

August 22, 2016

MEMORANDUM TO: Andrew J. Ginther
Mayor

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

SUBJECT: Second Quarter Financial Review

The Finance and Management Department's Second 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 second quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$6.1 million less than the original appropriation for 2016. This is an improvement of \$3.7 million from the first quarter financial review. Income tax collections continue to trend above the Auditor's current revenue estimate. Overall, both reductions in expenditures and continued revenue growth are encouraging towards a general fund budget surplus at year-end.

Expenditures in nearly all of the general fund departments are tracking below budget. As in the first quarter review, 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.

As in the first quarter review, the Finance and Management Department positive variance of \$2.9 million is mostly the result of lower utilities expenses. In Public Service, the positive variance of \$2.4 million continues to be the result of unfilled vacancies and lower fuel costs. The Public Safety Department has erased the first quarter projected deficit and now estimates a small positive variance at year-end, mostly due to lower costs for civilian positions and lower costs for fleet services. The deficit of \$2.9 million in the Division of Fire 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 deficits which currently exist in City Council and Office of the Mayor reflect staffing changes and organizational restructuring.

Income tax collections, the largest source of general fund revenues, continue to trend above the current Auditor's estimate. As of the end of the second quarter, income tax receipts were 5.8 percent above 2015 first quarter collections, a slight decrease from the 6.4 percent in the first quarter review. Liquor permit fund (4.2%), casino revenue (18.0%), and investment earnings (9.8%) all continue to trend 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 through the second quarter of last year. Property tax revenues are now slightly (1.0%) below receipts at this time a year ago. There is no indication 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 will continue to actively monitor personnel hiring and other operational purchases 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



SECOND QUARTER FINANCIAL REVIEW

As of June 30, 2016

Prepared by:
Department of Finance and Management

Joseph A. Lombardi
Director

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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 \$6,138,479 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

FUND BALANCE SUMMARY	
June 30, 2016	
Beginning Cash Balance (January 1, 2016)	\$ 65,592,127
Less Outstanding Encumbrances (As of December 31, 2015)	34,870,267
Unencumbered Cash Balance (January 1, 2016)	<u>30,721,859</u>
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 June 30, 2016	\$ 835,291,000
Less 2016 Projected Operating Expenditures	<u>829,153,381</u>
Projected Appropriation Surplus/(Deficit)	\$ 6,137,619
Projected Available Cash Balance (December 31, 2016)	<u>\$ 6,138,479</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
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
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
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
2013 BASIC CITY SERVICES FUND	
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 June, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 3.8 percent, or \$15,932,999, higher than during the same time period in 2015, the same percentage increase as was reported at the first quarter. Income tax receipts are currently up 5.8 percent, but are assumed 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 12 percent through the first six 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 down one percent through June, but are projected to end the year down 0.6%. Receipts for fines and penalties are down three percent, and are projected to end the year 1.4 percent below 2015. At the end of the second quarter, revenues for license and permit fees were down 3.4 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 9.8 percent above 2015 year-to-date figures. Charges for services are 2.7 percent lower than June of 2015, but are projected to end the year only 1.0 percent below 2015.

Expenditures:

Expenditures are projected to total \$829.2 million, or \$6.1 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 27th pay period). Ordinance 2887-2015, which passed, as amended by City Council on February 8th, 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 June 16, 2016, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ 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 June 30th and adding the result to the projected costs, by division, for these items for the balance of the year.

Of special note, effective July 1, 2016 City Council approved the establishment of the Department of Neighborhoods in order to better deliver more comprehensive services to Columbus' diverse neighborhoods. This new department consolidates the Neighborhood Pride program and the Neighborhood Liaisons from the Development Department, the Community Relations Commission within the Mayor's Office, and the 311 Call Center from the Department of Public Service. Subsequent legislation was passed by City Council, reflecting transfers of authorized strength positions and budget appropriation. As such, the figures contained within this document reflect those changes.

A discussion of major anticipated appropriation variances, as shown in Table 3, appears below:

A projected overall deficit of \$228,014 is projected in **City Council**. In personnel, a deficit of \$253,014 is the result of personnel changes and minor reorganizations within the office. This is projected to be partially offset by savings in supplies and services of \$5,000 and \$20,000, respectively.

The **Auditor's Office** projects an overall surplus of \$21,093. Of this total, \$13,846 is the result of savings in personnel due to delays in hiring vacant positions. The remaining \$7,247 is primarily due to savings in postage.

An overall deficit of \$181,695 is anticipated in the **Income Tax Division**. The majority of this projected deficit is in personnel (\$184,451) due to less employee turnover than budgeted, as well as the hiring of additional personnel.

An overall projected surplus of \$22,961 for the **City Treasurer** is anticipated. The delay in hiring a budgeted vacant Management Analyst II position results in expected personnel savings of \$73,324, which offsets the projected deficit in services totaling \$50,363.

The **Municipal Court Judges** project an overall surplus of \$312,631, primarily due to savings in personnel resulting from delays in filling vacant positions.

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

A surplus of \$150,401 is projected in the **Civil Service Commission**. The savings is mainly attributable to full-time and part-time vacancies, and less than budgeted costs for the contract associated with medical screenings of public safety candidates.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$104,018. The majority of the surplus is the result of the delay in hiring a deputy director coupled with savings from the Franklin County Emergency Management and Homeland Security contracts.

A projected surplus of \$19,108 is anticipated in the **Support Services Division** resulting from minor savings in personnel, supplies, and services.

The **Police Division** projects an overall surplus of \$2,886,635. The expected surplus is the result of projected savings in services (\$1,422,870), supplies (\$66,302), claims (\$9,435), and the transfer line (\$1,412,509), netted against a projected deficit in personnel (\$24,481).

The anticipated variance in personnel is offset by the transfer line which represents the budget authority for the 126th (June) and 127th (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 \$2,179,449. The largest contributing factors are civilian wages, and sworn and civilian overtime. An additional impact 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.

Supplies are projected to be under budget by \$66,302, which is related to savings in helicopter fuel. A positive variance of \$1,422,870 is anticipated in services, and is mainly attributed to fleet services being under budget, coupled with a transfer processed in error, resulting in \$439,421 in additional budget authority within services. Claims are projected at a surplus of \$9,435.

The **Division of Fire** anticipates an overall deficit of \$2,926,641. The expected deficit in personnel (\$5,409,838) 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 \$3,805,937.

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. An additional factor having an impact on the overall personnel deficit is sworn overtime, which is projected to be over budget by \$702,189.

Supplies and services are projected to be under budget by \$3,043, and \$902,852 respectively. The surplus in services is anticipated as a result of fleet services being less than budgeted. Fire claims are currently projected at budget.

A deficit of \$107,344 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 \$55,975 is projected in the **Equal Business Opportunity Commission**, attributable to personnel changes and related compensation adjustments.

The **Department of Education** projects an overall surplus of \$76,805, primarily due to an anticipated savings of \$60,000 across various purchased services, and an additional \$16,805 surplus in personnel resulting from the delay in filling a vacant budgeted position.

The **Economic Development Division** anticipates an overall deficit of \$103,662. A deficit of \$207,032 in personnel is offset by a surplus of \$228,370 in other expenditures. A correction made in the third quarter to increase the personnel appropriations by \$228,370 will correctly reflect the true savings of \$21,338 in personnel. A deficit of \$125,000 in services reflects the need to contract for a study to evaluate the effectiveness of the City's current tax incentive program.

