

June 1, 2017

MEMORANDUM TO: Andrew J. Ginther
Mayor

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

SUBJECT: First Quarter Financial Review

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

The quarterly reviews examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the first quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$1 million more than the original appropriation for 2017. The first quarter financial review is the least predictive of the quarterly reviews. However, a first quarter negative projection means that Departments will need to firmly control their costs for the remainder of the year if the city is to achieve a general fund budget surplus at year-end.

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

In the Finance and Management Department the positive variance of \$1.6 million is the result of lower utilities expenses. In Public Service and the Development Department, the positive variances are mostly due to unfilled vacancies.

The projected deficit of \$3.6 million in Public Safety is primarily due to salary and associated benefit costs in the Division of Police and overtime costs in the Division of Fire. The Division of Police had twelve (12) fewer officer separations in 2016, resulting in more sworn personnel on the payroll to begin 2017 than anticipated. Officer separation rates will be monitored for the remainder of 2017. The overtime expenditures in the Division of Fire are expected to moderate throughout the remainder of the year due to the implementation of the new staffing model on emergency services calls.

Income tax collections, the largest source of general fund revenues, are currently trending near the Auditor's estimate of 3.4 percent above 2016 first quarter receipts. As of the end of the first quarter, income tax receipts were 3.3 percent above 2016 first quarter collections. However, recent receipts through April show collections below the Auditor's income tax estimate. Property tax collections (5.7%), local government fund (30.1%), charges for services (9.7%), investment earnings (23.1%), and all other revenues (115.1%)



are all trending above collections during the same time period last year. The kilowatt tax, casino revenues, and license and permit fees are trending below levels experienced during the first quarter of last year. The Finance and Management Department will continue to closely monitor revenue collections and report any significant variances.

The Finance and Management Department is optimistic that Departments will continue to actively manage expenditures to maintain positive variances within the general fund.

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

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



FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2017

Prepared by:
Department of Finance and Management

Joseph A. Lombardi
Director

TABLE OF CONTENTS

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

1. Introduction

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2017 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

A negative year end unencumbered balance in the general fund of \$952,760 is projected, using current projected expenditures and the City Auditor's current revenue estimates. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see 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 March 31, 2017	
Beginning Cash Balance (January 1, 2017)	\$ 62,247,596
Less Outstanding Encumbrances (As of December 31, 2016)	32,041,870
Misc. Adjustment to the cash balance in order to match the Auditor's est.	5,274
Unencumbered Cash Balance (January 1, 2017)	<u>30,211,000</u>
Plus Estimated 2017 Receipts - City Auditor	\$ 834,794,000
Plus Encumbrance Cancellations	2,208,000
Plus Transfers In & Misc. Transfers	<u>5,500,000</u>
Total Available for Appropriation	\$ 872,713,000
Total Appropriated as of March 31, 2017	\$ 872,713,000
Less 2017 Projected Operating Expenditures	<u>873,665,760</u>
Projected Appropriation Surplus/(Deficit)	\$ (952,760)
Projected Available Cash Balance (December 31, 2017)	<u>\$ (952,760)</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2017)	\$ 69,522,302
Plus 2017 Deposit	2,700,000
Plus Estimated Investment Earnings	<u>696,000</u>
Projected Unencumbered Cash Balance (December 31, 2017)	\$ 72,918,302
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2017)	\$ 17,749,786
Plus 2017 Deposit	<u>2,388,000</u>
Projected Unencumbered Cash Balance (December 31, 2017)	\$ 20,137,786
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2017)	\$ 3,330,000
Less 2017 Transfer to the General Fund	-
Plus 2017 Deposit	<u>1,750,000</u>
Projected Unencumbered Cash Balance (December 31, 2017)	\$ 5,080,000

2. General Fund Overview

The general fund budget, as amended, is \$872.7 million, or 6.7 percent higher than actual 2016 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 \$834 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009, the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent.

Through March, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 4.5 percent, or \$9,616,677, higher than during the same time period in 2016. As of the end of the first quarter, the four largest revenue streams into the general fund are performing positively. Income tax receipts are currently up 3.3 percent, slightly better than the expected 3 percent increase projected by year end. Charges for service are expected to be \$2.1 million, or 3.4 percent higher than 2016. At the end of the first quarter, receipts into this line item totaled \$16.8 million, an increase of 9.7% over 2016 during the same three months. Property tax revenue is expected to exceed that of last year by 2.1% or roughly \$900,000 at year end. After receipt of the first half-year deposit, property tax revenue is up \$1.1 million, or 5.7%. Finally, local government fund revenue is up \$1.1 million over the first quarter 2016 receipts, and is expected to be \$2.6 million, or 13.1% higher, by the end of the year.

Several smaller revenue lines are also trending well at the close of the first quarter. Investment earnings of \$9 million are expected by year end, and the city received over \$3.6 million during the first quarter, a 23.1 percent increase over 2016 during the same period. Fines and penalties are currently up \$22,000, or 0.6%, but are budgeted to end the year down by roughly the same. In the All Other Revenue category, receipts are up \$332,000 for the first quarter. However, by year end, this line is expected to be 11.1 percent, or \$231,000 lower than 2016.

Unfortunately, at the end of the first quarter, several of the general fund's other sources are flat and/or declining in comparison to the first three months of 2016. Due to a change in the distribution of the kilowatt hour tax in 2015, 100 percent of revenues related to this will once again be deposited into the general fund this year, resulting in a projected 5.4 percent increase over 2016. As of the end of March, however, receipts lagged 2016 numbers by almost \$34,000, or a 4.4 percent decrease. License and permit fees, expected to be down 2.2 percent, or roughly \$275,000 by year end, are lower than first quarter 2016 receipts by \$400,000, a 12.3 percent decline. The estate tax, liquor permit and cigarette tax, along with casino related revenue are all trending downward or flat at the end of the first quarter by over \$219,000 combined. The budget assumed a total decrease in these lines of over \$268,000.

Expenditures:

Expenditures are projected to total \$873.7 million, or roughly \$950,000 above the current appropriation. The projected expenditures include a \$2.7 million transfer to the economic stabilization fund and a \$2.39 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 2862-2016, which passed, as amended by City Council on February 6th, 2017, established the 2017 general fund budget at \$872.7 million.

The personnel projections in this report reflect employees on the city payroll as of March 23, 2017, 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.

Insurance projections are calculated by employee, as each division contributes monthly to an insurance trust fund for each insured employee. The monthly contribution differs, depending upon the bargaining unit to which the employee belongs, or the salary ordinance by which he or she is covered. Medicare, pension, workers' compensation and other similar benefits are calculated by applying the requisite percentage to each employee's total salary.

Projections for materials, supplies, services, capital outlay, and other costs were calculated by summing expenditures and encumbrances through March 31st and adding the result to the projected costs, by division, for these items for the balance of the year.

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

The **Auditor's Office** projects a personnel surplus of \$104,259 due to delays in hiring vacant positions and several employees on disability.

An overall surplus of \$22,113 is anticipated in the **Income Tax Division**. The surplus is the result of savings in personnel of \$20,363 due to delays in hiring several vacant positions and \$1,750 in services due to savings in postage.

An overall projected surplus of \$88,199 for the **City Attorney** is anticipated, of which only \$1,911 is attributable to the Real Estate Division. The surplus is the result of savings in personnel (\$189,369) due to delays in hiring vacant positions, netted against an expected deficit in the transfer category (\$101,170) for higher than budgeted grant matching funds.

The **Municipal Court Judges** project an overall surplus of \$47,702 in personnel resulting from delays in filling vacant positions.

Likewise, the **Municipal Court Clerk** projects an overall surplus of \$30,169, due to savings in personnel resulting from delays in filling vacant positions.

A surplus of \$13,758 is projected in the **Civil Service Commission**. The savings is attributable to full-time and part-time vacancies.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$79,588. The majority of the surplus is related to the delay of filling a vacant position. The remainder of the anticipated savings is from lower than expected services costs.

A projected surplus of \$221,663 is anticipated in the **Support Services Division** resulting from savings in personnel, supplies, services and other expenses. The majority of the projected surplus is from personnel savings, which totals \$177,274 and is the result of 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 **Police Division** projects an overall deficit of \$1,117,098. The expected deficit is the result of projected overages in personnel (\$2,653,422), supplies (\$361,185), and services (\$38,016). These deficits are offset by the transfer line amount of \$1,935,525.

