,400, offset by a deficit in services of \$20,039, due mainly to an unexpected need to upgrade Legistar, the city's legislation software.

The **Office of the City Auditor** is projecting to end the year very close to the budgeted amount for 2010. A surplus in personnel costs of \$43,280 reflects a change in status from full-time to part-time for one employee and the short-term disability status of five employees. This surplus nearly offsets a deficit of \$43,977 in services attributable to a need for employee bonding services, which occur once every three years. At this time, the division anticipates spending the entirety of their supplies budget of \$28,600. This leaves the department with a minor deficit of \$696 with which to end the year.

The **Division of Income Tax** projects an overall surplus of \$70,709. The \$69,963 deficit in personnel is attributable to an unmet vacancy credit of 4.5 percent (valued at \$180,000), higher than budgeted overtime expenditures, and charges for unemployment compensation. This deficit

¹ Vacancy credits reduce the overall personnel projection in recognition of the cost benefit of employee turnover. Vacancy credits tend to be higher in larger divisions having greater employee turnover and lower in smaller divisions having fewer turnovers.

is more than offset by a surplus of \$16,631 in supplies and less than anticipated expenditures for services. The services surplus totaling, \$124,041 reflects savings in computer programming services, U.S. postage, maintenance of equipment and machinery, and filing fees. These areas of anticipated savings help to offset a projected deficit in employment agencies (temporary workers) contracts.

Year end projections for **The City Treasurer** are \$22,380 less than current budget authority. A personnel surplus of \$30,292 reflects delays in hiring, offset by the unbudgeted termination pay of an employee who retired. A \$4,430 deficit in supplies reflects the need to purchase various computer related items for operational purposes. Expenses related to various services, including banking contracts, account for the \$3,481 deficit in services.

The **City Attorney** is projecting a \$67,395 deficit. The \$61,811 personnel deficit reflects unbudgeted MCP increases for select personnel as well as a non-retroactive 2008 negotiated increase for CMAGE employees. Funds to cover a portion of these increases are budgeted in the Finance and Management citywide account.

The **Office of Real Estate** is projecting a \$17,871 surplus, entirely in personnel.

An overall surplus of \$129,700 is projected for the **Municipal Court Judges**. Personnel savings of \$110,812 are due to continued delays in filling vacant budgeted positions, together with savings in sick leave reciprocity, insurance, pension pick up, and workers compensation. Currently, seven full time budgeted vacancies are expected to be filled in mid November. The services surplus of \$21,288 results from a large postage surplus more than offsetting small deficits in temporary services, ankle bracelet monitoring and internal print expenses. An adjustment in the postage billing model caused the postage surplus.

The **Municipal Court Clerk** is projecting an overall surplus of \$100,636, of which \$29,682 is in personnel and \$70,954 in services. The personnel surplus is largely due to several employees on medical leave. Additional savings are projected in pension pick up, workers' compensation, service credit and sick leave reciprocity expenses offsetting deficits in insurance (due to increased rates) and terminal leave pay. In services, the surplus is due to significant savings in internal postage costs, resulting from the Clerk's implementation of electronic return receipts for certified mail. Also contributing to this surplus are savings in off-site storage, membership fees and printing. Banking services, witness fees and equipment maintenance services expenses are more than offset by the savings.

The **Civil Service Commission's** projected overall surplus of \$37,570 primarily reflects less than budgeted expenditures for supplies and services by \$8,408 and \$30,381 respectively.

The **Department of Public Safety, Administration Division's** projected overall surplus of \$2,449,157 is due mainly to less than budgeted expenditures in the services category of \$2,125,791, resulting from savings in the contract the city has with Franklin County to house prisoners arrested under violations of City Code. Anticipated personnel savings totaling \$23,075 are the results of a delay in hiring a vacant position, along with savings from the one percent reduction in the MCP pension pickup rate.

A projected personnel surplus of \$106,194 in the **Support Services Division** mostly reflects three current budgeted vacancies and delays in filling them. Supplies expenditures are currently anticipated to be \$50,780 in excess of appropriation authority due to the need to purchase phone

related equipment in anticipation of the move to a new office building. A services surplus of \$256,789 represents expected savings in telephone services as well as savings in several services contracts.

The **Division of Police's** projected overall deficit of \$305,098 is the sum of shortfalls in personnel and supplies of \$641,113 and \$83,917, respectively, offset by anticipated savings in services of \$350,377 and claims of \$69,555. The personnel projections assume that costs charged to the general fund will be "expenditure corrected" to the Photo Red Light fund as originally budgeted, and to the E-911 fund, less \$493,277 from the budgeted amount due to the timing of monthly receipts. In addition, these projections assume the majority of the personnel costs related to the 115th recruit class, which entered the academy in February, will be borne by the COPS grant for the remainder of the year, as budgeted. Finally, unlike previously reported in earlier 2010 quarterly reviews, the termination pay, and associated benefits, for uniformed officers who separate from city employment in the fourth quarter will be assumed by the Special Income Tax (SIT) fund. The subsequent narrative, therefore, reflects only the general fund's anticipated 2010 obligation.

The total projected personnel deficit includes a shortfall in uniformed wages of \$808,275 and \$264,110 in related pension benefits. The majority of this is due to the decision to budget the equivalent of a one percent wage increase in Finance and Management's citywide account. At the time the budget was submitted to City Council, the city and the FOP were engaged in fact finding proceedings, the results of which were not released, nor voted upon, until December 2009. Due to the uncertainty of the award and subsequent result of the vote, one percent of the division's uniformed wages and associated benefits were accounted for in Finance and Management's citywide account to be transferred to the division later this year if needed.

Additionally, at the beginning of this year, there were seven more officers than budgeted due to fewer separations² at the end of 2009 than anticipated. Of note, a net of 47 officers separated during the first three quarters of 2010, sixteen more than the total that separated in 2009. As such, total projected divisional separations were increased from the budgeted 45 to 67 in this quarter's projections. Increased separations year to date have already resulted in a deficit in termination pay of \$251,779. Due to the increased rate of separation already experienced, and the separations expected to occur in the early part of next year, an unbudgeted class of 53 recruits will enter the Academy on December 6th. Three of these recruits' pay and benefits will be paid for by the same COPS grant referenced above. Therefore, only the costs of the remaining 50 are reflected here as a projected general fund expense.

As reported previously this year, partially offsetting these aforementioned deficits, a surplus of \$307,100 is projected in the physical fitness incentive line. In 2008, the FOP realized a high enough participation rate, pursuant to Article 18 of their collective bargaining agreement, to warrant the unbudgeted payout of the incentive for the first time in 2009. Participation in 2009 was again sufficient to require a similar payout in February of this year. It is anticipated that in the coming years, participation in the physical fitness program will be easier to predict which will allow for better accuracy in budgeting the payout.

Sworn overtime expenditures are projected to exceed budget authority by \$347,143. The division closely monitored overtime trends in partnership with the Public Safety Director's Office, the Department of Finance and Management, and the Mayor's Office, throughout the year. The

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

projected deficit can be mostly attributed to the increased late summer enforcement efforts as well as other various initiatives and events in the latter part of the year.

A full-time civilian wage surplus of \$540,387 is projected. These savings reflect the civilian full-time strength being 20 positions lower at the end of the third quarter than was budgeted, but does include the filling of those positions by year end. Unbudgeted unemployment costs are projected to total \$33,257, offset by lower than budgeted expenses related to Medicare (\$94,024). Civilian overtime is projected to be \$161,791 more than budgeted. Much like the uniformed overtime expenditures, the division carefully reviewed civilian overtime usage, making adjustments when possible throughout the year.

A deficit of \$83,917 in supplies represents projected savings in laboratory supplies of \$100,000, offset by a deficit resulting from the need to purchase uniforms at a cost of \$183,115 for the December class of 53 recruits.

A \$350,377 services surplus reflects a projected fleet savings of \$532,770, mostly due to savings in fuel, in addition to a surplus of \$45,994 in parking charges. The city purchased the parking garage on Front Street in which many police vehicles are parked. As of August, the division, therefore, is no longer paying the monthly lease payments for use of that garage. Offsetting these savings are projected deficits in the service contract required for the administration of the physical fitness testing of officers of \$90,000, as well as the costs associated with the medical bills for those individuals being held under violations of city ordinances of \$532,770.

Finally, the third quarter projections for payments of adjudicated settlements are \$69,555 less than current budget authority.

The **Division of Fire's** projected overall deficit of \$2,854,741 is comprised of deficits in personnel of \$4,755,528, in supplies of \$286,469, and in claims of \$35,874. These deficits are partially offset by the remaining budget authority in the transfer line of \$1,943,226, and an anticipated surplus in services of \$279,904.

The division began 2010 with two fewer uniformed personnel than was budgeted due to an increase in separations at the end of 2009. During the first three quarters of 2010, a net of 33 uniformed personnel separated from the division. The budget assumes there will be 25 uniformed separations in total for the year. Based on these numbers, the third quarter projections have been revised to assume the separation of a total of 45 by the end of December. To compensate for these and prior losses, the division hired 50 recruits in June, for which funds are budgeted in the transfer category. Therefore, the projected uniformed wage deficit of \$458,221 reflects the costs of the recruit class, but is offset by the increase in separations, both year-to-date and projected. In addition, fifty unbudgeted recruits will enter the Fire Academy in late December with an expected graduation in July 2011. There are no personnel expenses projected for this class in 2010, as their first pay will not be until January 2011.

Based on the first three quarters' usage of uniformed overtime, the department projects a \$3,376,132 deficit in this budget line item, \$891,031 more than at the second quarter. Discussions regarding the division's overtime usage began early in the year, and will continue. The June recruit class will graduate early in January 2011, providing some relief to the decreased personnel numbers. Every effort, at every level, must continue to be made to make

staffing decisions, both for daily operations as well as for special events, which utilize personnel resources in the most cost efficient way, while still accomplishing the core mission of the division. This budgetary issue will remain among the highest priority for all involved parties during the fourth quarter of the year and into 2011.