The **Code Enforcement Division** projects an overall surplus of \$110,036. Delays in hiring two vacant positions account for an anticipated savings of \$99,623 in personnel. An additional surplus of \$10,413 in services is due to internal fleet service charges.

An overall surplus of \$223,925 is projected in the **Planning Division**, mainly due to four vacant positions.

The **Housing Division** projects a deficit of \$47,717 in personnel as a result of higher than budgeted salary and wage costs. This deficit is slightly offset by a \$3,143 surplus in internal service charges related to mail, resulting in an expected net deficit of \$44,574.

As previously noted, the **Department of Neighborhoods** was created July 1, 2016 by consolidating the Community Relations Commission, the 311 Call Center, the Neighborhood Pride Program, and Neighborhood and Agency Services. Current projections anticipate a surplus \$216,237 in personnel related to savings realized as a result of the staffing transfers from the various departments.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$150,576, primarily as a result of savings in utilities at the Municipal Court building and various purchased services.

The **Financial Management Division** projects an overall surplus of \$675,435. Of this amount, \$179,025 is in personnel due to delays in filling vacant positions, while \$496,148 in services is the result of expected savings in the public defender contract.

An overall surplus of \$2,074,435 is anticipated in the **Facilities Management Division**. In personnel, a \$276,185 surplus is projected due to hiring adjustments and delays in filling vacant positions. The services surplus of \$1,798,250 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 \$18,334,049, or \$83,875 lower than the budgeted amount. These projected savings are primarily the result of lower than anticipated direct costs on behalf of Public Safety, Health, and the City Attorney's office.

The **Department of Human Resources** anticipates a surplus of \$91,127. Delays in hiring two vacant fulltime positions account for personnel savings of \$94,174, which are partially offset by a deficit of \$3,047 in services related to the purchase of equal employment opportunity posters for citywide distribution.

The current projected general fund transfer to the **Health Department** is estimated at \$23,521,451 and is \$42,754 less than budget to account for the addition of a Planner position in the Development Department to assist in advancing the CelebrateOne initiative to reduce the infant

mortality rate in Columbus. Additional information on Health's second 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. This projection is in line with the budgeted general fund transfer amount. Additional information on Recreation and Parks' second quarter projection is provided in Section 3 of this report.

An overall surplus of \$161,890 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 \$2,156,410. The division projects to save \$1,130,274 in personnel costs due to the delayed hiring of vacant positions and the corresponding savings in fringe benefits. In addition, the division projects savings of \$1,014,871 in service expenses due to lower than expected fleet charges.

The **Division of Traffic Management** projects overall savings of \$130,705. The surplus consists of anticipated savings of \$117,201 in personnel costs and an additional savings of \$13,504 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

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 17,061,733
Plus Estimated 2016 Revenues	50,334,000
Plus Estimated Encumbrance Cancellations	600,000
Total Estimated Available For Appropriation	<u>67,995,733</u>
Less Projected 2016 Expenditures Public Service Director's Office	(2,890,234)
Less Projected 2016 Expenditures Traffic Management Division	(11,681,326)
Less Projected 2016 Expenditures Infrastructure Management Division	(29,875,127)
Less Projected 2016 Expenditures Design & Construction Division	(4,863,481)
Less Total Projected 2016 Expenditures	<u>(49,310,168)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 18,685,565</u>
Total Appropriated	<u>\$ 51,815,185</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,505,017</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, over \$2 million more than the budget assumed. Revenues for 2016 are currently estimated at \$50,334,000, while encumbrance cancellations are projected to total \$600,000. These two projections match the budgeted assumptions. As of the end of the second quarter, the SCMR fund is projected to have an unencumbered cash balance of \$18,685,565 at the end of 2016.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$2,505,017 is projected in 2016. In the Public Service Director's Office, a personnel surplus of \$212,647 is due to the delayed hiring of vacant positions. The Traffic Management Division is projecting a personnel surplus of \$606,141 stemming from delays in hiring. In the Infrastructure Management Division, a personnel surplus of \$553,904 is projected due to delayed hiring, and savings of \$616,803 are expected in the services category due to lower than projected fleet costs. In the Design and Construction Division, a \$471,089 surplus is projected in personnel costs due to delays in hiring vacant positions.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 119,853
Plus Estimated 2016 Revenues	6,884,207
Plus Estimated General Fund Transfer	23,521,451
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>30,675,511</u>
Less Projected 2016 Expenditures	<u>(30,542,593)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 132,918</u></u>
Total Appropriated	\$ 30,576,416
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 33,823</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 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 \$6,884,207, slightly higher than the budgeted projection of \$6,862,211 due to a small anticipated increase in permits and license fees. Encumbrance cancellations are estimated at \$150,000, as budgeted. The general fund transfer is currently projected at \$23,521,451 which is less than the budgeted amount of \$23,564,205 due to the transfer of budgeted funds for an additional position in the Department of Development to assist in advancing the CelebrateOne initiative to reduce the infant mortality rate. The fund is expected to end the year with an unencumbered cash balance of \$132,918 and a projected appropriation surplus of \$33,823.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$33,823 is projected. A portion of this is the result of a personnel surplus of \$89,031 largely due to hiring delays, unfilled vacancies, and an assumed vacancy credit of 7.6 percent. This will be partially offset by a deficit of \$75,000 in supplies, \$40,000 of which relate to an anticipated increase in the demand for Hepatitis-C vaccines, and \$35,000 for training manuals that were budgeted in services under registration and training. An overall surplus of \$19,792 is projected in various other purchased services.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 236,011
Plus Estimated 2016 Revenues	9,432,151
Plus Estimated General Fund Transfer	38,597,737
Plus Estimated Encumbrance Cancellations	500,000
Total Estimated Available For Appropriation	48,765,899
Less Projected 2016 Expenditures	(48,042,105)
Projected Unencumbered Cash at Dec. 31, 2016	\$ 723,794
Total Appropriated	\$ 48,301,153
Projected Appropriation Surplus/(Deficit)	\$ 259,048

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 higher than the original budgeted amount by \$303,735, 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, resulting in an anticipated year-end fund balance of \$723,794.

OPERATING BUDGET SUMMARY

At the end of the second quarter, an overall appropriation surplus of \$259,048 is projected. A personnel surplus of \$155,375 is the result of delays in filling vacant full-time and part-time positions. Additionally, the department anticipates a surplus of \$133,615 in services, primarily due to savings in fleet services.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 1,242,021
Plus Estimated 2016 Revenues-Municipal Court Clerk	1,332,000
Plus Estimated 2016 Revenues-Municipal Court Judges	325,000
Plus Estimated Encumbrance Cancellations	27,500
Total Estimated Available For Appropriation	2,926,521
Less Projected 2016 Expenditures-Municipal Court Clerk	(1,399,017)
Less Projected 2016 Expenditures-Municipal Court Judges	(524,634)
Less Total Projected 2016 Expenditures	(1,923,651)
Projected Unencumbered Cash at Dec. 31, 2016	\$ 1,002,870
Total Appropriated	\$ 2,410,397
Projected Appropriation Surplus/(Deficit)	\$ 486,746

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 second quarter total \$1,657,000, which is slightly ahead of the budgeted assumption of \$1,638,970. 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 \$27,500 are expected, which is less than the budgeted \$50,000. It is projected that the fund will have an unencumbered cash balance of \$1,002,870 at the end of 2016.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$486,746 is currently projected for the computer fund.