The anticipated variance in personnel is decreased by the transfer line which represents the budget authority for the 128th (June) and 129th (December) recruit classes, as well as the expenses related to the community safety initiative. As a result, the true personnel variance is a deficit \$1,129,133. The largest contributing factor to this expected deficit is that there were 12 fewer separations of uniformed personnel in the fourth quarter of 2016 than expected. Therefore, the beginning year 2017 strength was more than budgeted. Retirement and separation rates will be closely monitored for the remainder of the year, and adjustments made to the projections as necessary.

The supplies and services deficits reflect the costs associated with the aforementioned recruit classes. Those expenses were budgeted in the transfer line and once transferred, will result in zero variances in both categories.

The **Division of Fire** anticipates an overall deficit of \$2,810,520. The expected deficit in personnel (\$4,657,214) is offset by the transfer line which represents the budget authority for the June and December recruit classes. As a result, the true personnel variance is a deficit of \$2,983,181.

The deficit in personnel is primarily reflective of sworn overtime expenses, which are anticipated to be over budget by \$1,609,630 at year end. Additional expenditures on fringe benefits associated with overtime add to the deficit in personnel, and is partially offset by projected savings in sworn and civilian wages, along with an anticipated surplus of \$81,782 in clothing allowance. Expenditures on sworn overtime are expected to decrease through the duration of the year and were higher during the first quarter due, in part, to additional training following the implementation of a new staffing model on paramedic units. The Department of Finance and Management will continue to partner with Public Safety to monitor these expenditures.

Expenses in the services category are projected to be under budget by \$140,929, with lower than anticipated spending projected on copier maintenance and other miscellaneous professional services contracts. Fire claims are currently projected even with budget authority.

A surplus of \$100,822 is currently projected in the **Office of the Mayor** due to the delayed hiring of a vacant position, along with other miscellaneous staff changes.

The **Department of Education** projects an overall surplus of \$13,600, the result of anticipated savings on service contracts with industry consultants.

The **Development Department, Administration Division** is projecting a minor deficit of \$8,001 in personnel resulting from a reallocation of staffing. Projections for materials and supplies, as well as purchased services are currently expected to be equal to budget.

The **Economic Development Division** is anticipating an overall surplus of \$21,683. A surplus of \$51,685 results from a delay in the hiring of a vacant Development Program Coordinator. This surplus is being offset by the need to purchase software support services totaling approximately \$30,000, for an internal project management software package.

The **Code Enforcement Division** projects an overall surplus of \$270,143. Delays in hiring vacant positions account for a savings of \$300,143 in personnel, offset by a deficit of \$30,000 in professional services to secure a contract for an arborist.

An overall surplus of \$23,900 is projected in the **Planning Division** in personnel services due to budgeted insurance on a vacant position where the new employee elected to forego insurance coverage.

The **Land Redevelopment Division** is projecting a surplus of \$54,910 in personnel due to the reallocation of resources and a delay in hiring a support position.

The **Finance and Management Department, Administration Division** projects an overall deficit of \$18,259. The personnel deficit of \$89,766 is the result of additional positions in critical support functions. This deficit is partially offset by a surplus of \$71,508 in services as a result of savings in municipal court utilities and support of community agencies.

The **Financial Management Division** projects an overall deficit of \$129,203. Of this amount, a deficit in services of \$337,090 is the result of unexpected changes in the public defender contract. This deficit is offset with savings of \$207,887 in personnel due to delays in hiring vacant full-time positions.

An overall surplus of \$1,741,813 is anticipated in the **Facilities Management Division**. In personnel, a \$72,704 deficit is projected due to additional security staff needed for the updated security desk in City Hall. This deficit is offset by a services surplus of \$1,814,517 resulting from savings in repair and maintenance services and utility expenses.

The current projected general fund transfer to the **Health Department** is estimated at \$23,886,829 and is on target with budgeted appropriations. Additional information on Health's first quarter projection is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$40,360,624, which is equal to budget. Additional information on Recreation and Parks' first quarter projection is provided in Section 3 of this report.

An overall surplus of \$127,075 is anticipated in the **Department of Public Service, Director's Office**. Savings are projected in personnel due to hiring adjustments and delays in the filling of vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$1,863. The division expects \$78,215 in personnel savings due to the delayed hiring of vacant positions. However, the division projects a deficit of \$76,351 in service, primarily due to the higher than expected recycling contract.

The **Division of Traffic Management** projects overall savings of \$150,813. This surplus consists of anticipated savings of \$150,286 in personnel costs from delayed hiring of existing vacancies.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 22,137,755
Plus Estimated 2017 Revenues	50,750,000
Plus Estimated Encumbrance Cancellations	700,000
Total Estimated Available For Appropriation	<u>73,587,755</u>
Less Projected 2017 Expenditures Public Service Director's Office	(3,150,080)
Less Projected 2017 Expenditures Traffic Management Division	(13,116,998)
Less Projected 2017 Expenditures Infrastructure Management Division	(33,526,972)
Less Projected 2017 Expenditures Design & Construction Division	(5,613,334)
Less Projected 2017 Expenditures Refuse	(2,100,000)
Less Total Projected 2017 Expenditures	<u>(57,507,384)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 16,080,371</u>
Total Appropriated	<u>\$ 57,507,384</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ -</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 2017, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$22,137,755, or roughly \$2.6 million higher than budgeted. In the fourth quarter of 2016, the fund experience lower than anticipated expenses in fleet costs and higher than expected revenues in motor vehicle license fees. As of the end of the first quarter, revenues for 2017 are estimated at \$50,750,000, while encumbrance cancellations are projected to total \$700,000 by year end. Both of these projections match the budgeted assumptions. Therefore, it is projected that the SCMR fund will have an unencumbered cash balance of \$16,080,371 at the end of 2017.

OPERATING BUDGET SUMMARY

In the Public Service Director's Office, an anticipated personnel deficit of \$98,240 is due to higher than expected overtime expenses from unanticipated projects. The Traffic Management Division projects a personnel surplus of \$21,006 stemming from delays in hiring vacant positions and \$11,701 in utility savings. Likewise, the Infrastructure Management Division, expects a surplus in personnel of \$54,684 due to delayed hiring, as well as savings in the services category of \$12,916 in utility expenses.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 370,437
Plus Estimated 2017 Revenues	7,645,754
Plus Estimated General Fund Transfer	23,886,829
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>32,053,020</u>
Less Projected 2017 Expenditures	<u>(31,336,647)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><u>\$ 716,373</u></u>
Total Appropriated	\$ 31,477,213
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 140,566</u></u>

The 2017 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 \$370,437. Overall, revenues are currently projected at \$7,645,754, slightly higher than the budgeted projection of \$7,440,384 primarily due to an anticipated increase in fees for the Food Protection Program's ServSafe Courses, and the addition of revenue from new Tobacco 21 license fees. These two items were not anticipated during the formation of the 2017 revenue projections. Encumbrance cancellations are currently estimated at \$150,000, as budgeted. At the end of the first quarter, the general fund transfer is projected even with the budgeted amount of \$23,886,829. Given these assumptions, the fund will end the year with an unencumbered cash balance of \$716,373 which is attributed to the beginning year cash balance, the aforementioned increase in revenue as well as projected expenditure savings discussed below. The fund was budgeted to begin and end the year with a zero unencumbered cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$140,566 is projected in the health special revenue fund. Savings of \$190,532 in personnel services is mainly due to delays in hiring vacant positions. This surplus is partially offset by anticipated deficits in materials and supplies (\$30,000) and in miscellaneous services categories (\$19,965).

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 123,806
Plus Estimated 2017 Revenues	10,971,000
Plus Estimated General Fund Transfer	40,360,624
Plus Estimated Encumbrance Cancellations	550,000
Total Estimated Available For Appropriation	52,005,430
Less Projected 2017 Expenditures	(51,896,873)
Projected Unencumbered Cash at Dec. 31, 2017	\$ 108,557
Total Appropriated	\$ 51,860,624
Projected Appropriation Surplus/(Deficit)	\$ (36,249)

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. The department operates community centers, facilities for cultural arts, outdoor education and therapeutic recreation. Some 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 2017 with an unencumbered cash balance of \$123,806. Revenue projections are higher than the original budgeted amount by \$21,000, in part due to increased activity in adult sports, participation in recreation center classes, and permits for facility rentals. As of the first quarter, encumbrance cancellations of \$550,000 and the general fund transfer of \$40,360,624 are expected in alignment with budgetary assumptions. The fund will, therefore, end the year with a \$108,557 unencumbered cash balance.