Projected deficits in uniformed pension costs of \$1,068,491 relate to the overtime deficit in addition to the costs of the recruit class accounted for in personnel projections (and budgeted in transfers). In addition, deficits in uniformed back pay of \$38,705 related to an arbitration award, service credit (\$52,326), and termination pay (\$75,004) are expected. Unlike previously reported in earlier 2010 quarterly reviews, the termination pay, and associated benefits, for firefighters who separate from city employment in the fourth quarter will be assumed by the Special Income Tax (SIT) fund. Given the rate of tuition reimbursement usage in the first three quarters of the year, the division's projected deficit in that line item is anticipated to be \$43,815. Civilian wages are projected to be less than current budget authority by \$24,419 for full-time employees and exceed it by \$23,840 for part-time or temporary personnel.

A deficit of \$286,469 in supplies primarily reflects the cost of uniforms for the unbudgeted December class of recruits, as well as an increased need in the medical supply line item. Expenditures for services are currently projected to be \$279,904 less than budgeted, mainly due to savings in fleet expenses related to the price of fuel. An anticipated shortfall in claims of \$35,874 is attributed to the need to process a higher number of EMS billing refunds than was budgeted. A \$1,943,226 surplus in transfers, as has already been stated, is the personnel and supply budget for the June recruit class which will be transferred to those areas to cover costs.

An overall surplus of \$1,783 is projected in the **Office of the Mayor**. A minor personnel surplus of \$715 is an improvement over the projected 2nd quarter deficit and is primarily due to holding vacant positions open longer than originally projected. The \$5,000 supplies deficit reflects a greater than anticipated use of office supplies while the offsetting \$6,068 services surplus reflects less than budgeted telephone expenditures. The decrease in telephone expenditures is related to the transition from conventional phone lines to a voice over internet protocol phone system, which is being phased in citywide.

An overall surplus of \$21,845 is projected in the **Community Relations Commission**, which is due almost entirely to savings in personnel costs. These expected savings are due to the departure in August of one employee and less than anticipated expenditures for workers' compensation and sick leave reciprocity.

The **Equal Business Opportunity Commission Office** is projecting to end the year with an overall deficit of \$21,506. A personnel deficit of \$27,990 is partially offset by anticipated savings of \$6,484 in services. The personnel deficit reflects unbudgeted salaries and benefits for a recently acquired employee, though are somewhat offset by savings in sick leave reciprocity, workers' compensation, and the recent vacancy of another employee.

The **Development Department, Administration Division** is projecting an overall surplus of \$126,739, an increase of \$102,389 since the second quarter report. A surplus in personnel of \$33,172 is the result of delays in filling vacant positions and a portion of employee costs being charged to grant sources. The vacant human resources program manager is projected to be filled in the fourth quarter. A surplus of \$21,971 in supplies reflects lower than budgeted expenditures for office supplies, reproduction and photography supplies, replacement parts and equipment and machinery supplies. Savings of \$78,796 are projected in services for copier

leases, telephone, parking, travel, training, professional services, printing, advertising and maintenance costs. A deficit of \$7,200 is projected in the "other" category for an unbudgeted damage claim.

The **Economic Development Division** projects an overall surplus of \$21,116 at the third quarter, compared to a second quarter deficit of \$246,009. The previous deficit required a transfer during the third quarter from the citywide account to cover incentive program payments. The personnel deficit of \$5,330 reflects unbudgeted terminal leave costs. Savings of \$2,200 for supplies is projected for office supplies, photography supplies and small parts. A surplus of \$3,719 in services is attributable to small savings in copier leases, telephone costs, employee mileage, photo processing and delivery services. The "other" category reflects a surplus of \$20,527 for school district revenue sharing payments which were lower than previously estimated.

The **Code Enforcement Division** is projecting an overall surplus of \$137,786, an improvement of \$114,475 over the second quarter projection. A personnel surplus of \$115,589 reflects vacant positions during the year, savings in overtime, and adjustments for employees working on grant-funded projects. A vacant property maintenance inspector and a supervisor are projected to be filled during the fourth quarter. In the supplies category, a surplus of \$12,168 reflects savings in office and computer supplies, small tools, replacement parts and clothing. A surplus of \$7,029 in services results from lower than anticipated computer access charges and printing costs. The second quarter deficit in services of \$52,094 (due to an increased need for weed cutting contracts) was covered by a transfer from personnel during the third quarter. A surplus of \$3,000 in the "other" category reflects lower than budgeted vehicle damage claims.

The **Planning Division** projects an overall surplus of \$36,494. The personnel surplus of \$22,923 reflects a vacant planner II position, projected to be filled late in the year. A surplus of \$1,095 in supplies is projected. In the services category, savings of \$12,476 are projected in copier leases, telephone charges, training, memberships, maintenance services and mailroom charges.

The **Housing Division** projects a surplus of \$76,974. The personnel surplus of \$65,574 results from vacancies during the year. The current vacancy, a development rehab tech, is projected to be filled early in the fourth quarter. A small surplus of \$456 is projected in office supplies and paper. A surplus of \$10,944 is reflected in services as a result of lower than anticipated expenditures for telephone charges, travel, training, copier leases, mailroom and other expenses for operations.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$655,553. Personnel savings are projected at \$631,898. The largest portion of this is due to capital project fund reimbursements of approximately \$381,000 for construction management personnel costs. The balance is due to several budgeted vacancies that will either remain vacant or were filled at a lower than budgeted rate and at a date later than projected at the second quarter. A \$21,218 services surplus results from the ReCapp contract renewal cost coming in lower than expected. A \$2,000 surplus is projected in the other category as there are no pending claims at this time.

The **Financial Management Division** is projecting an overall deficit of \$4,496,359. This is accounted for primarily in the transfer area (\$5,171,336), where various citywide expenses are budgeted. Because of revised revenue projections and savings in general fund expenditures,

\$7,500,000 is projected for deposit into the economic stabilization fund. Also, \$1,786,000 has been encumbered in the transfer line item for the 27th pay period deposit. Appropriation will be adjusted during the 4th quarter general fund transfer ordinance to cover this deficit. A surplus of \$134,915 is projected in personnel and is related to several staff adjustments. A services surplus of \$537,008 is largely due to the Public Defender contract with Franklin County being less than budgeted by \$534,079.

The full amount of the **Fleet Management Division's** general fund appropriation of \$1,000,000 is projected to be expended.

The **Facilities Management Division** is projecting an overall surplus of \$560,377. The \$326,731 personnel surplus reflects significant savings in overtime and shift differential expenses; which are partially offset by small deficits in back pay, termination pay and PERS expenses. The division plans to keep 3 full time budgeted vacancies unfilled while 2 part time security specialists will be hired. A four percent vacancy rate continues to be included, per the 2010 budget. The vacancy credit will continue to be monitored for the balance of the year, as current economic conditions have caused employee retention rates to remain strong over the last two years. A \$220,652 services surplus results from a projected \$100,000 savings in electricity costs, based on current billings, as well as lower than budgeted costs associated with the Health Department custodial contract and general maintenance repairs. At this time, other utility expenditures are projected to be equal to appropriation. Funds allocated for transfer to the Jerry Hammond Center will likely be unnecessary and contribute to the surplus. The \$12,995 surplus in the other category reflects less than anticipated costs for damage claims.

Moneys for the general fund portion of **Citywide Technology Billings** are budgeted in the Finance and Management Department. A \$390,772 surplus is anticipated, based on projected billings for technology services provided to general fund departments (plus revenue from other sources) less projected expenditures for the year. Billing projections are derived from the department's recently improved and upgraded billing model, which allocates costs based on services and a service catalogue rather than the older model's projected service hours.

The **Human Resources Department** is currently projecting a \$50,137 surplus; \$17,070 due to personnel adjustments, \$9,137 in general office supply savings and \$23,930 due to internal print, telephone and software license fee savings.

The current projected general fund transfer to the **Health Department** is \$15,824,118, which is \$1,742,413 less than anticipated at the beginning of the year. With this reduction to the original general fund transfer amount, it is projected that the department will end 2010 with a cash balance of zero in its operating fund. Additional information on Health's third quarter projections is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$23,382,410. This represents a savings of \$668,578 from the original budgeted amount. The department projects it will end the year with a zero cash balance in its operating and extension fund. Additional information on Recreation and Park's third quarter projections is provided in Section 3 of this report.

The **Department of Public Service, Director's Office** is projecting an overall deficit of \$22,101. The \$23,610 personnel deficit reflects the costs of an employee that was not budgeted.

The **Refuse Collection Division** projects an overall surplus of \$2,996,772. In personnel, the \$1,539,085 surplus reflects delays in filling vacant positions. The \$1,452,398 surplus in services is the result of budgeting more than was needed for the yard waste contract (\$1,322,600) as well as savings in various other line items.

The **Mobility Division** projects an overall surplus of \$27,200. Because of the new, extended hours of enforcement for parking meters, the division will incur unbudgeted expenses this year. However, the division is still projecting a personnel surplus of \$71,789 due to delays in filling vacant positions. The services deficit of \$30,359 is the result of unbudgeted credit card and maintenance fees for new meters as well as various other expenses.

III. SPECIAL REVENUE FUNDS

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ 4,756,168
Plus Estimated 2010 Revenues	46,844,393
Plus Estimated Encumbrance Cancellations	<u>155,640</u>
Total Estimated Available For Appropriation	51,756,201
Less Projected 2010 Expenditures Public Service Director's Office	(3,073,300)
Less Projected 2010 Expenditures Refuse Division	(2,977,311)
Less Projected 2010 Expenditures Mobility Division	(1,944,742)
Less Projected 2010 Expenditures Planning & Operations Division	(34,355,912)
Less Projected 2020 Expenditures Design & Construction Division	<u>(3,265,822)</u>
Less Total Projected 2010 Expenditures	<u>(45,617,087)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u>\$ 6,139,114</u>
Total Appropriated	<u>\$ 46,655,985</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,038,898</u>

REVENUE SUMMARY

At the beginning of 2010, the unencumbered cash balance in the street construction, maintenance and repair fund (SCMR fund) was nearly \$4.8 million. Revenues into the fund are projected to be \$46,844,393, or an increase of \$923,176 from the original projection. The majority of this additional revenue is attributable to an increase in capital reimbursements and state gas tax revenues.