The Municipal Court Clerk projects an appropriation surplus of \$384,736 which is the result of anticipated savings in personnel. The savings in personnel are primarily due to the Clerk's decision to shift all personnel costs off of the computer fund for the remainder of the year.

The Municipal Court Judges project an overall surplus of \$102,010. The majority of the surplus, \$97,439, is the result of a budgeted position that is currently vacant and not projected to be filled.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 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	(19,219,492)
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 11,744,090</u></u>
Total Appropriated	\$ 19,572,853
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 353,360</u></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 \$11,744,090, an increase of 5.4% from the budgeted projection. This increase is primarily due to the higher than anticipated beginning year balance. Revenue associated with permitting and plans review remained consistent during the second quarter.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$353,360 is projected. The personnel surplus of \$305,147 is due to delays in filling vacant budgeted positions. The department projects miscellaneous savings of \$35,333 in services and \$12,880 in capital outlay. Additional capital outlay appropriations totaling \$357,985 were legislated during the second quarter to facilitate the ongoing implementation of an electronic plans review system and other essential capital equipment purchases. The aforementioned surpluses in personnel and services are projected to offset this amount, leaving the anticipated end of year unencumbered cash balance materially consistent with that projected in the first quarter.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 313,433
Plus Estimated 2016 Revenues	1,357,326
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>1,770,759</u>
Less Projected 2016 Expenditures	<u>(1,377,999)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 392,760</u>
Total Appropriated	\$ 1,435,354
Projected Appropriation Surplus/(Deficit)	<u>\$ 57,355</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 also rented space in this facility, but moved out once the main library completed renovations in June of this year.

REVENUE SUMMARY

The unencumbered balance at the beginning of 2016 was \$313,433. The projected unencumbered cash balance at year-end is \$392,760. Revenue projections are higher than the first quarter, due to COWIC continuing their lease agreement through the end of the year. In addition, Columbus Metropolitan Libraries completed their renovations earlier than expected. Therefore, revenue received from tenants is currently projected slightly lower than budgeted levels by \$17,916. Encumbrance cancellations presently reflect budgeted levels.

OPERATING BUDGET SUMMARY

At this time, a surplus of \$57,355 is the result of projected savings in utilities and repair and maintenance services.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 2,210,316
Plus Estimated 2016 Revenues	2,650,404
Plus Estimated Encumbrance Cancellations	28,205
Total Estimated Available For Appropriation	<u>4,888,925</u>
Less Projected 2016 Expenditures Public Service Director's Office	(25,125)
Less Projected 2016 Expenditures Design & Construction Division	<u>(2,537,437)</u>
Less Projected 2016 Expenditures	<u>(2,562,562)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 2,326,363</u>
Total Appropriated	<u>\$ 3,163,135</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 600,573</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 \$2,650,404 and encumbrance cancellations of \$28,205 are expected. The projected year-end unencumbered cash balance for the fund is \$2,326,363 which is \$358,828 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 \$600,573. This surplus is primarily in the Design and Construction Division and reflects personnel savings of \$589,713. 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

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 1,439,290
Plus Estimated 2016 Revenues	2,569,260
Plus Estimated Encumbrance Cancellations	8,073
Total Estimated Available For Appropriation	<u>4,016,623</u>
Less Projected 2016 Expenditures	<u>(3,024,532)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 992,091</u></u>
Total Appropriated	<u>\$ 3,024,532</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ -</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 lower than expected personnel costs and stronger than anticipated ticket revenue in the fourth quarter of 2015. Revenue projections for the fund are currently \$2,569,260, or \$243,669 below budgeted assumptions. Parking meter revenue in the second 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, \$15,271 less than that which was assumed in the budget.

The projected unencumbered cash balance at the end of 2016 for the fund is \$992,091 or \$123,300 more than the budgeted assumptions.

OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with no variance for the year.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ -
Plus Estimated 2016 Revenues- Human Resources	4,714,606
Plus Estimated 2016 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,109,606</u>
Less Estimated 2016 Projected Expenditures- Human Resources	(4,714,606)
Less Estimated 2016 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2016 Expenditures	(5,109,606)
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ -</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><u>\$ 112,590</u></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 \$112,590 from the Human Resources portion of the fund.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$112,590 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 \$93,792 in personnel is due to hiring delays of budgeted vacant positions. An \$18,798 surplus in services is the result of lower than projected employee travel, registration and trainings, and memberships. Property and boiler insurance estimates continue to remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 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	(421,356)
Less Projected 2016 Mailroom Expenditures	<u>(1,211,809)</u>
Less Total Projected 2016 Expenditures	<u>(1,633,165)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 99,420</u>
Total Appropriated	<u>\$ 1,644,642</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 11,477</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 at \$99,420. 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 and mail shop revenues are projected at \$424,332 and \$1,220,310 respectively, 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.

OPERATING BUDGET SUMMARY

The appropriation surplus of \$11,477 is higher than the first quarter by \$10,425, primarily due to savings in professional services.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 614,810
Plus Estimated 2016 Revenues	1,041,750
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	1,656,560
Less Projected 2016 Expenditures	(1,038,503)
Projected Unencumbered Cash at Dec. 31, 2016	\$ 618,057
Total Appropriated	\$ 1,053,181
Projected Appropriation Surplus/(Deficit)	\$ 14,678

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 \$1,041,750 for the year. This revenue projection is \$183,750 higher than what was budgeted. The fund is projected to end 2016 with an unencumbered cash balance of \$618,057, an increase of \$314,868 over the budgeted amount.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$14,678 primarily due to lower than expected costs associated with wages, insurance, and benefits.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 293,893
Plus Estimated 2016 Revenues	35,779,540
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>36,223,433</u>
Less Estimated Technology Administration Expenditures	(8,168,704)
Less Estimated Information Services Expenditures	<u>(27,482,487)</u>
Less Total Projected 2016 Expenditures	<u>(35,651,191)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 572,242</u></u>
Total Appropriated	\$ 36,375,913
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 724,722</u></u>

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 \$596,073 lower than projected, primarily due to lower than anticipated service charges to the Department of Public Utilities. Encumbrance cancellations are estimated to be \$150,000, or \$200,000 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 \$18,334,019, or \$83,875 lower than the initial projection of \$18,417,924. The fund is projected to end the year with a \$572,242 unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$441,663. Of this total, a personnel surplus of \$98,845 is the result of vacant budgeted positions. In materials and supplies, the projected \$10,000 surplus is a function of lower than anticipated demand for technology purchases on behalf of the Department of Public Service. The projected surplus of \$332,818 in services is the result of significantly lower than anticipated demand for contracted services associated with the Department of Public Utilities, and miscellaneous savings expected for a number of General Fund agencies.

The Information Services Division reflects an overall appropriation surplus of \$283,059, entirely in the personnel category due to vacant budgeted positions. The division's supplies, services, 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

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ (46,499)
Plus Estimated 2016 Revenues	32,690,016
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available For Appropriation	<u>32,718,517</u>
Less Projected 2016 Fleet Management Division Expenditures	(31,864,537)
Less Projected 2016 Finance and Management Director's Office Expenditures	(684,233)
Less Total Projected 2016 Expenditures	<u>(32,548,770)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 169,747</u>
Total Appropriated	<u>\$ 37,202,775</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,654,005</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 \$169,747. Revenues are projected to total \$32,690,016, 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 \$4,654,005 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$504,569 reflects savings from unfilled budgeted positions and expenses associated with insurance and benefits. In supplies, the division is projecting an overall surplus of \$4,030,656. Both unleaded and diesel fuel prices have remained lower than budgeted, resulting in a significant cost reduction for the division. A services surplus of \$18,506 is the result of savings in direct technology services.