OPERATING BUDGET SUMMARY

At the end of the first quarter, an overall budget deficit of \$36,249 is projected. Deficits totaling \$10,512 in capital equipment and \$134,887 in the services category are expected. Higher than expected costs related to internal storm charges, other purchased services, support of community agencies, and repair and maintenance services are partially offset by a \$109,150 surplus in personnel due to delays in hiring vacant full-time and part-time positions. Expenses within this fund will continue to be monitored and adjustments made as necessary.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,441,279
Plus Estimated 2017 Revenues-Municipal Court Clerk	1,332,523
Plus Estimated 2017 Revenues-Municipal Court Judges	293,000
Plus Estimated Encumbrance Cancellations	144,850
Total Estimated Available For Appropriation	3,211,652
Less Projected 2017 Expenditures-Municipal Court Clerk	(1,584,477)
Less Projected 2017 Expenditures-Municipal Court Judges	(419,856)
Less Total Projected 2017 Expenditures	(2,004,333)
Projected Unencumbered Cash at Dec. 31, 2017	\$ 1,207,319
Total Appropriated	\$ 2,293,321
Projected Appropriation Surplus/(Deficit)	\$ 288,988

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 first quarter total \$1,625,523, which is slightly behind the budgeted assumption of \$1,881,050. 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. Partially offsetting the decreased revenue projection are encumbrance cancellations of \$144,850, which total \$134,850 more than budgeted. Based on these assumptions, the fund will have an unencumbered cash balance of \$1,207,319 at the end of 2017.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$288,988 is currently projected for the computer fund.

An appropriation surplus of \$88,255 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 a portion of the personnel costs off of the computer fund for the remainder of the year.

The Municipal Court Judges project an overall surplus of \$200,733. Savings of \$100,733 in personnel is the result of a budgeted position that is currently vacant and not projected to be filled. The remaining \$100,000 surplus is the result of less than expected spending for various services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 12,687,747
Plus Estimated 2017 Revenues	19,403,850
Plus Estimated Encumbrance Cancellations	35,000
Total Estimated Available For Appropriation	<u>32,126,597</u>
Less Total Projected 2016 Expenditures	<u>(20,343,751)</u>
Projected Unencumbered Cash at Dec. 31, 2016	<u>\$ 11,782,846</u>
Total Appropriated	\$ 20,835,563
Projected Appropriation Surplus/(Deficit)	<u>\$ 491,812</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 2017 with an unencumbered cash balance of \$12,687,747, roughly \$600,000 more than budgeted. Revenues for 2017 are estimated at \$19,403,850 and encumbrance cancellations are projected to total \$35,000, both equal to the original budgeted projection. The fund is projected to end the year with an unencumbered cash balance of \$11,782,846, an increase of 5.3% from the budgeted projection. The increase is due to the higher than anticipated beginning year cash balance. Although revenue associated with permitting and plans review was up 9% through the first quarter in comparison to last year, the relatively mild weather in March likely prompted a number of projects in the area to initiate early. The second and third quarter revenue numbers will likely indicate if this is a trend or an anomaly, and any appropriate adjustments to the budgeted revenue number will be made accordingly.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services' projected overall appropriation surplus of \$491,812 is primarily a reflection of personnel savings from delays in filling vacant budgeted positions. Additionally, savings in internal billings and capital expenditures contribute \$82,858 to the expected surplus.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 304,161
Plus Estimated 2017 Revenues	875,109
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>1,279,270</u>
Less Projected 2017 Expenditures	<u>(1,422,434)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ (143,164)</u>
Total Appropriated	<u>\$ 1,448,211</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 25,777</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.

REVENUE SUMMARY

The unencumbered balance at the beginning of 2017 was \$304,161, or \$113,000 less than the budgeted assumption. In addition, at the end of the first quarter, total revenue projections of \$875,109 are \$46,259 lower than budgeted due to changes in COWIC's lease. Encumbrance cancellation assumptions continue to reflect budgeted levels. The projected unencumbered cash balance at year end is a negative \$143,164. A year end negative fund balance was anticipated during the formation of the budget, and a transfer from the general fund to it will occur later in the year should that indeed become warranted.

OPERATING BUDGET SUMMARY

At this time, a surplus of \$25,777 is the result of projected savings in general supplies and utilities.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 2,473,713
Plus Estimated 2017 Revenues	3,037,936
Plus Estimated Encumbrance Cancellations	28,205
Total Estimated Available For Appropriation	5,539,854
Less Projected 2017 Expenditures Public Service Director's Office	(31,446)
Less Projected 2017 Expenditures Design & Construction Division	(3,286,400)
Less Projected 2017 Expenditures	(3,317,846)
Projected Unencumbered Cash at Dec. 31, 2017	\$ 2,222,008
Total Appropriated	\$ 3,370,683
Projected Appropriation Surplus/(Deficit)	\$ 52,837

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 2017 beginning unencumbered cash balance was \$2,473,713, slightly lower than the \$2,780,461 assumed in the budget. The current revenue projection for the fund is \$3,037,936 with encumbrance cancellations of \$28,205, both even with budgetary assumptions. Given the decreased beginning year balance, the projected year end unencumbered cash balance is \$2,222,008, which is \$253,911 lower than what was projected at the time of budget formation.

OPERATING BUDGET SUMMARY

The Public Service Department projects this fund to end the year with an appropriation surplus of \$52,837. These savings are due to the department delaying hiring and charging more than budgeted personnel expenses to the public construction inspection fund than this fund based on the types of projects worked.

H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,587,212
Plus Estimated 2016 Revenues	6,217,443
Plus Estimated Encumbrance Cancellations	8,073
Total Estimated Available For Appropriation	<u>7,812,728</u>
Less Projected 2017 Expenditures	(3,282,650)
Less 2017 Transfer	(3,349,870)
Projected Unencumbered Cash at Dec. 31, 2017	<u><u>\$ 1,180,208</u></u>
Total Appropriated	<u>\$ 3,317,352</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 34,702</u></u>

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

REVENUE SUMMARY

The 2017 beginning unencumbered cash balance was \$1,587,212, or \$198,881 higher than budgeted. This 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 2016. Revenue projections for the fund are currently \$6,217,443, or \$357,831 above budgeted assumptions. Encumbrance cancellations of \$8,073 are expected by year end, even with the budget.

Due to the aforementioned increase in both revenues and the beginning year unencumbered cash balance, the projected year end for the fund is \$1,180,208, or \$591,414 more than the budgeted assumptions.

OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a positive appropriation variance of \$14,702 in personnel due to delayed hiring of vacant positions. Finally, the fund is anticipating a surplus of \$20,000 in the supplies category due to lower than expected maintenance parts.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ -
Plus Estimated 2017 Revenues- Human Resources	4,455,688
Plus Estimated 2017 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>4,850,688</u>
Less Estimated 2017 Projected Expenditures- Human Resources	(4,455,688)
Less Estimated 2017 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2017 Expenditures	(4,850,688)
Projected Unencumbered Cash at Dec. 31, 2017	<u><u>\$ -</u></u>
Appropriated- Human Resources	4,544,021
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 4,939,021</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 88,333</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 \$88,333 is generated from the Human Resources portion of the fund. Of this, a savings of \$86,007 in personnel is due to hiring delays of budgeted vacant positions. Property and boiler insurance estimates continue to remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 256,068
Plus Estimated 2017 Revenues - Mail	1,250,677
Plus Estimated 2017 Revenues - Print	435,992
Plus Estimated Encumbrance Cancellations	<u>32,000</u>
Total Estimated Available For Appropriation	1,974,737
Less Projected 2017 Mail and Print Expenditures	<u>(1,684,090)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 290,647</u>
Total Appropriated	<u>\$ 1,686,669</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,579</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 unencumbered cash balance of \$256,068, or \$168,369 more than expected during budget formation. Mail and print shop revenues are projected at \$1,250,677 and \$435,992 respectively. Encumbrance cancellations continue to be projected even with budgeted assumptions. By year end, the fund's unencumbered balance is projected at \$290,647.

