

November 21, 2016

MEMORANDUM TO: Andrew J. Ginther
Mayor

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

SUBJECT: Third Quarter Financial Review

The Finance and Management Department's Third 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 third quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$13.8 million less than the original appropriation for 2016. This is an improvement of \$7.65 million from the second 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 trends towards a general fund budget surplus at year-end. These carry-over funds are necessary to balance next year's budget and ensure that the city will maintain service levels for 2017.

Expenditures in nearly all of the general fund departments are tracking below budget. As in the first and second quarter reviews, 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 Finance and Management, the Public Service Department, Recreation and Parks Department, and Public Safety.

In the second quarter review, the Finance and Management Department positive expenditure variance was mostly the result of lower utilities expenses. In the third quarter review, Finance and Management is also reporting a surplus of \$5 million from the citywide account, mainly from reduced economic development incentive payments. In Public Service, the positive variance of \$2.7 million continues to be the result of unfilled vacancies and lower fuel costs. The Public Safety Department erased a first quarter projected deficit and continues to estimate a small positive variance at year-end, mostly due to lower costs for civilian positions and lower costs for fleet services. Spending for Police sworn and civilian overtime is down a combined \$1 million from budgeted assumptions while overtime for the Division of Fire is projected to increase by nearly \$800,000. An overall deficit of \$3.6 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 small deficits which currently exist in City Council and the 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 third quarter, income tax receipts were 5.9 percent above 2015 third quarter collections, consistent with the 5.8 percent in the second quarter review, but below the 6.4 percent increase from the first quarter review. Liquor permits (2.4%), casino revenue (11.2%), and investment earnings (30.5%) all continue to trend above collections during the same time period last year. Other sources of revenue, including the local government fund, charges for services, license and permit fees, the kilowatt tax, and fines and penalties, are trending below levels experienced through the third quarter of last year. Property tax revenues are about even (.4%) with receipts at this time a year ago. Overall, total revenues through the end of the third quarter are 4.2 percent above 2015 revenues through the same time period. 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 for the remainder of the year.

The Finance and Management Department will also 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



THIRD QUARTER FINANCIAL REVIEW

As of September 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 \$13,789,523 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 September 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 September 30, 2016	\$ 835,291,000
Less 2016 Projected Operating Expenditures	<u>821,502,336</u>
Projected Appropriation Surplus/(Deficit)	\$ 13,788,664
Projected Available Cash Balance (December 31, 2016)	<u>\$ 13,789,523</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 September, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 4.2 percent, or \$25,605,787, higher than during the same time period in 2015. Income tax receipts are currently up 5.9 percent, but are budgeted 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 8.6 percent through the first nine 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 0.4 percent through September, but are projected to end the year down 0.6%. Receipts for fines and penalties are down 1.2 percent, and are projected to end the year 1.4 percent below 2015. At the end of the third quarter, revenues for license and permit fees were down 4.6 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 30.5 percent above 2015 year-to-date figures. Charges for services are 3.9 percent lower than September of 2015, but are projected to end the year only 1.0 percent below 2015.

Expenditures:

Expenditures are projected to total \$821.5 million, or \$13.8 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 September 22, 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 September 30th and adding the result to the projected costs, by division, for these items for the balance of the year.

As reported at the second quarter, 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 consolidated 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 \$292,796 is anticipated in **City Council**. In personnel, a deficit of \$309,936 is the result of personnel changes and reorganizations within the department. This deficit will be partially offset by savings in supplies and services of \$5,000 and \$12,140, respectively.

The **Auditor's Office** projects an overall surplus of \$207,785. Of this total, \$52,235 is the result of savings in personnel due to delays in hiring vacant positions. The amount of \$155,209 in services is due to savings in professional services and maintenance of software.

An overall deficit of \$119,931 is anticipated in the **Income Tax Division**. The majority of this projected deficit is in personnel (\$196,291) due to less employee turnover than budgeted, as well as the hiring of additional personnel.

An overall projected surplus of \$29,822 for the **City Treasurer** is anticipated. The delay in hiring a budgeted vacant position results in expected personnel savings of \$78,497, which offsets the projected deficit in services totaling \$48,675.

The **Municipal Court Judges** project an overall surplus of \$297,492, 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.

The **Municipal Court Clerk** projects an overall surplus of \$63,190. This is due to \$121,630 of savings in personnel resulting from delays in filling vacant positions. The personnel surplus is partially offset by a projected deficit of \$30,000 in supplies for the purchase of replacement furniture and a projected deficit of \$28,440 in services due to higher than anticipated internal charges.

A surplus of \$175,386 is projected in the **Civil Service Commission**. The savings is mainly attributable to full-time and part-time vacancies.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of 92,622. The majority of the surplus is related to savings from the Franklin County Emergency Management and Homeland Security contract and the Franklin County Jail Contract.

A projected surplus of \$42,105 is anticipated in the **Support Services Division** resulting from savings in personnel and supplies being offset by a projected deficit in services. Projected personnel savings resulted from the delay in hiring vacancies. Expected savings in technology supplies are anticipated to offset the projected deficit in services which is the result of increased indigent burial expenses.

The **Police Division** projects an overall surplus of \$3,976,005. The expected surplus is the result of projected savings in personnel (\$358,479), services (\$1,691,215), supplies (\$109,909), and the transfer line (\$1,826,979), netted against a projected deficit in claims (\$10,577).

The anticipated variance in personnel is increased 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 safety initiative. As a result, the true personnel variance is a surplus \$2,562,409. The largest contributing factors to this expected surplus are civilian wages, as well as 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 \$109,909, which is mainly from projected savings in helicopter fuel. A positive variance of \$1,691,215 is anticipated in services, and is mainly attributed to fleet services being under budget. Claims are currently projected at a budgetary deficit of \$10,577.

The **Division of Fire** anticipates an overall deficit of \$3,652,655. The expected deficit in personnel (\$5,323,306) 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 \$3,719,405.

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 \$775,113.

The projected deficit of \$148,271 in supplies is primarily the result of the need to purchase uniforms and supplies for an unbudgeted class of 25 recruits, slated to start in December. The additional recruit class was added to help offset the increase in Fire separations throughout the year.

Expenses in the services category are projected to be under budget by \$241,621, the result of less than budgeted fleet related costs. Fire claims are currently projected even with budget authority.

A deficit of \$105,935 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.

The **Equal Business Opportunity Commission** projects an overall deficit of \$64,864, primarily consisting of a \$55,497 deficit in personnel attributable to personnel changes and related compensation adjustments. The deficit of \$9,367 in professional services is the result of preparatory contractual work being completed in anticipation of the department's reorganization in 2017.

The **Department of Education** projects an overall surplus of \$124,438, primarily due to an anticipated savings of \$99,469 across various purchased services, and an additional \$24,969 surplus in personnel resulting from the delay in filling a vacant budgeted position.

The **Development Department, Administration Division** projects a deficit in personnel of \$26,437 resulting from higher than budgeted miscellaneous personnel expenses. This deficit will be more than offset by surpluses totaling \$40,282 in several other budget categories, primarily fleet services and area commission payments.

