

May 18, 2016

**MEMORANDUM TO:** Andrew J. Ginther  
Mayor

**FROM:** Joseph A. Lombardi *JAL*  
Finance and Management Director

**SUBJECT:** First Quarter Financial Review

The Finance and Management Department's First Quarter Financial Review is attached.

The quarterly financial reviews examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the first quarter, for the general fund, the Finance and Management Department project's the city will spend approximately \$2.4 million less than the original appropriation for 2016. The first quarter financial review is the least predictive of the quarterly reviews, but current expenditure trends are encouraging towards a general fund budget surplus at year-end.

Expenditures in nearly all of the general fund departments are tracking below budget. These positive variances are mostly the results of lower than anticipated costs for fuels and utilities, as well as unfilled personnel vacancies. The projected surpluses mainly come from the Finance and Management and the Public Service Departments.

In the Finance and Management Department the positive variance of \$1.9 million is mostly the result of lower utilities expenses. In Public Service the positive variance of \$2.2 million is mostly the result of unfilled vacancies and lower fuel costs. The projected deficit in Public Safety of \$1.8 million is primarily the result of the bargaining agreement between the City and the International Association of Fire Fighters (IAFF) Local 67 via a fact finder report issued in late 2015. The modest deficits which currently exist in City Council and Office of the Mayor reflect staffing changes and organizational restructuring, and are likely to be reduced in the latter quarters of 2016.

Income tax collections, the largest source of general fund revenues, are trending above the current Auditor's estimate. As of the end of the first quarter, income tax receipts were 6.4 percent above 2015 first quarter collections. Property tax collections (3.3%), liquor permit fund (249.6%), casino revenue (102.7%), and investment earnings (45.4%) are all trending above collections during the same time period last year. All other sources of revenue, including the local government fund, charges for services, license and permit fees, and fines and penalties, are trending below levels experienced during the first quarter of last year. There is no indication at this time that the city will not meet the Auditor's revenue projection for the full year. The Finance and Management Department will continue to closely monitor revenue collections and report any significant variances.



The Finance and Management Department is optimistic that positive revenue trends will continue in the near-term, and the Department will continue to actively manage expenditures to maintain positive variances within the general fund.

Should you have any questions concerning this report, please do not hesitate to contact me at your convenience.

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



---

# **FIRST QUARTER FINANCIAL REVIEW**

As of March 31, 2016

---

Prepared by:  
Department of Finance and Management

Joseph A. Lombardi  
Director

# TABLE OF CONTENTS

---

	<u>PAGE</u>
<b>1. INTRODUCTION</b> .....	1
<b>2. GENERAL FUND OVERVIEW</b> .....	2
Table A .....	2-1
Revenue and Expenditure Summaries .....	2-2
<b>3. SPECIAL REVENUE FUNDS</b> .....	3
Street Construction Maintenance & Repair .....	3-1
Health Special Revenue .....	3-2
Recreation and Parks Operations .....	3-3
Municipal Court Computer .....	3-4
Development Services .....	3-5
Property Management Fund .....	3-6
Private Construction Inspection .....	3-7
Parking Meter Program .....	3-8
<b>4. INTERNAL SERVICE FUNDS</b> .....	4
Employee Benefits .....	4-1
Print Services .....	4-2
Land Acquisition .....	4-3
Technology Services .....	4-4
Fleet Management Services .....	4-5
Construction Inspection .....	4-6
<b>5. ENTERPRISE FUNDS</b> .....	5
Water Operating .....	5-1
Sewerage System Operating .....	5-3
Storm Sewer Maintenance .....	5-5
Electricity Enterprise .....	5-6
<b>6. COMMUNITY DEVELOPMENT BLOCK GRANT</b> .....	6
<b>7. TABLE REPORTS</b>	
Table 1: General Fund Appropriation Summary	7
Table 2: General Fund Projections by Object of Expenditure	8
Table 3: General Fund Variances by Object of Expenditure	9
Table 4: City Auditor's Current General Fund Revenue Estimate	10
Table 5: General Fund Revenue Summary Year-to-Date Comparison	11
Table 6: General Fund Legislative Appropriations Summary	12
Table 7: All Operating Funds Revenue and Appropriation Summary	13
Table 8: All Funds Variances by Object of Expenditure	14
Table 9: General Fund and All Funds Vacant Positions To Be Filled	15
Table 10: General Fund and Other City Funds Personnel Levels	17
Table 11: Citywide Account Projected Use	19
Table 12: Safety Overtime Report	20

---

# 1. 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 2016 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 \$2,410,878 unencumbered cash balance (Table A).

Details regarding other operating funds can be found in Sections 3 (Special Revenue Funds), 4 (Internal Service Funds), 5 (Enterprise Funds) and 6 (Community Development Block Grant).

**TABLE A  
GENERAL FUND SUMMARY PROJECTION**

<b>FUND BALANCE SUMMARY March 31, 2016</b>	
Beginning Cash Balance (January 1, 2016)	\$ 65,592,127
Less Outstanding Encumbrances (As of December 31, 2015)	<u>34,870,267</u>
Unencumbered Cash Balance (January 1, 2016)	30,721,859
Plus Estimated 2016 Receipts - City Auditor	\$ 795,087,000
Plus Encumbrance Cancellations	2,387,000
Plus Transfers In & Misc. Transfers	<u>7,096,000</u>
Total Available for Appropriation	\$ 835,291,859
Total Appropriated as of March 31, 2016	\$ 835,291,000
Less 2016 Projected Operating Expenditures	<u>832,880,981</u>
Projected Appropriation Surplus/(Deficit)	\$ 2,410,019
Projected Available Cash Balance (December 31, 2016)	<u>\$ 2,410,878</u>
<b>ECONOMIC STABILIZATION FUND BALANCE SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2016)	\$ 66,740,821
Plus 2016 Deposit	2,200,000
Plus Estimated Investment Earnings	<u>669,000</u>
Projected Unencumbered Cash Balance (December 31, 2016)	\$ 69,609,821
<b>ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2016)	\$ 15,431,786
Plus 2016 Deposit	<u>2,318,000</u>
Projected Unencumbered Cash Balance (December 31, 2016)	\$ 17,749,786
<b>2013 BASIC CITY SERVICES FUND</b>	
Beginning Unencumbered Cash Balance (January 1, 2016)	\$ 5,160,000
Less 2016 Transfer to the General Fund	(1,830,000)
Plus 2016 Deposit	<u>-</u>
Projected Unencumbered Cash Balance (December 31, 2016)	\$ 3,330,000

## 2. General Fund Overview

---

The general fund budget, as amended, is \$835.3 million, or 4.7 percent higher than actual 2015 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 revised revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$795 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.

Through March, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 3.8 percent higher than during the same time period in 2015. Income tax receipts are currently up 6.4 percent, but are projected to end the year up only 2.9 percent from 2015.

Unfortunately, flat and/or declining revenues are projected for several of the general fund's other major revenue sources in 2016. These sources include local government revenue sharing, property taxes, liquor and cigarette taxes, and license and permit fees. In addition, the projection for the "all other revenue" category assumes a 16.5% decrease from 2015. On a positive note, anticipated casino revenues totaling \$6.5 million and anticipated growth in investment earnings will help offset some of these losses. In addition, due to a change in the distribution of the kilowatt hour tax last year, 100% of revenues will once again be deposited into the general fund in 2016, resulting in a projected 3.1% increase over 2015.

Local government fund receipts are down 29.6 percent through the first three months of this year, due, in part, to the timing of fund deposits from the county. By year-end, revenue for this category is projected to be only 6.7 percent below 2015 amounts. Property taxes are up 3.3 percent through March, but are projected to end the year down .6%. Receipts for fines and penalties are down 3.6 percent, and are projected to end the year 1.4 percent below 2015. At the end of the first quarter, revenues for license and permit fees were down 5.8 percent, and are projected to end the year 7.3 percent below the amount collected in 2015. Investment earnings are projected to end the year 14.2 percent above 2015, and are currently 45.4 percent above 2015 year-to-date figures. Charges for services are 8.2 percent lower than March of 2015, mostly due to the timing of a deposit for the City of Bexley's fire protection services, but are projected to end the year only 1.0 percent below 2015.

### **Expenditures:**

Expenditures are projected to total \$832.9 million, or \$2.4 million below the current appropriation. The projected expenditures include a \$2.2 million transfer to the economic stabilization fund and a \$2.32 million transfer to the anticipated expenditure fund (for the 27<sup>th</sup> pay period). Ordinance 2887-2015, which passed, as amended by City Council on February 8<sup>th</sup>, 2016, established the 2016 general fund budget at \$835.3 million.

The personnel projections in this report reflect employees on the city payroll as of March 24, 2016, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits<sup>1</sup> were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

Salaries and wages are projected at the negotiated rate currently in effect 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 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 expenditures and encumbrances through March 31<sup>st</sup> 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 3, appears below:

A projected deficit of \$181,826 is projected in **City Council** due to personnel changes and minor reorganizations within the office.

The **Municipal Court Clerk** projects an overall surplus of \$79,968, primarily due to savings in personnel resulting from delays in filling vacant positions.

A surplus of \$49,989 is projected in the **Civil Service Commission**. The savings is the result the delay in filling a budgeted position, in addition to a Commissioner position being vacant for the first two months of the year.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$14,169. A minor personnel deficit of \$13,649 is being offset by a projected savings of \$27,818 in services.

A projected surplus of \$53,580 is anticipated in the **Support Services Division**. The division projects a surplus in personnel of \$5,117, resulting from the delay in hiring a license manager offset by the expected hiring of an unbudgeted network engineer position. Supplies and services are anticipated to be \$48,463 under budget, mostly due to savings in fleet maintenance and fuel.

The **Police Division** projects an overall surplus of \$757,608. The expected surplus is the result of projected savings in services (\$209,621) and the transfer line (\$2,616,008), netted against projected deficits in personnel (\$1,745,942) and supplies (\$322,078).