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

At this time, an appropriation surplus of \$2,579 is projected due to savings in personnel.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 592,637
Plus Estimated 2017 Revenues	931,725
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,524,362</u>
Less Projected 2017 Expenditures	<u>(1,102,017)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 422,345</u>
Total Appropriated	<u>\$ 1,135,404</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 33,387</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 2017 with an unencumbered cash balance of \$592,637, or \$53,927 lower than assumed in the budget. Revenues are currently estimated at \$931,725 for the year, which is \$43,275 lower than what was budgeted. Despite a projected surplus on the expenditure side discussed below, the fund is projected to end 2017 with an unencumbered cash balance of \$422,345, a decrease of \$63,815 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$33,387, all in personnel due to lower than expected costs associated with wages, insurance, and benefits.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,493,324
Plus Estimated 2017 Revenues	36,382,375
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>38,025,699</u>
Less Estimated Technology Administration Expenditures	(7,480,713)
Less Estimated Information Services Expenditures	(28,839,946)
Less Total Projected 2017 Expenditures	<u>(36,320,659)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 1,705,040</u>
Total Appropriated	\$ 36,521,710
Projected Appropriation Surplus/(Deficit)	<u>\$ 201,051</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 2017 with an unencumbered cash balance of \$1,493,324. Current revenue estimates are \$139,335 lower than projected, due primarily to reduced indirect service charges to the Departments of Public Utilities (DPU), Public Service, and Building and Zoning Services. Encumbrance cancellations are estimated to be \$150,000, equal to the original budget projection. Revenue from general fund agencies, for which equivalent charges are budgeted in the Department of Finance and Management, are expected to be \$18,753,247, just \$2,125 lower than the initial projection of \$18,755,372. Under these current assumptions, the fund is projected to end the year with a \$1,705,040 unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$201,051. Of this total, a personnel surplus of \$198,096 is the result of vacant budgeted positions. The \$133,000 surplus in materials and supplies, together with a projected \$100,000 surplus in capital will be utilized to cover the \$230,045 deficit in professional services, all of which are predominantly the result of direct charges on behalf of DPU. The aforementioned savings in supplies and capital are expected to cover higher than anticipated costs related to a software upgrade on the Columbus Utilities Billing System.

The Information Services Division currently projects no variance. Delays in hiring vacant budgeted positions are projected to create a surplus of \$326,584 in personnel. These savings will be utilized to cover a projected deficit in expenditures on professional service contracts, chief among them the maintenance and repair service contract on the City's fiber network, where a recent change in state law has precipitated increased operating costs associated with the underground infrastructure.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ (1,012,445)
Plus Estimated 2017 Revenues	38,379,081
Plus Estimated Encumbrance Cancellations	400,000
Total Estimated Available For Appropriation	<u>37,766,636</u>
Less Projected 2017 Fleet Management Division Expenditures	(34,549,621)
Less Projected 2017 Finance and Management Director's Office Expenditures	(779,375)
Less Total Projected 2017 Expenditures	<u>(35,328,996)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 2,437,640</u>
Total Appropriated	<u>\$ 38,095,504</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,766,508</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 \$1,012,445 and is projected to end the year with an unencumbered cash balance of \$2,437,640. Revenues are projected to total \$38,379,081, or approximately \$750,000 less than budgeted. Encumbrance cancellations are currently expected to be \$400,000, equal to budgeted assumptions. 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 \$2,766,508 is projected in the fleet management fund. In the Fleet Management Division, a personnel deficit of \$74,370 is the result of hiring a regulatory compliance position which reports to the Department of Public Utilities, and the expenses associated with insurance and benefits. In supplies, the division is projecting an overall surplus of \$2,737,836. Both unleaded and diesel fuel prices have remained lower than budgeted, resulting in significant cost avoidance for the division. A capital surplus of \$81,131 is the result of savings in capital outlay improvements.

A surplus of \$15,788 in personnel expenses within the Finance and Management Director's Office reflects delays in hiring vacant positions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ (96,383)
Plus Estimated 2017 Revenue Receipts	8,159,591
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>8,093,208</u>
Less Projected 2017 Expenditures Design & Construction Division	(7,447,578)
Less Projected 2017 Expenditures Public Service Director's Office	(576,934)
Less Total Projected 2017 Expenditures	<u>(8,024,512)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><u>\$ 68,696</u></u>
Total Appropriated	<u>\$ 8,651,929</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 627,417</u></u>

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

REVENUE SUMMARY

At the beginning of 2017, the unencumbered cash balance in the fund was \$(96,383), or \$859,852 less than budgeted. Demand for inspections during the fourth quarter of 2016 rested more heavily in private construction projects than anticipated. As a result, fewer fees for services rendered on public construction projects were charged. Current year revenues are projected to total \$8,159,591 and encumbrance cancellations are estimated at \$30,000. This revenue figure is \$455,283 less than was anticipated during the budget formation. Currently, an unencumbered cash balance of \$68,696 is projected at year end, a decrease of \$687,718 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$627,417 is projected in this fund. The Design and Construction Division projects a surplus of \$578,458. Of this, \$557,091 reflects savings in personnel due to delays in filling vacant positions. The Public Service Director's Office projects a personnel surplus of \$48,959 due to existing vacancies.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Cash Balance (January 1, 2017)	\$ 102,879,806
Plus Estimated 2017 Revenues	204,533,168
Plus Estimated 2017 Encumbrance Cancellations	5,000,000
Total Estimated Available For Appropriation	<u>312,412,974</u>
Less Projected 2017 Expenditures Water Division	(195,433,896)
Less Projected 2017 Expenditures Public Utilities Director's Office	(7,223,497)
Less Total Projected 2017 Expenditures	<u>(202,657,393)</u>
Projected Cash at Dec. 31, 2017	<u>\$ 109,755,581</u>
Total Appropriated	<u>\$ 205,599,119</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,941,726</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, 2017, the cash balance in the water enterprise fund was just under \$103 million, comprised of carryover funds and reserve funds totaling approximately \$58 million and \$45 million respectively. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, miscellaneous other sources, and encumbrance cancellations was \$203.5 million.

Projections for the above-noted revenues are now expected to be \$6,012,150 higher than initial estimates. The projected year end cash balance in the fund is \$109.8 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of just under \$3 million is projected in the water enterprise fund. The surplus is primarily due to savings on various supplies and services. Savings of \$928,137 is expected in supplies due to reduced spending in chemicals and road salt. An anticipated surplus of \$934,302 in services is the result of the elimination of programs and services that are no longer needed. The department's evaluation of programs and services is ongoing.

The enterprise also expects a surplus in the personnel category in the amount of \$534,347 due to delays in filling vacant positions and the close monitoring of overtime expenses.

Enterprise Funds

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 \$1 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$397,433.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Cash Balance (January 1, 2017)	\$ 227,682,302
Plus Estimated 2017 Revenues	269,972,351
Plus Estimated 2017 Encumbrance Cancellations	5,000,000
Total Estimated Available For Appropriation	<u>502,654,653</u>
Less Projected 2017 Expenditures Sanitary Sewer Division	(268,491,058)
Less Projected 2017 Expenditures Public Utilities Director's Office	(8,098,509)
Less Total Projected 2017 Expenditures	<u>(276,589,567)</u>
Projected Cash at Dec. 31, 2017	<u>\$ 226,065,086</u>
Total Appropriated	<u>\$ 280,058,751</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,469,184</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, 2017, the cash balance in the sewerage system enterprise fund was just under \$228 million, comprised of carryover funds totaling \$102.6 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 \$271.6 million.

Current revenue projections, including encumbrance cancellations, are more than the budgeted amount by \$3.3 million. The projected year end cash balance in the fund is \$226 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3.5 million is projected in the sewer system enterprise fund, comprised of a \$3 million surplus in the Sanitary Sewer Division and a \$436,402 million surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in personnel, principal, interest, and the "other" category. The projected \$1 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Projected savings of \$2.7 million is anticipated in principal and interest charges related to debt service. This projected surplus is due to the timing of loans from the Ohio Water Development Authority and savings from a late 2016 refunding bond sale, which reduced the interest rates paid on a portion of the enterprise's current debt.

The surpluses are being offset by projected deficits in supplies and services of \$165,000 and \$707,407 respectively. The deficit in supplies is due to some parts which were budgeted incorrectly.

The deficit in services is due to an issue, which has since been corrected, with an electricity meter at the Southerly plant. The meter had been under charging the enterprise since 2010. Since the meter is now working correctly, the charges are expected to exceed the budget, which was based on historical charges, by approximately \$900,000. The deficit will be partially offset by savings in other services.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Cash Balance (January 1, 2017)	\$ 24,166,270
Plus Estimated 2017 Revenues	42,146,651
Plus Estimated 2017 Encumbrance Cancellations	250,000
Total Estimated Available For Appropriation	66,562,921
Less Projected 2017 Expenditures Storm Sewer Division	(39,268,841)
Less Projected 2017 Expenditures Public Utilities Director's Office	(2,159,602)
Less Total Projected 2016 Expenditures	(41,428,443)
Projected Cash at Dec. 31, 2017	\$ 25,134,478
Total Appropriated	\$ 41,770,601
Projected Appropriation Surplus/(Deficit)	\$ 342,158

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, 2017, the cash balance in the storm sewer maintenance fund was \$24.2 million, comprised of carryover funds totaling \$15.2 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 \$41.2 million.