A surplus of \$100,274 in personnel expenses within the Finance and Management Director's Office reflects delays in hiring vacant positions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 694,067
Plus Estimated 2016 Revenue Receipts	8,061,630
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>8,785,697</u>
Less Projected 2016 Expenditures Design & Construction Division	(7,370,163)
Less Projected 2016 Expenditures Public Service Director's Office	(542,301)
Less Total Projected 2016 Expenditures	<u>(7,912,464)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 873,233</u></u>
Total Appropriated	<u>\$ 9,120,917</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,208,453</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 \$8,061,630 and encumbrance cancellations are estimated at \$30,000. The budget assumed \$9,600,102 and \$130,000 respectively. Currently, an unencumbered cash balance of \$873,233 is projected at year end, a decrease of \$1,213,331 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,208,453 is projected in this fund. The Design and Construction Division projects a surplus of \$1,127,732. Of this, \$1,038,138 reflects savings in personnel due to delays in filling vacant positions. Additionally, the division projects a surplus of \$89,594 in services, in part due to lower than budgeted fleet costs. The Public Service Director's Office projects a personnel surplus of \$80,721 due to existing vacancies.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Cash Balance (January 1, 2016)	\$ 84,948,103
Plus Estimated 2016 Revenues	190,999,013
Plus Estimated 2016 Encumbrance Cancellations	5,000,000
Total Estimated Available For Appropriation	<u>280,947,116</u>
Less Projected 2016 Expenditures Water Division	(192,728,008)
Less Projected 2016 Expenditures Public Utilities Director's Office	<u>(6,339,176)</u>
Less Total Projected 2016 Expenditures	<u>(199,067,185)</u>
Projected Cash at Dec. 31, 2016	<u>\$ 81,879,931</u>
Total Appropriated	<u>\$ 208,350,666</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 9,283,481</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 \$1,080,014 higher than initial estimates. The projected year end cash balance in the fund is \$81.8 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of just over \$9 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 the 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 additional interest savings due to a rate reduction on current loans through the Ohio Water Development Authority.

The enterprise also expects additional surplus from personnel in the amount of \$300,500 due to delays in filling vacant positions and the close monitoring of overtime expenses. The department also anticipates a surplus of just over \$60,000 from various line items, including savings in direct services charges from the Department of Technology.

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 just under \$3.0 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is just over \$1.1 million.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Cash Balance (January 1, 2016)	\$ 214,939,630
Plus Estimated 2016 Revenues	259,831,041
Plus Estimated 2016 Encumbrance Cancellations	5,000,000
Total Estimated Available For Appropriation	<u>479,770,671</u>
Less Projected 2016 Expenditures Sanitary Sewer Division	(262,698,383)
Less Projected 2016 Expenditures Public Utilities Director's Office	(7,107,066)
Less Total Projected 2016 Expenditures	<u>(269,805,449)</u>
Projected Cash at Dec. 31, 2016	<u>\$ 209,965,222</u>
Total Appropriated	\$ 279,508,491
Projected Appropriation Surplus/(Deficit)	<u>\$ 9,703,043</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, including encumbrance cancellations, are less than the budgeted amount by \$559,315. This projection does, however, include a one-time credit to a suburban community of just under \$2.7 million for overpayment. The projected year end cash balance in the fund is \$209.9 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$9.7 million is projected in the sewer system enterprise fund, comprised of a \$8.4 million surplus in the Sanitary Sewer Division and a \$1.3 million 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, supplies, services, principle, interest charges, and transfers. The projected \$1.5 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Another factor in the personnel surplus is reduced overtime, due to the shut-down of incinerators at both plants. A surplus of \$1,428,873 is anticipated in services. This is primarily due to facilities and equipment maintenance contracts for incinerators that were planned, but not needed in 2016. Projected savings over \$5 million are anticipated 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 in these categories are a result of the refunding bond sale in late 2015, which reduced the interest rates paid on some current debt.

The overall surplus is offset by a small projected deficit totaling just over \$30,000 in the categories of capital and other expenses combined.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2016	
Cash Balance (January 1, 2016)	\$ 20,808,902
Plus Estimated 2016 Revenues	41,093,332
Plus Estimated 2016 Encumbrance Cancellations	250,000
Total Estimated Available For Appropriation	62,152,234
Less Projected 2016 Expenditures Storm Sewer Division	(38,702,435)
Less Projected 2016 Expenditures Public Utilities Director's Office	(1,895,218)
Less Total Projected 2016 Expenditures	(40,597,653)
Projected Cash at Dec. 31, 2016	\$ 21,554,581
Total Appropriated	\$ 41,336,300
Projected Appropriation Surplus/(Deficit)	\$ 738,647

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, including encumbrance cancellations, are trending \$725,868 ahead of the current year budget. Therefore, the projected year end cash balance in the fund is expected to be \$745,679 higher than the beginning of the year balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$738,647 is projected in the storm sewer maintenance fund, comprised of a \$393,328 surplus in the Storm Sewer Division and a \$345,319 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 in the Storm Sewer Division, or \$251,500, is in the personnel category, and reflects the delay in filling vacant positions. An additional \$103,066 projected surplus in interest on city debt is a result of reduced interest charges. Finally, savings of \$38,762 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

FUND BALANCE SUMMARY	
June 30, 2016	
Cash Balance (January 1, 2016)	\$ 21,459,468
Plus Estimated 2016 Revenues	79,127,475
Plus Estimated 2016 Encumbrance Cancellations	504,187
Total Estimated Available For Appropriation	<u>101,091,130</u>
Less Projected 2016 Expenditures Power Division	(83,330,810)
Less Projected 2016 Expenditures Public Utilities Director's Office	(996,623)
Less Total Projected 2016 Expenditures	<u>(84,327,433)</u>
Projected Cash at Dec. 31, 2016	<u>\$ 16,763,697</u>
Total Appropriated	<u>\$ 85,765,601</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,438,168</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 3.7 percent or just over \$3 million, and will be closely monitored for the remainder of the year. The anticipated year end cash balance is expected to fall to \$16.8 million, a slight improvement from the first quarter projection.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1.4 million is projected in the electricity enterprise fund. This surplus is comprised of \$1,256,564 million in the Power Division and \$181,604 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).

In the Power Division, personnel savings are currently projected at \$1,060,152, with an additional \$491,805 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 \$295,393 projected deficit in services. This anticipated 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

FUND BALANCE SUMMARY	
June 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 1,936,049
Plus CDBG Entitlement Award	6,501,384
Plus Estimated Entitlement Fund Revenues	206,212
Plus Estimated Revolving Loan Fund Revenues	290,072
Plus Estimated Encumbrance Cancellations	9,658
Total Estimated Available For Appropriation	8,943,375
Less Projected 2016 Expenditures	(8,164,354)
Available Unencumbered Cash at Dec. 31, 2016	\$ 779,022
Total Appropriated	\$ 8,456,268
Projected Appropriation Surplus/(Deficit)	\$ 291,915

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 second 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 (\$206,212), including housing loan repayments and miscellaneous revenue, is \$113,788 lower than the budget assumption of \$320,000. Revolving loan fund revenues of \$290,072 are estimated to be below the budget projection of \$316,000 by \$25,928. Total projected revenues of \$7,007,326, including encumbrance cancellations, are estimated to be \$82,033 lower than budgeted revenue of \$7,089,359.