The anticipated variance in personnel is offset by the transfer line which represents the budget authority for the 126<sup>th</sup> (June) and 127<sup>th</sup> (December) recruit classes, as well as the uniformed overtime expenses related to the community summer initiative. As a result, the true personnel variance is a surplus \$457,988. The division expects a projected surplus in sworn holiday pay, sworn wages, pensions, insurance, clothing allowance, and civilian overtime. An additional impact

---

<sup>1</sup> 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.



on personnel is the E-911 fund. Revenue into that fund will relieve the general fund of personnel costs associated with these operations by \$1,379,393.

A projected supplies deficit of \$322,078 is also offset by the transfer line, which holds the budget authority for supplies for the upcoming recruit classes. Once that amount is transferred for the purchase of recruit supplies, a positive variance of \$57,000 is anticipated. Savings in helicopter fuel is offset by the replacement of bicycles for the bike unit.

The budget authority in the transfer line will also cover expected expenses in the services category, resulting in a projected true variance of \$264,621. The majority of the anticipated surplus in services is due to less than budgeted fleet services offset by an unbudgeted automated fingerprint identification system maintenance contract.

The **Division of Fire** anticipates an overall deficit of \$2,630,217. The expected deficit in personnel (\$5,039,381) is offset by the transfer line which represents the budget authority for the June recruit class. As a result, the true personnel variance is a deficit of \$3,435,480.

The personnel deficit is attributed to various items within the successor collective bargaining agreement reached between the city and the International Association of Fire Fighters (IAFF) via a fact finder. The agreement was achieved after the submission of the 2016 proposed budget, in which several modeling assumptions were applied. Among the items from this contract contributing to the projected appropriation deficit in personnel are salaries, uniform maintenance allowance, service credit, and the creation of a transport stipend.

The anticipated supplies deficit of \$274,459 is offset by some of the budget authority in the transfer line which represents budgeted supplies for the upcoming June recruit class. The true variance in supplies is a positive \$2,781. An expected surplus in services of \$1,238,555 is primarily the result less than budgeted fleet costs, and the transfer of \$421,793 from the transfer line to services in error. The Auditor's Office has since fixed the error. Fire claims are currently projected at budget.

A deficit of \$74,941 is currently projected in the **Office of the Mayor** due to staffing changes and organizational restructuring which are partially offset by anticipated savings in supplies and services.

A deficit of \$45,003 is projected in the **Equal Business Opportunity Commission**, attributable to personnel changes and related compensation adjustments.

The **Development Department, Administration Division** anticipates an overall surplus of \$19,172. A personnel deficit of \$7,897 is the result of unbudgeted separation payout costs. This deficit is offset by an expected surplus of \$27,069 in services due to lower than projected costs for fleet services.

In the **Economic Development Division**, a surplus of \$81,034 is projected in personnel services, primarily resulting from a delay in hiring a Development Program Manager.

The **Code Enforcement Division** projects a surplus of \$40,737, mainly in personnel services, due to adjustments to insurance projections.

An overall surplus of \$83,770 is projected in the **Planning Division** due to delays in hiring two vacant positions.

The **Housing Division** projects a minor deficit of \$29,223 in personnel as a result of higher than anticipated miscellaneous costs.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$94,955, primarily as a result of savings in custodial and professional services.

The **Financial Management Division** projects an overall surplus of \$545,193. Of this total, \$152,489 is in personnel and is primarily due to delays in filling vacant positions. The remaining \$392,705 is the result of expected savings in public defender contract.

An overall surplus of \$1,228,518 is anticipated in the **Facilities Management Division**. In personnel, a \$207,485 surplus is projected due to hiring adjustments and delays in filling vacant positions. The services surplus of \$1,021,033 is primarily the result of savings in utility expenses.

Moneys for the general fund portion of **Citywide Technology Billings** are budgeted in the Finance and Management Department. At this time, expenditures are projected to be \$18,395,439, or \$22,485 lower than the budgeted amount. These projected savings are the result of lower than anticipated direct costs on behalf of Public Safety and Health.

The current projected general fund transfer to the **Health Department** is estimated at \$23,564,205, which is equal to budget. Additional information on Health's third quarter projection is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$38,597,737. Additional information on Recreation and Parks' first quarter projection is provided in Section 3 of this report.

An overall surplus of \$228,414 is anticipated in the **Department of Public Service, Director's Office**. Savings are projected in personnel due to hiring adjustments and delays in the filling of vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$1,974,490. The division projects to save \$804,118 in personal costs due to the delayed hiring of vacant positions and the corresponding savings in fringe benefits. In addition, the division projects savings of \$1,170,372 in service expenses due to lower than expected fleet charges.

The **Division of Traffic Management** projects overall savings of \$70,440. The surplus is divided between savings of \$20,209 in personnel costs and an additional savings of \$50,231 in service costs. Delayed hiring and existing vacancies are responsible for the savings in personnel, while lower than expected fleet expenditures represent the savings in services.

### 3. Special Revenue Funds

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

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 17,061,773
Plus Estimated 2016 Revenues	50,334,001
Plus Estimated Encumbrance Cancellations	600,000
Total Estimated Available For Appropriation	<u>67,995,774</u>
Less Projected 2016 Expenditures Public Service Director's Office	(2,845,481)
Less Projected 2016 Expenditures Traffic Management Division	(11,577,176)
Less Projected 2016 Expenditures Infrastructure Management Division	(30,167,590)
Less Projected 2016 Expenditures Design & Construction Division	(4,934,877)
Less Total Projected 2016 Expenditures	<u>(49,525,124)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><b>\$ 18,470,650</b></u>
Total Appropriated	<u>\$ 51,815,185</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 2,290,061</b></u>

The street construction, maintenance and repair (SCMR) fund is the main operating fund for street construction and maintenance projects throughout the City of Columbus. Currently, the fund collects revenue from a variety of fees, taxes, reimbursements, and charges for service.

#### REVENUE SUMMARY

At the beginning of 2016, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$17,061,773. Revenues for 2016 are currently estimated at \$50,334,001, while encumbrance cancellations are projected to total \$600,000. These two projections match the budgeted assumptions. It is projected that the SCMR fund will have an unencumbered cash balance of \$18,470,650 at the end of 2016.

#### OPERATING BUDGET SUMMARY

An appropriation surplus of \$2,290,061 is projected in 2016. In the Public Service Director's Office, a personnel surplus of \$257,830 is due to the delayed hiring of vacant positions. The Traffic Management Division is projecting a personnel surplus of \$511,506 stemming from delays in hiring. The division also projects \$218,002 in fleet savings due to lower than expected fuel prices. In the Infrastructure Management Division, a personnel surplus of \$360,923 is projected due to delayed hiring, and savings of \$529,296 are expected in the services category due to lower than projected fleet costs. In the Design and Construction Division, a \$418,053 surplus is projected in personnel costs due to delays in hiring vacant positions.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 119,853
Plus Estimated 2016 Revenues	6,862,941
Plus Estimated General Fund Transfer	23,564,205
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>30,696,999</u>
Less Projected 2016 Expenditures	<u>(30,333,765)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 363,234</u></u>
Total Appropriated	\$ 30,576,416
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 242,651</u></u>

The 2016 Health Department budget allows for the continued provision of public health mandated services, as well as services that meet the priorities within the Columbus Covenant and those deemed essential by the Board of Health. Health's special revenue fund receives funding from the city's general fund each year to cover all budgeted operating expenses that cannot be supported solely by other revenue sources. Typically, the general fund subsidy represents approximately 75% of the department's operating revenue.

**REVENUE SUMMARY**

The health special revenue fund began the year with an unencumbered cash balance of \$119,853. Overall, revenues are currently projected at \$6,862,941, just slightly higher than the budgeted projection of \$6,862,211 due to miscellaneous revenues of \$730. Encumbrance cancellations are estimated at \$150,000, as budgeted. The general fund transfer is currently projected as budgeted at \$23,564,205. The fund is expected to end the year with an unencumbered cash balance of \$363,234 which is attributed the beginning year cash balance as well as projected expenditure savings. The fund was budgeted to begin and end the year with a zero cash balance.

**OPERATING BUDGET SUMMARY**

An overall budget surplus of \$242,651 is projected. A portion of this surplus is the result of a personnel surplus of \$141,811 largely due to hiring delays, unfilled vacancies, and an assumed vacancy credit of seven percent. This will be partially offset by a deficit of \$40,000 in supplies which is attributed to an anticipated increase in the demand for vaccinations. Expenditures for vaccination supplies have tended to vary, sometimes significantly, from year to year. A projected \$140,840 surplus in services reflects a programming change in contracting for professional services. Rather than contract for the services, the department opted to hire employees to provide internal support to the CelebrateOne Initiative. This initiative aims to reduce the rate of infant mortality in the city.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 236,011
Plus Estimated 2016 Revenues	9,310,047
Plus Estimated General Fund Transfer	38,597,737
Plus Estimated Encumbrance Cancellations	500,000
Total Estimated Available For Appropriation	<u>48,643,795</u>
Less Projected 2016 Expenditures	<u>(48,007,949)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><b>\$ 635,846</b></u>
Total Appropriated	<u>\$ 48,251,153</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 243,204</b></u>

The recreation and parks operation and extension fund is the primary operating fund supporting the department's activities. The largest revenue source for the fund is the annual transfer from the general fund. Of note, in 2015 the golf section, formerly operating as a separate division, was absorbed by the larger Recreation and Parks Department; golf revenue accounts for roughly 40 percent of non-transfer revenue. Other major revenue sources include fees paid by participants in adult/youth sports and recreation classes, permits for facility rentals, memberships to the city's community recreation centers, and fees for boat docks and stakes at the city's waterfront facilities.

### REVENUE SUMMARY

The recreation and parks operation and extension fund began 2016 with an unencumbered cash balance of \$236,011. Revenue projections are modestly higher than the original budgeted amount, in part due to increased activity in adult sports, participation in recreation center classes, and permits for facility rentals. Encumbrance cancellations are expected to be \$500,000 which is in line with budget assumptions. The general fund transfer is projected to be even with the budgeted amount of \$38,597,737, which will leave a year-end fund balance of \$635,846.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$243,204 is projected. A personnel surplus of \$68,625 is the result of delays in filling vacant full-time and part-time positions. The department is projecting a surplus of \$214,986 in services, primarily due to savings in fleet services.