It is projected that the SCMR fund will have an unencumbered cash balance of \$6,139,114 at the end of 2010.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,038,898 is projected in the SCMR fund. In the Public Service Director's Office, a personnel surplus of \$114,191 is due to delays in filling vacant positions. In the Refuse Division, a \$42,643 personnel surplus is the result of various savings in personnel. The \$199,030 services surplus reflects a reduction in fleet expenditures resulting from lower fuel prices. The Mobility Division is projecting a \$65,562 surplus in personnel due to delays in hiring vacant positions. In the Planning & Operations Division, the \$59,798 personnel surplus is the result of various savings in personnel. The division is projecting savings in supplies of \$48,619 and services of \$473,472. The majority of the savings in services is due to a reduction in fleet expenditures. In the Design and Construction Division, the \$42,775 personnel surplus reflects a delay in filling vacant positions. In services, the \$21,921 deficit represents an e-bidding software system that was not budgeted.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ 390,784
Plus Estimated 2010 Revenues	5,272,685
Plus Estimated General Fund Transfer	15,824,118
Plus Estimated Encumbrance Cancellations	<u>131,000</u>
Total Estimated Available For Appropriation	21,618,587
Less Projected 2010 Expenditures	<u>(21,618,587)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 23,633,141</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 2,014,554</u></u>

REVENUE SUMMARY

At the beginning of 2010, the health special revenue fund had an unencumbered cash balance of \$390,784. With the reduction of the General Fund Transfer from the original amount of \$17,566,531 to the revised amount of \$15,824,118, it is now projected that by year end the fund will have a zero balance. Anticipated revenues have been adjusted down slightly from second quarter and are expected to total \$5,272,685. Estimated encumbrance cancellations are \$131,000 for the end of this year.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2,014,554 is projected in the health operating fund. The majority of the projected surplus reflects savings in personnel of \$1,665,639. This is partly due to the department's receipt at the end of 2009 of a \$4.5 million federal emergency preparedness grant, to which many staff hours have been charged. Activities carried out under the grant have not only benefitted the community, but have relieved the department of thousands of dollars in salaries and wages for staff that were already working on similar activities. Savings from unfilled vacancies have also contributed to the personnel surplus.

It is anticipated that the department will end the year with a surplus in supplies of \$219,493, which can be attributed to savings in medical testing kits, office supplies and the ability to charge \$172,000 in medical and dental supplies to the afore-mentioned federal emergency preparedness grant. A surplus of \$129,422 is projected in services, reflecting less than budgeted expenditures in areas such as rental/leasing of real estate, printing, laboratory services and interpreter fees.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

**FUND BALANCE SUMMARY
September 30, 2010**

Unencumbered Cash Balance (January 1, 2010)	\$ 263,144
Plus Estimated 2010 Revenues	5,925,694
Plus Estimated General Fund Transfer	23,382,410
Plus Estimated Encumbrance Cancellations	<u>360,000</u>
Total Estimated Available For Appropriation	29,931,248
Less Projected 2010 Expenditures	<u>(29,931,248)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u>\$ -</u>
Total Appropriated	<u>\$ 30,715,524</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 784,276</u>

REVENUE SUMMARY

The department expects to end the year with no cash balance. In addition, the amount of the general fund transfer is expected to be reduced by \$666,578. Revenues from all sources are expected to total \$5,925,694, slightly less than projected at the second quarter. However, encumbrance cancellations totaling \$360,000 are projected; this is higher than the second quarter estimate by \$44,000.

OPERATING BUDGET SUMMARY

This year's budget includes funds to re-open recreation centers, on a full- and part-time basis, that were closed in 2009 due to financial constraints. The first phase of this restoration started during the first quarter with the provision of funding for 18 full time positions and the re-opening of some of the closed recreation centers. The second phase proceeded according to plan, resulting in all centers open and operating on budgeted schedules.

An overall appropriation surplus of \$784,276 is projected. This is comprised of surpluses of \$766,800 in personnel and \$5,651 in supplies, as well as \$11,825 in the "other" category. Personnel surpluses reflect continued delays in filling vacant part-time and, to some extent, full-time positions. Projections assume the 22 full time vacancies will be filled by year end. Pension and workers' compensation expenses remain lower than projected, offsetting deficits in insurance, unemployment and the portion of police and fire overtime not reimbursed with grant funds. While re-opening closed recreation centers caused a few unanticipated challenges in terms of maintenance and utility projections, the division has been able to work within existing budget parameters. The "other" category surplus of \$11,825 is due to lower than projected permit refunds.

D. RECREATION AND PARKS GOLF OPERATION FUND

FUND BALANCE SUMMARY September 30, 2010

Unencumbered Cash Balance (January 1, 2010)	\$ 268,118
Plus Estimated 2010 Revenues	4,150,000
Plus Estimated Encumbrance Cancellations	69,000
Total Estimated Available For Appropriation	4,487,118
Less Projected 2010 Expenditures	(4,469,752)
Projected Unencumbered Cash at Dec. 31, 2010	<u>\$ 17,366</u>
Total Appropriated	\$ 4,699,632
Projected Appropriation Surplus/(Deficit)	<u>\$ 229,880</u>

REVENUE SUMMARY

A year end unencumbered cash balance of \$17,366 is projected for the Recreation and Parks Golf Operating Fund.

Golf course revenues are projected at \$4,150,000, or a decrease of \$630,000 from the original projection. This is directly related to inclement weather which, in turn, resulted in decreased activity at all courses. Decreased play did, however, decrease expenditures such that projections are lower by \$61,508. Additional encumbrance cancellations of \$24,000 over the second quarter projection also help the overall fund balance.

OPERATING BUDGET SUMMARY

The projected personnel surplus of \$184,815 is the result of not filling three vacant positions and decreasing the number of part time employee hours. Savings in workers' compensation, sick leave reciprocity, and pension costs are also contributing factors. A supplies surplus of \$46,385 is attributable to savings in chemicals, specifically pre-emergents, sand and small tool purchases. Slightly offsetting are small deficits for defibulator and protective gear purchases as well as miscellaneous replacement parts.

E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

**FUND BALANCE SUMMARY
September 30, 2010**

Unencumbered Cash Balance (January 1, 2010)	\$ 1,255,273
Plus Estimated 2010 Revenues-Municipal Court Clerk	1,495,000
Plus Estimated 2010 Revenues-Municipal Court Judges	473,792
Plus Estimated Encumbrance Cancellations	<u>143,096</u>
Total Estimated Available For Appropriation	3,367,161
Less Projected 2010 Expenditures-Municipal Court Clerk	(1,841,273)
Less Projected 2010 Expenditures-Municipal Court Judges	<u>(441,432)</u>
Less Total Projected 2010 Expenditures	(2,282,705)
Projected Unencumbered Cash at Dec. 31, 2010	<u><u>\$ 1,084,456</u></u>
 Total Appropriated	 <u>\$ 2,473,571</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 190,866</u></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 2010 revenue projection totals \$1,968,792. The year end unencumbered cash carryover is projected to be \$1,084,456, of which \$449,775 is attributable to the Court Clerk and \$634,681 is attributable to the Court Judges.

OPERATING BUDGET SUMMARY

The Municipal Court Clerk projects an overall appropriation surplus of \$98,365, entirely in personnel, reflecting delays in filling funded full time vacancies.

The Municipal Court Judges project a personnel surplus of \$92,500 reflecting delays in filling vacant positions.

F. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ 1,684,678
Plus Estimated 2010 Revenues	15,538,991
Plus Estimated Encumbrance Cancellations	<u>41,194</u>
Total Estimated Available For Appropriation	17,264,863
Less Projected 2010 Expenditures Building Services Division	(3,792,276)
Less Projected 2010 Expenditures Development Director's Office	(114,544)
Less Projected 2010 Expenditures Building & Zoning Department	<u>(10,458,228)</u>
Less Total Projected 2010 Expenditures	<u>(14,365,048)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u><u>\$ 2,899,815</u></u>
Total Appropriated	\$ 14,610,337
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 245,289</u></u>

REVENUE SUMMARY

At the beginning of 2010, the unencumbered cash balance in the development services fund was \$1,684,678. The 2010 revenue projection is \$15,538,991. This is a \$648,991 increase from the budgeted amount of \$14,890,000.

The development services fund is projected to end the year with an unencumbered cash balance of \$2,899,815.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$245,289 is projected in the development services fund. During the second quarter the fund was moved from the Development Department to the newly created Department of Building & Zoning. There is no remaining appropriation and no variances to report for the old divisions in the Development Department. In Building & Zoning, a personnel surplus of \$140,917 is projected due to delays in filling vacant positions. The surplus of \$76,808 in services is due to various savings to the fund. A \$23,196 surplus is projected in the "other" category reflecting a settlement savings.

G. EAST BROAD STREET OPERATION FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ 376,792
Plus Estimated 2010 Revenues	1,453,018
Plus Estimated General Fund Transfer	-
Plus Estimated Encumbrance Cancellations	13,128
Total Estimated Available For Appropriation	<u>1,842,938</u>
Less Projected 2010 Expenditures	<u>(1,611,878)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u>\$ 231,060</u>
Total Appropriated	<u>\$ 1,601,503</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (10,375)</u>

REVENUE SUMMARY

The East Broad Street operation fund is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current tenants include COWIC, the Departments of Recreation and Parks and Technology and the Community Relations Commission. The unencumbered balance at the beginning of January, 2010 was \$376,792, with a projected unencumbered cash balance at year end of \$231,060. Revenues received from tenants are projected at \$1,453,018 with \$500,865 being generated from the Department of Technology and \$952,153 from COWIC. No general fund transfer is assumed at this time. Revenue estimates are consistent with those projected at the second quarter. Estimated encumbrance cancellations are projected at \$13,128, the same as projected at the second quarter.

OPERATING BUDGET SUMMARY

Based on current projections, the fund will end the year with an appropriation deficit of \$10,375, due to gas and electricity expenditures being higher than anticipated. Original budgeted gas projections were likely too low as they were based on incorrect 2009 data. While electricity expenses are currently projected to be \$36,075 over budget, the division continues to work on ways to erase this services deficit. City electricity (MELP), maintenance service and telephone billings are projected to reflect small surpluses. Water and Sewer projections are not expected to deviate from budgeted levels at this time. Somewhat offsetting the services deficit is a surplus of \$25,700 in materials and supplies due to savings in machinery and equipment costs.

H. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ 38,593
Plus Estimated 2010 Revenues	1,729,639
Plus Estimated Encumbrance Cancellations	<u>1,769</u>
Total Estimated Available For Appropriation	1,770,001
Less Projected 2010 Expenditures	<u>(1,744,416)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u><u>\$ 25,585</u></u>
Total Appropriated	<u>\$ 1,914,285</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 169,869</u></u>

REVENUE SUMMARY

The private construction inspection fund captures the accounting activity connected with the inspection of private development infrastructure construction that is generally associated with subdivision and commercial development. The 2010 beginning unencumbered cash balance was \$38,593. The revenue projection for the fund is \$1,729,639. The projected year-end unencumbered cash balance for the fund is \$25,585.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$169,869 is projected in the private construction fund. The \$146,295 personnel surplus reflects a reduction in overtime and delays in filling vacant positions. The \$21,134 surplus in services is the result of savings in pro-rata and fleet expenditures.

IV. INTERNAL SERVICE FUNDS

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ -
Plus Estimated 2010 Revenues- Human Resources	2,677,675
Plus Estimated 2010 Revenues- Boiler/Property Insurance	295,000
Total Estimated Available For Appropriation	<u>2,972,675</u>
Less Estimated 2010 Projected Expenditures- Human Resources	(2,677,675)
Less Estimated 2010 Projected Expenditures-Boiler/Property Insurance	(295,000)
Less Total Projected 2010 Expenditures	<u>(2,972,675)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u><u>\$ -</u></u>
Appropriated- Human Resources	\$ 2,954,779
Appropriated-Boiler/Property Insurance	\$ 295,000
Grand Total Appropriation	<u>\$ 3,249,779</u>
Projected Appropriation Surplus	<u><u>\$ 277,104</u></u>

REVENUE SUMMARY

The cash position of the employee benefits fund, as shown above, represents both the portion intended for the administration of the benefits program in the Human Resources Department as well as property and boiler insurance which is housed in the Department of Finance and Management. Funds intended for payment of employee benefit claims are not reflected in this document.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$277,104 is generated from the Human Resources portion of the fund. Of the total surplus, \$156,388 is attributable to personnel, reflecting delays in hiring and replacing several staff positions beyond the timeframes projected at the second quarter. Savings are also seen in pension pick up expenses, workers' compensation and less than expected insurance expenses related to one employee moving from full-time to part-time. The services surplus of \$118,020 is primarily due to a less than anticipated need for labor negotiation legal services. Additional savings are generated from restructured telephone billings through the acquisition of voice over internet protocol (VoIP). Projections include provisions for potential arbitration expenses and the city's workers' compensation contract. At this time, property and boiler insurance estimates are projected on target with budgeted figures.

B. PRINT AND MAIL SERVICES

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ (63,055)
Plus Estimated 2010 Revenues - Mail	1,050,583
Plus Estimated 2010 Revenues - Print/Copy	179,270
Plus Estimated Encumbrance Cancellations	<u>214,739</u>
Total Estimated Available For Appropriation	1,381,537
Less Projected 2010 Print/Copy Expenditures	(258,898)
Less Projected 2010 Mailroom Expenditures	<u>(1,187,877)</u>
Less Total Projected 2010 Expenditures	<u>(1,446,775)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u>\$ (65,238)</u>
Total Appropriated	<u>\$ 1,659,725</u>
Projected Appropriation Surplus	<u>\$ 212,950</u>

REVENUE SUMMARY

The print and mail services fund represents a consolidation of print and mail functions provided to all city departments. The fund provides an accounting of the city's print, resale and copy center transactions as well as mailroom activity. The fund began the year with a negative unencumbered cash balance of \$63,055. By year end, the fund's negative unencumbered balance is projected to increase to \$65,238. Print shop revenues are projected at \$179,270, lower than the second quarter by \$24,000 due to cancellations of anticipated print jobs. Print revenues continue to be low due to city agencies not being required to use the print shop for their print needs and the print shop, for various reasons, not being able to fulfill all the needs of city agencies. Mailroom revenues are currently projected at \$1,050,583, and are conservatively projected to be slightly less than expenditures. Careful monitoring of the billing model will continue throughout the last quarter.

OPERATING BUDGET SUMMARY

The appropriation surplus is due to \$212,950 in lower than anticipated postage expenditures, in part due to an increased reliance on electronic communications by city divisions.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ 102,900
Plus Estimated 2010 Revenues	590,475
Plus Estimated Encumbrance Cancellations	<u>7,052</u>
Total Estimated Available For Appropriation	700,427
Less Projected 2010 Expenditures	<u>(829,062)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u>\$ (128,635)</u>
Total Appropriated	<u>\$ 887,671</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 58,609</u>

REVENUE SUMMARY

The land acquisition fund is projected to have a negative unencumbered cash balance of \$128,635 at year end.

On July 5th, the division changed the hourly rate it charges for land acquisition services from \$250 per hour to \$300 per hour in order to fully recover costs. Even though the rate was adjusted, the fund has seen a decrease in activity. The result is a current revenue estimate of \$590,475. Revenue should recover next year which will help bring the fund into a positive financial position.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$58,609 is projected in the land acquisition fund. The \$15,129 surplus in personnel is the result of a reduction in part-time hours. There are also surpluses of \$12,250 in supplies and \$31,230 in services.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ (82,180)
Plus Estimated 2010 Revenues	26,508,691
Plus Estimated Encumbrance Cancellations	<u>150,000</u>
Total Estimated Available For Appropriation	26,576,511
Less Estimated Technology Administration Expenditures	(6,034,298)
Less Estimated Information Services Expenditures	<u>(20,447,624)</u>
Less Total Projected 2010 Expenditures	<u>(26,481,922)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u><u>\$ 94,589</u></u>
Total Appropriated	\$ 29,965,462
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 3,483,540</u></u>

REVENUE SUMMARY

The technology services fund had a negative beginning year cash balance of \$82,180. Revenues are estimated at \$26,508,691 and encumbrance cancellations at \$150,000. Revenues are lower than originally anticipated based on current expenditure data as well as postage revenues in utilities, which are \$150,000 less than the budgeted amount. The fund is projected to end 2010 with an unencumbered cash balance of \$94,589.

OPERATING BUDGET SUMMARY

The technology services fund appropriation surplus of \$3,483,540 consists of a Director's Office surplus of \$2,526,293 and an Information Services Division surplus of \$957,247.

In the Director's Office, the overall projected surplus consists of a personnel deficit of \$49,621 offset by surpluses of \$368,110 in materials and supplies, \$1,707,630 in services and \$500,174 in capital expenditures. The personnel deficit is largely related to the transfer of one position to the office on July 1st with no additional appropriation. In addition, part-time employee salaries, city share pension and tuition reimbursement costs are higher than previously projected. Finally, several classification adjustments and promotions are projected which result in increased salary costs. These added expenses are partially offset by surpluses in sick leave reciprocity and pension pick-up costs. Supply savings are generated by lower than expected computer purchases, paper and computer program expenses. Savings in utilities' postage, professional services, computer program maintenance expenses and software license fees account for much of the services surplus. The capital surplus reflects lower than anticipated equipment purchases. While much of these savings is reflected in reduced purchases in other funds, savings are also reflected in the general fund.

In the Information Services Division, the \$957,247 projected surplus consists of the following savings: \$172,910 in personnel, \$70,000 in supplies, \$695,229 in services and \$19,108 in debt interest payments. An unbudgeted 2 percent vacancy credit accounts for several year-to-date vacant positions and results in a savings of \$42,161 for the balance of the year. While calculations include replacing 2 recent full-time vacancies, not filling 2 other vacancies, promotions and merit increases, the division retains sufficient

flexibility to work within these projections. In materials and supplies, the division expects to end the year with a \$70,000 surplus due to savings in diesel fuel, equipment supplies, reproduction/photographic supplies and general office supplies. In services, major reductions in anticipated costs for electricity, maintenance service for machinery and computer programs, mileage reimbursement, rental equipment, memberships and off-site storage more than offset deficits in software license fees. Finally, interest rates were lower than expected for the July 2010 bond sale, resulting in debt service savings. As is true with the Director's office, much of these savings is reflected in reduced purchases in other funds; however, savings are also reflected in the general fund.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ (1,398,878)
Plus Estimated 2010 Revenues	27,851,599
Plus Estimated Encumbrance Cancellations	1,094,116
Total Estimated Available For Appropriation	<u>27,546,837</u>
Less Projected 2010 Fleet Management Division Expenditures	(28,348,892)
Less Projected 2010 Finance and Management Director's Office Expenditures	(724,248)
Less Total Projected 2010 Expenditures	<u>(29,073,140)</u>
Projected Unencumbered Cash at Dec. 31, 2010	<u><u>\$ (1,526,303)</u></u>
Total Appropriated	<u>\$ 30,782,462</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,709,322</u></u>

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$1,398,878, and is projected to end the year with a negative unencumbered cash balance of \$1,526,303. Revenues are projected to total \$27,851,599 in 2010. Encumbrance cancellations for the fund are expected to total \$1,094,116.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,709,322 is projected in the fund. In the Fleet Management Division, a personnel surplus of \$371,985 reflects delays in filling vacant positions. The \$1,350,740 surplus in supplies is due to savings in fuel expenditures. The \$135,126 deficit in services reflects increased costs in outside services due to repair needs on Fire vehicles requiring specialized services. The \$19,802 deficit in interest payments is due to the issuance of new debt during 2010. The \$128,671 personnel surplus in the Finance and Management Director's Office reflects delays in filling vacant positions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ (11,026)
Plus Estimated 2010 Revenue Receipts	6,117,057
Plus Estimated Encumbrance Cancellations	<u>38,819</u>
Total Estimated Available For Appropriation	6,144,850
Less Projected 2010 Expenditures Design & Construction Division	(5,526,859)
Less Projected 2010 Expenditures Public Service Director's Office	<u>(580,208)</u>
Less Total Projected 2010 Expenditures	(6,107,067)
Projected Unencumbered Cash at Dec. 31, 2010	<u><u>\$ 37,783</u></u>
Total Appropriated	<u>\$ 6,613,353</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 506,286</u></u>

REVENUE SUMMARY

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Division of Design and Construction. This agency provides these services for roadway, bridge, water, sanitary and storm sewer, electric power and signal infrastructure for the City of Columbus. At the beginning of 2010, the unencumbered cash balance in the fund was negative \$11,026. Revenues are projected to total \$6,117,057 in 2010, which is \$373,041 below the budgeted amount of \$6,490,098. Currently, an unencumbered cash balance of \$37,783 is projected at year end.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$506,286 is projected in the fund. The Design and Construction Division projects a personnel surplus of \$396,823 due to a decrease in hours for the full-time limited employees and not filling three full-time positions. Also, a \$70,990 surplus in services reflects savings in technology purchases. The Public Service Director's Office projects a surplus of \$28,622 in personnel, supplies and services.