Projections for the above-noted revenues are trending \$1,162,917 ahead of the current year budget. As of the end of the first quarter, the projected year end cash balance in the fund is expected to be \$968,208 higher than the beginning of the year balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$342,148 is projected in the storm sewer maintenance fund, comprised of a \$227,307 surplus in the Storm Sewer Division and a \$114,852 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

The majority of the surplus in the Storm Sewer Division, or \$152,213, is in the personnel category, and reflects the delay in filling vacant positions. An additional \$62,136 projected surplus in interest on city debt is a result of reduced interest charges. Finally, savings of \$12,957 are projected in services, primarily related to internal charges for technology.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Cash Balance (January 1, 2017)	\$ 23,732,419
Plus Estimated 2017 Revenues	82,512,846
Plus Estimated 2017 Encumbrance Cancellations	506,718
Total Estimated Available For Appropriation	<u>106,751,983</u>
Less Projected 2017 Expenditures Power Division	(83,110,813)
Less Projected 2017 Expenditures Public Utilities Director's Office	(1,135,653)
Less Total Projected 2017 Expenditures	<u>(84,246,466)</u>
Projected Cash at Dec. 31, 2017	<u><u>\$ 22,505,517</u></u>
Total Appropriated	\$ 86,048,156
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,801,690</u></u>

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

REVENUE SUMMARY

On January 1, 2017, the cash balance in the electricity enterprise fund was \$23.7 million, comprised of carryover funds totaling \$19.3 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 \$82.0 million.

Projections for the above-noted revenues are up by \$1,060,955. The anticipated year end cash balance is expected to fall to \$22.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,801,690 is projected in the electricity enterprise fund. This surplus is comprised of \$1,747,349 in the Power Division and \$54,341 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 \$247,893, with an additional \$829,585 in savings in supplies, which is primarily due to reduced spending on purchase power. The division also expects less than anticipated spending in services, capital and other expenses totaling \$669,871.

6. Community Development Block Grant

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 2,987,306
Plus CDBG Entitlement Award	6,501,384
Plus Estimated Entitlement Fund Revenues	275,783
Plus Estimated Revolving Loan Fund Revenues	170,299
Plus Estimated Encumbrance Cancellations	39,610
Total Estimated Available For Appropriation	9,974,382
Less Projected 2017 Expenditures	(7,478,437)
Available Unencumbered Cash at Dec. 31, 2017	\$ 2,495,945
Total Appropriated	\$ 7,767,585
Projected Appropriation Surplus/(Deficit)	\$ 289,148

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 \$2,987,306 was \$1,685,754 higher than the amount projected during budget development. The 2017 CDBG entitlement award has not yet been announced by the U.S. Department of Housing & Urban Development and is, therefore, still projected at \$6,501,384. The revised projection for other entitlement fund revenues of \$275,783, including housing loan repayments, is \$45,783 higher than the budget assumption of \$230,000. Revolving loan fund revenues of \$170,299 are estimated to be below the budget projection of \$316,000 by \$145,701. The total projected revenues of \$6,947,466 are estimated to be \$99,918 below the budgeted revenue of \$7,047,384.

Encumbrance cancellations of \$39,610 are currently anticipated, a decrease of over \$300,000 from that assumed in the budget. However, the fund will end the year with an unencumbered cash balance of \$2,495,945, or \$1,564,594 more than the amount projected during the budget process due to the aforementioned positive variance in the beginning year balance.

OPERATING BUDGET SUMMARY

The CDBG operating budget of \$7,767,585 is distributed among nine city divisions. At the end of the first quarter, divisions project an overall surplus of \$289,148. This represents savings in personnel

due to normal employee turnover and fewer than budgeted hours charged to the grant for actual employee time spent on such work.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2017

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,351,703	\$ 1,183,530	\$ 3,168,173	\$ 4,351,703	\$ -
City Auditor					
City Auditor	4,889,401	1,663,426	3,225,975	4,785,142	104,259
Income Tax	9,344,390	2,335,676	7,008,714	9,322,277	22,113
Total	14,233,791	3,999,102	10,234,689	14,107,419	126,372
City Treasurer	1,158,880	341,617	817,264	1,158,880	-
City Attorney					
City Attorney	12,702,642	3,377,991	9,324,651	12,616,353	86,288
Real Estate	114,035	29,767	84,268	112,124	1,911
Total	12,816,677	3,407,758	9,408,919	12,728,477	88,199
Municipal Court Judges	18,182,609	5,951,001	12,231,608	18,134,907	47,702
Municipal Court Clerk	12,159,674	3,556,956	8,602,718	12,129,505	30,169
Civil Service	4,451,377	1,330,947	3,120,430	4,437,619	13,758
Public Safety					
Administration	7,256,113	2,108,664	5,147,449	7,176,525	79,588
Support Services	7,232,504	2,164,123	5,068,381	7,010,841	221,663
Police	318,621,471	98,186,771	220,434,700	319,738,569	(1,117,098)
Fire	243,756,449	84,183,736	159,572,713	246,566,969	(2,810,520)
Total	576,866,537	186,643,294	390,223,243	580,492,904	(3,626,367)
Mayor's Office					
Mayor	3,232,388	706,607	2,525,781	3,131,566	100,822
Office of Diversity & Inclusion	1,491,893	288,509	1,203,384	1,482,688	9,205
Total	4,724,281	995,116	3,729,165	4,614,254	110,027
Education	6,382,457	1,176,388	5,206,069	6,368,857	13,600
Development					
Administration	5,766,363	3,231,010	2,535,353	5,774,364	(8,001)
Econ. Development	4,165,166	2,339,528	1,825,637	4,143,482	21,683
Code Enforcement	7,572,020	2,118,694	5,453,326	7,301,877	270,143
Planning	1,947,428	506,672	1,440,756	1,923,528	23,900
Housing	6,082,809	4,652,447	1,430,362	6,082,809	-
Land Redevelopment	649,835	150,000	499,835	594,925	54,910
Total	26,183,621	12,998,352	13,185,269	25,820,985	362,635
Finance and Management					
Administration	6,052,035	2,699,713	3,352,322	6,070,294	(18,259)
Financial Management	4,538,670	872,071	3,666,599	4,667,873	(129,203)
Facilities Management	16,820,052	7,304,652	9,515,400	15,078,239	1,741,813
Finance Citywide	35,453,470	9,301,000	26,152,470	35,453,470	-
Citywide Technology Billings	18,755,372	18,755,372	-	18,753,247	2,125
Total	81,619,599	38,932,808	42,686,791	80,023,123	1,596,476
Human Resources	2,900,627	1,547,011	1,353,616	2,895,711	4,916
Neighborhoods	4,335,556	894,499	3,441,057	4,335,556	-
Health	23,886,829	23,886,829	-	23,886,829	-
Recreation and Parks	40,360,624	40,360,624	-	40,360,624	-
Public Service					
Administration	1,955,029	415,344	1,539,685	1,827,954	127,075
Refuse Collection	33,969,279	20,370,576	13,598,703	33,967,416	1,863
Traffic	2,173,850	523,620	1,650,230	2,023,037	150,813
Total	38,098,158	21,309,540	16,788,618	37,818,407	279,751
Grand Total:	\$ 872,713,000	\$ 348,515,370	\$ 524,197,630	\$ 873,665,760	\$ (952,760)