## D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 1,242,021
Plus Estimated 2016 Revenues-Municipal Court Clerk	1,308,000
Plus Estimated 2016 Revenues-Municipal Court Judges	307,000
Plus Estimated Encumbrance Cancellations	1,200
Total Estimated Available For Appropriation	<u>2,858,221</u>
Less Projected 2016 Expenditures-Municipal Court Clerk	(1,560,590)
Less Projected 2016 Expenditures-Municipal Court Judges	(555,092)
Less Total Projected 2016 Expenditures	<u>(2,115,682)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 742,539</u></u>
Total Appropriated	<u>\$ 2,410,397</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 294,715</u></u>

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 various court fees.

### REVENUE SUMMARY

Projected revenues at the first quarter total \$1,615,000, less than the budgeted assumption of \$1,688,970. The total revenue projection is the combination of the revenue projections provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Encumbrance cancellations of \$1,200 are expected, which is significantly lower than the budgeted \$50,000. It is projected that the fund will have an unencumbered cash balance of \$742,539 at the end of 2016.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$294,715 is currently projected for the computer fund.

The Municipal Court Clerk projects an appropriation surplus of \$223,163 which is the result of anticipated savings in personnel. The savings in personnel are due to vacant positions.

The Municipal Court Judges project an overall surplus of \$71,552 entirely in personnel. One employee's salary was budgeted in this fund. That position is currently vacant and is not projected to be filled until the third quarter of this year.

## E. DEVELOPMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 11,716,849
Plus Estimated 2016 Revenues	19,211,733
Plus Estimated Encumbrance Cancellations	35,000
Total Estimated Available For Appropriation	<u>30,963,582</u>
Less Total Projected 2016 Expenditures	(19,206,849)
Projected Unencumbered Cash at Dec. 31, 2016	<u><b>\$ 11,756,733</b></u>
Total Appropriated	\$ 19,214,868
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 8,019</b></u>

The development services fund supports the operations of the Department of Building and Zoning Services, which separated from the Department of Development in 2010. The fund derives revenue from fees paid for construction permits, review of commercial and residential building plans, and construction inspections.

### REVENUE SUMMARY

The development services fund began 2016 with an unencumbered cash balance of \$11,716,849. Revenues for 2016 are estimated at \$19,211,733, equal to the original budgeted projection. Encumbrance cancellations are projected to total \$35,000, slightly below the budgeted projection of \$55,000. The fund is projected to end the year with an unencumbered cash balance of \$11,756,733, an increase of 5.5% from the budgeted projection. Revenue associated with permitting and plans review remained consistent during the first quarter.

### OPERATING BUDGET SUMMARY

A slight overall appropriation surplus of \$8,019 is projected. The personnel surplus of \$231,956 is due to delays in filling vacant budgeted positions. The department projects miscellaneous savings of \$13,183 in services. The projected \$237,120 deficit in capital outlay is directly related to the ongoing conversion of existing documentation into electronic images and the implementation of an electronic review system. Variable costs related to this project are now able to be more accurately projected as the project nears completion, and will be higher than originally estimated. It is anticipated that the projected surpluses in personnel and services will be transferred to capital appropriations during the balance of this year.

## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 313,433
Plus Estimated 2016 Revenues	983,878
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>1,397,311</u>
Less Projected 2016 Expenditures	<u>(1,437,000)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><b>\$ (39,689)</b></u>
Total Appropriated	<u>\$ 1,435,354</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ (1,646)</b></u>

The east broad street operation fund is the largest fund within the property management fund and 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 the Central Ohio Workforce Investment Corporation (COWIC) and the Departments of Recreation and Parks and Technology. As of last year, the Columbus Metropolitan Libraries are also renting space in this facility while the main library undergoes renovations.

### REVENUE SUMMARY

The unencumbered balance at the beginning of 2016 was \$313,433. The projected unencumbered cash balance at year-end is a negative \$39,689. This is due to COWIC requesting an early lease termination. In addition, the Columbus Metropolitan Libraries expect library renovations to be completed earlier than anticipated. Therefore, revenue received from tenants is currently projected lower than budgeted levels by \$391,364. This fund will continue to be monitored, with adjustments being made to keep it solvent by year-end. Encumbrance cancellations presently reflect budgeted levels.

### OPERATING BUDGET SUMMARY

At this time, a minimal appropriation deficit in the services category is projected due to higher than expected sewer costs.



## G. PRIVATE CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 2,210,316
Plus Estimated 2016 Revenues	2,634,891
Plus Estimated Encumbrance Cancellations	17,278
Total Estimated Available For Appropriation	<u>4,862,485</u>
Less Projected 2016 Expenditures Public Service Director's Office	(25,353)
Less Projected 2016 Expenditures Design & Construction Division	<u>(2,660,130)</u>
Less Projected 2016 Expenditures	<u>(2,685,483)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 2,177,002</u></u>
Total Appropriated	<u>\$ 3,163,135</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 477,652</u></u>

The private construction inspection fund captures the accounting activity connected with the inspection of private development infrastructure construction generally associated with subdivision and commercial development.

### REVENUE SUMMARY

The 2016 beginning unencumbered cash balance was \$2,210,316. This beginning cash balance is slightly lower than the \$2,465,779 amount assumed in the budget. The current revenue projection for the fund is \$2,634,891, even with budgeted assumptions. Encumbrance cancellations of \$17,278 are expected. The projected year-end unencumbered cash balance for the fund is \$2,177,002, which is \$209,467 higher than expected during budget formation. Even though the beginning cash balance is lower than was projected, and revenues are projected to match budgeted amounts, expenditures are below projections leading to the higher than expected cash balance at the end of 2016.

### OPERATING BUDGET SUMMARY

The Public Service Department projects to end the year with an appropriation surplus of \$477,652. This surplus is primarily in the Design and Construction Division and reflects personnel savings of \$442,092. These savings are due to the division delaying hiring, and charging more personnel expenses to the Public Construction Inspection fund than the Private Construction Inspection fund based on the types of projects worked.

## H. PARKING METER PROGRAM FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 1,439,290
Plus Estimated 2016 Revenues	2,698,737
Plus Estimated Encumbrance Cancellations	8,073
Total Estimated Available For Appropriation	<u>4,146,100</u>
Less Projected 2016 Expenditures	<u>(3,366,854)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><b>\$ 779,246</b></u>
Total Appropriated	\$ 3,368,343
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,489</b></u>

The parking meter program fund was established in 2010 to collect a portion of parking meter revenue. This revenue is intended to be used to replace older parking meters, to manage, operate, and maintain the replacement meter system, and to enforce parking regulations.

### REVENUE SUMMARY

The 2016 beginning unencumbered cash balance was \$1,439,290, \$382,240 higher than budgeted. The higher than projected beginning cash balance is due to personnel costs in the fourth quarter of 2015 being slightly lower than expected and ticket revenue being stronger than anticipated. Revenue projections for the fund are currently \$2,698,737, or \$114,192 below budgeted assumptions. Parking meter revenue in the first quarter has lagged that in 2015, but will continue to be monitored and adjustments made as warranted. Encumbrance cancellations of \$8,073 are expected by year-end.

The projected unencumbered cash balance at the end of 2016 for the fund is \$779,246, or \$89,545 less than the budgeted assumptions.

### OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a minimal appropriation surplus of \$1,489 in personnel.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ -
Plus Estimated 2016 Revenues- Human Resources	4,645,031
Plus Estimated 2016 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,040,031</u>
Less Estimated 2016 Projected Expenditures- Human Resources	(4,645,031)
Less Estimated 2016 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2016 Expenditures	(5,040,031)
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ -</u>
Appropriated- Human Resources	4,827,196
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 5,222,196</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 182,165</u>

The employee benefits fund was established in 1993 and represents funds intended for the administration of benefit programs for city employees as well as funds for property and boiler insurance for city facilities. These operations are managed in the Human Resources Department and the Finance and Management Department, respectively.

#### 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 managed in the Department of Finance and Management. Funds intended for payment of employee benefit claims are not reflected in this document. Current revenue projections are lower than budget assumptions by \$182,165 from the Human Resources portion of the fund.

#### OPERATING BUDGET SUMMARY

An appropriation surplus of \$182,165 is projected from the Human Resources portion of the fund, to account for the expected decrease in revenues discussed above. Of this, a savings of \$30,635 in personnel is due to hiring delays of budgeted vacant positions. A \$151,530 surplus in services is the result of lower than projected internal direct and indirect charges for information technology, slightly offset by an increase in printing services. Property and boiler insurance estimates continue to remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 21,943
Plus Estimated 2016 Revenues - Mail	1,220,310
Plus Estimated 2016 Revenues - Print	424,332
Plus Estimated Encumbrance Cancellations	66,000
Total Estimated Available For Appropriation	<u>1,732,585</u>
Less Projected 2016 Print Expenditures	(423,280)
Less Projected 2016 Mailroom Expenditures	<u>(1,220,310)</u>
Less Total Projected 2016 Expenditures	<u>(1,643,590)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><b>\$ 88,995</b></u>
Total Appropriated	<u>\$ 1,644,642</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,052</b></u>

The print and mail services fund was established in 2008 and is managed by the Finance and Management Department. The fund represents a consolidation of print and mail functions provided to all city departments. Operational costs associated with both the print center and mailroom are supported by billing user agencies. The fund provides an accounting of the city's print, resale, and copy center transactions as well as mailroom activity.

### REVENUE SUMMARY

The fund began the year with an available cash balance of \$21,943. By year-end, the fund's unencumbered balance is projected to improve to \$88,995. This improvement is largely due to structural changes in the billing model for both print and mail. Figures and fund balances will be monitored quarterly, and adjustments will be made as necessary. Print shop revenues are projected at \$424,332, in line with budget assumptions. Print shop revenues and expenditures remain closely monitored and evaluated. The city continues to work towards encouraging city agencies to use the print shop for the majority of their needs and has put into place agreements with outside vendors to accommodate varying workload and timeframes. Mailroom revenues are also currently projected at the budgeted amount, or \$1,220,310.

### OPERATING BUDGET SUMMARY

The minimal appropriation surplus of \$1,052 is primarily due to lower than budgeted personnel expenses.