V. ENTERPRISE FUNDS

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY September 30, 2010	
Cash Balance (January 1, 2010)	\$ 31,298,309
Plus Estimated 2010 Revenues	154,171,808
Total Estimated Available For Appropriation	<u>185,470,117</u>
Less Projected 2010 Expenditures Water Division	(150,773,179)
Less Projected 2010 Expenditures Public Utilities Director's Office	<u>(3,795,796)</u>
Less Total Projected 2010 Expenditures	<u>(154,568,974)</u>
Projected Cash at Dec. 31, 2010	<u><u>\$ 30,901,143</u></u>
Total Appropriated	\$ 158,156,503
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,587,529</u>

REVENUE SUMMARY

On January 1, 2010 the cash balance in the water enterprise fund was \$31.298 million, an increase of \$551,063 over that originally projected. This carryover is the sum of available cash in both the water enterprise and reserve funds (though the \$10 million cash balance in the water revenue bond debt reserve fund is not reflected here as it is specific to that purpose and cannot be used for any other). In October of last year, pursuant to City Code requirements, the Sewer and Water Advisory Board convened to review and recommend to Columbus City Council water and sewer rates for the following year. For 2010, the Board recommended that water revenues be increased by 8.5 percent, meaning the average Columbus residential customer's water bill increased by the same amount. Increases for other customer types vary by class. Despite the rate increase, water sales continue to lag behind the original projection, perhaps due to dry hot weather conditions during the summer months and subsequent water conservation efforts. Other major revenue sources also not meeting expectations include investment earnings, system capacity charges and penalties.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3.588 million is projected in the water enterprise fund. This surplus is comprised of a \$3.182 million surplus in the Water section of the Division of Power and Water (DoPW) and a \$405,111 surplus in the water enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds). In the DoPW's Water section, the aforementioned surplus is comprised of surpluses in personnel, supplies and revenue debt service interest. The personnel surplus of \$3.022 million is attributable to employee turnover and occasional delays in filling vacant positions. The \$1.370 million surplus in supplies is primarily in meters and chemicals, and is reflective of the division's study of a new water meter program as well as the volatile chemical market. The debt service surplus of \$752,385 reflects the bond covenant requirement that variable rate interest on revenue bonds be budgeted at a higher amount than will likely be paid. This surplus is projected in the so-called "transfer" budget as this is where revenue bond principal and interest is budgeted in the enterprise funds.

The surpluses described above are offset somewhat by deficits in services, debt service (other than revenue debt) and miscellaneous "other" expenditures. The services deficit, totaling \$1.672 million, results from a greater than anticipated volume of credit card processing sales and its subsequent processing fees, an unanticipated need to cover a contractual lapse of telephone services with AT&T and an increase in municipal electric costs. The debt service deficit, which totals \$105,752 and is the sum of deficits in principal and interest (and excludes revenue bond surplus) reflects a small variance in the amount of bonds sold versus that estimated for budgeting purposes. Finally, the deficit in the "other" category reflects unanticipated damage claims.

The budget of Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. This year, the sanitary sewer enterprise fund provides the largest amount of support to the Director's Office, comprising 44 percent of its budget. This is followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. Through the third quarter, the Director's Office projected an overall surplus \$968,168, nearly 98 percent of which is in personnel. This is due to ongoing employee turnover and delays in filling vacancies. Of the total Director's Office surplus, 41.84 percent resides in the water enterprise fund.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Cash Balance (January 1, 2010)	\$ 132,638,479
Plus Estimated 2010 Revenues	<u>225,372,657</u>
Total Estimated Available For Appropriation	358,011,136
Less Projected 2010 Expenditures Sanitary Sewers Division	(216,322,794)
Less Projected 2010 Expenditures Public Utilities Director's Office	<u>(4,307,589)</u>
Less Total Projected 2010 Expenditures	<u>(220,630,383)</u>
Projected Cash at Dec. 31, 2010	<u>\$ 137,380,752</u>
Total Appropriated	<u>\$ 231,131,224</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 10,500,840</u>

REVENUE SUMMARY

A cash balance of \$132.638 million was available in the sanitary sewer enterprise fund on January 1, 2010. This carryover is the sum of the available cash in both the sewer enterprise 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 2010, the Board recommended that sanitary sewer revenues be increased by two 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, revenues continue to decline, and are currently projected to be \$17.492 million lower than originally estimated. This is primarily attributable to losses in revenues from the sanitary sewer fee, investment earnings and a lower than anticipated reimbursement from the storm sewer enterprise fund for shared resources.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$10.501 million is projected in the sanitary sewer enterprise fund. This surplus is comprised of \$10.099 million in the Sanitary Sewer Division and \$402,225 in the sanitary sewer enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds).

The Division of Sewers and Drains projects surpluses in personnel, capital equipment and debt service (including principal, interest and revenue debt, which is budgeted in the "transfer" budget category). The personnel surplus of \$2.758 million is attributable to employee turnover and delays in filling vacant positions. The less significant \$625,804 capital equipment surplus reflects the EPA mandate to budget \$1 million annually to replace capital equipment. While the department follows the mandate, the funds are not always required. Most notable are the debt service surpluses, with a combined total surplus of \$7.083 million. This is comprised of surpluses in debt principal, interest and revenue debt, and reflects the bond covenant requirement that variable rate interest on revenue bonds be budgeted at a higher amount than will likely be paid and the variance in the amount of bonds sold versus that estimated for budgeting purposes.

The aforementioned surpluses are offset slightly by deficits in supplies and services of \$400,547 and \$23,778, respectively. The supplies deficit reflects the need for unanticipated parts related to recent plant expansions while the services deficit reflects the need to purchase additional natural gas for the Southerly Wastewater Treatment Plant. As part of its sewer treatment process this plant uses a combination of purchased natural gas and gas produced by its digesters. This year, however, due to a digester upgrade project, it has not produced the same level of gas as in past years, necessitating the unbudgeted purchase of additional natural gas.

The budget of Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. This year, the sanitary sewer enterprise fund provides the largest amount of support to the Director's Office, comprising 44 percent of its budget. This is followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. Through the third quarter, the Director's Office projected an overall surplus \$968,168, of which nearly 98 percent is in personnel. This is due to ongoing employee turnover and delays in filling vacancies. Of the total Director's Office surplus, 41.54 percent resides in the sanitary sewer enterprise fund.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Cash Balance (January 1, 2010)	\$ 10,017,172
Plus Estimated 2010 Revenues	37,337,046
Total Estimated Available For Appropriation	<u>47,354,218</u>
Less Projected 2010 Expenditures Storm Division	(33,087,031)
Less Projected 2010 Expenditures Division of Public Utilities Director's Office	<u>(1,145,706)</u>
Less Total Projected 2010 Expenditures	<u>(34,232,737)</u>
Projected Cash at Dec. 31, 2010	<u><u>\$ 13,121,481</u></u>
Total Appropriated	<u>\$ 35,203,550</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 970,813</u>

REVENUE SUMMARY

A cash balance of \$10.017 million was available in the storm sewer enterprise fund on January 1, 2010. This carryover is the sum of the available cash in both the storm sewer maintenance enterprise and reserve funds. Revenues are currently projected to be \$593,453 lower than originally estimated, primarily attributable to a slight decline in storm sewer fee revenues as well as 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 2010, the Board recommended that storm sewer rates be increased by 10 percent for all customer classes. For the average residential customer, this translated to a quarterly increase of 10 percent per quarter for an assumed block of 2,000 equivalent residential units (ERU) regardless of the lot size. Conversely, commercial class increases were applied based on a measured number of ERU's.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$970,813 is projected in the storm sewer maintenance enterprise fund. This surplus is comprised of an \$860,589 surplus in the Storm Sewer Division and a \$110,224 surplus in the storm sewer enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds).

The Storm Sewer Division surplus is comprised of surpluses in personnel, supplies, services and debt service interest, offset by a very minor deficit in debt service principal. The \$463,152 personnel surplus reflects current vacancies that the division does not plan to fill before year's end. Projected surpluses in supplies and services of \$17,499 and \$226,114, respectively, similarly reflect funds budgeted for commodities and services that are not needed before the end of this year. These include copier, printer and photographic supplies, furniture, various professional services and funds to support community agencies. The debt service interest surplus reflects the payment of an interest rate lower than was assumed for budgeting purposes.

The budget of Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. This year, the sanitary sewer enterprise fund provides the largest amount of support to the Director's Office, comprising 44 percent of its budget. This is followed

by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. Through the third quarter, the Director's Office projected an overall surplus \$968,168, of which nearly 98 percent is in personnel. This is due to ongoing employee turnover and delays in filling vacancies. Of the total Director's Office surplus, 11.38 percent resides in the storm sewer enterprise fund.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2010	
Cash Balance (January 1, 2010)	\$ 4,373,873
Plus Estimated 2010 Revenues	88,658,395
Total Estimated Available For Appropriation	<u>93,032,268</u>
Less Projected 2010 Expenditures Power Division	(89,497,855)
Less Projected 2010 Expenditures Public Utilities Director's Office	<u>(609,877)</u>
Less Total Projected 2010 Expenditures	<u>(90,107,732)</u>
Projected Cash at Dec. 31, 2010	<u><u>\$ 2,924,536</u></u>
Total Appropriated	<u>\$ 95,649,803</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 5,542,072</u></u>

REVENUE SUMMARY

A cash balance of \$4.374 million was available in the electricity enterprise fund on January 1, 2010. This carryover is the sum of the available cash in both the electricity enterprise and reserve funds. Revenues are currently projected to be \$406,337 lower than originally estimated. While this estimate is lower than that originally set forth when the budget was established, it is a notable improvement over the second quarter estimate. The loss of the KWH tax and later, the street light energy reimbursement (received in recent years from the Division of Transportation), has resulted in a short term negative outlook for the operating portion of this fund. Improvement during the third quarter however reflects recent adjustments to the power cost reserve portion of the rate, done in part to compensate for the aforementioned losses.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$5.542 million is projected electricity enterprise fund. This is comprised of a \$5.491 surplus in the Power section of the Division of Power and Water and a \$50,607 surplus in the electricity enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds).