The **Economic Development Division** is anticipating an overall deficit of \$113,741. A projected deficit of \$147,516 in services is due to the unbudgeted cost of a study to review the tax incentive payment process for the division. This cost is partially offset by a surplus in personnel of \$56,550 resulting from one budgeted vacant position.

The **Code Enforcement Division** projects an overall surplus of \$65,833. Delays in hiring two vacant positions account for a savings of \$116,321 in personnel, offset by a deficit of \$50,488 in various services line items, including a professional services contract for an arborist.

An overall surplus of \$293,179 is projected in the **Planning Division** due to the vacancies of three planner positions for most of the year.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$84,039, primarily as a result of savings in professional services and various purchased services.

The **Financial Management Division** projects an overall surplus of \$696,241. Of this amount, \$206,814 is in personnel due to delays in filling vacant positions, while \$489,427 in services is the result of expected savings in the public defender contract.

An overall surplus of \$2,331,679 is anticipated in the **Facilities Management Division**. In personnel, a \$254,734 surplus is projected due to hiring adjustments and delays in filling vacant positions. The services surplus of \$2,076,945 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 \$17,844,000, or \$573,924 lower than the budgeted amount. These projected savings are primarily the result of lower than anticipated overall costs on behalf of Public Safety, Health, Income Tax, and the City Attorney's office.

The **Department of Human Resources** anticipates a surplus of \$133,785. Delays in hiring two vacant full-time positions account for personnel savings of \$118,272. In addition, a services surplus

of \$13,649 results from transferring the Black History Month program to the newly created Department of Neighborhoods.

The **Department of Neighborhoods** was created at the start of the second quarter by consolidating the Community Relations Commission, the 311 Call Center, the Neighborhood Pride Program, and Neighborhood and Agency Services from other city departments. Current projections reflect an overall surplus of \$129,369. A personnel surplus of \$240,564, partly attributed to three vacant positions, is offset by a deficit of \$111,446 in services. This projected deficit is largely due to services that transferred to the department as a result of the consolidation, for which the estimated budget at the time of the transfer was not sufficient.

The current projected general fund transfer to the **Health Department** is estimated at \$23,373,474 and is \$147,977 less than budget. 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 \$37,788,290, less than budgeted by \$809,447. Additional information on Recreation and Parks' third quarter projection is provided in Section 3 of this report.

An overall surplus of \$168,281 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 \$2,327,989. The division projects to save \$1,472,746 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 \$845,579 in service, primarily due to lower than budgeted fleet expenses.

The **Division of Traffic Management** projects overall savings of \$215,753. This surplus consists of anticipated savings of \$165,504 in personnel costs and an additional savings of \$33,214 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	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 17,061,733
Plus Estimated 2016 Revenues	50,375,000
Plus Estimated Encumbrance Cancellations	600,000
Total Estimated Available For Appropriation	<u>68,036,733</u>
Less Projected 2016 Expenditures Public Service Director's Office	(2,912,151)
Less Projected 2016 Expenditures Traffic Management Division	(11,453,309)
Less Projected 2016 Expenditures Infrastructure Management Division	(29,236,062)
Less Projected 2016 Expenditures Design & Construction Division	(4,873,784)
Less Total Projected 2016 Expenditures	<u>(48,475,306)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 19,561,427</u>
Total Appropriated	<u>\$ 51,815,185</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,339,879</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 \$50,375,000, slightly higher than originally projected. Anticipated encumbrance cancellations remain at \$600,000. As of the end of the third quarter, the SCMR fund is projected to have an unencumbered cash balance of \$19,561,427 at year end.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3,339,879 is projected. All four divisions within this fund anticipate personnel savings totaling \$2,083,713 due to delays in hiring vacant positions. In addition, the Infrastructure Management Division expects savings in the services category, reflecting lower than projected fleet costs.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 119,853
Plus Estimated 2016 Revenues	6,886,495
Plus Estimated General Fund Transfer	23,373,474
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>30,529,822</u>
Less Projected 2016 Expenditures	<u>(30,529,822)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ -</u>
Total Appropriated	<u>\$ 30,576,416</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 46,594</u>

The 2016 Health Department budget allows for the continued provision of public health mandated services, as well as services that meet the Mayor's priorities 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 \$6,886,495, slightly higher than the budgeted projection of \$6,862,211. This modest increase in anticipated revenue is due to higher clinical health laboratory services revenue offset by revenue decreases in licenses and fees and vital statistics functions. Encumbrance cancellations are estimated at \$150,000, as budgeted. The general fund transfer was originally budgeted at \$23,564,205. Current expenditure and revenue projections only necessitate a transfer of \$23,373,474, a \$190,731 reduction. A portion of this reduction to Health (\$42,753) is due to the transfer of funds to the Department of Development for a budgeted position to assist in advancing the CelebrateOne Initiative. The department is able to absorb the remaining reduction largely because of savings in personnel services. The fund is expected to end the year with a zero unencumbered cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$46,594 is projected in the health special revenue fund. This surplus is in personnel services and is mainly due to delays in hiring vacant positions. The surplus is offset by an anticipated deficit in materials and supplies, primarily attributable to an increase in medical supplies, and a projected deficit in services resulting from an increase in fleet services, printing, and communications services.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 236,011
Plus Estimated 2016 Revenues	10,003,521
Plus Estimated General Fund Transfer	37,788,290
Plus Estimated Encumbrance Cancellations	400,000
Total Estimated Available For Appropriation	<u>48,427,822</u>
Less Projected 2016 Expenditures	<u>(48,427,822)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 48,376,153</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (51,670)</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 higher than the original budgeted amount by \$875,105, 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 \$400,000, which is \$100,000 less than budget assumptions. The general fund transfer is projected to be \$37,788,290, \$809,447 less than the budgeted amount of \$38,597,737. The fund is expected to end the year with a zero unencumbered cash balance.

OPERATING BUDGET SUMMARY

At the end of the third quarter, an overall negative appropriation of \$51,670 is projected. This is the result of higher than budgeted expenses related to professional services, support of community agencies, and other unforeseen expenditures.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 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	35,000
Total Estimated Available For Appropriation	2,934,021
Less Projected 2016 Expenditures-Municipal Court Clerk	(1,327,519)
Less Projected 2016 Expenditures-Municipal Court Judges	(563,942)
Less Total Projected 2016 Expenditures	(1,891,461)
Projected Unencumbered Cash at Dec. 31, 2016	\$ 1,042,560
Total Appropriated	\$ 2,410,397
Projected Appropriation Surplus/(Deficit)	\$ 518,936

This fund provides the Municipal Court with a dedicated funding source for computer hardware, software, training, and related expenses. Revenues to this fund are generated through various court fees.

REVENUE SUMMARY

Projected revenues at the third 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 \$35,000 are expected, or \$15,000 less than budgeted. It is projected that the fund will have an unencumbered cash balance of \$1,042,560 at the end of 2016.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$518,936 is currently projected for the computer fund.

An appropriation surplus of \$456,234 is projected in the Municipal Court Clerk's office 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 latter part of the year.