### C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 614,810
Plus Estimated 2016 Revenues	1,058,175
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,672,985</u>
Less Projected 2016 Expenditures	<u>(1,023,491)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><b>\$ 649,494</b></u>
Total Appropriated	<u>\$ 1,053,181</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 29,690</b></u>

Revenues to the land acquisition fund are comprised of charges to other city divisions for land acquisition services.

#### REVENUE SUMMARY

The land acquisition fund began 2016 with an unencumbered cash balance of \$614,810. Revenues are estimated at \$1,058,175 for the year. This revenue projection is \$200,175 higher than what was budgeted. The fund is projected to end 2016 with an unencumbered cash balance of \$649,494, an increase of \$346,305 over the budgeted amount.

#### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation balance of \$29,690 primarily due to lower than expected costs associated with wages, insurance, and benefits.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 293,893
Plus Estimated 2016 Revenues	36,284,294
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available For Appropriation	36,653,187
Less Estimated Technology Administration Expenditures	(8,369,308)
Less Estimated Information Services Expenditures	(27,647,635)
Less Total Projected 2016 Expenditures	(36,016,943)
Projected Unencumbered Cash at Dec. 31, 2016	<b>\$ 636,244</b>
Total Appropriated	\$ 36,375,913
Projected Appropriation Surplus/(Deficit)	<b>\$ 358,970</b>

The technology services fund is an internal service fund that supports the operations of the Department of Technology. The fund receives revenue from other city departments both directly, wherein the department pays certain technology costs on behalf of other departments and charges on a dollar-for-dollar basis, and indirectly, wherein the department charges departments based on their allocated utilization of technology services, such as application maintenance, email and messaging services, and project management.

### REVENUE SUMMARY

The technology services fund began 2016 with an unencumbered cash balance of \$293,893. Current revenues estimates are \$91,319 lower than projected, almost entirely due to reduced direct service charges to the Department of Public Utilities. Encumbrance cancellations are estimated to be \$75,000, or \$275,000 lower than the initial projection of \$350,000. Revenue from general fund agencies, for which equivalent charges are budgeted within the Department of Finance and Management, are expected to be \$18,395,439, or \$22,485 lower than the initial projection of \$18,417,924. The fund is projected to end the year with a \$636,244 unencumbered cash balance.

### OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$241,059. Of this total, a personnel surplus of \$65,163 is the result of vacant budgeted positions. In materials and supplies, the projected \$28,590 surplus is a function of lower than anticipated demand for technology purchases on behalf of the Department of Public Utilities and a few general fund agencies. The projected surplus of \$147,306 in services is the result of significantly lower than anticipated demand for contracted services associated with the Department of Public Utilities.

The Information Services Division reflects an overall appropriation surplus of \$117,911, primarily in the personnel category due to vacant budgeted positions. The division's supplies and capital budgets are projected to be fully spent by the end of the year. The department will closely monitor savings and expenditure projections, adjusting workload and hiring decisions, as necessary, to keep within budget projections.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ (46,499)
Plus Estimated 2016 Revenues	32,697,977
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available For Appropriation	<u>32,726,478</u>
Less Projected 2016 Fleet Management Division Expenditures	(31,801,295)
Less Projected 2016 Finance and Management Director's Office Expenditures	(780,767)
Less Total Projected 2016 Expenditures	<u>(32,582,062)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><b>\$ 144,416</b></u>
Total Appropriated	<u>\$ 37,202,775</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 4,620,713</b></u>

The fleet management services fund is an internal services fund that supports the operations of the Fleet Management Division within the Department of Finance and Management. The fund derives revenue through charges to city agencies for labor and maintenance on city-owned vehicles and equipment, gasoline, diesel, and compressed natural gas distribution, as well as surcharges on parts acquired for maintenance and repair of assets.

### REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$46,499 and is projected to end the year with an unencumbered cash balance of \$144,416. Revenues are projected to total \$32,697,977, approximately \$4.7 million less than budgeted. Encumbrance cancellations are currently expected to be \$75,000, or \$425,000 less than that which was assumed in the formation of the budget. Revenues and expenditures (discussed below) will continue to be monitored for the remainder of the year, and adjustments made as appropriate.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4,620,713 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$591,163 reflects savings from unfilled budgeted positions and expenses associated with insurance and benefits. In supplies, the division is projecting an overall surplus of \$3,825,484. Both unleaded and diesel fuel prices have remained lower than budgeted, resulting in a significant cost reduction for the division. Oil and tire expenses are expected to remain at the budgeted amounts. A services surplus of \$119,195 is the result of savings in direct technology services. The \$81,131 surplus in capital reflects savings in various capital outlay improvements. Personnel expenses within the Finance and Management Director's Office are currently lower than budgeted by \$3,740.

## F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 694,067
Plus Estimated 2016 Revenue Receipts	9,600,102
Plus Estimated Encumbrance Cancellations	130,000
Total Estimated Available For Appropriation	<u>10,424,169</u>
Less Projected 2016 Expenditures Design & Construction Division	(7,892,160)
Less Projected 2016 Expenditures Public Service Director's Office	(563,431)
Less Total Projected 2016 Expenditures	<u>(8,455,591)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u><b>\$ 1,968,578</b></u></u>
Total Appropriated	<u>\$ 9,120,917</u>
Projected Appropriation Surplus/(Deficit)	<u><u><b>\$ 665,326</b></u></u>

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Department of Public Service's Division of Design and Construction. This division provides these services for roadway, bridge, water, sanitary and storm sewer, electric power, and signal infrastructure for the City of Columbus.

### REVENUE SUMMARY

At the beginning of 2016, the unencumbered cash balance in the fund was \$694,067, \$783,312 less than budgeted. Demand for inspections during the fourth quarter of 2015 rested more heavily in private construction projects than anticipated. As a result, fewer fees for services rendered on public construction projects were charged. Current year revenues are projected to total \$9,600,102 and encumbrance cancellations are estimated at \$130,000, even with budgeted assumptions. Currently, an unencumbered cash balance of \$1,968,578 is projected at year end, a decrease of only \$117,986 compared to the budgeted figure.

### OPERATING BUDGET SUMMARY

An appropriation surplus of \$665,327 is projected in this fund. The Design and Construction Division projects a surplus of \$605,735. Of this, \$584,243 reflects savings in personnel due to delays in filling vacant positions. The division projects to save \$21,492 in fleet costs by the end of the year due to savings in fuel purchases. The Public Service Director's Office projects a personnel surplus of \$59,591 due to existing vacancies.



## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Cash Balance (January 1, 2016)	\$ 84,948,103
Plus Estimated 2016 Revenues	190,562,333
Plus Estimated 2016 Encumbrance Cancellations	5,000,000
Total Estimated Available For Appropriation	<u>280,510,436</u>
Less Projected 2016 Expenditures Water Division	(193,264,255)
Less Projected 2016 Expenditures Public Utilities Director's Office	(6,965,293)
Less Total Projected 2016 Expenditures	<u>(200,229,548)</u>
Projected Cash at Dec. 31, 2016	<u><b>\$ 80,280,888</b></u>
Total Appropriated	<u>\$ 208,227,529</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 7,997,981</b></u>

The water enterprise fund is used by the city to account for all financial activity related to the operation of the water enterprise. The city collects, purifies, and sells water to city residents and residents of certain suburban areas. Water is collected from surface areas (rivers) and wells. The city has three water treatment plants. Revenues consist primarily of user charges.

#### REVENUE SUMMARY

On January 1, 2016, the cash balance in the water enterprise fund was just under \$85 million, comprised of carryover funds totaling just under \$40 million and reserve funds totaling approximately \$45 million. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, miscellaneous other sources, and encumbrance cancellations was \$194.9 million.

Projections for the above-noted revenues are now expected to be \$643,334 higher than initial estimates. The projected year end cash balance in the fund is \$80.3 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of nearly \$8 million is projected in the water enterprise fund. The surplus is primarily due to savings on interest payments for capital debt. Approximately, \$6.4 million of the surplus was initially budgeted to cover interest payments related to refinancing of a lending note. This note is now being refinanced through an Ohio Water Development Authority loan, which will defer principal and interest payments until 2018. An additional \$1.1 million surplus on interest payments is anticipated due to a refunding sale of bonds in late 2015. This sale reduced the overall interest rates paid on bond debt. The department also expects interest savings of just over \$160,000 due to a rate reduction on current loans through the Ohio Water Development Authority.

A surplus is currently projected in materials and supplies of just under \$14,000 due to purchasing less road salt than anticipated because of the mild winter. The department anticipates a surplus of just over \$19,000 from various line items including savings in direct services charges from the Department of Technology.

These aforementioned projected savings are offset by a minor deficit in personnel of just over \$245,000. This projected deficit is due to variances in the expected timing of retirements during the first quarter of the year.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The Director's Office is projecting an overall surplus of \$1,364,336 across all enterprise funds. The Water Enterprise Fund's portion of this surplus is almost \$529,000.

## B. SEWERAGE SYSTEM ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Cash Balance (January 1, 2016)	\$ 214,939,630
Plus Estimated 2016 Revenues	259,468,198
Plus Estimated 2016 Encumbrance Cancellations	5,000,001
Total Estimated Available For Appropriation	<u>479,407,829</u>
Less Projected 2016 Expenditures Sanitary Sewer Division	(265,238,927)
Less Projected 2016 Expenditures Public Utilities Director's Office	(7,809,027)
Less Total Projected 2016 Expenditures	<u>(273,047,954)</u>
Projected Cash at Dec. 31, 2016	<u><b>\$ 206,359,875</b></u>
Total Appropriated	\$ 279,456,877
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 6,408,923</b></u>

The sanitary sewer enterprise fund is used by the city to account for all financial activity related to the operation of the sanitary sewer enterprise. The city collects and treats effluent of city residents and residents of certain suburban areas. The city has two sewerage treatment plants. Revenues consist primarily of user charges.

### REVENUE SUMMARY

On January 1, 2016, the cash balance in the sewerage system enterprise fund was just under \$215 million, comprised of carryover funds totaling \$89.9 million and reserve funds totaling \$125 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income, miscellaneous other sources, and encumbrance cancellations was \$265.4 million.