OPERATING BUDGET SUMMARY

At the end of the second quarter, divisions project an overall surplus of \$291,915. Savings in personnel of \$289,034 are anticipated in large part by three vacancies: one in the Administration Division, one in the Housing Division and one in the Department of Neighborhoods. A surplus of \$2,881 in services is largely the result of lower projections for internal bills, such as mailroom, print shop, fleet, and data processing services.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
JUNE 30, 2016

	Appropriation Year-To-Date*	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,761,085	\$ 1,946,806	\$ 1,814,279	\$ 3,989,099	\$ (228,014)
City Auditor					
City Auditor	4,241,941	2,062,960	2,178,981	4,220,848	21,093
Income Tax	8,843,477	4,693,109	4,150,368	9,025,172	(181,695)
Total	13,085,418	6,756,069	6,329,349	13,246,020	(160,602)
City Treasurer	1,145,246	545,759	599,487	1,122,285	22,961
City Attorney					
City Attorney	12,241,400	6,324,240	5,917,160	12,241,400	-
Real Estate	132,427	52,321	80,106	131,327	1,100
Total	12,373,827	6,376,561	5,997,266	12,372,727	1,100
Municipal Court Judges	17,875,376	9,371,648	8,503,728	17,562,745	312,631
Municipal Court Clerk	11,851,965	6,071,709	5,780,256	11,735,847	116,118
Civil Service	4,091,107	1,993,481	2,097,626	3,940,706	150,401
Public Safety					
Administration	6,822,383	5,974,721	847,662	6,718,365	104,018
Support Services	6,548,704	3,427,724	3,120,980	6,529,596	19,108
Police	311,991,687	166,991,420	145,000,267	309,105,052	2,886,635
Fire	231,974,387	136,736,238	95,238,149	234,901,028	(2,926,641)
Total	557,337,161	313,130,103	244,207,058	557,254,040	83,120
Mayor's Office					
Mayor	2,462,608	1,336,419	1,126,189	2,569,952	(107,344)
Community Relations	466,062	439,435	26,627	466,061	-
Equal Business Opportunity	934,852	503,207	431,645	990,827	(55,975)
Total	3,863,522	2,279,062	1,584,460	4,026,840	(163,319)
Education	6,307,329	5,749,858	557,471	6,230,524	76,805
Development					
Administration	6,685,759	4,728,028	1,957,731	6,685,759	-
Econ. Development	8,260,317	7,360,175	900,142	8,363,979	(103,662)
Code Enforcement	7,588,419	4,020,382	3,568,037	7,478,383	110,036
Planning	1,950,002	803,161	1,146,841	1,726,077	223,925
Housing	5,211,946	5,078,947	132,999	5,256,520	(44,574)
Total	29,696,444	21,990,694	7,705,750	29,510,719	185,725
Finance and Management					
Administration	5,608,068	4,514,884	1,093,184	5,457,492	150,576
Financial Management	4,702,605	2,385,404	2,317,201	4,027,170	675,435
Facilities Management	16,385,377	10,062,662	6,322,715	14,310,942	2,074,435
Finance Citywide	24,259,700	5,024,000	19,235,700	24,259,700	-
Citywide Technology Billings	18,417,924	18,398,230	19,694	18,334,049	83,875
Total	69,373,674	40,385,180	28,988,494	66,389,353	2,984,321
Human Resources	2,735,731	1,845,857	889,874	2,644,604	91,127
Neighborhoods	1,919,648	-	1,919,648	1,703,411	216,237
Health	23,521,451	23,521,451	-	23,521,451	-
Recreation and Parks	38,597,737	38,597,737	-	38,597,737	-
Public Service					
Administration	2,337,602	1,456,884	880,718	2,175,712	161,890
Refuse Collection	33,015,192	23,008,812	10,006,380	30,858,782	2,156,410
Traffic	2,401,485	1,247,934	1,153,551	2,270,780	130,705
Total	37,754,279	25,713,630	12,040,649	35,305,274	2,449,006
Grand Total:	\$ 835,291,000	\$ 506,275,605	\$ 329,015,395	\$ 829,153,381	\$ 6,137,619

*Reflects the appropriation following the creation of the Department of Neighborhoods authorized via 1552-2016.

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
JUNE 30, 2016

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 3,830,803	\$ 23,500	\$ 134,796	\$ -	\$ -	\$ -	\$ 3,989,099
City Auditor							
City Auditor	3,245,575	26,000	949,273	-	-	-	4,220,848
Income Tax	7,694,096	79,000	1,252,076	-	-	-	9,025,172
Total	10,939,671	105,000	2,201,349	-	-	-	13,246,020
City Treasurer	919,870	6,200	196,215	-	-	-	1,122,285
City Attorney							
City Attorney	11,641,288	160,375	391,237	-	-	48,500	12,241,400
Real Estate	131,327	-	-	-	-	-	131,327
Total	11,772,615	160,375	391,237	-	-	48,500	12,372,727
Municipal Court Judges	15,759,267	29,800	1,433,678	-	-	340,000	17,562,745
Municipal Court Clerk	10,787,410	129,147	819,290	-	-	-	11,735,847
Civil Service	3,368,900	44,412	527,394	-	-	-	3,940,706
Public Safety							
Administration	1,279,105	9,056	5,430,204	-	-	-	6,718,365
Support Services	4,905,490	565,175	1,057,930	1,000	-	-	6,529,596
Police	291,651,909	3,842,825	13,095,082	452,565	45,000	17,670	309,105,052
Fire	219,749,082	4,215,878	10,709,469	200,000	-	26,600	234,901,028
Total	517,585,586	8,632,934	30,292,684	653,565	45,000	44,270	557,254,040
Mayor's Office							
Mayor	2,317,477	8,500	71,563	656	-	171,756	2,569,952
Community Relations	450,865	-	15,196	-	-	-	466,061
Equal Business Opportunity	927,304	5,100	58,423	-	-	-	990,827
Total	3,695,646	13,600	145,182	656	-	171,756	4,026,840
Education	486,107	6,000	5,738,417	-	-	-	6,230,524
Development							
Administration	3,363,319	26,468	3,257,973	-	-	38,000	6,685,759
Econ. Development	943,531	6,950	3,130,076	4,283,422	-	-	8,363,979
Code Enforcement	6,617,273	74,100	777,010	10,000	-	-	7,478,383
Planning	1,635,417	16,750	73,910	-	-	-	1,726,077
Housing	430,621	1,950	4,823,949	-	-	-	5,256,520
Total	12,990,160	126,218	12,062,919	4,293,422	-	38,000	29,510,719
Finance and Management							
Administration	2,302,164	6,288	3,149,040	-	-	-	5,457,492
Financial Management	2,748,280	15,028	1,263,862	-	-	-	4,027,170
Facilities Management	5,924,027	637,300	7,743,865	5,750	-	-	14,310,942
Citywide Technology Billings	-	-	18,334,049	-	-	-	18,334,049
Finance Citywide	-	-	-	-	-	24,259,700	24,259,700
Total	10,974,471	658,616	30,490,816	5,750	-	24,259,700	66,389,353
Human Resources	1,407,930	56,448	1,180,226	-	-	-	2,644,604
Neighborhoods	1,609,017	9,985	84,409	-	-	-	1,703,411
Health	-	-	-	-	-	23,521,451	23,521,451
Recreation and Parks	-	-	-	-	-	38,597,737	38,597,737
Public Service							
Administration	2,134,669	5,309	35,734	-	-	-	2,175,712
Refuse Collection	16,161,950	121,370	14,493,942	71,520	10,000	-	30,858,782
Traffic	2,068,362	33,163	112,487	56,768	-	-	2,270,780
Total	20,364,981	159,842	14,642,163	128,288	10,000	-	35,305,274
Grand Total:	\$ 626,492,436	\$ 10,162,078	\$ 100,340,773	\$ 5,081,681	\$ 55,000	\$ 87,021,414	\$ 829,153,381