The Municipal Court Judges project an overall surplus of \$62,702. A surplus of \$97,439 in personnel is the result of a budgeted position that is currently vacant and not projected to be filled. The personnel surplus is offset by a deficit of \$34,737 in services spending.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 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	(18,911,925)
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 12,051,657</u></u>
Total Appropriated	\$ 19,572,853
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 660,928</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 \$12,051,657, an increase of 8.2% from the budgeted projection. This increase is due to the higher than anticipated beginning year balance, and lower than anticipated overall expenditures. Revenue associated with permitting and plans review remained consistent with estimates through the third quarter.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services' projected overall appropriation surplus of \$660,928 is primarily a reflection of personnel savings from delays in filling vacant budgeted positions. Additionally, savings in internal billings and professional services contribute \$136,757 to the expected surplus.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
September 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>(1,353,550)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 417,209</u>
Total Appropriated	<u>\$ 1,435,354</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 81,804</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 \$417,209. Total revenue projections of \$1,357,326 are \$17,916 lower than budgeted due to the early exit of the Columbus Metropolitan Libraries from the space it used during its renovations. Encumbrance cancellations continue to reflect budgeted levels.

OPERATING BUDGET SUMMARY

At this time, a surplus of \$81,804 is the result of projected savings in general supplies, utilities, and repair and maintenance services.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 2,210,316
Plus Estimated 2016 Revenues	3,477,641
Plus Estimated Encumbrance Cancellations	28,205
Total Estimated Available For Appropriation	<u>5,716,162</u>
Less Projected 2016 Expenditures Public Service Director's Office	(21,379)
Less Projected 2016 Expenditures Design & Construction Division	<u>(2,914,321)</u>
Less Projected 2016 Expenditures	<u>(2,935,701)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 2,780,461</u>
Total Appropriated	<u>\$ 3,163,135</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 227,434</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, slightly lower than the \$2,465,779 amount assumed in the budget. The current revenue projection for the fund is \$3,477,641 with encumbrance cancellations of \$28,205. Despite the lower than expected beginning year cash balance, revenues are projected to exceed budgeted amounts by \$842,750. In addition, favorable expenditure projections at the end of the third quarter contribute to the expected year-end cash balance of \$2,780,461, which is \$812,926 higher than anticipated during budget formation.

OPERATING BUDGET SUMMARY

The Public Service Department projects to end the year with an appropriation surplus of \$227,434. These savings are due to the department 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	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 1,439,290
Plus Estimated 2016 Revenues	2,962,660
Plus Estimated Encumbrance Cancellations	8,073
Total Estimated Available For Appropriation	<u>4,410,023</u>
Less Projected 2016 Expenditures	(3,021,692)
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 1,388,331</u>
Total Appropriated	\$ 3,024,532
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,840</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 \$2,962,660, or \$149,731 above budgeted assumptions. 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 \$1,388,331, or \$519,540 more than the budgeted assumptions.

OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a small appropriation variance of \$2,840 for the year.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ -
Plus Estimated 2016 Revenues- Human Resources	4,487,571
Plus Estimated 2016 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>4,882,571</u>
Less Estimated 2016 Projected Expenditures- Human Resources	(4,487,571)
Less Estimated 2016 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2016 Expenditures	(4,882,571)
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>\$ 339,625</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 for the fund are even with projected expenditures. The fund is expected to end the year with a zero unencumbered cash balance.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$339,625 is generated from the Human Resources portion of the fund. Of this, a savings of \$146,822 in personnel is due to hiring delays of budgeted vacant positions. In services, a projected surplus of \$186,141 reflects costs associated with lower than projected internal direct and indirect charges for information technology. Property and boiler insurance estimates continue to remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 21,943
Plus Estimated 2016 Revenues - Mail	1,290,258
Plus Estimated 2016 Revenues - Print	448,657
Plus Estimated Encumbrance Cancellations	66,000
Total Estimated Available For Appropriation	<u>1,826,858</u>
Less Projected 2016 Print Expenditures	(448,718)
Less Projected 2016 Mailroom Expenditures	<u>(1,290,441)</u>
Less Total Projected 2016 Expenditures	<u>(1,739,159)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 87,699</u>
Total Appropriated	<u>\$ 1,644,642</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (94,517)</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 \$87,699. This improvement is largely due to structural changes in the billing model for both print and mail. Figures and fund balances will be monitored for the remainder of the year, and adjustments will be made as necessary. Print and mail shop revenues are projected at \$448,657 and \$1,290,258 respectively. Encumbrance cancellations continue to be projected even with budgeted 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 deficit of \$94,517 is primarily due to expenditures in general supplies, office supplies, postage, and lease of copier services.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 614,810
Plus Estimated 2016 Revenues	974,175
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,588,985</u>
Less Projected 2016 Expenditures	<u>(942,421)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 646,564</u>
Total Appropriated	<u>\$ 1,053,181</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 110,760</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 \$974,175 for the year. This revenue projection is \$116,175 higher than what was budgeted. The fund is projected to end 2016 with an unencumbered cash balance of \$646,564, an increase of \$343,375 over the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$110,760, primarily in personnel due to lower than expected costs associated with wages, insurance, and benefits.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 293,893
Plus Estimated 2016 Revenues	33,673,920
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>34,117,813</u>
Less Estimated Technology Administration Expenditures	(6,616,586)
Less Estimated Information Services Expenditures	<u>(27,017,817)</u>
Less Total Projected 2016 Expenditures	<u>(33,634,403)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 483,410</u></u>
Total Appropriated	\$ 36,384,982
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 2,750,579</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 revenue estimates are \$2,701,693 lower than projected, which is directly attributable to lower than anticipated overall costs in the Technology department. 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 in the Department of Finance and Management, are expected to be \$17,844,000, or \$573,924 lower than the initial projection of \$18,417,924. The fund is projected to end the year with a \$483,410 unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$1,993,781. Of this total, a personnel surplus of \$169,875 is the result of vacant budgeted positions. In materials and supplies, the projected \$135,001 surplus is a function of lower than anticipated demand for technology purchases on behalf of Fleet Management and Public Utilities. The projected surplus of \$1,552,591 in services is primarily the result of lower than anticipated demand for contracted services associated with Public Utilities, and miscellaneous savings expected for a number of General Fund agencies.

The Information Services Division reflects an overall appropriation surplus of \$756,798. The \$402,955 surplus in personnel is the result of delays in hiring vacant budgeted positions. A projected \$387,357 surplus in services is due to lower than anticipated costs associated with various software maintenance and support contracts, and will help offset a projected \$33,514 deficit in supplies resulting from an emergency facilities repair needed during the third quarter.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ (46,499)
Plus Estimated 2016 Revenues	32,278,163
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available For Appropriation	<u>32,306,664</u>
Less Projected 2016 Fleet Management Division Expenditures	(31,304,862)
Less Projected 2016 Finance and Management Director's Office Expenditures	(727,068)
Less Total Projected 2016 Expenditures	<u>(32,031,930)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u><u>\$ 274,734</u></u>
Total Appropriated	<u>\$ 37,204,411</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 5,172,481</u></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 \$274,734. Revenues are projected to total \$32,278,163, approximately \$5.2 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 \$5,172,481 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$677,975 reflects savings from unfilled budgeted positions and expenses associated with insurance and benefits. In supplies, the division is projecting an overall surplus of \$4,242,314. Both unleaded and diesel fuel prices have remained lower than budgeted, resulting in significant cost avoidance for the division. A services surplus of \$194,753 is the result of savings in both direct and indirect technology services.