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
MARCH 31, 2017

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,144,289	\$ 28,500	\$ 178,914	\$ -	\$ -	\$ -	\$ 4,351,703
City Auditor							
City Auditor	3,292,901	29,000	1,463,241	-	-	-	4,785,142
Income Tax	7,882,962	79,000	1,360,315	-	-	-	9,322,277
Total	11,175,863	108,000	2,823,556	-	-	-	14,107,419
City Treasurer	991,301	6,200	161,379	-	-	-	1,158,880
City Attorney							
City Attorney	11,945,124	87,075	432,824	-	-	151,330	12,616,353
Real Estate	112,124	-	-	-	-	-	112,124
Total	12,057,248	87,075	432,824	-	-	151,330	12,728,477
Municipal Court Judges	16,285,407	56,800	1,451,700	1,000	-	340,000	18,134,907
Municipal Court Clerk	11,230,602	132,788	766,115	-	-	-	12,129,505
Civil Service	3,722,336	32,000	683,283	-	-	-	4,437,619
Public Safety							
Administration	1,466,350	10,367	5,699,808	-	-	-	7,176,525
Support Services	4,988,044	546,673	1,473,172	2,952	-	-	7,010,841
Police	300,269,618	4,000,131	14,493,820	225,000	-	750,000	319,738,569
Fire	229,991,646	4,534,847	11,840,476	200,000	-	-	246,566,969
Total	536,715,659	9,092,017	33,507,276	427,952	-	750,000	580,492,904
Mayor's Office							
Mayor	3,044,574	9,500	76,992	500	-	-	3,131,566
Office of Diversity & Inclusion	1,147,441	7,750	327,497	-	-	-	1,482,688
Total	4,192,015	17,250	404,489	500	-	-	4,614,254
Education	493,755	6,000	5,869,102	-	-	-	6,368,857
Development							
Administration	2,643,053	22,200	3,109,111	-	-	-	5,774,364
Econ. Development	920,018	6,950	2,839,977	376,538	-	-	4,143,482
Code Enforcement	6,486,798	74,100	730,979	10,000	-	-	7,301,877
Planning	1,829,467	16,750	77,311	-	-	-	1,923,528
Housing	431,930	129,994	5,520,885	-	-	-	6,082,809
Land Redevelopment	444,925	-	150,000	-	-	-	594,925
Total	12,756,191	249,994	12,428,263	386,538	-	-	25,820,985
Finance and Management							
Administration	2,581,865	15,799	3,472,629	-	-	-	6,070,294
Financial Management	2,762,806	15,290	1,889,777	-	-	-	4,667,873
Facilities Management	6,609,161	637,300	7,831,778	-	-	-	15,078,239
Citywide Technology Billings	-	-	18,753,247	-	-	-	18,753,247
Finance Citywide	-	-	-	-	-	35,453,470	35,453,470
Total	11,953,832	668,389	31,947,432	-	-	35,453,470	80,023,123
Human Resources	1,604,022	54,972	1,236,718	-	-	-	2,895,711
Neighborhoods	3,689,210	59,100	548,946	300	-	38,000	4,335,556
Health	-	-	-	-	-	23,886,829	23,886,829
Recreation and Parks	-	-	-	-	-	40,360,624	40,360,624
Public Service							
Administration	1,535,722	2,300	289,932	-	-	-	1,827,954
Refuse Collection	17,652,513	171,500	16,061,902	71,500	10,000	-	33,967,416
Traffic	1,876,598	23,400	123,040	-	-	-	2,023,037
Total	21,064,833	197,200	16,474,874	71,500	10,000	-	37,818,407
Grand Total:	\$ 652,076,563	\$ 10,796,285	\$ 108,914,870	\$ 887,789	\$ 10,000	\$ 100,980,254	\$ 873,665,760

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2017

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Auditor							
City Auditor	104,259	-	-	-	-	-	104,259
Income Tax	20,363	-	1,750	-	-	-	22,113
Total	124,622	-	1,750	-	-	-	126,372
City Treasurer	-	-	-	-	-	-	-
City Attorney							
City Attorney	187,458	-	-	-	-	(101,170)	86,288
Real Estate	1,911	-	-	-	-	-	1,911
Total	189,369	-	-	-	-	(101,170)	88,199
Municipal Court Judges	47,702	-	-	-	-	-	47,702
Municipal Court Clerk	30,169	-	-	-	-	-	30,169
Civil Service	13,758	-	-	-	-	-	13,758
Public Safety							
Administration	53,856	-	25,732	-	-	-	79,588
Support Services	177,274	20,502	23,839	48	-	-	221,663
Police	(2,653,422)	(361,185)	(38,016)	-	-	1,935,525	(1,117,098)
Fire	(4,657,214)	(568,000)	140,929	-	-	2,273,765	(2,810,520)
Total	(7,079,507)	(908,682)	152,484	48	-	4,209,290	(3,626,367)
Mayor's Office							
Mayor	100,822	-	-	-	-	-	100,822
Office of Diversity & Inclusion	1,986	-	7,219	-	-	-	9,205
Total	102,808	-	7,219	-	-	-	110,027
Education	-	-	13,600	-	-	-	13,600
Development							
Administration	(8,001)	-	-	-	-	-	(8,001)
Econ. Development	51,685	-	(30,002)	-	-	-	21,683
Code Enforcement	300,143	-	(30,000)	-	-	-	270,143
Planning	23,900	-	-	-	-	-	23,900
Housing	-	-	-	-	-	-	-
Land Redevelopment	54,910	-	-	-	-	-	54,910
Total	422,637	-	(60,002)	-	-	-	362,635
Finance and Management							
Administration	(89,766)	-	71,508	-	-	-	(18,259)
Financial Management	207,887	-	(337,090)	-	-	-	(129,203)
Facilities Management	(72,704)	-	1,814,517	-	-	-	1,741,813
Citywide Technology Billings	-	-	2,125	-	-	-	2,125
Finance Citywide	-	-	-	-	-	-	-
Total	45,417	-	1,551,059	-	-	-	1,596,476
Human Resources	1,333	1,491	2,091	-	-	-	4,916
Neighborhoods	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	127,075	-	-	-	-	-	127,075
Refuse Collection	78,215	-	(76,351)	-	-	-	1,863
Traffic	150,286	-	526	-	-	-	150,813
Total	355,576	-	(75,825)	-	-	-	279,751
Grand Total:	\$ (5,746,116)	\$ (907,191)	\$ 1,592,377	\$ 48	\$ -	\$ 4,108,120	\$ (952,760)

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
MARCH 31, 2017

CATEGORY	FY 2017 CITY AUDITOR'S REVENUE ESTIMATE	FY 2016 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 651,300,000	\$ 629,935,274	\$ 21,364,726	3.4%
Property Tax	43,654,000	42,751,069	902,931	2.1%
KWH Tax	3,300,000	3,132,269	167,731	5.4%
Total Taxes and Assessments	698,254,000	675,818,612	22,435,388	3.3%
Local Government Fund	22,720,000	20,086,211	2,633,789	13.1%
Estate Tax	-	61,072	(61,072)	(100.0%)
Liquor Permit Fund	1,200,000	1,258,212	(58,212)	(4.6%)
Cigarette Tax, Other	32,000	50,876	(18,876)	(37.1%)
Casino Revenue	6,660,000	6,790,167	(130,167)	(1.9%)
Total Shared Revenues	30,612,000	28,246,538	2,365,462	8.4%
License and Permit Fees	12,190,000	12,464,834	(274,834)	(2.2%)
Fines and Penalties	18,906,000	18,929,539	(23,539)	(0.1%)
Investment Earnings	9,000,000	7,119,830	1,880,170	26.4%
Charges for Service	63,981,000	61,857,674	2,123,326	3.4%
All Other Revenue	1,851,000	2,081,741	(230,741)	(11.1%)
Total Other Revenue	105,928,000	102,453,618	3,474,382	3.4%
Total Revenues	\$ 834,794,000	\$ 806,518,768	\$ 28,275,232	3.5%
Encumbrance Cancellations	2,208,000	4,975,349	(2,767,349)	(55.6%)
Unencumbered Balance	30,211,000	30,721,859	(510,859)	(1.7%)
Other Fund Transfers	5,500,000	5,893,974	(393,974)	(6.7%)
Total Resources	\$ 872,713,000	\$ 848,109,950	\$ 24,603,050	2.9%

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
MARCH 31, 2017

CATEGORY	FY 2017 YEAR-TO-DATE	FY 2016 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 168,657,415	\$ 163,239,204	\$ 5,418,211	3.3%
Property Tax	21,695,664	20,533,625	1,162,039	5.7%
KWH Tax	724,358	757,893	(33,535)	(4.4%)
Total Taxes & Assessments	191,077,437	184,530,722	6,546,715	3.5%
Local Government Fund	5,038,780	3,872,895	1,165,885	30.1%
Estate Tax	-	26	(26)	(100.0%)
Liquor Permit Fund	52,113	110,580	(58,467)	(52.9%)
Cigarette Tax, Other	667	395	272	68.9%
Casino Revenue	548,537	709,120	(160,583)	(22.6%)
Total Shared Revenue	5,640,097	4,693,016	947,081	20.2%
License and Permit Fees	2,848,475	3,248,999	(400,524)	(12.3%)
Fines and Penalties	3,890,448	3,868,861	21,587	0.6%
Investment Earnings	3,632,184	2,950,258	681,926	23.1%
Charges for Service	16,771,965	15,284,380	1,487,585	9.7%
All Other Revenue	621,121	288,814	332,307	115.1%
Total Other Revenue	27,764,193	25,641,312	2,122,881	8.3%
Total Revenues	224,481,727	214,865,050	9,616,677	4.5%
Encumbrance Cancellations	-	-	-	NA
Unencumbered Balance	30,205,726	30,721,859	(516,133)	(1.7%)
Fund Transfers	56,634	2,312,651	(2,256,017)	(97.6%)
Total Resources	\$ 254,744,087	\$ 247,899,560	\$ 6,844,527	2.8%