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2016

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (253,014)	\$ 5,000	\$ 20,000	\$ -	\$ -	\$ -	\$ (228,014)
City Auditor							
City Auditor	13,846	-	7,247	-	-	-	21,093
Income Tax	(184,451)	-	2,756	-	-	-	(181,695)
Total	(170,605)	-	10,003	-	-	-	(160,602)
City Treasurer	73,324	-	(50,363)	-	-	-	22,961
City Attorney							
City Attorney	809	(9,875)	(934)	10,000	-	-	-
Real Estate	1,100	-	-	-	-	-	1,100
Total	1,909	(9,875)	(934)	10,000	-	-	1,100
Municipal Court Judges	312,631	-	-	-	-	-	312,631
Municipal Court Clerk	125,908	-	(9,790)	-	-	-	116,118
Civil Service	130,859	-	19,542	-	-	-	150,401
Public Safety							
Administration	25,734	1,311	76,973	-	-	-	104,018
Support Services	8,359	2,000	8,750	-	-	-	19,108
Police	(24,481)	66,302	1,422,870	9,435	-	1,412,509	2,886,635
Fire	(5,409,838)	3,043	902,852	-	-	1,577,301	(2,926,641)
Total	(5,400,226)	72,656	2,411,446	9,435	-	2,989,810	83,120
Mayor's Office							
Mayor	(235,429)	5,544	122,947	(406)	-	-	(107,344)
Community Relations	-	-	-	-	-	-	-
Equal Business Opportunity	(55,975)	-	-	-	-	-	(55,975)
Total	(291,404)	5,544	122,947	(406)	-	-	(163,319)
Education	16,805	-	60,000	-	-	-	76,805
Development							
Administration	(3,547)	-	3,547	-	-	-	-
Econ. Development	(207,032)	-	(125,000)	228,370	-	-	(103,662)
Code Enforcement	99,623	-	10,413	-	-	-	110,036
Planning	222,971	-	954	-	-	-	223,925
Housing	(47,717)	-	3,143	-	-	-	(44,574)
Total	64,298	-	(106,943)	228,370	-	-	185,725
Finance and Management							
Administration	(106,164)	9,512	247,228	-	-	-	150,576
Financial Management	179,025	262	496,148	-	-	-	675,435
Facilities Management	276,185	-	1,798,250	-	-	-	2,074,435
Citywide Technology Billings	-	-	83,875	-	-	-	83,875
Finance Citywide	-	-	-	-	-	-	-
Total	349,046	9,774	2,625,501	-	-	-	2,984,321
Human Resources	94,174	-	(3,047)	-	-	-	91,127
Neighborhoods	216,237	-	-	-	-	-	216,237
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	175,349	(3,919)	(9,539)	-	-	-	161,890
Refuse Collection	1,130,274	3,665	1,014,871	-	7,600	-	2,156,410
Traffic	117,201	-	13,504	-	-	-	130,705
Total	1,422,823	(254)	1,018,836	-	7,600	-	2,449,006
Grand Total:	\$ (3,307,236)	\$ 82,844	\$ 6,117,199	\$ 247,399	\$ 7,600	\$ 2,989,810	\$ 6,137,619

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
JUNE 30, 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%
Total Taxes and Assessments	665,345,000	647,933,813	17,411,187	2.7%
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%
Total Shared Revenues	28,338,000	29,659,144	(1,321,144)	(4.5%)
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%)
Total Other Revenue	101,404,000	102,706,683	(1,302,683)	(1.3%)
Total Revenues	\$ 795,087,000	\$ 780,299,640	\$ 14,787,360	1.9%
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%)
Total Resources	\$ 835,291,000	\$ 828,464,639	\$ 6,826,361	0.8%

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
JUNE 30, 2016

CATEGORY	FY 2016 YEAR-TO-DATE	FY 2015 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 340,114,764	\$ 321,363,350	\$ 18,751,414	5.8%
Property Tax	22,522,074	22,760,945	(238,871)	(1.0%)
KWH Tax	1,463,693	1,582,420	(118,727)	(7.5%)
Total Taxes & Assessments	364,100,531	345,706,715	18,393,816	5.3%
Local Government Fund	9,953,648	11,309,214	(1,355,566)	(12.0%)
Estate Tax	18,430	-	18,430	NA
Liquor Permit Fund	1,106,163	1,062,073	44,090	4.2%
Cigarette Tax, Other	28,303	29,452	(1,149)	(3.9%)
Casino Revenue	2,847,344	2,413,220	434,124	18.0%
Total Shared Revenue	13,953,888	14,813,959	(860,071)	(5.8%)
License and Permit Fees	6,381,816	6,607,433	(225,617)	(3.4%)
Fines and Penalties	8,515,487	8,777,519	(262,032)	(3.0%)
Investment Earnings	4,686,264	4,268,972	417,292	9.8%
Charges for Service	32,102,245	33,007,771	(905,526)	(2.7%)
All Other Revenue	420,168	1,045,031	(624,863)	(59.8%)
Total Other Revenue	52,105,980	53,706,726	(1,600,746)	(3.0%)
Total Revenues	430,160,399	414,227,400	15,932,999	3.8%
Encumbrance Cancellations	-	1,928,090	(1,928,090)	(100.0%)
Unencumbered Balance	30,721,859	29,171,431	1,550,428	5.3%
Fund Transfers	2,863,356	9,123,239	(6,259,883)	(68.6%)
Total Resources	\$ 463,745,614	\$ 454,450,160	\$ 9,295,454	2.0%