A surplus of \$57,439 in personnel expenses within the Finance and Management Director's Office reflects delays in hiring vacant positions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 694,067
Plus Estimated 2016 Revenue Receipts	7,981,968
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	8,706,035
Less Projected 2016 Expenditures Design & Construction Division	(7,402,492)
Less Projected 2016 Expenditures Public Service Director's Office	(540,074)
Less Total Projected 2016 Expenditures	(7,942,566)
Projected Unencumbered Cash at Dec. 31, 2016	\$ 763,469
Total Appropriated	\$ 9,120,917
Projected Appropriation Surplus/(Deficit)	\$ 1,178,351

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 \$7,981,968 and encumbrance cancellations are estimated at \$30,000. The budget assumed \$9,600,102 and \$130,000 respectively. Currently, an unencumbered cash balance of \$763,469 is projected at year end, a decrease of \$1,323,094 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,178,351 is projected in this fund. The Design and Construction Division projects a surplus of \$1,095,403. Of this, \$1,003,167 reflects savings in personnel due to delays in filling vacant positions. The Public Service Director's Office projects a personnel surplus of \$82,718 due to existing vacancies.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Cash Balance (January 1, 2016)	\$ 84,948,103
Plus Estimated 2016 Revenues	193,667,703
Plus Estimated 2016 Encumbrance Cancellations	5,000,000
Total Estimated Available For Appropriation	<u>283,615,806</u>
Less Projected 2016 Expenditures Water Division	(188,924,214)
Less Projected 2016 Expenditures Public Utilities Director's Office	<u>(6,508,255)</u>
Less Total Projected 2016 Expenditures	<u>(195,432,469)</u>
Projected Cash at Dec. 31, 2016	<u>\$ 88,183,337</u>
Total Appropriated	<u>\$ 208,350,666</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 12,918,197</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 \$3,748,704 higher than initial estimates. The projected year end cash balance in the fund is \$88.2 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of just under \$13 million is projected in the water enterprise fund. The surplus is primarily due to savings on interest payments for capital debt. Approximately, \$6.6 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 2019. 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. Lastly, 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 a surplus in the personnel category in the amount of \$989,205 due to delays in filling vacant positions and the close monitoring of overtime expenses. The department anticipates savings of just over \$3.0 million in supplies and services combined. These savings are due to less than budgeted needs in general supplies and small tools, combined with lower than anticipated costs in repair and maintenance services and internal charges from the Department of Technology and the Fleet Division.

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 over \$2.5 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is just under \$1.0 million.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Cash Balance (January 1, 2016)	\$ 214,939,630
Plus Estimated 2016 Revenues	257,008,308
Plus Estimated 2016 Encumbrance Cancellations	5,000,000
Total Estimated Available For Appropriation	<u>476,947,938</u>
Less Projected 2016 Expenditures Sanitary Sewer Division	(255,116,891)
Less Projected 2016 Expenditures Public Utilities Director's Office	(7,296,626)
Less Total Projected 2016 Expenditures	<u>(262,413,517)</u>
Projected Cash at Dec. 31, 2016	<u>\$ 214,534,421</u>
Total Appropriated	<u>\$ 279,508,491</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 17,094,974</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 \$3.4 million. 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 \$214.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$17.1 million is projected in the sewer system enterprise fund, comprised of a \$16.0 million surplus in the Sanitary Sewer Division and a \$1.1 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 every budget category except capital outlay, which is anticipated to end the year budget neutral. The projected \$1.7 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Another contributing factor in the personnel surplus is reduced overtime expenses due to the shut-down of incinerators at both plants. Projected savings of \$7.7 million is anticipated in services primarily due to facilities and equipment maintenance contracts for incinerators that were planned, but not needed in 2016. A projected surplus of over \$5.0 million is 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.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Cash Balance (January 1, 2016)	\$ 20,808,902
Plus Estimated 2016 Revenues	41,441,589
Plus Estimated 2016 Encumbrance Cancellations	250,000
Total Estimated Available For Appropriation	62,500,491
Less Projected 2016 Expenditures Storm Sewer Division	(38,494,526)
Less Projected 2016 Expenditures Public Utilities Director's Office	(1,945,767)
Less Total Projected 2016 Expenditures	(40,440,293)
Projected Cash at Dec. 31, 2016	\$ 22,060,198
Total Appropriated	\$ 41,336,300
Projected Appropriation Surplus/(Deficit)	\$ 896,007

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 \$1,074,125 ahead of the current year budget. Therefore, the projected year end cash balance in the fund is expected to be \$1,251,296 higher than the beginning of the year balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$896,007 is projected in the storm sewer maintenance fund, comprised of a \$601,237 surplus in the Storm Sewer Division and a \$294,770 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).

Almost half of the surplus in the Storm Sewer Division, or \$268,812, is in the personnel category, and reflects the delay in filling vacant positions. An additional \$198,439 projected surplus in interest on city debt is a result of reduced interest charges. Finally, savings of \$133,986 are projected in services, primarily related to internal charges for technology and fleet. The anticipated fleet savings are due to lower than budgeted fuel costs.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2016	
Cash Balance (January 1, 2016)	\$ 21,459,468
Plus Estimated 2016 Revenues	79,325,843
Plus Estimated 2016 Encumbrance Cancellations	504,187
Total Estimated Available For Appropriation	101,289,498
Less Projected 2016 Expenditures Power Division	(80,008,349)
Less Projected 2016 Expenditures Public Utilities Director's Office	(1,023,205)
Less Total Projected 2016 Expenditures	(81,031,554)
Projected Cash at Dec. 31, 2016	\$ 20,257,944
Total Appropriated	\$ 85,765,601
Projected Appropriation Surplus/(Deficit)	\$ 4,734,047

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 3.5 percent or just over \$2.8 million, and will be closely monitored for the remainder of the year. The anticipated year end cash balance is expected to fall to \$20.3 million, an improvement from the second quarter projection due to further savings on expenditures as discussed below.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.7 million is projected in the electricity enterprise fund. This surplus is comprised of \$4.6 million in the Power Division and \$155,022 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 \$1.4 million, with an additional \$3.2 million in savings in supplies, other expenses, principal payments, and interest combined. The majority of the supply savings is due to reduced spending on purchased power. These savings are offset by a \$91,220 projected deficit in services. This anticipated deficit reflects 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	
September 30, 2016	
Unencumbered Cash Balance (January 1, 2016)	\$ 1,936,049
Plus CDBG Entitlement Award	6,501,384
Plus Estimated Entitlement Fund Revenues	240,227
Plus Estimated Revolving Loan Fund Revenues	299,829
Plus Estimated Encumbrance Cancellations	454,308
Total Estimated Available For Appropriation	9,431,797
Less Projected 2016 Expenditures	(8,130,245)
Available Unencumbered Cash at Dec. 31, 2016	\$ 1,301,552
Total Appropriated	\$ 8,485,021
Projected Appropriation Surplus/(Deficit)	\$ 354,776

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. 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 of \$240,227, including housing loan repayments and miscellaneous revenue, is \$79,773 lower than the budget assumption of \$320,000. Revolving loan fund revenues of \$299,829 are estimated to be below the budget projection of \$316,000 by \$16,171. Because of the \$454,308 in projected encumbrance cancellations, the total projected revenues of \$7,495,748 are estimated to be \$406,389 higher than budgeted revenue of \$7,089,359.