With the exception of minor deficits in debt service, which total \$11,306, the Power Section of the Division of Power and Water is projecting surpluses in all categories of its budget, with an overall projected surplus of \$5.491 million. This is comprised of a surplus in personnel of \$813,461, supplies of \$3.471 million, services of \$126,459, capital equipment of \$904,053 and miscellaneous "other" expenditures of \$187,337. These surpluses, in part, are due to the department's efforts to maintain solvency in the electricity enterprise fund and include delaying or forgoing the filling of vacant positions, the upgrade and/or replacement of capital equipment and the purchase of various supplies. The surplus is also due to lower than anticipated purchase electric power costs, reported by the division to be reflective of a recent "leveling off" of these costs.

The budget of Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. This year, the sanitary sewer enterprise fund provides the largest amount of support to the Director's Office, providing 44 percent of its budget. This is followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the

electricity enterprise fund at 6 percent. Through the third quarter, the Director's Office projected an overall surplus \$968,168, of which nearly 98 percent is in personnel. This is due to ongoing employee turnover and delays in filling vacancies. Of the total Director's Office surplus, 5.23 percent resides in the storm sewer enterprise fund.

VI. COMMUNITY DEVELOPMENT BLOCK GRANT

FUND BALANCE SUMMARY	
September 30, 2010	
Unencumbered Cash Balance (January 1, 2010)	\$ 1,358,856
Plus CDBG Entitlement Award	6,986,116
Plus Estimated Entitlement Fund Revenues	436,093
Plus Estimated Revolving Loan Fund Revenues	705,934
Plus Estimated Encumbrance Cancellations	11,208
Total Estimated Available For Appropriation	<u>9,498,207</u>
Less Projected 2010 Expenditures	<u>(8,050,973)</u>
Available Unencumbered Cash at Dec. 31, 2010	<u><u>\$ 1,447,234</u></u>
Total Appropriated	<u>\$ 8,523,797</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 472,824</u>

REVENUE SUMMARY

The 2010 entitlement award from HUD is \$92,224 less than the original estimate of \$7,078,340. Entitlement fund revenues, including housing loan repayments and miscellaneous revenues, are 65.41 percent of budget, resulting in a decrease of \$63,907 in the overall projected entitlement fund revenues. Revolving loan repayments total 84.04 percent of budget projections, increasing the annual estimate by \$75,934. The projected revenue variances, as well as cancellations of \$11,208 in prior year encumbrances, combine for an overall projected revenue decrease of \$68,989 from the budgeted assumption of \$8,208,340.

OPERATING BUDGET SUMMARY

The CDBG operating budget of \$8,523,797 is distributed among seven city divisions. An overall surplus of \$472,824 is comprised of savings of \$258,135 in personnel, \$8,416 in supplies, \$154,861 in services and \$51,412 in the "other" category. Personnel surpluses reflect vacancies in several divisions over the course of the year and the split-funding of employees with other funding sources. In Code Enforcement, salaries are projected to exceed budget by \$14,280, reflecting an increase in the percentage of work performed on CDBG activities for environmental nuisance staff. Sufficient savings exist in other divisions to absorb the deficit. Savings in supplies are attributable to lower than anticipated expenditures across divisions for telephone costs, copier leases, advertising, maintenance, fleet, graphics, data processing and other operational expenses. Lower interest earnings on the revolving loan fund, which must be remitted to HUD, are reflected as a surplus in the "other" category.

**TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
SEPTEMBER 30, 2010**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,450,309	\$ 2,502,471	\$ 947,838	\$ 3,312,280	\$ 138,029
<u>City Auditor</u>					
City Auditor	3,238,972	2,373,266	865,706	3,239,668	(696)
Income Tax	7,445,494	4,947,493	2,498,001	7,374,785	70,709
Total	10,684,466	7,320,760	3,363,706	10,614,453	70,013
City Treasurer	933,696	648,431	285,265	911,316	22,380
<u>City Attorney</u>					
City Attorney	9,916,538	7,421,987	2,494,551	9,983,933	(67,395)
Real Estate	229,941	157,573	72,368	212,070	17,871
Total	10,146,479	7,579,560	2,566,919	10,196,003	(49,524)
Municipal Court Judges	14,205,773	10,495,525	3,710,249	14,076,074	129,700
Municipal Court Clerk	10,328,721	7,711,807	2,616,914	10,228,086	100,636
Civil Service	3,130,446	2,324,422	806,024	3,092,876	37,570
<u>Public Safety</u>					
Administration	8,001,103	3,702,087	4,299,016	5,551,946	2,449,157
Support Services	5,760,630	3,948,703	1,811,927	5,449,362	311,268
Police	251,781,753	191,095,108	60,686,645	252,086,850	(305,097)
Fire	202,071,318	152,214,660	49,856,658	204,926,059	(2,854,741)
Total	467,614,804	350,960,558	116,654,246	468,014,217	(399,413)
<u>Mayor's Office</u>					
Mayor	1,720,561	1,269,590	450,971	1,718,778	1,783
Community Relations	687,236	487,543	199,693	665,391	21,845
Equal Business Opportunity	642,271	490,915	151,356	663,777	(21,506)
Total	3,050,068	2,248,047	802,021	3,047,947	2,121
<u>Development</u>					
Administration	5,526,317	4,657,237	869,080	5,399,578	126,739
Econ. Development	6,114,915	5,580,837	534,078	6,093,799	21,116
Code Enforcement	5,242,725	3,817,837	1,424,888	5,104,939	137,786
Planning	1,401,519	1,003,370	398,149	1,365,025	36,494
Housing	3,480,125	3,376,330	103,795	3,403,151	76,974
Total	21,765,601	18,435,611	3,329,990	21,366,492	399,109
<u>Finance and Management</u>					
Administration	2,026,893	1,270,326	756,567	1,371,340	655,553
Financial Management	4,273,208	2,973,131	1,300,078	3,598,231	674,978
Facilities Management	14,366,696	12,352,667	2,014,029	13,806,318	560,378
Finance Citywide	4,114,664	1,786,000	2,328,664	9,286,000	(5,171,336)
Citywide Technology Billings	12,799,508	8,164,469	4,635,039	12,408,736	390,772
Fleet Management	1,000,000	966,383	33,617	1,000,000	-
Total	38,580,969	27,512,975	11,067,994	41,470,625	(2,889,656)
Human Resources	2,098,669	1,712,245	386,424	2,048,532	50,137
Health	17,566,531	17,566,531	-	15,824,118	1,742,413
Recreation and Parks	24,048,988	24,048,988	-	23,382,410	666,578
<u>Public Service</u>					
Administration	2,001,050	1,474,581	526,469	2,023,151	(22,101)
Refuse Collection	25,642,279	18,928,192	6,714,087	22,645,507	2,996,772
Mobility	3,028,200	2,255,762	772,438	3,001,000	27,200
Total	30,671,529	22,658,535	8,012,994	27,669,658	3,001,871
Grand Total:	\$ 658,277,049	\$ 503,726,466	\$ 154,550,584	\$ 655,255,085	3,021,964

TABLE 2
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
SEPTEMBER 30, 2010

	PERSONNEL	SUPPLIES & MATERIALS	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
City Council	\$ 146,668	\$ 11,400	\$ (20,039)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,029
City Auditor									
City Auditor	43,280	-	(43,977)	-	-	-	-	-	(697)
Income Tax	(69,963)	16,631	124,041	-	-	-	-	-	70,709
Total	(26,683)	16,631	80,064	-	-	-	-	-	70,013
City Treasurer	30,292	(4,430)	(3,481)	-	-	-	-	-	22,380
City Attorney									
City Attorney	(61,811)	272	(5,856)	-	-	-	-	-	(67,395)
Real Estate	17,871	-	-	-	-	-	-	-	17,871
Total	(43,940)	272	(5,856)	-	-	-	-	-	(49,524)
Municipal Court Judges	110,812	(2,400)	21,288	-	453	-	-	(453)	129,700
Municipal Court Clerk	29,682	-	70,954	-	-	-	-	-	100,636
Civil Service	(1,218)	8,408	30,381	-	-	-	-	-	37,570
Public Safety									
Administration	23,075	291	2,125,791	-	-	-	-	300,000	2,449,157
Support Services	106,194	(50,780)	256,789	-	(935)	-	-	-	311,268
Police	(641,113)	(83,917)	350,377	-	69,555	-	-	-	(305,098)
Fire	(4,755,528)	(286,469)	279,904	-	(35,874)	-	-	1,943,226	(2,854,741)
Total	(5,267,372)	(420,875)	3,012,861	-	32,746	-	-	2,243,226	(399,414)
Mayor's Office									
Mayor	715	(5,000)	6,068	-	-	-	-	-	1,783
Community Relations	21,756	-	89	-	-	-	-	-	21,845
Equal Business Opportunity	(27,990)	-	6,484	-	-	-	-	-	(21,506)
Total	(5,519)	(5,000)	12,641	-	-	-	-	-	2,122
Development									
Administration	33,172	21,971	78,796	-	(7,200)	-	-	-	126,739
Econ. Development	(5,330)	2,200	3,719	-	20,527	-	-	-	21,116
Code Enforcement	115,589	12,168	7,029	-	3,000	-	-	-	137,786
Planning	22,923	1,095	12,476	-	-	-	-	-	36,494
Housing	65,574	456	10,944	-	-	-	-	-	76,974
Total	231,928	37,890	112,964	-	16,327	-	-	-	399,109
Finance and Management									
Administration	631,898	437	21,218	-	2,000	-	-	-	655,553
Financial Management	134,915	3,054	537,008	-	-	-	-	-	674,977
Facilities Management	326,731	-	220,652	-	12,995	-	-	-	560,377
Citywide Technology Billings	-	-	390,772	-	-	-	-	-	390,772
Finance Citywide	-	-	-	-	-	-	-	(5,171,336)	(5,171,336)
Fleet	-	-	-	-	-	-	-	-	-
Total	1,093,544	3,491	1,169,650	-	14,995	-	-	(5,171,336)	(2,889,657)
Human Resources	17,070	9,137	23,930	-	-	-	-	-	50,137
Health	-	-	-	-	-	-	-	1,742,413	1,742,413
Recreation and Parks	-	-	-	-	-	-	-	666,578	666,578
Public Service									
Administration	(23,610)	49	1,460	-	-	-	-	-	(22,101)
Refuse Collection	1,539,085	5,289	1,452,398	-	-	-	-	-	2,996,772
Mobility	71,789	(14,230)	(30,359)	-	-	-	-	-	27,200
Total	1,587,264	(8,892)	1,423,499	-	-	-	-	-	3,001,871
Grand Total:	\$ (2,097,472)	\$ (354,369)	\$ 5,928,856	\$ -	\$ 64,521	\$ -	\$ -	\$ (519,572)	3,021,964