TABLE 6
2016 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

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

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
JUNE 30, 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)	
GENERAL FUND	\$ 30,721,859	\$ 804,570,000	\$ 804,570,000	\$ -	\$ 835,291,859	\$ 835,291,000	\$ 829,153,381	\$ 6,137,619	\$ 6,138,479
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	17,061,733	50,934,001	50,934,000	(1)	67,995,733	51,815,185	49,310,168	2,505,017	18,685,565
Health Special Revenue	119,853	30,576,416	30,555,658	(20,758)	30,675,511	30,576,416	30,542,593	33,823	132,918
Rec. and Parks Oper. & Extension	236,011	48,226,153	48,529,888	303,735	48,765,899	48,301,153	48,042,105	259,048	723,794
Municipal Court Computer Fund	1,242,021	1,688,970	1,684,500	(4,470)	2,926,521	2,410,397	1,923,651	486,746	1,002,870
Development Services	11,716,849	19,266,733	19,246,733	(20,000)	30,963,582	19,572,853	19,219,492	353,360	11,744,090
Property Mgt/East Broad Street Operation	313,433	1,475,242	1,457,326	(17,916)	1,770,759	1,435,354	1,377,999	57,355	392,760
Private Construction Inspection Fund	2,210,316	2,664,891	2,678,609	13,718	4,888,925	3,163,135	2,562,562	600,573	2,326,363
Parking Meter Program Fund	1,439,290	2,836,273	2,577,333	(258,940)	4,016,623	3,024,532	3,024,532	-	992,091
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	5,222,196	5,109,606	(112,590)	5,109,606	5,222,196	5,109,606	112,590	-
Print and Mail Services	21,943	1,710,642	1,710,642	-	1,732,585	1,644,642	1,633,165	11,477	99,420
Land Acquisition	614,810	858,000	1,041,750	183,750	1,656,560	1,053,181	1,038,503	14,678	618,057
Technology Services	293,893	36,725,613	35,929,540	(796,073)	36,223,433	36,375,913	35,651,191	724,722	572,242
Fleet Management Services	(46,499)	37,936,172	32,765,016	(5,171,156)	32,718,517	37,202,775	32,548,770	4,654,005	169,747
Construction Inspection Fund	694,067	9,730,102	8,091,630	(1,638,472)	8,785,697	9,120,917	7,912,464	1,208,453	873,233
ENTERPRISE FUNDS									
Water System Enterprise	84,948,103	194,918,999	195,999,013	1,080,014	280,947,116	208,350,666	199,067,185	9,283,481	81,879,931
Sewerage System Enterprise	214,939,630	265,390,356	264,831,041	(559,315)	479,770,671	279,508,491	269,805,449	9,703,043	209,965,222
Storm Sewer System Enterprise	20,808,902	40,617,464	41,343,332	725,868	62,152,234	41,336,300	40,597,653	738,647	21,554,581
Electricity Enterprise	21,459,468	82,711,852	79,631,662	(3,080,190)	101,091,130	85,765,601	84,327,433	1,438,168	16,763,697
GRANT FUNDS									
Community Development Block Grant	1,936,049	7,089,359	7,007,326	(82,033)	8,943,375	8,456,268	8,164,354	291,915	779,022

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
JUNE 30, 2016

<u>Fund Name</u>	<u>Personnel</u>	<u>Materials & Supplies</u>	<u>Services</u>	<u>Principal</u>	<u>Other</u>	<u>Capital Outlay</u>	<u>Interest</u>	<u>Transfers</u>	<u>Total</u>
GENERAL FUND	(3,307,236)	82,844	6,117,199	-	247,399	7,600	-	2,989,810	6,137,619
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	383,550	-	1,186	-	-	-	-	-	384,736
Municipal Court Judges	97,439	-	4,571	-	-	-	-	-	102,010
Total Municipal Court Computer Fund	480,989	-	5,757	-	-	-	-	-	486,746
Street Construction, Main. & Repair									
Traffic Management	606,141	5,500	13,717	-	-	-	-	-	625,358
Infrastructure Management	553,904	11,975	616,803	-	-	-	-	-	1,182,682
Design and Construction	471,089	-	12,811	-	-	-	-	-	483,900
Service Director	212,647	-	430	-	-	-	-	-	213,077
Total SCMR	1,843,781	17,475	643,761	-	-	-	-	-	2,505,017
Health Special Revenue									
Department of Health	89,031	(75,000)	19,792	-	-	-	-	-	33,823
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	155,375	1,058	133,615	-	(31,000)	-	-	-	259,048
Development Services Fund									
Building and Zoning Services	305,147	-	35,333	-	-	12,880	-	-	353,360
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	-	57,355	-	-	-	-	-	57,355
Private Construction Inspection Fund									
Design and Construction	589,713	-	4,491	-	-	-	-	-	594,204
Service Director	6,369	-	-	-	-	-	-	-	6,369
Total Private Construction Inspection Fund	596,082	-	4,491	-	-	-	-	-	600,573
Parking Meter Program Fund									
Traffic Management	(10,391)	-	10,391	-	-	-	-	-	-
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	93,792	-	18,798	-	-	-	-	-	112,590
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	93,792	-	18,798	-	-	-	-	-	112,590
Print & Mail Services									
Department of Finance	(3,006)	-	14,483	-	-	-	-	-	11,477
Land Acquisition									
Division of Real Estate	14,472	106	101	-	-	-	-	-	14,678
Technology Services									
Division of Information Services	283,059	-	-	-	-	-	-	-	283,059
Department of Technology	98,845	10,000	332,818	-	-	-	-	-	441,663
Total Technology Services	381,904	10,000	332,818	-	-	-	-	-	724,722
Fleet Management Services									
Division of Fleet Management	504,569	4,030,656	18,506	-	-	-	-	-	4,553,731
Finance and Management Director	100,274	-	-	-	-	-	-	-	100,274
Total Fleet	604,843	4,030,656	18,506	-	-	-	-	-	4,654,005
Construction Inspection Fund									
Design and Construction	1,038,138	-	89,594	-	-	-	-	-	1,127,732
Service Director	80,721	-	-	-	-	-	-	-	80,721
Total Construction Inspection	1,118,859	-	89,594	-	-	-	-	-	1,208,453
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	300,500	8,213	60,515	-	-	-	7,759,267	-	8,128,496
Sewerage System Enterprise									
Division of Sewers and Drains	1,543,435	35,225	1,428,873	111,296	(28,335)	(2,069)	4,789,240	529,245	8,406,911
Storm System Enterprise									
Division of Sewers and Drains	251,500	-	38,762	-	-	-	103,066	-	393,328
Electricity Enterprise									
Division of Electricity	1,060,152	480,000	(295,393)	8,092	-	-	3,713	-	1,256,564
Various Enterprise Funds									
Public Utilities Director's Office	2,853,536	42,210	65,303	-	-	17,000	-	-	2,978,049
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	66,376	-	-	-	-	-	-	-	66,376
Division of Economic Development	69,398	-	-	-	-	-	-	-	69,398
Division of Code Enforcement	72,422	-	-	-	-	-	-	-	72,422
Division of Housing	80,100	-	1,310	-	-	-	-	-	81,410
Department of Finance and Management	-	-	1,571	-	-	-	-	-	1,571
Department of Neighborhoods	738	-	-	-	-	-	-	-	738
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	-	-	-	-	-	-	-	-	-
Total CDBG	289,034	-	2,881	-	-	-	-	-	291,915