OPERATING BUDGET SUMMARY

At the end of the third quarter, divisions project an overall surplus of \$354,776. Savings in personnel of \$343,846 are anticipated in large part by the hiring delay of various budgeted vacancies during the year. Several divisions in the Department of Development project savings in supplies, contributing to a total of \$12,761. An overall deficit of \$531 in services is largely the result of an unbudgeted contract in Columbus Public Health which will be offset by a transfer from its personnel category.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
SEPTEMBER 30, 2016

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,761,085	\$ 3,048,540	\$ 712,545	\$ 4,053,881	\$ (292,796)
City Auditor					
City Auditor	5,461,941	4,288,867	1,173,074	5,254,156	207,785
Income Tax	8,843,477	6,919,841	1,923,636	8,963,408	(119,931)
Total	14,305,418	11,208,708	3,096,710	14,217,563	87,855
City Treasurer	1,145,246	792,335	352,911	1,115,424	29,822
City Attorney					
City Attorney	12,241,400	9,449,871	2,791,529	12,129,841	111,559
Real Estate	132,427	80,991	51,436	106,429	25,998
Total	12,373,827	9,530,862	2,842,964	12,236,270	137,557
Municipal Court Judges	17,875,376	13,620,682	4,254,694	17,577,884	297,492
Municipal Court Clerk	11,851,965	8,925,963	2,926,002	11,788,775	63,190
Civil Service	4,091,107	2,996,466	1,094,641	3,915,721	175,386
Public Safety					
Administration	6,822,383	6,342,718	479,665	6,729,761	92,622
Support Services	6,548,704	4,881,210	1,667,494	6,506,599	42,105
Police	311,991,687	242,870,994	69,120,693	308,015,682	3,976,005
Fire	232,174,387	185,388,808	46,785,579	235,827,042	(3,652,655)
Total	557,537,161	439,483,730	118,053,431	557,079,084	458,077
Mayor's Office					
Mayor	2,462,608	1,982,875	479,733	2,568,543	(105,935)
Community Relations	466,062	465,715	347	461,487	4,575
Equal Business Opportunity	934,852	755,937	178,915	999,716	(64,864)
Total	3,863,522	3,204,528	658,994	4,029,746	(166,224)
Education	6,307,329	5,876,032	431,297	6,182,891	124,438
Development					
Administration	6,835,759	5,901,845	933,915	6,821,914	13,845
Econ. Development	20,457,549	20,037,415	420,134	20,571,290	(113,741)
Code Enforcement	7,588,419	5,793,021	1,795,398	7,522,586	65,833
Planning	1,950,002	1,220,239	729,763	1,656,823	293,179
Housing	5,211,946	5,032,936	179,010	5,215,679	(3,733)
Total	42,043,675	37,985,455	4,058,220	41,788,293	255,383
Finance and Management					
Administration	5,608,068	5,026,237	581,831	5,524,029	84,039
Financial Management	4,702,605	3,305,719	1,396,886	4,006,364	696,241
Facilities Management	16,385,377	12,289,545	4,095,832	14,053,698	2,331,679
Finance Citywide	10,492,468	5,024,000	5,468,468	5,492,468	5,000,000
Citywide Technology Billings	18,417,924	18,398,230	19,694	17,844,000	573,924
Total	55,606,442	44,043,731	11,562,711	46,920,559	8,685,883
Human Resources	2,735,731	2,201,408	534,323	2,601,946	133,785
Neighborhoods	1,913,124	783,329	1,129,794	1,783,755	129,369
Health	23,521,451	23,521,451	-	23,373,474	147,977
Recreation and Parks	38,597,737	38,597,737	-	37,788,290	809,447
Public Service					
Administration	2,344,126	1,844,159	499,967	2,175,845	168,281
Refuse Collection	33,015,192	27,188,331	5,826,861	30,687,203	2,327,989
Traffic	2,401,485	1,748,734	652,751	2,185,732	215,753
Total	37,760,803	30,781,225	6,979,579	35,048,780	2,712,022
Grand Total:	\$ 835,291,000	\$ 676,602,183	\$ 158,688,817	\$ 821,502,336	\$ 13,788,664

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 3,887,725	\$ 23,500	\$ 142,656	\$ -	\$ -	\$ -	\$ 4,053,881
City Auditor							
City Auditor	3,207,186	25,659	2,021,311	-	-	-	5,254,156
Income Tax	7,705,936	40,189	1,217,283	-	-	-	8,963,408
Total	10,913,121	65,848	3,238,594	-	-	-	14,217,563
City Treasurer	914,697	6,200	194,527	-	-	-	1,115,424
City Attorney							
City Attorney	11,514,021	160,250	407,070	-	-	48,500	12,129,841
Real Estate	106,429	-	-	-	-	-	106,429
Total	11,620,450	160,250	407,070	-	-	48,500	12,236,270
Municipal Court Judges	15,776,522	32,684	1,428,678	-	-	340,000	17,577,884
Municipal Court Clerk	10,791,688	159,147	837,940	-	-	-	11,788,775
Civil Service	3,324,373	44,412	546,936	-	-	-	3,915,721
Public Safety							
Administration	1,303,025	7,122	5,419,614	-	-	-	6,729,761
Support Services	4,883,730	522,641	1,099,227	1,000	-	-	6,506,599
Police	291,268,950	3,824,541	12,386,944	472,577	45,000	17,670	308,015,682
Fire	219,662,550	4,367,192	11,370,700	400,000	-	26,600	235,827,042
Total	517,118,256	8,721,496	30,276,485	873,577	45,000	44,270	557,079,084
Mayor's Office							
Mayor	2,313,956	5,065	76,938	828	-	171,756	2,568,543
Community Relations	450,866	-	10,621	-	-	-	461,487
Equal Business Opportunity	926,826	5,100	67,790	-	-	-	999,716
Total	3,691,648	10,165	155,349	828	-	171,756	4,029,746
Education	477,943	6,000	5,698,948	-	-	-	6,182,891
Development							
Administration	3,386,208	23,969	3,395,354	-	-	16,383	6,821,914
Econ. Development	908,319	6,850	3,227,592	16,428,529	-	-	20,571,290
Code Enforcement	6,600,575	74,100	837,911	10,000	-	-	7,522,586
Planning	1,561,706	16,750	78,367	-	-	-	1,656,823
Housing	386,637	1,950	4,827,092	-	-	-	5,215,679
Total	12,843,446	123,619	12,366,316	16,438,529	-	16,383	41,788,293
Finance and Management							
Administration	2,302,468	10,441	3,211,120	-	-	-	5,524,029
Financial Management	2,720,491	15,290	1,270,583	-	-	-	4,006,364
Facilities Management	5,945,478	637,300	7,465,170	5,750	-	-	14,053,698
Citywide Technology Billings	-	-	17,844,000	-	-	-	17,844,000
Finance Citywide	-	-	-	-	-	5,492,468	5,492,468
Total	10,968,437	663,031	29,790,873	5,750	-	5,492,468	46,920,559
Human Resources	1,383,832	54,585	1,163,530	-	-	-	2,601,946
Neighborhoods	1,584,690	9,094	189,971	-	-	-	1,783,755
Health	-	-	-	-	-	23,373,474	23,373,474
Recreation and Parks	-	-	-	-	-	37,788,290	37,788,290
Public Service							
Administration	2,145,423	2,063	28,359	-	-	-	2,175,845
Refuse Collection	15,819,478	122,971	14,663,234	71,520	10,000	-	30,687,203
Traffic	2,020,059	31,128	92,777	41,768	-	-	2,185,732
Total	19,984,960	156,161	14,784,370	113,288	10,000	-	35,048,780
Grand Total:	\$ 625,281,788	\$ 10,236,192	\$ 101,222,243	\$ 17,431,972	\$ 55,000	\$ 67,275,141	\$ 821,502,336