Current revenue projections are less than the budgeted amount by \$922,157, which is due primarily to lower than expected encumbrance cancellations. The projected year end cash balance in the fund is \$206.4 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$6.4 million is projected in the sewer system enterprise fund, comprised of a \$5.8 million surplus in the Sanitary Sewer Division and a \$594,171 surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in personnel, services, interest charges, and transfers. Small deficits totaling almost \$64,000 are projected in the principal, capital, and other expenses categories.

The projected \$1 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. A surplus of over \$4.5 million is projected in interest payments and expenses in the transfer line related to debt service. These savings are primarily due to reduced interest rates on

loans from the Ohio Water Development Authority. Additional savings is a result of the refunding bond sale in late 2015, which reduced the interest rates paid on some current debt.

## C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Cash Balance (January 1, 2016)	\$ 20,808,902
Plus Estimated 2016 Revenues	40,579,200
Plus Estimated 2016 Encumbrance Cancellations	250,000
Total Estimated Available For Appropriation	61,638,102
Less Projected 2016 Expenditures Storm Sewer Division	(38,715,676)
Less Projected 2016 Expenditures Public Utilities Director's Office	(2,082,407)
Less Total Projected 2016 Expenditures	(40,798,083)
Projected Cash at Dec. 31, 2016	<b>\$ 20,840,018</b>
Total Appropriated	\$ 41,336,300
Projected Appropriation Surplus/(Deficit)	<b>\$ 538,217</b>

The storm sewer maintenance fund is used by the city to account for all financial activity related to the operation of the storm sewer enterprise. The city has a separate storm sewerage system, as well as a combined system that also handles sanitary sewage. Revenues consist primarily of user charges.

### REVENUE SUMMARY

On January 1, 2016, the cash balance in the storm sewer maintenance fund was \$20.8 million, comprised of carryover funds totaling \$11.8 million and reserve funds totaling \$9.0 million. At that time, the revenue estimate from all sources, including storm sewer maintenance fees, interest income, penalties, and miscellaneous other sources, was \$40.6 million.

Projections for the above-noted revenues are \$211,736 ahead of the current year budget. The projected year end cash balance in the fund is expected to be slightly higher than the beginning of the year balance.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$538,217 is projected in the storm sewer maintenance fund, comprised of a \$380,087 surplus in the storm sewer division and a \$158,130 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

The majority of the surplus, or \$245,674, is in the personnel category, and reflects the delay in filling vacant positions. An additional \$106,566 projected surplus in interest on city debt is a result of reduced interest charges.

Finally, savings of \$27,847 are projected in services, primarily related to internal charges for Technology and Fleet. The anticipated fleet savings are due to lower than expected fuel charges.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Cash Balance (January 1, 2016)	\$ 21,459,468
Plus Estimated 2016 Revenues	79,073,075
Plus Estimated 2016 Encumbrance Cancellations	504,187
Total Estimated Available For Appropriation	<u>101,036,730</u>
Less Projected 2016 Expenditures Power Division	(83,718,576)
Less Projected 2016 Expenditures Public Utilities Director's Office	(1,095,059)
Less Total Projected 2016 Expenditures	<u>(84,813,635)</u>
Projected Cash at Dec. 31, 2016	<u><u>\$ 16,223,095</u></u>
Total Appropriated	\$ 85,765,601
Projected Appropriation Surplus/(Deficit)	<u>\$ 951,966</u>

The electricity enterprise fund is used by the city to account for all financial activity related to the operation of the electricity enterprise. The city purchases electricity for resale to its residential and commercial customers. Revenues consist primarily of user charges.

**REVENUE SUMMARY**

On January 1, 2016, the cash balance in the electricity enterprise fund was \$21.5 million, comprised of carryover funds totaling \$17.1 million and reserve funds totaling \$4.4 million. At that time, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, was \$82.7 million.

Projections for the above-noted revenues are down by 3.8 percent, and will be closely monitored for the remainder of the year. The projected year end cash balance is expected to fall to \$16.2 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of just under \$1 million is projected in the electricity enterprise fund. This surplus is comprised of \$868,798 million in the Power Division and \$83,168 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

Personnel savings are currently projected at \$914,774, with an additional \$498,805 in savings in supplies, principal and interest combined. The majority of the supply savings is due to reduced spending in purchased power. These savings are offset by a \$544,781 projected deficit in services. This deficit is due to increased charges for data services for the Power SCADA circuits, which are used to monitor the power system and locate outages. These are aged 56K circuits, which are no longer common and relatively expensive to maintain. The division is looking for alternatives to replace the current circuits.

## 6. Community Development Block Grant

<b>FUND BALANCE SUMMARY</b>	
March 31, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 1,936,049
Plus CDBG Entitlement Award	6,501,384
Plus Estimated Entitlement Fund Revenues	152,906
Plus Estimated Revolving Loan Fund Revenues	377,541
Plus Estimated Encumbrance Cancellations	1,759
Total Estimated Available For Appropriation	8,969,639
Less Projected 2016 Expenditures	(8,216,228)
Available Unencumbered Cash at Dec. 31, 2016	<b>\$ 753,411</b>
Total Appropriated	\$ 8,456,268
Projected Appropriation Surplus/(Deficit)	<b>\$ 240,040</b>

The Community Development Block Grant (CDBG) has been awarded to the City of Columbus through the U.S. Department of Housing and Urban Development on an annual formula allocation basis since 1975. It is used to address community development needs around four broad themes: Affordable Housing Opportunities, Neighborhood and Target Area Revitalization, Economic Development and Opportunity, and Supportive Services. At least seventy percent of the CDBG resources will be used for activities that benefit low to moderate-income persons.

### REVENUE SUMMARY

The beginning year unencumbered cash balance of \$1,936,049 was \$301,808 higher than the amount projected during budget development. This surplus helps offset revenue estimates which, at the end of the first quarter, are lower than budgeted. The 2016 CDBG entitlement award of \$6,501,384 from the U.S. Department of Housing & Urban Development is \$48,025 higher than projected during the budget process. However, the revised projection for other entitlement fund revenues (\$152,906), including housing loan repayments and miscellaneous revenue, is \$167,094 lower than the budget assumption of \$320,000. Revolving loan fund revenues of \$377,541 are estimated to be above the budget projection of \$316,000 by \$61,541. Total projected revenues of \$7,033,590, including encumbrance cancellations, are estimated to be \$55,769 lower than budgeted revenue of \$7,089,359.

### OPERATING BUDGET SUMMARY

At the end of the first quarter, divisions project an overall surplus of \$240,040. Savings in personnel of \$233,909 are anticipated in large part by three vacancies: two in the Administration Division and one in the Housing Division. A surplus of \$6,131 in services is the result of lower projections for internal bills, such as mailroom, print shop, fleet, and data processing services.

**TABLE 1**  
**GENERAL FUND**  
**APPROPRIATION SUMMARY**  
**MARCH 31, 2016**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,761,085	\$ 976,612	\$ 2,784,473	\$ 3,942,911	\$ (181,826)
<b>City Auditor</b>					
City Auditor	4,241,941	861,486	3,380,455	4,241,941	-
Income Tax	8,843,477	2,417,586	6,425,891	8,840,669	2,808
Total	<u>13,085,418</u>	<u>3,279,073</u>	<u>9,806,345</u>	<u>13,082,610</u>	<u>2,808</u>
City Treasurer	1,145,246	239,415	905,831	1,141,373	3,873
<b>City Attorney</b>					
City Attorney	12,241,400	3,480,874	8,760,526	12,241,400	-
Real Estate	132,427	27,522	104,905	121,707	10,720
Total	<u>12,373,827</u>	<u>3,508,396</u>	<u>8,865,431</u>	<u>12,363,108</u>	<u>10,720</u>
Municipal Court Judges	17,875,376	4,921,692	12,953,684	17,875,376	-
Municipal Court Clerk	11,851,965	3,428,796	8,423,169	11,771,997	79,968
Civil Service	4,091,107	973,792	3,117,315	4,041,118	49,989
<b>Public Safety</b>					
Administration	6,822,383	4,916,436	1,905,947	6,808,214	14,169
Support Services	6,548,704	1,947,095	4,601,609	6,495,124	53,580
Police	311,754,687	94,875,897	216,878,790	310,997,079	757,608
Fire	231,974,387	86,332,706	145,641,681	234,604,604	(2,630,217)
Total	<u>557,100,161</u>	<u>188,072,134</u>	<u>369,028,027</u>	<u>558,905,021</u>	<u>(1,804,860)</u>
<b>Mayor's Office</b>					
Mayor	2,462,608	741,577	1,721,031	2,537,549	(74,941)
Community Relations	933,619	251,195	682,424	929,250	4,369
Equal Business Opportunity	934,852	259,760	675,092	979,855	(45,003)
Total	<u>4,331,079</u>	<u>1,252,531</u>	<u>3,078,548</u>	<u>4,446,653</u>	<u>(115,574)</u>
Education	6,307,329	1,179,331	5,127,998	6,302,393	4,936
<b>Development</b>					
Administration	6,933,319	3,723,987	3,209,332	6,914,147	19,172
Econ. Development	5,817,498	1,466,950	4,350,548	5,736,464	81,034
Code Enforcement	7,588,419	1,856,636	5,731,783	7,547,682	40,737
Planning	1,907,248	437,606	1,469,642	1,823,478	83,770
Housing	5,262,331	4,113,589	1,148,742	5,291,554	(29,223)
Total	<u>27,508,815</u>	<u>11,598,767</u>	<u>15,910,047</u>	<u>27,313,324</u>	<u>195,490</u>
<b>Finance and Management</b>					
Administration	5,608,068	3,751,848	1,856,220	5,513,113	94,955
Financial Management	4,712,605	745,553	3,967,052	4,167,412	545,193
Facilities Management	16,385,377	7,647,397	8,737,980	15,156,859	1,228,518
Finance Citywide	26,954,519	5,024,000	21,930,519	26,954,519	-
Citywide Technology Billings	18,417,924	-	18,417,924	18,395,439	22,485
Total	<u>72,078,493</u>	<u>17,168,799</u>	<u>54,909,695</u>	<u>70,187,342</u>	<u>1,891,151</u>
Human Resources	2,735,731	1,509,306	1,226,425	2,735,731	-
Health	23,564,205	23,564,205	-	23,564,205	-
Recreation and Parks	38,597,737	38,597,737	-	38,597,737	-
<b>Public Service</b>					
Administration	3,466,749	790,136	2,676,613	3,238,335	228,414
Refuse Collection	33,015,192	12,928,661	20,086,531	31,040,702	1,974,490
Traffic	2,401,485	759,184	1,642,301	2,331,045	70,440
Total	<u>38,883,426</u>	<u>14,477,981</u>	<u>24,405,445</u>	<u>36,610,082</u>	<u>2,273,344</u>
<b>Grand Total:</b>	<b>\$ 835,291,000</b>	<b>\$ 314,748,568</b>	<b>\$ 520,542,432</b>	<b>\$ 832,880,981</b>	<b>\$ 2,410,019</b>