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

CATEGORY	FY 2010 CITY AUDITOR'S REVENUE ESTIMATE	FY 2009 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 477,000,000	\$ 385,893,203	\$ 91,106,797	23.6%
Property Tax	51,185,000	51,354,472	(169,472)	(0.3%)
KWH Tax	3,300,000	3,233,877	66,123	2.0%
Hotel/Motel Tax	3,300,000	3,119,446	180,554	5.8%
Total Taxes and Assessments	534,785,000	443,600,998	91,184,002	20.6%
Local Government Fund	39,931,000	40,348,261	(417,261)	(1.0%)
Estate Tax	6,400,000	8,149,168	(1,749,168)	(21.5%)
Liquor Permit Fund	1,100,000	1,109,461	(9,461)	(0.9%)
Cigarette Tax, Other	35,000	22,314	12,686	56.9%
Total Shared Revenues	47,466,000	49,629,204	(2,163,204)	(4.4%)
License and Permit Fees	9,900,000	9,654,066	245,934	2.5%
Fines and Penalties	19,789,000	22,095,545	(2,306,545)	(10.4%)
Investment Earnings	3,600,000	6,408,932	(2,808,932)	(43.8%)
Charges for Service	54,204,000	54,694,107	(490,107)	(0.9%)
All Other Revenue	1,670,000	1,918,325	(248,325)	(12.9%)
Total Other Revenue	89,163,000	94,770,975	(5,607,975)	(5.9%)
Total Revenues	\$ 671,414,000	\$ 588,001,177	\$ 83,412,823	14.2%
Encumbrance Cancellations	1,308,000	1,413,888	(105,888)	(7.5%)
Unencumbered Balance	3,278,792	25,676	3,253,116	12669.9%
Transfer from Economic Stabilization Func	-	30,039,883	(30,039,883)	(100.0%)
Other Fund Transfers	1,000,000	826,285	173,715	21.0%
Total Resources	\$ 677,000,792	\$ 620,306,909	\$ 56,693,883	9.1%

TABLE 4
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
SEPTEMBER 30, 2010

CATEGORY	FY 2010 YEAR-TO-DATE	FY 2009 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 365,646,609	\$ 282,258,148	\$ 83,388,461	29.5%
Property Tax	49,144,761	49,241,253	(96,492)	(0.2%)
KWH Tax	2,489,593	2,440,447	49,146	2.0%
Hotel/Motel Tax	2,467,388	2,323,496	143,892	6.2%
Total Taxes and Assessments	419,748,351	336,263,344	83,485,007	24.8%
Local Government Fund	30,623,080	31,025,084	(402,004)	(1.3%)
Estate Tax	4,097,825	5,214,009	(1,116,184)	(21.4%)
Liquor Permit Fund	1,078,506	1,033,185	45,321	4.4%
Cigarette Tax, Other	35,874	22,314	13,560	60.8%
Total Shared Revenue	35,835,285	37,294,592	(1,459,307)	(3.9%)
License and Permit Fees	7,459,707	7,323,322	136,385	1.9%
Fines and Penalties	14,022,480	15,874,905	(1,852,425)	(11.7%)
Investment Earnings	2,930,775	5,828,168	(2,897,393)	(49.7%)
Charges for Service	39,584,847	38,974,642	610,205	1.6%
All Other Revenue	1,457,777	1,496,099	(38,322)	(2.6%)
Total Other Revenue	65,455,586	69,497,136	(4,041,550)	(5.8%)
Total Revenues	521,039,222	443,055,072	77,984,150	17.6%
Encumbrance Cancellations	1,038,967	1,115,838	(76,871)	(6.9%)
Unencumbered Balance	3,278,792	25,676	3,253,116	12669.9%
Fund Transfers	793,529	826,285	(32,756)	(4.0%)
Total Resources	\$ 526,150,510	\$ 445,022,871	\$ 81,127,639	18.2%

TABLE 5

2010 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
1604-2009	01-Feb-10	2010 General Fund Budget Appropriation	\$ 658,277,000
		Refund from Uncollectible Check - Corrected in Oct.	49
		Total Operating Appropriation:	<u>\$ 658,277,049</u>
		Total Estimated Available Resources:	677,000,792
		Less Total Operating Appropriation:	(658,277,049)
		Less Total Reserve Deposits to Date:	-
		Projected Unappropriated Operating Balance:	<u>\$ 18,723,743</u>

TABLE 6
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
September 30, 2010

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2010	ORIGINAL (NOV. 2009) ESTIMATE	REVENUES CURRENT ESTIMATE	VARIANCE (C-B)	TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	BUDGETED	EXPENDITURES REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	PROJECTED CASH BALANCE DEC. 31, 2010 (E-G)
GENERAL FUND	\$ 3,278,792	\$ 655,000,000	\$ 673,722,000	\$ 18,722,000	\$ 677,000,792	\$ 658,277,049	\$ 655,255,085	\$ 3,021,964	\$ 21,745,707
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	4,756,168	46,021,217	47,000,033	978,816	51,756,201	46,655,985	45,617,087	1,038,898	6,139,114
Health Special Revenue	390,784	21,571,744	21,227,803	(343,941)	21,618,587	23,633,141	21,618,587	2,014,554	-
Rec. and Parks Oper. & Extension	263,144	27,268,846	29,668,104	2,399,258	29,931,248	30,715,524	29,931,248	784,276	-
Golf Operations	268,118	4,780,000	4,219,000	(561,000)	4,487,118	4,699,632	4,469,752	229,880	17,366
Municipal Court Computer Fund	1,255,273	2,364,744	2,111,888	(252,856)	3,367,161	2,473,571	2,282,705	190,866	1,084,456
Development Services	1,684,678	14,965,000	15,580,185	615,185	17,264,863	14,910,337	14,365,048	245,289	2,899,815
East Broad Street Operation	376,792	1,629,305	1,466,146	(163,159)	1,842,938	1,601,503	1,611,878	(10,375)	231,060
Private Construction Inspection Fund	38,593	1,977,753	1,731,408	(246,345)	1,770,001	1,914,285	1,744,416	169,869	25,585
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	3,081,109	2,972,675	(108,434)	2,972,675	3,249,779	2,972,675	277,104	-
Print Services	(63,055)	1,766,445	1,444,592	(321,853)	1,381,537	1,659,725	1,446,775	212,950	(65,238)
Land Acquisition	102,900	860,000	597,527	(262,473)	700,427	887,671	829,062	58,609	(128,635)
Technology Services	(82,180)	32,228,569	26,658,691	(5,569,878)	26,576,511	29,965,462	26,481,922	3,483,540	94,589
Fleet Management Services	(1,398,878)	31,505,315	28,945,715	(2,559,600)	27,546,837	30,782,462	29,073,140	1,709,322	(1,526,303)
Construction Inspection Fund	(11,026)	6,500,098	6,155,876	(344,222)	6,144,850	6,613,353	6,107,067	506,286	37,783
ENTERPRISE FUNDS									
Water System Enterprise	31,298,309	159,271,442	154,171,808	(5,099,634)	185,470,117	158,156,503	154,568,974	3,587,529	30,901,143
Sewerage System Enterprise	132,638,479	242,864,776	225,372,657	(17,492,119)	358,011,136	231,131,224	220,630,383	10,500,840	137,380,752
Storm Sewer System Enterprise	10,017,172	37,930,499	37,337,046	(593,453)	47,354,218	35,203,550	34,232,737	970,813	13,121,481
Electricity Enterprise	4,373,873	89,064,732	88,658,395	(406,337)	93,032,268	95,649,803	90,107,732	5,542,072	2,924,536
GRANT FUNDS									
Community Development Block Grant	1,358,856	8,208,340	8,139,351	(68,989)	9,498,207	8,523,797	8,050,973	472,824	1,447,234

Notes: The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions. The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office. The budgeted and projected expenditure figures for the enterprise funds do not include projections for internal transfers from the operating to the reserve fund. Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance. The Community Development Block Grant projections combine the revolving loan and the entitlement fund monies.