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (309,936)	\$ 5,000	\$ 12,140	\$ -	\$ -	\$ -	\$ (292,796)
City Auditor							
City Auditor	52,235	341	155,209	-	-	-	207,785
Income Tax	(196,291)	38,811	37,549	-	-	-	(119,931)
Total	(144,055)	39,152	192,758	-	-	-	87,855
City Treasurer	78,497	-	(48,675)	-	-	-	29,822
City Attorney							
City Attorney	128,076	(9,750)	(16,767)	10,000	-	-	111,559
Real Estate	25,998	-	-	-	-	-	25,998
Total	154,074	(9,750)	(16,767)	10,000	-	-	137,557
Municipal Court Judges	295,376	2,116	-	-	-	-	297,492
Municipal Court Clerk	121,630	(30,000)	(28,440)	-	-	-	63,190
Civil Service	175,386	-	-	-	-	-	175,386
Public Safety							
Administration	1,814	3,245	87,563	-	-	-	92,622
Support Services	30,119	44,534	(32,547)	-	-	-	42,105
Police	358,479	109,909	1,691,215	(10,577)	-	1,826,979	3,976,005
Fire	(5,323,306)	(148,271)	241,621	-	-	1,577,301	(3,652,655)
Total	(4,932,895)	9,417	1,987,852	(10,577)	-	3,404,280	458,077
Mayor's Office							
Mayor	(231,908)	8,979	117,072	(78)	-	-	(105,935)
Community Relations	-	-	4,575	-	-	-	4,575
Equal Business Opportunity	(55,497)	-	(9,367)	-	-	-	(64,864)
Total	(287,405)	8,979	112,280	(78)	-	-	(166,224)
Education	24,969	-	99,469	-	-	-	124,438
Development							
Administration	(26,437)	2,499	16,166	-	-	21,617	13,845
Econ. Development	56,550	100	(147,516)	(22,875)	-	-	(113,741)
Code Enforcement	116,321	-	(50,488)	-	-	-	65,833
Planning	296,682	-	(3,503)	-	-	-	293,179
Housing	(3,733)	-	-	-	-	-	(3,733)
Total	439,383	2,599	(185,341)	(22,875)	-	21,617	255,383
Finance and Management							
Administration	(106,468)	5,359	185,148	-	-	-	84,039
Financial Management	206,814	-	489,427	-	-	-	696,241
Facilities Management	254,734	-	2,076,945	-	-	-	2,331,679
Citywide Technology Billings	-	-	573,924	-	-	-	573,924
Finance Citywide	-	-	-	-	-	5,000,000	5,000,000
Total	355,080	5,359	3,325,444	-	-	5,000,000	8,685,883
Human Resources	118,272	1,863	13,649	-	-	-	133,785
Neighborhoods	240,564	251	(111,446)	-	-	-	129,369
Health	-	-	-	-	-	147,977	147,977
Recreation and Parks	-	-	-	-	-	809,447	809,447
Public Service							
Administration	164,595	(33)	3,719	-	-	-	168,281
Refuse Collection	1,472,746	2,064	845,579	-	7,600	-	2,327,989
Traffic	165,504	2,035	33,214	-	15,000	-	215,753
Total	1,802,845	4,067	882,512	-	22,600	-	2,712,022
Grand Total:	\$ (1,868,216)	\$ 39,053	\$ 6,235,437	\$ (23,530)	\$ 22,600	\$ 9,383,322	\$ 13,788,664

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
SEPTEMBER 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
SEPTEMBER 30, 2016

CATEGORY	FY 2016 YEAR-TO-DATE	FY 2015 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 487,235,179	\$ 460,177,432	\$ 27,057,747	5.9%
Property Tax	40,680,771	40,533,935	146,836	0.4%
KWH Tax	2,342,255	2,455,754	(113,499)	(4.6%)
Total Taxes & Assessments	530,258,205	503,167,121	27,091,084	5.4%
Local Government Fund	15,135,441	16,556,848	(1,421,407)	(8.6%)
Estate Tax	18,430	-	18,430	NA
Liquor Permit Fund	1,169,273	1,141,965	27,308	2.4%
Cigarette Tax, Other	29,867	31,099	(1,232)	(4.0%)
Casino Revenue	4,825,604	4,340,497	485,107	11.2%
Total Shared Revenue	21,178,615	22,070,409	(891,794)	(4.0%)
License and Permit Fees	9,416,646	9,873,632	(456,986)	(4.6%)
Fines and Penalties	13,443,008	13,606,458	(163,450)	(1.2%)
Investment Earnings	6,515,819	4,993,799	1,522,020	30.5%
Charges for Service	47,120,383	49,048,767	(1,928,384)	(3.9%)
All Other Revenue	1,812,112	1,378,815	433,297	31.4%
Total Other Revenue	78,307,968	78,901,471	(593,503)	(0.8%)
Total Revenues	629,744,788	604,139,001	25,605,787	4.2%
Encumbrance Cancellations	-	2,271,431	(2,271,431)	(100.0%)
Unencumbered Balance	30,721,859	29,171,431	1,550,428	5.3%
Fund Transfers	5,893,913	9,123,240	(3,229,327)	(35.4%)
Total Resources	\$ 666,360,560	\$ 644,705,103	\$ 21,655,457	3.4%