**TABLE 2**  
**GENERAL FUND**  
**PROJECTIONS BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2016**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 3,759,615	\$ 28,500	\$ 154,796	\$ -	\$ -	\$ -	\$ 3,942,911
<b>City Auditor</b>							
City Auditor	3,259,421	26,000	956,520	-	-	-	4,241,941
Income Tax	7,706,967	79,000	1,054,702	-	-	-	8,840,669
Total	10,966,388	105,000	2,011,222	-	-	-	13,082,610
City Treasurer	948,571	6,200	186,602	-	-	-	1,141,373
<b>City Attorney</b>							
City Attorney	11,642,097	150,500	390,303	10,000	-	48,500	12,241,400
Real Estate	121,707	-	-	-	-	-	121,707
Total	11,763,805	150,500	390,303	10,000	-	48,500	12,363,108
Municipal Court Judges	16,071,898	29,800	1,433,678	-	-	340,000	17,875,376
Municipal Court Clerk	10,833,847	129,147	809,003	-	-	-	11,771,997
Civil Service	3,449,770	44,412	546,936	-	-	-	4,041,118
<b>Public Safety</b>							
Administration	1,318,488	10,367	5,479,359	-	-	-	6,808,214
Support Services	4,908,732	567,087	1,018,305	1,000	-	-	6,495,124
Police	293,382,206	3,916,127	13,428,745	225,000	45,000	-	310,997,079
Fire	219,378,625	4,212,420	10,813,559	200,000	-	-	234,604,604
Total	518,988,052	8,706,001	30,739,968	426,000	45,000	-	558,905,021
<b>Mayor's Office</b>							
Mayor	2,263,819	11,544	90,180	250	-	171,756	2,537,549
Community Relations	862,067	2,390	64,793	-	-	-	929,250
Equal Business Opportunity	916,332	5,100	58,423	-	-	-	979,855
Total	4,042,217	19,034	213,396	250	-	171,756	4,446,653
Education	497,976	6,000	5,798,417	-	-	-	6,302,393
<b>Development</b>							
Administration	3,616,539	29,811	3,229,797	-	-	38,000	6,914,147
Econ. Development	883,835	6,950	2,915,076	1,930,603	-	-	5,736,464
Code Enforcement	6,676,656	74,100	786,926	10,000	-	-	7,547,682
Planning	1,731,864	16,750	74,864	-	-	-	1,823,478
Housing	462,512	1,950	4,827,092	-	-	-	5,291,554
Total	13,371,406	129,561	11,833,755	1,940,603	-	38,000	27,313,324
<b>Finance and Management</b>							
Administration	2,196,000	15,800	3,301,313	-	-	-	5,513,113
Financial Management	2,774,816	15,290	1,377,305	-	-	-	4,167,412
Facilities Management	5,992,727	637,300	8,521,082	5,750	-	-	15,156,859
Citywide Technology Billings	-	-	18,395,439	-	-	-	18,395,439
Finance Citywide	-	-	-	-	-	26,954,519	26,954,519
Total	10,963,543	668,390	31,595,140	5,750	-	26,954,519	70,187,342
Human Resources	1,493,893	64,659	1,177,179	-	-	-	2,735,731
Health	-	-	-	-	-	23,564,205	23,564,205
Recreation and Parks	-	-	-	-	-	38,597,737	38,597,737
<b>Public Service</b>							
Administration	3,192,032	5,642	40,661	-	-	-	3,238,335
Refuse Collection	16,488,106	125,035	14,338,441	71,520	17,600	-	31,040,702
Traffic	2,165,354	33,163	75,760	56,768	-	-	2,331,045
Total	21,845,492	163,840	14,454,862	128,288	17,600	-	36,610,082
<b>Grand Total:</b>	<b>\$ 628,996,473</b>	<b>\$ 10,251,044</b>	<b>\$ 101,345,257</b>	<b>\$ 2,510,891</b>	<b>\$ 62,600</b>	<b>\$ 89,714,717</b>	<b>\$ 832,880,981</b>

**TABLE 3**  
**GENERAL FUND**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2016**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (181,826)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (181,826)
<b>City Auditor</b>							
City Auditor	-	-	-	-	-	-	-
Income Tax	(197,322)	-	200,130	-	-	-	2,808
Total	(197,322)	-	200,130	-	-	-	2,808
City Treasurer	44,623	-	(40,750)	-	-	-	3,873
<b>City Attorney</b>							
City Attorney	-	-	-	-	-	-	-
Real Estate	10,720	-	-	-	-	-	10,720
Total	10,720	-	-	-	-	-	10,720
Municipal Court Judges	-	-	-	-	-	-	-
Municipal Court Clerk	79,471	-	497	-	-	-	79,968
Civil Service	49,989	-	-	-	-	-	49,989
<b>Public Safety</b>							
Administration	(13,649)	-	27,818	-	-	-	14,169
Support Services	5,117	88	48,375	-	-	-	53,580
Police	(1,745,942)	(322,078)	209,621	-	-	2,616,008	757,608
Fire	(5,039,381)	(274,459)	1,238,555	-	-	1,445,068	(2,630,217)
Total	(6,793,856)	(596,449)	1,524,369	-	-	4,061,076	(1,804,860)
<b>Mayor's Office</b>							
Mayor	(181,771)	2,500	104,330	-	-	-	(74,941)
Community Relations	4,369	-	-	-	-	-	4,369
Equal Business Opportunity	(45,003)	-	-	-	-	-	(45,003)
Total	(222,404)	2,500	104,330	-	-	-	(115,574)
Education	4,936	-	-	-	-	-	4,936
<b>Development</b>							
Administration	(7,897)	-	27,069	-	-	-	19,172
Econ. Development	81,034	-	-	-	-	-	81,034
Code Enforcement	40,240	-	497	-	-	-	40,737
Planning	83,770	-	-	-	-	-	83,770
Housing	(29,223)	-	-	-	-	-	(29,223)
Total	167,924	-	27,566	-	-	-	195,490
<b>Finance and Management</b>							
Administration	-	-	94,955	-	-	-	94,955
Financial Management	152,489	-	392,705	-	-	-	545,193
Facilities Management	207,485	-	1,021,033	-	-	-	1,228,518
Citywide Technology Billings	-	-	22,485	-	-	-	22,485
Finance Citywide	-	-	-	-	-	-	-
Total	359,974	-	1,531,177	-	-	-	1,891,151
Human Resources	8,211	(8,211)	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
<b>Public Service</b>							
Administration	228,414	-	-	-	-	-	228,414
Refuse Collection	804,118	-	1,170,372	-	-	-	1,974,490
Traffic	20,209	-	50,231	-	-	-	70,440
Total	1,052,741	-	1,220,603	-	-	-	2,273,344
<b>Grand Total:</b>	<b>\$ (5,616,819)</b>	<b>\$ (602,160)</b>	<b>\$ 4,567,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,061,076</b>	<b>\$ 2,410,019</b>

**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**MARCH 31, 2016**

CATEGORY	FY 2016 CITY AUDITOR'S REVENUE ESTIMATE	FY 2015 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 619,800,000	\$ 602,241,054	\$ 17,558,946	2.9%
Property Tax	42,245,000	42,492,804	(247,804)	(0.6%)
KWH Tax	3,300,000	3,199,955	100,045	3.1%
<b>Total Taxes and Assessments</b>	<b>665,345,000</b>	<b>647,933,813</b>	<b>17,411,187</b>	<b>2.7%</b>
Local Government Fund	20,591,000	22,059,199	(1,468,199)	(6.7%)
Estate Tax	-	4,378	(4,378)	(100.0%)
Liquor Permit Fund	1,200,000	1,232,398	(32,398)	(2.6%)
Cigarette Tax, Other	32,000	31,921	79	0.2%
Casino Revenue	6,515,000	6,331,248	183,752	2.9%
<b>Total Shared Revenues</b>	<b>28,338,000</b>	<b>29,659,144</b>	<b>(1,321,144)</b>	<b>(4.5%)</b>
License and Permit Fees	12,062,000	13,010,253	(948,253)	(7.3%)
Fines and Penalties	18,636,000	18,905,660	(269,660)	(1.4%)
Investment Earnings	6,500,000	5,694,004	805,996	14.2%
Charges for Service	62,778,000	63,387,533	(609,533)	(1.0%)
All Other Revenue	1,428,000	1,709,233	(281,233)	(16.5%)
<b>Total Other Revenue</b>	<b>101,404,000</b>	<b>102,706,683</b>	<b>(1,302,683)</b>	<b>(1.3%)</b>
<b>Total Revenues</b>	<b>\$ 795,087,000</b>	<b>\$ 780,299,640</b>	<b>\$ 14,787,360</b>	<b>1.9%</b>
Encumbrance Cancellations	2,387,000	9,870,328	(7,483,328)	(75.8%)
Unencumbered Balance	30,721,000	29,171,431	1,549,569	5.3%
Other Fund Transfers	7,096,000	9,123,240	(2,027,240)	(22.2%)
<b>Total Resources</b>	<b>\$ 835,291,000</b>	<b>\$ 828,464,639</b>	<b>\$ 6,826,361</b>	<b>0.8%</b>