**TABLE 7
PROJECTION BY OBJECT OF VARIANCE - ALL FUNDS
SEPTEMBER 30, 2010**

FUND NAME	PERSONNEL	MATERIALS & SUPPLIES	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
GENERAL FUND	(2,097,472)	(354,369)	5,928,856	-	64,521	-	-	(519,572)	3,021,964
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	98,365	-	-	-	-	-	-	-	98,365
Municipal Court Judges	92,500	-	-	-	-	-	-	-	92,500
Total Municipal Court Computer Fund	190,865	-	-	-	-	-	-	-	190,865
Street Construction, Main. & Repair									
Refuse Collection	42,643	-	199,030	-	-	-	-	-	241,673
Mobility	65,562	-	11,221	-	-	-	-	-	76,783
Planning and Operations	59,798	48,619	473,472	-	-	-	-	-	581,889
Design and Construction	42,775	-	(21,921)	-	-	-	-	-	20,854
Service Director	114,191	-	3,508	-	-	-	-	-	117,699
Total SCMR	324,969	48,619	665,311	-	-	-	-	-	1,038,898
Health Special Revenue									
Department of Health	1,665,639	219,493	129,422	-	-	-	-	-	2,014,554
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	766,800	5,651	-	-	11,825	-	-	-	784,277
Golf Operations									
Division of Golf	184,815	46,385	(1,320)	-	-	-	-	-	229,880
Development Services Fund									
Building and Zoning	140,917	3,518	76,808	-	23,196	850	-	-	245,289
Building and Development Services	-	-	-	-	-	-	-	-	-
Development Administration	-	-	-	-	-	-	-	-	-
Total Development Services	-	-	-	-	-	-	-	-	245,289
East Broad Street Operation Fund									
Department of Finance and Management	-	25,700	(36,075)	-	-	-	-	-	(10,375)
Private Construction Inspection Fund									
Design and Construction	146,295	2,440	21,134	-	-	-	-	-	169,869
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	156,388	2,696	118,020	-	-	-	-	-	277,104
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	156,388	2,696	118,020	-	-	-	-	-	277,104
Print & Mail Services									
Department of Finance	(807)	877	212,881	-	-	-	-	-	212,950
Land Acquisition									
Division of Real Estate	15,129	12,250	31,230	-	-	-	-	-	58,609
Technology Services									
Division of Information Services	172,910	70,000	695,229	-	-	-	19,108	-	957,247
Department of Technology	(49,621)	368,110	1,707,830	-	-	500,174	-	-	2,526,293
Total Technology Services	123,289	438,110	2,402,859	-	-	500,174	19,108	-	3,483,540
Fleet Management Services									
Division of Fleet Management	371,985	1,350,740	(135,126)	(1,000)	-	13,854	(19,802)	-	1,580,651
Finance and Management Director	128,671	-	-	-	-	-	-	-	128,671
Total Fleet	500,656	1,350,740	(135,126)	(1,000)	-	13,854	(19,802)	-	1,709,322
Construction Inspection Fund									
Design and Construction	396,823	9,851	70,990	-	-	-	-	-	477,664
Service Director	16,548	55	12,018	-	-	-	-	-	28,622
Total	413,371	9,907	83,008	-	-	-	-	-	506,286
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	3,022,240	1,370,073	(1,671,593)	(60,500)	(190,497)	5,561	(45,252)	752,385	3,182,417
Sewerage System Enterprise									
Division of Sewers and Drains	2,758,224	(400,547)	(23,778)	1,189,096	55,717	625,804	3,662,589	2,231,511	10,098,615
Storm System Enterprise									
Division of Sewers and Drains	463,152	17,499	226,114	(5,000)	-	-	158,824	-	860,589
Electricity Enterprise									
Division of Electricity	813,461	3,471,459	126,459	(8,094)	187,337	904,053	(3,212)	-	5,491,463
Various Enterprise Funds									
Public Utilities Director's Office	943,989	22,492	14	-	-	1,673	-	-	968,168
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	25,824	813	2,125	-	-	-	-	-	28,762
Division of Economic Development	74,448	600	13,703	-	-	-	-	-	88,751
Division of Code Enforcement	(14,280)	-	-	-	-	-	-	-	(14,280)
Division of Housing	111,280	6,259	112,459	-	-	-	-	-	229,998
Department of Finance and Management	44,904	453	19,813	-	51,412	-	-	-	116,582
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	15,960	291	6,961	-	-	-	-	-	23,212
Total CDBG	258,135	8,416	154,861	-	51,412	-	-	-	472,824

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2010 Wages
City Council	Legislative Analyst	1	Full-time	1,738
	Legislative Assistant	1	Full-time	2,498
City Treasurer	Management Analyst II	1	Full-time	17,069
City Attorney	Legal Intake Counselors	1	Part-time	3,225
	Attorney	1	Full-time	5,741
Municipal Court Judges	Probation Officer II	4	Full-time	14,977
	Service Bailiff	1	Full-time	3,514
	Intake Officer	1	Full-time	3,320
	Support Services	1	Full-time	4,631
	Interpreter	2	Part-time	8,962
	Court Reporter	1	Part-time	4,726
	Visiting Judge	2	Part-time	7,412
Civil Service Commission	Payroll Specialist	1	Full-time	7,197
	Executive Director	1	Full-time	7,800
Safety-Police	Police Property Clerk	3	Full-time	26,981
	Criminal Intelligence Analyst	2	Full-time	4,970
	Police Communications Technician	4	Full-time	9,168
	Police Records Technician	8	Full-time	14,112
	Human Resource Analyst	1	Full-time	3,000
	Management Analyst I	2	Full-time	3,996
	Office Assistant II	1	Full-time	1,721
	Police Officer-Step A (plus 4 COPS grant funded Step A)	50	Full-time	129,660
Safety-Fire	Firefighter-Step A	50	Full-time	0
Development - Administration	Human Resources Program Manager	1	Full-time	24,991
	Code Enforcement Property Management Inspector	1	Full-time	9,507
Planning	PMI Supervisor	1	Full-time	11,845
	Housing Planner II	1	Full-time	3,346
Facilities Management	Development Rehab Tech	1	Full-time	4,418
	Security Specialist	2	Part-time	12,232
Refuse Collection	RCVOM	1	Full-time	4,291
	RCVOA	11	Full-time	45,751
	RCDAM	1	Full-time	7,680
	Office Asst I	1	Full-time	3,854
	Office Asst III	1	Full-time	4,320
Mobility	Cashier I	1	Full-time	5,411
	Management Analyst I	1	Full-time	3,040
	Parking Enforcement Officer Supervisor	1	Full-time	5,160
	Parking Enforcement Officer	2	Full-time	7,224
Community Relations Comm.	Community Relations Coordinator	1	Full-time	3,161
Income Tax Division	Auditor	2	Full-Time	7,488
			Total Wages	\$450,137
			Pension	108,033
			Insurance	199,562
			W. Comp	13,504
			Total Cost	\$771,236

Table 9

Page 1

General Fund Divisions Personnel Levels Full - Time Staff

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/10
City Council	38	38	32
City Auditor	25	34	24
Income Tax	74	82	71
City Treasurer	12	12	9
City Attorney	104	119	100
Real Estate	2	6	2
Municipal Court Judges	184	184	176
Municipal Court Clerk	150	172	151
Civil Service	32	33	31
Public Safety - Admin.	10	10	10
Support Services	50	50	47
Police - Civilian	312	312	292
Police - Uniformed*	1,915	1,917	1,875
Fire - Civilian	36	38	36
Fire - Uniformed	1,549	1,549	1,514
Mayor	13	22	14
Community Relations	7	7	6
Equal Business Opportunity	7	8	7
Development Admin.	24	24	23
Economic Development	3	3	3
Code Enforcement	55	55	53
Planning	15	15	14
Housing	2	2	1
Finance and Management - Dir's Ofc.	21	21	19
Financial Management	26	26	23
Facilities Management	72	72	69
Department of Human Resources	10	10	10
Public Service - Dir's Ofc.	26	27	27
Refuse Collection	184	184	169
Mobility Options	34	34	32
General Fund Total	4,992	5,066	4,840

*Includes A Step personnel in the 115th recruit class who are partially funded by the COPS grant

Table 9

Page 2

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

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 9/30/10
Real Estate/Land Acquisition	8	8	8
Technology: Administration	120	121	119
Information Services/Technology Services Fund	16	17	16
Finance/Print/Mail Shop Fund	4	4	4
Human Resources/Employee Benefits	23	23	20
Health Special Revenue Fund	183	183	171
Municipal Court Computer Fund	12	15	9
Recreation and Parks Operation Fund	245	245	223
Golf Operations	32	38	29
Public Service - Dir. Office/SCMR Fund	34	34	34
Refuse Collection/SCMR Fund	38	38	38
Mobility Operations/SCMR Fund	18	18	18
Planning and Operations/SCMR Fund	287	292	272
Design and Construction/SCMR Fund	29	34	29
Fleet Management	127	127	118
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	72	72	69
Public Service - Dir. Office/Construction Inspection	5	5	5
Design and Construction/Private Construction Inspection	22	22	19
Building and Zoning/Development Services Fund	123	128	126
Public Utilities: Administration	95	95	83
Sewers and Drains (Storm)	23	23	17
Sewers and Drains (Sanitary)	522	522	481
Electricity	96	99	82
Water	551	551	502
Community Development Block Grant			
Development Admin.	11	11	11
Economic Development	8	8	7
Code Enforcement	9	9	9
Housing	11	11	11
Health	3	3	3
Finance & Management	3	3	3
Recreation and Parks	4	4	4
Other Funds Total	2,741	2,770	2,547
All Funds	7,733	7,836	7,386

**TABLE 10
CITYWIDE ACCOUNT
PROJECTED USE**

Intended Purpose	Amount
Reserve for 27th pay period	1,786,000
Legal Settlements	1,700,000
Pay increases	2,101,466
	5,587,466

TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 30, 2010

Intended Purpose	Amount	Dept./Division	Ordinance No.
Encumbrance for 27th pay period (funds not yet expended)	1,786,000	City Auditor/Finance & Mgt.	NA
Derris Lewis Settlement	950,000	City Attorney	0418-2010
Dyer Legal Settlement	99,000	City Attorney	0578-2010
Stanley Legal Settlement	182,500	City Attorney	0767-2010
Transfer to Development for Jobs Growth Incentive Payments	241,302	Economic Development	0975-2010
	3,258,802		
Total Transferred and Expended	3,258,802		

TABLE 11
SAFETY OVERTIME REPORT
SEPTEMBER 30, 2010

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	\$ 2,300,000	\$ 1,799,001	78.22%	\$ 662,790	\$ 2,461,791	\$ (161,791)
Police Uniformed	6,800,000	4,903,643	72.11%	2,243,500	7,147,143	(347,143)
Fire Uniformed	5,300,000	5,666,132	106.91%	3,010,000	8,676,132	(3,376,132)