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
SEPTEMBER 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	\$ 821,502,336	\$ 13,788,664	\$ 13,789,523
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	17,061,733	50,934,001	50,975,000	40,999	68,036,733	51,815,185	48,475,306	3,339,879	19,561,427
Health Special Revenue	119,853	30,576,416	30,409,969	(166,447)	30,529,822	30,576,416	30,529,822	46,594	-
Rec. and Parks Oper. & Extension	236,011	48,226,153	48,191,811	(34,342)	48,427,822	48,376,153	48,427,822	(51,670)	-
Municipal Court Computer Fund	1,242,021	1,688,970	1,692,000	3,030	2,934,021	2,410,397	1,891,461	518,936	1,042,560
Development Services	11,716,849	19,266,733	19,246,733	(20,000)	30,963,582	19,572,853	18,911,925	660,928	12,051,657
Property Mgt/East Broad Street Operation	313,433	1,475,242	1,457,326	(17,916)	1,770,759	1,435,354	1,353,550	81,804	417,209
Private Construction Inspection Fund	2,210,316	2,664,891	3,505,846	840,955	5,716,162	3,163,135	2,935,701	227,434	2,780,461
Parking Meter Program Fund	1,439,290	2,836,273	2,970,733	134,460	4,410,023	3,024,532	3,021,692	2,840	1,388,331
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	5,222,196	4,882,571	(339,625)	4,882,571	5,222,196	4,882,571	339,625	-
Print and Mail Services	21,943	1,710,642	1,804,915	94,273	1,826,858	1,644,642	1,739,159	(94,517)	87,699
Land Acquisition	614,810	858,000	974,175	116,175	1,588,985	1,053,181	942,421	110,760	646,564
Technology Services	293,893	36,725,613	33,823,920	(2,901,693)	34,117,813	36,384,982	33,634,403	2,750,579	483,410
Fleet Management Services	(46,499)	37,936,172	32,353,163	(5,583,009)	32,306,664	37,204,411	32,031,930	5,172,481	274,734
Construction Inspection Fund	694,067	9,730,102	8,011,968	(1,718,134)	8,706,035	9,120,917	7,942,566	1,178,351	763,469
ENTERPRISE FUNDS									
Water System Enterprise	84,948,103	194,918,999	198,667,703	3,748,704	283,615,806	208,350,666	195,432,469	12,918,197	88,183,337
Sewerage System Enterprise	214,939,630	265,390,356	262,008,308	(3,382,048)	476,947,938	279,508,491	262,413,517	17,094,974	214,534,421
Storm Sewer System Enterprise	20,808,902	40,617,464	41,691,589	1,074,125	62,500,491	41,336,300	40,440,293	896,007	22,060,198
Electricity Enterprise	21,459,468	82,711,852	79,830,030	(2,881,822)	101,289,498	85,765,601	81,031,554	4,734,047	20,257,944
GRANT FUNDS									
Community Development Block Grant	1,936,049	7,089,359	7,495,748	406,389	9,431,797	8,485,021	8,130,245	354,776	1,301,552

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
SEPTEMBER 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	(1,868,216)	39,053	6,235,437	-	(23,530)	22,600	-	9,383,322	13,788,664
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	388,937	20,000	47,297	-	-	-	-	-	456,234
Municipal Court Judges	97,439	-	(34,737)	-	-	-	-	-	62,702
Total Municipal Court Computer Fund	486,376	20,000	12,560	-	-	-	-	-	518,936
Street Construction, Main. & Repair									
Traffic Management	757,581	37,170	54,960	-	-	3,664	-	-	853,375
Infrastructure Management	700,636	35,534	1,084,552	-	-	1,025	-	-	1,821,747
Design and Construction	451,981	1,000	20,617	-	-	-	-	-	473,597
Service Director	173,515	409	17,236	-	-	-	-	-	191,160
Total SCMR	2,083,713	74,113	1,177,365	-	-	4,689	-	-	3,339,879
Health Special Revenue									
Department of Health	64,977	(4,152)	(17,164)	-	2,933	-	-	-	46,594
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	8,711	906	(40,825)	-	(20,462)	-	-	-	(51,670)
Development Services Fund									
Building and Zoning Services	492,708	3,349	136,757	-	15,235	12,880	-	-	660,928
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	25,000	56,804	-	-	-	-	-	81,804
Private Construction Inspection Fund									
Design and Construction	187,901	3,089	10,461	-	-	15,869	-	-	217,319
Service Director	9,515	160	440	-	-	-	-	-	10,115
Total Private Construction Inspection Fund	197,416	3,249	10,901	-	-	15,869	-	-	227,434
Parking Meter Program Fund									
Traffic Management	(18,366)	152	21,054	-	-	-	-	-	2,840
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	146,822	6,662	186,141	-	-	-	-	-	339,625
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	146,822	6,662	186,141	-	-	-	-	-	339,625
Print & Mail Services									
Department of Finance	(664)	(11,804)	(82,049)	-	-	-	-	-	(94,517)
Land Acquisition									
Division of Real Estate	95,838	(151)	15,073	-	-	-	-	-	110,760
Technology Services									
Division of Information Services	402,955	(33,514)	387,357	-	-	-	-	-	756,798
Department of Technology	169,875	135,001	1,522,591	-	-	166,314	-	-	1,993,781
Total Technology Services	572,830	101,487	1,909,948	-	-	166,314	-	-	2,750,579
Fleet Management Services									
Division of Fleet Management	677,975	4,242,314	194,753	-	-	-	-	-	5,115,042
Finance and Management Director	57,439	-	-	-	-	-	-	-	57,439
Total Fleet	735,414	4,242,314	194,753	-	-	-	-	-	5,172,481
Construction Inspection Fund									
Design and Construction	1,003,167	22,181	45,056	-	-	25,000	-	-	1,095,403
Service Director	82,718	200	30	-	-	-	-	-	82,948
Total Construction Inspection	1,085,885	22,381	45,086	-	-	25,000	-	-	1,178,351
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	989,205	887,311	2,223,172	-	(4,000)	-	7,836,603	-	11,932,291
Sewerage System Enterprise									
Division of Sewers and Drains	1,745,761	904,483	7,750,297	111,296	225,556	-	4,721,763	529,245	15,988,401
Storm System Enterprise									
Division of Sewers and Drains	268,812	-	133,986	-	-	-	198,439	-	601,237
Electricity Enterprise									
Division of Electricity	1,427,712	3,026,260	(91,220)	8,092	41,695	162,773	3,713	-	4,579,025
Various Enterprise Funds									
Public Utilities Director's Office	2,050,887	132,787	241,562	-	-	117,042	-	-	2,542,279
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	155,304	-	-	-	-	-	-	-	155,304
Division of Economic Development	17,608	750	-	-	-	-	-	-	18,358
Division of Code Enforcement	84,879	6,000	-	-	-	-	-	-	90,879
Division of Housing	38,211	3,848	1,842	-	(1,300)	-	-	-	42,601
Department of Finance and Management	37,292	130	4,622	-	-	-	-	-	42,044
Department of Neighborhoods	552	-	-	-	-	-	-	-	552
Department of Health	10,000	-	(10,000)	-	-	-	-	-	-
Department of Recreation and Parks	-	2,033	3,005	-	-	-	-	-	5,038
Total CDBG	343,846	12,761	(531)	-	(1,300)	-	-	-	354,776