TABLE 6
2017 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

ORDINANCE NUMBER	DATE PASSED	PURPOSE	TOTAL
2862-2016	06-Feb-17	2017 Amended General Fund Budget Appropriation	\$ 872,713,000
Total Operating Appropriation:			\$ 872,713,000
Total Estimated Available Resources:			872,713,000
Less Total Operating Appropriation:			(872,713,000)
Less Total Reserve Deposits to Date:			-
Projected Unappropriated Operating Balance:			\$ -

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
MARCH 31, 2017

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2017	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2017 (E-G)
		ORIGINAL (JAN. 2017) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 30,211,000	\$ 842,502,000	\$ 842,502,000	\$ -	\$ 872,713,000	\$ 872,713,000	\$ 873,665,760	\$ (952,760)	\$ (952,760)
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	22,137,755	51,450,000	51,450,000	-	73,587,755	57,507,384	57,507,384	-	16,080,371
Health Special Revenue	370,437	31,477,213	31,682,583	205,370	32,053,020	31,477,213	31,336,647	140,566	716,373
Rec. and Parks Oper. & Extension	123,806	51,860,624	51,881,624	21,000	52,005,430	51,860,624	51,896,873	(36,249)	108,557
Municipal Court Computer Fund	1,441,279	1,891,050	1,770,373	(120,677)	3,211,652	2,293,321	2,004,333	288,988	1,207,319
Development Services	12,687,747	19,438,850	19,438,850	-	32,126,597	20,835,563	20,343,751	491,812	11,782,846
Property Mgt/East Broad Street Operation	304,161	1,021,368	975,109	(46,259)	1,279,270	1,448,211	1,422,434	25,777	(143,164)
Private Construction Inspection Fund	2,473,713	3,066,141	3,066,141	-	5,539,854	3,370,683	3,317,846	52,837	2,222,008
Parking Meter Program Fund	1,587,212	5,867,685	6,225,516	357,831	7,812,728	3,317,352	3,282,650	34,702	1,180,208
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	4,939,021	4,850,688	(88,333)	4,850,688	4,939,021	4,850,688	88,333	-
Print and Mail Services	256,068	1,718,669	1,718,669	-	1,974,737	1,686,669	1,684,090	2,579	290,647
Land Acquisition	592,637	975,000	931,725	(43,275)	1,524,362	1,135,404	1,102,017	33,387	422,345
Technology Services	1,493,324	36,671,710	36,532,375	(139,335)	38,025,699	36,521,710	36,320,659	201,051	1,705,040
Fleet Management Services	(1,012,445)	39,529,081	38,779,081	(750,000)	37,766,636	38,095,504	35,328,996	2,766,508	2,437,640
Construction Inspection Fund	(96,383)	8,644,874	8,189,591	(455,283)	8,093,208	8,651,929	8,024,512	627,417	68,696
ENTERPRISE FUNDS									
Water System Enterprise	102,879,806	203,521,018	209,533,168	6,012,150	312,412,974	205,599,119	202,657,393	2,941,726	109,755,581
Sewerage System Enterprise	227,682,302	271,636,660	274,972,351	3,335,691	502,654,653	280,058,751	276,589,567	3,469,184	226,065,086
Storm Sewer System Enterprise	24,166,270	41,233,734	42,396,651	1,162,917	66,562,921	41,770,601	41,428,443	342,158	25,134,478
Electricity Enterprise	23,732,419	81,958,609	83,019,564	1,060,955	106,751,983	86,048,156	84,246,466	1,801,690	22,505,517
GRANT FUNDS									
Community Development Block Grant	2,987,306	7,397,384	6,987,076	(410,308)	9,974,382	7,767,585	7,478,437	289,148	2,495,945

Notes:

The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions.

The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office.

The budgeted and projected expenditure figures for the enterprise funds **do not** include projections for internal transfers from the operating to the reserve fund.

Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance.

The Community Development Block Grant projections combine the revolving loan and the entitlement fund monies.

TABLE 8
ALL FUNDS
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2017

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(5,746,116)	(907,191)	1,592,377	-	48	-	-	4,108,120	(952,762)
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	88,255	-	-	-	-	-	-	-	88,255
Municipal Court Judges	100,733	-	100,000	-	-	-	-	-	200,733
Total Municipal Court Computer Fund	188,988	-	100,000	-	-	-	-	-	288,988
Street Construction, Main. & Repair									
Traffic Management	21,006	-	11,701	-	-	-	-	-	32,707
Infrastructure Management	54,684	-	12,916	-	-	-	-	-	67,600
Design and Construction	-	-	(2,067)	-	-	-	-	-	(2,067)
Service Director	(98,240)	-	-	-	-	-	-	-	(98,240)
Total SCMR	(22,550)	-	22,549	-	-	-	-	-	-
Health Special Revenue									
Department of Health	190,532	(30,000)	(19,965)	-	-	-	-	-	140,566
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	109,150	-	(134,887)	-	-	(10,512)	-	-	(36,249)
Development Services Fund									
Building and Zoning Services	408,954	-	16,030	-	-	66,827	-	-	491,812
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	25,000	777	-	-	-	-	-	25,777
Private Construction Inspection Fund									
Design and Construction	42,021	-	-	-	-	-	-	-	42,021
Service Director	10,816	-	-	-	-	-	-	-	10,816
Total Private Construction Inspection Fund	52,837	-	-	-	-	-	-	-	52,837
Parking Meter Program Fund									
Traffic Management	14,702	20,000	-	-	-	-	-	-	34,702
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	86,007	-	2,326	-	-	-	-	-	88,333
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	86,007	-	2,326	-	-	-	-	-	88,333
Print & Mail Services									
Department of Finance	2,579	-	-	-	-	-	-	-	2,579
Land Acquisition									
Division of Real Estate	33,387	-	-	-	-	-	-	-	33,387
Technology Services									
Division of Information Services	326,584	-	(326,584)	-	-	-	-	-	-
Department of Technology	198,096	133,000	(230,045)	-	-	100,000	-	-	201,051
Total Technology Services	524,680	133,000	(556,628)	-	-	100,000	-	-	201,051
Fleet Management Services									
Division of Fleet Management	(74,370)	2,737,836	1,123	-	5,000	81,131	-	-	2,750,720
Finance and Management Director	15,788	-	-	-	-	-	-	-	15,788
Total Fleet	(58,582)	2,737,836	1,123	-	5,000	81,131	-	-	2,766,508
Construction Inspection Fund									
Design and Construction	557,091	-	21,367	-	-	-	-	-	578,458
Service Director	48,959	-	-	-	-	-	-	-	48,959
Total Construction Inspection	606,050	-	21,367	-	-	-	-	-	627,417
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	534,347	928,137	934,302	-	2,100	145,408	-	-	2,544,293
Sewerage System Enterprise									
Division of Sewers and Drains	1,084,899	(165,000)	(707,407)	2,247,659	21,917	-	550,713	-	3,032,782
Storm System Enterprise									
Division of Sewers and Drains	152,213	-	12,957	-	-	-	62,136	-	227,307
Electricity Enterprise									
Division of Electricity	247,893	829,585	340,985	-	21,536	307,350	-	-	1,747,349
Various Enterprise Funds									
Public Utilities Director's Office	560,327	17,603	421,027	-	315	3,755	-	2	1,003,028
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	28,123	-	(35,000)	-	-	-	-	-	(6,877)
Division of Economic Development	32,591	-	-	-	-	-	-	-	32,591
Division of Code Enforcement	13,288	-	-	-	-	-	-	-	13,288
Division of Housing	128,542	-	35,000	-	-	-	-	-	163,542
Division of Land Redevelopment	16,882	-	-	-	-	-	-	-	16,882
Department of Finance and Management	69,722	-	2,835	-	(2,835)	-	-	-	69,722
Department of Neighborhoods	-	-	-	-	-	-	-	-	-
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	-	-	-	-	-	-	-	-	-
Total CDBG	289,148	-	2,835	-	(2,835)	-	-	-	289,148