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

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2016 Wages
City Council	Legislative Analyst	1	Full-Time	28,004
	Legislative Analyst	1	Full-Time	33,360
City Auditor -Income Tax	Payroll Specialist	1	Full-Time	17,280
	Auditor I	1	Full-Time	17,760
	Office Assistant	2	Full-Time	25,600
City Treasurer	Management Analyst II	1	Full-Time	7,680
	Management Analyst II	1	Part-Time	5,815
City Attorney	Attorney	1	Full-Time	26,342
	Legal Investigator/Paralegal	1	Full-Time	21,298
	Legal Admin Coordinator	1	Full-Time	9,120
Municipal Court Clerk	Deputy Clerk	9	Full-Time	141,808
Municipal Court Judges	Probation Officer	3	Full-Time	33,869
	Deputy Bailiff I	5	Full-Time	99,313
Civil Service	Personnel Analyst I	1	Part-Time	8,794
Safety-Director's Office	Deputy Director	1	Full-Time	57,728
Safety-Support Services	License Manager	1	Full-Time	0
	Network Engineer	1	Full-Time	28,880
	Weights & Measures Inspector	1	Full-Time	9,600
Safety-Police	Human Resource Representative	1	Full-Time	20,963
	Forensic Scientist II	3	Full-Time	48,891
	Police Records Technician	1	Full-Time	13,032
	911 Call Taker	21	Full-Time	285,152
	Security Specialist	1	Full-Time	12,184
	Office Assistant II	1	Full-Time	0
	Police Communications Technician	14	Full-Time	42,022
	Fingerprint Technician Trainee	1	Full-Time	22,412
	Management Analyst I	3	Full-Time	54,829
	Human Resource Analyst	1	Full-Time	29,892
	Forensic Scientist I	1	Full-Time	18,848
	Air Worthiness Specialist	1	Full-Time	12,607
	Forensic Scientist/Computer Crime Analyst	2	Full-Time	19,177
	Vehicle Impound Specialist	1	Full-Time	27,477
	Police Recruits	70	Full-Time	916,104
Safety-Fire	Communications Technician Supervisor	1	Full-Time	0
	Management Analyst I	1	Full-Time	14,400
	Public Relations Specialist II	1	Full-Time	32,240
	Office Assistant II	1	Full-Time	14,672
	Fire Recruits	40	Full-Time	988,768
Office of the Mayor	Executive Assistant II	1	Full-Time	32,885

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

Development - Code Enforcement	Property Maint. Inspector Specialist	1	Full-Time	18,956
Planning	Development Program Coordinator	1	Full-Time	16,972
	Planner II	3	Full-Time	65,724
Neighborhoods	Director	1	Full-Time	68,327
	311 Service Representative	2	Part-Time	10,270
Financial Management	Office Assistant II	1	Full-Time	1,976
Facilities Management	Custodial Worker	2	Full-Time	21,503
	Security Specialist	1	Full-Time	13,104
	Building Maintenance Manager	1	Full-Time	19,344
	Building Maintenance Supervisor	3	Full-Time	43,056
	Purchasing Expediter	1	Full-Time	17,834
	Security Specialist	3	Part-Time	31,103
Human Resources	Deputy Director	0.5	Full-Time	27,074
	EEO Manager	1	Full-Time	24,537
	CHRIS Manager	0.25	Full-Time	1,080
	Human Resources Analyst	1	Full-Time	37,874
	Human Resources Analyst	1	Part-Time	15,600
Refuse Collection	Refuse Collection Vehicle Operator	26	Full-Time	112,378
	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
Service Director	Payroll/Benefits Clerk	0.32		19,232
	Management Analyst II	1	Full-time	19,440
	HR Manager	0.32		6,277
Traffic Management	PVB Coordinator	1	Full-Time	9,024
	Office Manager	1	Full-Time	6,144
			Total Wages	\$3,878,019
			Pension	581,703
			Insurance	1,154,220
			W. Comp	58,170
			Total Cost	\$5,672,112

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength ¹	Actual Strength ¹ As of 06/30/2016
City Council	40	45	42
City Auditor	34	34	26
Income Tax	82	84	81
City Treasurer	10	10	9
City Attorney	135	135	112
Real Estate	6	6	1
Municipal Court Judges	192	192	184
Municipal Court Clerk	172	172	161
Civil Service	35	35	35
Public Safety - Admin.	10	10	9
Support Services	49	50	47
Police - Civilian	409	409	357
Police - Uniformed	1,908	1,978	1,872
Fire - Civilian	51	51	47
Fire - Uniformed^	1,534	1,574	1,499
Mayor	19	22	20
Community Relations	8	0	0
Equal Business Opportunity	9	9	9
Education	4	5	4
Development Admin.	34	29	29
Economic Development	9	10	8
Code Enforcement	73	73	71
Planning	18	19	15
Housing	5	4	4
Finance and Management - Dir's Ofc.	26	29	26
Financial Management	28	29	25
Facilities Management	77	80	70
Human Resources	13	15	10
Neighborhoods	0	36	35
Public Service - Dir's Ofc.	38	17	32
Refuse Collection	227	227	196
Traffic Management	27	30	20
General Fund Total	5,282	5,419	5,056

¹Authorized and actual strength numbers reflect the mid-year establishment of the Department of Neighborhoods.

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength ¹	Actual Strength ¹ As of 06/30/2016
Real Estate/Land Acquisition	8	8	7
Information Services/Technology Services Fund	140	142	124
Technology: Administration	14	16	12
Finance/Print/Mail Shop Fund	6	6	6
Human Resources/Employee Benefits	27	29	26
Facilities - Other Funds ²	0	8	0
Health Special Revenue Fund	240	241	222
Municipal Court Computer Fund	13	13	3
Recreation and Parks Operation Fund	339	339	322
Public Service - Dir. Office/SCMR Fund	28	32	29
Traffic Management/SCMR Fund	113	115	102
Infrastructure Management/SCMR Fund	190	190	176
Design and Construction/SCMR Fund	41	46	36
Traffic Management/Parking Meter Fund	11	10	16
Fleet Management	126	133	116
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	6
Design and Construction/Private Construction Inspection	19	21	16
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	148	153	135
Public Utilities: Administration	142	142	128
Sewers and Drains (Storm)	23	23	16
Sewers and Drains (Sanitary)	486	486	436
Electricity	104	104	93
Water	535	535	498
Community Development Block Grant			
Development Admin.	8	5	4
Economic Development	6	6	6
Code Enforcement	9	9	9
Housing	15	15	14
Health	4	3	3
Finance & Management	4	4	4
Neighborhoods	0	3	2
Recreation and Parks	4	4	4
Other Funds Total	2,881	2,920	2,637
All Funds	8,160	8,339	7,693

¹Authorized and actual strength numbers reflect the mid-year establishment of the Department of Neighborhoods.

²Budgeted & actual strength for these positions are reflected in Public Utilities, Water Division

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

Intended Purpose	Amount
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
	28,935,122

TRANSFERS AND EXPENSES PASSED AS OF June 30, 2016

Purpose	Amount	Dept./Division	Ordinance No.
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
Transfer for school district revenue sharing	228,370	Economic Development	0641-2016
Transfer for jobs growth incentive	1,702,233	Development Administration	0642-2016
Transfer for school district revenue sharing	2,202,820	Economic Development	1422-2016
Transfer for Franklin Township Annexation	150,000	Development Administration	1512-2016
Transfer to Safety for legal settlement	237,000	Police	0901-2016
Transfer for Greater Columbus Sports Commission	50,000	Economic Development	0767-2016
Transfer for Columbus Urban League (National Conference)	25,000	Development Administration	1176-2016
Transfer for Women's Commission	80,000	Economic Development	1759-2016
Total Transferred and Expended	9,699,422		

TABLE 12
SAFETY OVERTIME REPORT
JUNE 30, 2016

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,679,564	1,458,009	39.62%	1,895,412	3,353,421	326,143
Police Uniformed*	10,109,678	4,419,285	43.71%	5,293,682	9,712,967	396,711
Fire Uniformed	6,597,500	3,443,250	52.19%	3,856,440	7,299,690	(702,190)

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