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

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2016 Wages
City Auditor - Income Tax	Auditor I	4	Full-Time	31,470
City Attorney	Attorney	2	Full-Time	10,976
	Legal Admin Assistant	3	Full-Time	11,526
	Legal Advocate	2	Full-Time	9,466
Municipal Court Clerk	Deputy Clerk	6	Full-Time	29,120
Municipal Court Judges	Probation Officer	3	Full-Time	15,091
	Deputy Bailiff I	6	Full-Time	39,147
Safety-Support Services	License Manager	1	Full-Time	0
	Weights & Measures Inspector	1	Full-Time	8,075
Safety-Police	911 Call Taker	16	Full-Time	131,376
	Management Analyst II	1	Full-Time	12,608
	Crime Analyst	1	Full-Time	11,986
	Forensic Scientist II	1	Full-Time	9,002
	Forensic Scientist I	1	Full-Time	7,539
	Web Content Coordinator	1	Full-Time	4,525
	Infosystem Analyst	1	Full-Time	0
	Polygraphist	1	Full-Time	0
	Human Resource Representative	1	Full-Time	0
	Police Communications Technician	14	Full-Time	0
	Fingerprint Technician Trainee	1	Full-Time	0
	Management Analyst I	2	Full-Time	0
	Record Technician	1	Full-Time	0
	Forensic Scientist/Computer Crime Analyst	2	Full-Time	0
	Data Management Coordinator	1	Full-Time	0
	Police Property Clerk	2	Full-Time	0
	Office Assistant I	1	Part-Time	0
	Human Resource Representative	1	Part-Time	0
	Fingerprint Technician Trainee	1	Part-Time	0
	Police Recruits	35	Full-Time	0
Safety-Fire	Communications Technician Supervisor	1	Full-Time	0
	Management Analyst I	1	Full-Time	9,229
	Office Assistant II	1	Full-Time	4,402
	Office Assistant II	1	Part-Time	8,400
	Fire Recruits	25	Full-Time	0
Office of the Mayor	Executive Secretary 2	1	Full-Time	5,770

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

Development - Administration	Management Analyst II	1	Full-Time	6,200
	Fiscal Assistant II	1	Full-Time	4,201
Code Enforcement	Property Maint. Trainee	1	Full-Time	5,930
Planning	Planner II	1	Full-Time	8,234
Neighborhoods	Deputy Director	1	Full-Time	12,341
	311 Service Representative	2	Part-Time	8,216
Financial Management	Management Analyst II	1	Full-Time	10,096
Facilities Management	Custodial Worker	2	Full-Time	9,792
	Security Specialist	1	Full-Time	5,440
	Laborer	1	Full-Time	2,112
	Building Maintenance Supervisor	1	Full-Time	2,112
	Purchasing Expediter	1	Full-Time	10,512
	HVAC Technician	1	Full-Time	2,400
	Security Specialist	2	Part-Time	9,114
	Custodial Worker	1	Part-Time	4,502
Human Resources	EEO Manager	1	Full-Time	7,200
Refuse Collection	Refuse Collection Vehicle Operator	10	Full-Time	46,824
	Refuse Collection Assembler & Repairer	1	Full-Time	3,499
Service Director	Safety Technician	0.32	Full-time	2,355
	Fiscal Assistant I	0.32	Full-time	3,165
Traffic Management	Office Manager	1	Full-Time	5,120

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/2016
City Council	40	45	42
City Auditor	34	34	27
Income Tax	82	84	80
City Treasurer	10	10	8
City Attorney	135	135	111
Real Estate	6	6	1
Municipal Court Judges	192	192	185
Municipal Court Clerk	172	172	162
Civil Service	35	35	35
Public Safety - Admin.	10	10	10
Support Services	49	50	48
Police - Civilian	409	409	365
Police - Uniformed	1,908	1,978	1,883
Fire - Civilian	51	51	48
Fire - Uniformed^	1,534	1,574	1,529
Mayor	19	22	19
Community Relations	8	0	0
Equal Business Opportunity	9	9	9
Education	4	5	4
Development Admin.	34	29	26
Economic Development	9	10	9
Code Enforcement	73	73	71
Planning	18	19	16
Housing	5	4	4
Finance and Management - Dir's Ofc.	26	29	27
Financial Management	28	29	26
Facilities Management	77	80	76
Human Resources	13	15	12
Neighborhoods	0	36	35
Public Service - Dir's Ofc.	38	17	14
Refuse Collection	227	227	192
Traffic Management	27	30	20
General Fund Total	5,282	5,419	5,094

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/2016
Real Estate/Land Acquisition	8	8	8
Information Services/Technology Services Fund	140	142	127
Technology: Administration	14	16	12
Finance/Print/Mail Shop Fund	6	6	6
Human Resources/Employee Benefits	27	29	26
Facilities - Other Funds ¹	0	8	0
Health Special Revenue Fund	240	241	229
Municipal Court Computer Fund	13	13	0
Recreation and Parks Operation Fund	339	339	319
Public Service - Dir. Office/SCMR Fund	28	32	26
Traffic Management/SCMR Fund	113	115	103
Infrastructure Management/SCMR Fund	190	190	183
Design and Construction/SCMR Fund	41	46	35
Traffic Management/Parking Meter Fund	11	10	16
Fleet Management	126	133	117
Finance and Management - Dir's Ofc./Fleet Fund	7	7	6
Design and Construction/Construction Inspection	64	65	54
Public Service - Dir. Office/Construction Inspection	6	6	6
Design and Construction/Private Construction Inspection	19	21	22
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	148	153	135
Public Utilities: Administration	142	142	127
Sewers and Drains (Storm)	23	23	16
Sewers and Drains (Sanitary)	486	486	444
Electricity	104	104	88
Water	535	535	500
Community Development Block Grant			
Development Admin.	8	5	5
Economic Development	6	6	6
Code Enforcement	9	9	9
Housing	15	15	14
Health	4	3	4
Finance & Management	4	4	3
Neighborhoods	0	3	3
Recreation and Parks	4	4	4
Other Funds Total	2,881	2,920	2,654
All Funds	8,160	8,339	7,748

¹Budgeted & actual strength for these positions are reflected in Public Utilities, Water Division

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

<u>Intended Purpose</u>	<u>Amount</u>
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
	<u>28,935,122</u>

TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 30, 2016

<u>Purpose</u>	<u>Amount</u>	<u>Dept./Division</u>	<u>Ordinance No.</u>
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	Economic Development	0642-2016
Transfer for school district revenue sharing	2,202,820	Economic Development	1422-2016
Transfer for Franklin Township Annexation	150,000	Economic Development	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
Transfer for HNS Sports Group, LTD (U.S. Senior Open)	75,000	Economic Development	1791-2016
Transfer for the August 2nd Special Election	1,220,000	City Auditor/Finance & Mgmt	1907-2016
Transfer for STAR House	150,000	Development Administration	1962-2016
Transfer to Safety for legal settlement	200,000	Fire	2167-2016
Transfer for jobs growth incentive	11,336,733	Economic Development	1804-2016
Transfer for downtown office incentive program	785,499	Economic Development	1805-2016
Total Transferred and Expended	23,466,654		

TABLE 12
SAFETY OVERTIME REPORT
SEPTEMBER 30, 2016

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,679,564	2,235,220	60.75%	810,000	3,045,220	634,344
Police Uniformed*	10,109,678	7,431,752	73.51%	2,281,214	9,712,966	396,712
Fire Uniformed	6,597,500	5,517,394	83.63%	1,855,218	7,372,613	(775,113)

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