**TABLE 5**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**MARCH 31, 2016**

CATEGORY	FY 2016 YEAR-TO-DATE	FY 2015 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 163,239,204	\$ 153,421,640	\$ 9,817,564	6.4%
Property Tax	20,533,625	19,879,852	653,773	3.3%
KWH Tax	757,893	806,829	(48,936)	(6.1%)
<b>Total Taxes &amp; Assessments</b>	<b>184,530,722</b>	<b>174,108,321</b>	<b>10,422,401</b>	<b>6.0%</b>
Local Government Fund	3,872,895	5,502,379	(1,629,484)	(29.6%)
Estate Tax	26	-	26	NA
Liquor Permit Fund	110,580	31,628	78,952	249.6%
Cigarette Tax, Other	395	392	3	0.8%
Casino Revenue	709,120	349,854	359,266	102.7%
<b>Total Shared Revenue</b>	<b>4,693,016</b>	<b>5,884,253</b>	<b>(1,191,237)</b>	<b>(20.2%)</b>
License and Permit Fees	3,248,999	3,448,835	(199,836)	(5.8%)
Fines and Penalties	3,868,861	4,011,741	(142,880)	(3.6%)
Investment Earnings	2,950,258	2,028,656	921,602	45.4%
Charges for Service	15,284,380	16,647,826	(1,363,446)	(8.2%)
All Other Revenue	288,814	897,307	(608,493)	(67.8%)
<b>Total Other Revenue</b>	<b>25,641,312</b>	<b>27,034,365</b>	<b>(1,393,053)</b>	<b>(5.2%)</b>
<b>Total Revenues</b>	<b>214,865,050</b>	<b>207,026,939</b>	<b>7,838,111</b>	<b>3.8%</b>
Encumbrance Cancellations	0	1,029,050	(1,029,050)	(100.0%)
Unencumbered Balance	30,721,859	29,171,431	1,550,428	5.3%
Fund Transfers	2,312,651	5,774,446	(3,461,795)	(60.0%)
<b>Total Resources</b>	<b>\$ 247,899,560</b>	<b>\$ 243,001,866</b>	<b>\$ 4,897,694</b>	<b>2.0%</b>

**TABLE 6**  
**2016 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

<b>ORDINANCE NUMBER</b>	<b>DATE PASSED</b>	<b>PURPOSE</b>	<b>TOTAL</b>
2887-2015	08-Feb-16	2016 Amended General Fund Budget Appropriation	\$ 835,291,000
<b>Total Operating Appropriation:</b>			<u>\$ 835,291,000</u>
<b>Total Estimated Available Resources:</b>			835,291,000
<b>Less Total Operating Appropriation:</b>			(835,291,000)
<b>Less Total Reserve Deposits to Date:</b>			<u>-</u>
<b>Projected Unappropriated Operating Balance:</b>			<u><u>\$ -</u></u>

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**MARCH 31, 2016**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2016	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2016 (E-G)
		ORIGINAL (JAN. 2016) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
<b>GENERAL FUND</b>	\$ 30,721,859	\$ 804,570,000	\$ 804,570,000	\$ -	\$ 835,291,859	\$ 835,291,000	\$ 832,880,981	\$ 2,410,019	\$ 2,410,878
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	17,061,773	50,934,001	50,934,001	-	67,995,774	51,815,185	49,525,124	2,290,061	18,470,650
Health Special Revenue	119,853	30,576,416	30,577,146	730	30,696,999	30,576,416	30,333,765	242,651	363,234
Rec. and Parks Oper. & Extension	236,011	48,226,153	48,407,784	181,631	48,643,795	48,251,153	48,007,949	243,204	635,846
Municipal Court Computer Fund	1,242,021	1,738,970	1,616,200	(122,770)	2,858,221	2,410,397	2,115,682	294,715	742,539
Development Services	11,716,849	19,266,733	19,246,733	(20,000)	30,963,582	19,214,868	19,206,849	8,019	11,756,733
Property Mgt/East Broad Street Operation	313,433	1,475,242	1,083,878	(391,364)	1,397,311	1,435,354	1,437,000	(1,646)	(39,689)
Private Construction Inspection Fund	2,210,316	2,664,891	2,652,169	(12,722)	4,862,485	3,163,135	2,685,483	477,652	2,177,002
Parking Meter Program Fund	1,439,290	2,836,273	2,706,810	(129,463)	4,146,100	3,368,343	3,366,854	1,489	779,246
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	5,222,196	5,040,031	(182,165)	5,040,031	5,222,196	5,040,031	182,165	-
Print and Mail Services	21,943	1,710,642	1,710,642	-	1,732,585	1,644,642	1,643,590	1,052	88,995
Land Acquisition	614,810	858,000	1,058,175	200,175	1,672,985	1,053,181	1,023,491	29,690	649,494
Technology Services	293,893	36,725,613	36,359,294	(366,319)	36,653,187	36,375,913	36,016,943	358,970	636,244
Fleet Management Services	(46,499)	37,936,172	32,772,977	(5,163,195)	32,726,478	37,202,775	32,582,062	4,620,713	144,416
Construction Inspection Fund	694,067	9,730,102	9,730,102	-	10,424,169	9,120,917	8,455,591	665,326	1,968,578
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	84,948,103	194,918,999	195,562,333	643,334	280,510,436	208,227,529	200,229,548	7,997,981	80,280,888
Sewerage System Enterprise	214,939,630	265,390,356	264,468,199	(922,157)	479,407,829	279,456,877	273,047,954	6,408,923	206,359,875
Storm Sewer System Enterprise	20,808,902	40,617,464	40,829,200	211,736	61,638,102	41,336,300	40,798,083	538,217	20,840,018
Electricity Enterprise	21,459,468	82,711,852	79,577,262	(3,134,590)	101,036,730	85,765,601	84,813,635	951,966	16,223,095
<b>GRANT FUNDS</b>									
Community Development Block Grant	1,936,049	7,089,359	7,033,590	(55,769)	8,969,639	8,456,268	8,216,228	240,040	753,411

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 8**  
**ALL FUNDS**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2016**

<u>Fund Name</u>	<u>Personnel</u>	<u>Materials &amp; Supplies</u>	<u>Services</u>	<u>Principal</u>	<u>Other</u>	<u>Capital Outlay</u>	<u>Interest</u>	<u>Transfers</u>	<u>Total</u>
<b>GENERAL FUND</b>	(5,616,819)	(602,160)	4,567,922	-	-	-	-	4,061,076	2,410,019
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	223,163	-	-	-	-	-	-	-	223,163
Municipal Court Judges	71,552	-	-	-	-	-	-	-	71,552
<b>Total Municipal Court Computer Fund</b>	<b>294,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>294,715</b>
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	511,506	-	218,002	-	-	-	-	-	729,508
Infrastructure Management	360,923	-	529,296	-	-	-	-	-	890,219
Design and Construction	418,053	-	-	-	-	-	-	-	418,053
Service Director	257,830	-	-	-	-	-	-	-	257,830
<b>Total SCMR</b>	<b>1,548,312</b>	<b>-</b>	<b>747,298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,295,610</b>
<b>Health Special Revenue</b>									
Department of Health	141,811	(40,000)	140,840	-	-	-	-	(42,754)	199,897
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	68,625	(2,964)	214,986	-	(37,443)	-	-	-	243,204
<b>Development Services Fund</b>									
Building and Zoning Services	231,956	-	13,183	-	-	(237,120)	-	-	8,019
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	-	(1,646)	-	-	-	-	-	(1,646)
<b>Private Construction Inspection Fund</b>									
Design and Construction	442,092	-	29,419	-	-	-	-	-	471,511
Service Director	6,141	-	-	-	-	-	-	-	6,141
<b>Total Private Construction Inspection Fund</b>	<b>448,233</b>	<b>-</b>	<b>29,419</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>477,652</b>
<b>Parking Meter Program Fund</b>									
Traffic Management	1,489	-	-	-	-	-	-	-	1,489
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	30,635	-	151,530	-	-	-	-	-	182,165
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>30,635</b>	<b>-</b>	<b>151,530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182,165</b>
<b>Print &amp; Mail Services</b>									
Department of Finance	1,052	-	-	-	-	-	-	-	1,052
<b>Land Acquisition</b>									
Division of Real Estate	29,463	-	227	-	-	-	-	-	29,690
<b>Technology Services</b>									
Division of Information Services	111,218	-	6,693	-	-	-	-	-	117,911
Department of Technology	65,163	28,590	147,306	-	-	-	-	-	241,059
<b>Total Technology Services</b>	<b>176,382</b>	<b>28,589</b>	<b>153,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>358,970</b>
<b>Fleet Management Services</b>									
Division of Fleet Management	591,163	3,825,484	119,195	-	-	81,131	-	-	4,616,973
Finance and Management Director	3,740	-	-	-	-	-	-	-	3,740
<b>Total Fleet</b>	<b>594,903</b>	<b>3,825,484</b>	<b>119,195</b>	<b>-</b>	<b>-</b>	<b>81,131</b>	<b>-</b>	<b>-</b>	<b>4,620,713</b>
<b>Construction Inspection Fund</b>									
Design and Construction	584,243	-	21,492	-	-	-	-	-	605,735
Service Director	59,591	-	-	-	-	-	-	-	59,591
<b>Total Construction Inspection</b>	<b>643,834</b>	<b>-</b>	<b>21,492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>665,327</b>
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	(245,306)	13,956	19,223	-	-	-	7,681,240	-	7,469,113
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	1,057,491	-	306,332	(33,467)	(28,111)	(2,069)	3,985,332	529,245	5,814,752
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	245,674	-	27,847	-	-	-	106,566	-	380,087
<b>Electricity Enterprise</b>									
Division of Electricity	914,774	480,000	(544,781)	8,092	-	-	10,713	-	868,798
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	1,364,295	-	41	-	-	-	-	-	1,364,336
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>									
Division of Development Administration	105,535	-	-	-	-	-	-	-	105,535
Division of Economic Development	33,277	-	-	-	-	-	-	-	33,277
Division of Code Enforcement	42,897	-	-	-	-	-	-	-	42,897
Division of Housing	49,628	-	6,131	-	-	-	-	-	55,759
Department of Finance and Management	2,572	-	-	-	-	-	-	-	2,572
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	-	-	-	-	-	-	-	-	-
<b>Total CDBG</b>	<b>233,909</b>	<b>-</b>	<b>6,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240,040</b>