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

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2017 Wages
City Auditor	Assistant Auditor II	2	Full-Time	64,624
City Auditor - Income Tax	Income Tax Auditor	3	Full-Time	81,715
City Attorney	Attorney	1	Full-Time	32,928
	Legal Admin Assistant	3	Full-Time	60,838
	Legal Advocate	1	Full-Time	26,770
	Legal Admin. Coordinator	1	Full-Time	39,200
Civil Service	Office Assistant II	2	Full-Time	52,550
	Executive Secretary I	1	Full-Time	25,962
Municipal Court Clerk	Deputy Clerk	7	Full-Time	99,680
Municipal Court Judges	Service Bailiff	1	Full-Time	22,355
	Court Reporter	1	Full-Time	35,963
	Asst Court Admin	1	Full-Time	36,925
	ORAS Probation Officer	2	Full-Time	10,061
	Community Sanctions Officer	1	Full-Time	5,393
	Admin Magistrate	1	Full-Time	9,038
	Court Services Officer	1	Full-Time	4,051
Safety-Director	Administrative Secretary	1	Full-Time	33,600
Safety-Support Services	License Manager	1	Full-Time	57,120
	Office Assistant II	1	Full-Time	28,024
	Communication Sys Specialist	1	Full-Time	53,572
Safety-Police	911 Call Taker	12	Full-Time	202,164
	Data Management Coordinator	1	Full-Time	63,915
	Forensic Scientist	1	Full-Time	36,962
	Property Clerk	2	Full-Time	36,680
	Vehicle Impound	1	Full-Time	33,636
	Security Specialist	1	Full-Time	20,244
	Management Analyst II	1	Full-Time	28,607
	Finger Print Tech.	1	Full-Time	24,942
	Record Tech	6	Full-Time	104,707
	Office Assistant I	2	Full-Time	32,175
	Office Assistant II	1	Full-Time	16,822
	Forensic Scientist	2	Full-Time	0
	Police Comm. Tech.	9	Full-Time	0
	Police Recruits	70	Full-Time	946,036
Safety-Fire	EMS Instructor I	1	Full-Time	52,171
	Payroll Benefits Clerk I	1	Full-Time	12,960
	Fire Recruits	80	Full-Time	1,015,072
Office of the Mayor	Executive Secretary 2	2	Full-Time	56,874

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

Development - Administration	Management Analyst II	1	Full-Time	31,126
Economic Development	Development Program Coordinator	1	Full-Time	44,552
Code Enforcement	Property Maintenance Trainee	2	Full-Time	56,254
	Property Maintenance Specialist	1	Full-Time	28,127
Housing	Rehab Coordinator	1	Full-Time	40,902
Land Redevelopment	Office Assistant III	0.5	Full-Time	10,598
Neighborhoods	HR Manager	1	Full-Time	45,816
	Fiscal Manager	1	Full-Time	56,320
	Executive Secretary	1	Full-Time	24,000
	Neighborhood Program Specialist	2	Full-Time	90,800
	Opiate Intervention Coordinator	1	Full-Time	35,616
	311 Service Representative	1	Part-Time	19,074
	Student Intern	1	Part-Time	8,160
Finance Director	Facility Project Manager	1	Full-Time	32,032
	Payroll Clerk	1	Full-Time	22,880
	Management Analyst II	1	Full-Time	27,840
Financial Management	Procurement Specialist	1	Full-Time	29,744
	Budget Management Specialist	1	Full-Time	40,040
	Management Analyst II	1	Full-Time	34,320
	Office Assistant II	1	Full-Time	28,600
Facilities Management	Custodial Worker	2	Full-Time	36,230
	HVAC Technician	2	Full-Time	48,467
	Security Specialist Supervisor	1	Full-Time	31,155
	Building Maintenance Supervisor I	3	Full-Time	75,529
	Building Maintenance Worker	1	Full-Time	10,510
	Electrician	1	Full-Time	11,424
	Painter	1	Full-Time	11,881
Human Resources	EEO Resources Manager	1	Full-Time	56,800
	Management Analyst I	1	Full-Time	26,128
Refuse Collection	Refuse Collection Vehicle Operator	23	Full-Time	278,184
	Senior Storekeeper	1	Full-Time	26,317
Service Director	Safety Technician	0.32	Full-time	8,151
	Management Analyst II	0.32	Full-time	15,232
	Communication Relations Coordinator	0.32	Full-time	11,469
Traffic Management	Office Manager	1	Full-Time	35,200
	PVB Coordinator	1	Full-Time	58,880
	Cashier I	3	Full-Time	74,189
	Management Analyst I	1	Full-Time	29,440

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 03/31/2017
City Council	45	45	43
City Auditor	34	34	26
Income Tax	82	84	78
City Treasurer	10	10	8
City Attorney	135	139	115
Real Estate	6	6	1
Municipal Court Judges	196	196	187
Municipal Court Clerk	172	172	152
Civil Service	36	36	33
Public Safety - Admin.	10	10	9
Support Services*	51	51	48
Police - Civilian	412	412	373
Police - Uniformed	1,904	1,974	1,898
Fire - Civilian	51	51	49
Fire - Uniformed^	1,588	1,628	1,536
Mayor	22	25	21
Equal Business Opportunity	11	11	11
Education	4	4	4
Development Admin.	22	22	21
Economic Development	9	9	8
Code Enforcement	71	71	68
Planning	18	18	18
Housing	5	5	3
Land Redevelopment	5	6	5
Finance and Management - Dir's Ofc.	28	31	28
Financial Management	28	29	23
Facilities Management	83	83	72
Human Resources	15	17	15
Neighborhoods	40	40	34
Public Service - Dir's Ofc.	15	17	13
Refuse Collection	230	230	202
Traffic Management	24	30	19
General Fund Total	5,362	5,496	5,121

*2017 Budgeted includes a full-time communication system specialist which will be funded by the E911 fund.

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 03/31/2017
Real Estate/Land Acquisition	8	8	8
Information Services/Technology Services Fund	141	143	127
Technology: Administration	15	17	13
Finance/Print/Mail Shop Fund	6	6	6
Human Resources/Employee Benefits	26	27	26
Facilities - Other Funds ¹	0	8	0
Health Special Revenue Fund	244	245	225
Municipal Court Computer Fund	13	13	6
Recreation and Parks Operation Fund	343	343	318
Public Service - Dir. Office/SCMR Fund	27	33	26
Traffic Management/SCMR Fund	114	114	105
Infrastructure Management/SCMR Fund	190	190	184
Design and Construction/SCMR Fund	40	40	36
Traffic Management/Parking Meter Fund	16	16	15
Fleet Management	127	133	122
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	58	58	56
Public Service - Dir. Office/Construction Inspection	6	6	5
Design and Construction/Private Construction Inspection	27	34	26
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	146	153	138
Public Utilities: Administration	145	142	127
Sewers and Drains (Storm)	23	23	15
Sewers and Drains (Sanitary)	486	486	439
Electricity	104	104	89
Water	535	535	489
Community Development Block Grant			
Development Admin.	2	2	2
Economic Development	7	7	7
Code Enforcement	9	9	8
Housing	15	15	14
Land Redevelopment	2	5	4
Health	4	4	4
Finance & Management	4	4	4
Neighborhoods	3	3	3
Recreation and Parks	4	4	4
Other Funds Total	2,898	2,938	2,659
All Funds	8,260	8,434	7,780

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

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

Intended Purpose	Amount
Reserve for 27th pay period	2,388,000
Legal settlements & miscellaneous	4,699,864
Transfer to economic stabilization fund (rainy day fund)	2,700,000
Transfer to basic city services fund	1,750,000
Economic Development incentive payments	22,179,144
Transfers in from City Council's amendments	2,463,000
	36,180,008

TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2017

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to the 27th pay period fund	2,388,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the rainy day fund	2,700,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the basic city services fund	1,750,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the neighborhood initiative fund	1,150,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the jobs growth fund	750,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the public safety initiative fund	563,000	City Auditor/Finance & Mgmt	2862-2016
Transfer for Franklin Township Annexation	150,000	Economic Development	0445-2017
Transfer for school district revenue sharing	226,538	Economic Development	0520-2017
Total Transferred and Expended	9,677,538		

TABLE 12
SAFETY OVERTIME REPORT
MARCH 31, 2017

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,372,536	868,599	25.76%	2,503,937	3,372,536	-
Police Uniformed*	9,741,440	2,669,070	27.40%	6,750,207	9,419,277	322,163
Fire Uniformed	6,922,837	2,701,049	39.02%	5,831,418	8,532,467	(1,609,630)

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