**TABLE 9****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED**

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2016 Wages</b>
<b>City Council</b>	Legislative Aide	1	Full-Time	28,004
	Legislative Analyst	1	Full-Time	31,885
	Legislative Assistant	1	Full-Time	10,948
<b>City Auditor -Income Tax</b>	Payroll Specialist	1	Full-Time	30,000
	Auditor I	1	Full-Time	26,400
<b>City Treasurer</b>	Management Analyst II	1	Full-Time	44,037
<b>City Attorney</b>	Legal Secretary	1	Full-Time	24,624
	Legal Investigator/Paralegal	2	Full-Time	50,246
	Legal Admin Assistant	1	Full-Time	19,212
	Legal Admin Coordinator	1	Full-Time	7,600
<b>Municipal Court Clerk</b>	Deputy Clerk	4	Full-Time	91,840
<b>Municipal Court Judges</b>	Judge	1	Full-Time	23,652
	Deputy Bailiff I	5	Full-Time	99,313
	Probation Officer	3	Full-Time	67,738
<b>Civil Service</b>	Office Assistant II	1	Full-Time	23,800
	Personnel Analyst I	1	Part-Time	8,794
<b>Safety-Director's Office</b>	Deputy Director	1	Full-Time	66,560
	Building Maintenance Manager	1	Part-Time	12,000
<b>Safety-Support Services</b>	License Manager	1	Full-Time	0
	Network Engineer	1	Full-Time	39,520
<b>Safety-Police</b>	Office Assistant I	2	Full-Time	32,547
	Forensic Scientist II	1	Full-Time	29,255
	Police Records Technician	3	Full-Time	33,883
	911 Call Taker	19	Full-Time	309,165
	Security Specialist	1	Full-Time	18,276
	Office Assistant II	1	Full-Time	0
	Police Communications Technician	9	Full-Time	27,014
	Office Manager	1	Full-Time	35,863
	Management Analyst II	2	Full-Time	64,584
	Human Resource Analyst	1	Full-Time	29,892
	Forensic Scientist I	1	Full-Time	24,502
	Air Worthiness Specialist	1	Full-Time	42,022
	Forensic Scientist/Computer Crime Analyst	2	Full-Time	30,157
	Vehicle Impound Specialist	1	Full-Time	19,022
	Criminal Intelligence Analyst	1	Full-Time	25,210
	Police Recruits	70	Full-Time	916,104
<b>Safety-Fire</b>	Communications Technician Supervisor	1	Full-Time	0
	Management Analyst II	1	Full-Time	44,880
	Public Relations Specialist II	1	Full-Time	44,880
	Management Analyst I	1	Full-Time	25,200
	Office Assistant II	1	Full-Time	23,475
	Administrative Secretary	1	Full-Time	22,880
	Fire Recruits	40	Full-Time	988,768
<b>Office of the Mayor</b>	Executive Assistant II	2	Full-Time	115,119
<b>Community Relations Commission</b>	Community Relations Coordinator	1	Full-Time	35,836
<b>Education</b>	Outreach Worker	1	Part-Time	14,565



**TABLE 9 (Continued)**

**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED**

<b>Development - Administration</b>	Deputy Director	0.5	Full-Time	41,526
	Development Program Manager	1	Full-Time	62,634
	Outreach Worker	1	Part-Time	18,900
<b>Code Enforcement</b>	Property Maint. Inspector Trainee	1	Full-Time	39,284
<b>Planning</b>	Development Program Coordinator	1	Full-Time	47,556
	Planner II	2	Full-Time	82,237
<b>Finance Director</b>	Human Resources Officer	1	Full-Time	42,858
	Management Analyst II	1	Full-Time	41,167
<b>Financial Management</b>	Management Analyst II	1	Full-Time	39,017
	Management Analyst I	1	Full-Time	26,193
	Procurement Specialist	1	Full-Time	38,012
	Department IT Coordinator	1	Full-Time	49,700
<b>Facilities Management</b>	Custodial Worker	1	Full-Time	18,178
	Custodial Worker	1	Full-Time	18,178
	Building Maintenance Manager	1	Full-Time	35,658
	Building Maintenance Supervisor	1	Full-Time	28,600
	Purchasing Expediter	1	Full-Time	28,600
	Security Specialist	3	Part-Time	44,375
	Laborer	1	Part-Time	15,096
<b>Human Resources</b>	Deputy Director	0.5	Full-Time	38,211
	CHRIS Manager	0.25	Full-Time	14,906
	Human Resources Analyst	2	Full-Time	80,228
<b>Refuse Collection</b>	Refuse Collection Vehicle Operator	14	Full-Time	161,543
	Refuse Collection Assembler & Repairer	1	Full-Time	13,997
	Refuse Collection District Manager	3	Full-Time	18,848
	Refuse Division Administrator	1	Full-Time	51,840
	Laborer	1	Part-Time	7,699
<b>Service Director</b>	311 Service Representative	2	Full-time	49,885
	Management Analyst II	1	Full-time	36,000
	Safety Tech	0.32	Full-time	6,529
	Assistant Director	0.32	Full-time	28,288
	Community Outreach Coordinator	0.32		12,940
			<b>Total Wages</b>	<b>\$4,856,727</b>
			<b>Pension</b>	<b>728,509</b>
			<b>Insurance</b>	<b>1,635,248</b>
			<b>W. Comp</b>	<b>72,851</b>
			<b>Total Cost</b>	<b>\$7,293,335</b>

**TABLE 10**  
**GENERAL FUND DIVISIONS PERSONNEL LEVELS**  
**FULL-TIME STAFF**

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2016
City Council	40	45	41
City Auditor	34	34	27
Income Tax	82	84	81
City Treasurer	10	10	8
City Attorney	135	135	110
Real Estate	6	6	1
Municipal Court Judges	192	192	182
Municipal Court Clerk	172	172	153
Civil Service	35	35	34
Public Safety - Admin.	10	10	9
Support Services	49	50	49
Police - Civilian	409	409	363
Police - Uniformed	1,908	1,978	1,884
Fire - Civilian	51	51	45
Fire - Uniformed^	1,534	1,574	1,515
Mayor	19	22	19
Community Relations	8	8	7
Equal Business Opportunity	9	9	9
Education	4	5	4
Development Admin.	34	34	32
Economic Development	9	9	9
Code Enforcement	73	73	71
Planning	18	18	16
Housing	5	5	5
Finance and Management - Dir's Ofc.	26	29	25
Financial Management	28	29	24
Facilities Management	77	80	73
Department of Human Resources	13	14	12
Public Service - Dir's Ofc.	38	38	32
Refuse Collection	227	227	195
Traffic Management	27	30	27
<b>General Fund Total</b>	<b>5,282</b>	<b>5,415</b>	<b>5,062</b>

**TABLE 10**  
**OTHER CITY FUNDS PERSONNEL LEVELS**  
**FULL-TIME STAFF**

Division/Fund	Budgeted Strength*	Authorized Strength	Actual Strength As of 03/31/2016
Real Estate/Land Acquisition	8	8	7
Information Services/Technology Services Fund	140	142	125
Technology: Administration	14	16	12
Finance/Print/Mail Shop Fund	6	6	6
Human Resources/Employee Benefits	27	28	26
Facilities - Other Funds *	0	8	0
Health Special Revenue Fund	240	240	224
Municipal Court Computer Fund	13	13	5
Recreation and Parks Operation Fund	339	339	314
Public Service - Dir. Office/SCMR Fund	28	32	25
Traffic Management/SCMR Fund	113	115	104
Infrastructure Management/SCMR Fund	190	190	183
Design and Construction/SCMR Fund	41	46	36
Traffic Management/Parking Meter Fund	11	10	10
Fleet Management	126	134	117
Finance and Management - Dir's Ofc./Fleet Fund	7	7	6
Design and Construction/Construction Inspection	64	65	59
Public Service - Dir. Office/Construction Inspection	6	6	4
Design and Construction/Private Construction Inspection	19	21	17
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	148	153	141
Public Utilities: Administration	142	142	131
Sewers and Drains (Storm)	23	23	16
Sewers and Drains (Sanitary)	486	486	442
Electricity	104	104	95
Water	535	535	501
Community Development Block Grant			
Development Admin.	8	8	6
Economic Development	6	6	6
Code Enforcement	9	9	9
Housing	15	15	13
Health	4	4	4
Finance & Management	4	4	3
Recreation and Parks	4	4	4
<b>Other Funds Total</b>	<b>2,881</b>	<b>2,920</b>	<b>2,651</b>
<b>All Funds</b>	<b>8,160</b>	<b>8,335</b>	<b>7,713</b>

\* Budgeted & actual strength for these positions are reflected in Public Utilities, Water Division

**TABLE 11**  
**CITYWIDE ACCOUNT**  
**PROJECTED USE**

<b>Intended Purpose</b>	<b>Amount</b>
Reserve for 27th pay period	2,318,000
Legal settlements & miscellaneous	2,695,312
Transfer to economic stabilization fund (rainy day fund)	2,200,000
Economic Development incentive payments	21,215,810
Transfers in from City Council's amendments	506,000
	<b>28,935,122</b>

**TRANSFERS AND EXPENSES PASSED AS OF March 31, 2016**

<b>Purpose</b>	<b>Amount</b>	<b>Dept./Division</b>	<b>Ordinance No.</b>
Transfer to the 27th pay period fund	2,318,000	City Auditor/Finance & Mgmt	2887-2015
Transfer to the rainy day fund	2,200,000	City Auditor/Finance & Mgmt	2887-2015
Transfer to the neighborhood initiative fund	222,984	City Auditor/Finance & Mgmt	2887-2015
Transfer to the jobs growth fund	141,508	City Auditor/Finance & Mgmt	2887-2015
Transfer to the public safety initiative fund	141,508	City Auditor/Finance & Mgmt	2887-2015
<b>Total Transferred and Expended</b>	<b>5,024,000</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**MARCH 31, 2016**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,679,564	844,950	22.96%	2,545,712	3,390,662	288,902
Police Uniformed*	10,109,678	2,342,688	23.17%	7,766,990	10,109,678	-
Fire Uniformed	6,597,500	1,742,163	26.41%	4,855,337	6,597,500	-

\*Includes the appropriation budgeted in the transfer line for the Community Summer Initiative.