

May 18, 2018

**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 \$718K less than the original appropriation for 2018. The first quarter financial review is the least predictive of the quarterly reviews, but current expenditure trends are encouraging towards a general fund budget surplus at year-end.

Expenditures in nearly all of the general fund departments are tracking below budget with the exception of Public Safety. These positive variances are mostly the results of unfilled personnel vacancies across Departments as well as lower than projected costs for utilities in Facilities Management and lower fuel charges from Fleet 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 \$2.4 million is the result of lower utilities expenses and delays in hiring. In Public Service the positive variance reflects lower charges for fuel and maintenance. In the Development Department, the positive variances are mostly due to vacant positions in Code Enforcement.

The projected deficit of \$3.4 million in Public Safety is primarily due to sworn overtime and associated benefits costs in the Division of Police. Overtime expenditures in the Division of Fire are also higher than budgeted but are offset by savings in fuel costs.

Income tax collections, the largest source of general fund revenues, are currently trending below the Auditor's 2018 estimate when compared to 2017. As of the end of the first quarter, income tax receipts were only 1.3 percent above 2017 first quarter collections. Overall income tax receipts must increase by 1.9 percent in 2018 to reach the Auditor's estimate. Property tax collections (11.7%), casino revenue (24%), license and permit fees (12.6%), charges for services (1.7%), investment earnings (14.8%), and all other revenues (163.8%) are all trending above collections during the same time period last year. The kilowatt tax, local government fund, and fines and penalties are trending below levels



**JOSEPH A. LOMBARDI**  
Director

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 Megan N. Kilgore  
City Attorney Zach M. Klein  
City Treasurer Deb Klie  
Department Directors



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# **FIRST QUARTER FINANCIAL REVIEW**

As of March 31, 2018

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Prepared by:  
Department of Finance and Management

Joseph A. Lombardi  
Director

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# 1. Introduction

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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 2018 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 \$718,383 unencumbered cash balance. 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, 2018	
Beginning Cash Balance (January 1, 2018)	\$ 52,791,108
Less Outstanding Encumbrances (As of December 31, 2017)	35,120,943
Less Misc. Adjustment to the cash balance in order to match the Auditor's Est.	<u>(166)</u>
Unencumbered Cash Balance (January 1, 2018)*	17,670,000
Plus Estimated 2018 Receipts - City Auditor	\$ 851,770,000
Plus Encumbrance Cancellations	3,044,000
Plus Transfers In & Misc. Transfers	<u>21,534,000</u>
Total Available for Appropriation	\$ 894,018,000
Total Appropriated as of March 31, 2018	\$ 894,018,000
Less 2018 Projected Operating Expenditures	<u>893,299,617</u>
Projected Appropriation Surplus/(Deficit)	\$ 718,383
Projected Available Cash Balance (December 31, 2018)	<u>\$ 718,383</u>
* Actual unencumbered cash balance was \$17,670,166 as reported in Finance & Mgmt.'s 2017 year-end report.	
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2018)	\$ 73,945,877
Plus 2018 Deposit	1,200,000
Plus Estimated Investment Earnings	<u>739,000</u>
Projected Unencumbered Cash Balance (December 31, 2018)	\$ 75,884,877
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2018)	\$ 20,137,786
Plus 2018 Deposit	<u>2,459,000</u>
Projected Unencumbered Cash Balance (December 31, 2018)	\$ 22,596,786
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2018)	\$ 16,651,138
Less 2018 Transfer to the General Fund	(16,784,000)
Plus 2018 Deposit	<u>132,862</u>
Projected Unencumbered Cash Balance (December 31, 2018)	\$ -

## 2. General Fund Overview

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The general fund budget, as amended, is \$894 million, or 3.7 percent higher than actual 2017 year end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

### **Revenues:**

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. The current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$851.8 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 2.9 percent, or \$6,539,265, higher than during the same time period in 2017. As of the end of the first quarter, the three largest revenue streams into the general fund are performing positively. Income tax receipts are currently up 1.3 percent, and are expected to be up 1.9 percent over last year's revenue by year end. Charges for service are expected to be \$1 million, or 1.6 percent lower than 2017. At the end of the first quarter, receipts into this line item totaled \$17.1 million, an increase of 1.7 percent over 2017 during the same three months. Property tax revenue is expected to exceed that of last year by 5.1 percent or roughly \$2.3 million at year end. After receipt of the first three months, property tax revenue is up \$2.5 million, or 11.7 percent.

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 almost 4.2 million through the first three months, a 14.8 percent increase over 2017 during the same period. Casino revenue is currently up a little over \$131,000, or 24%, but is budgeted to end the year down by roughly \$158,000. In the All Other Revenue category, receipts are up over \$1 million for the first quarter. However, by year end, this line is expected to be 12.6 percent, or \$302,000, lower than 2017. Finally, receipts of license and permit fees are \$360,000 more than 2017 at the end of the quarter, but are anticipated to be down by \$296,000, or 2.6 percent, by year end.

The fourth largest projected revenue source to the general fund is lagging behind 2017 amounts as anticipated. Local government fund revenue is down \$137,000 in relation to the first quarter 2017 receipts, and is expected to be \$416,000 lower by the end of the year. Further, at the end of the first quarter, several of the general fund's other sources remain flat and/or declining in comparison to the first three months of 2017. As of the end of March, kilowatt hour tax revenue is down \$93,000 from 2017. However, receipts are expected to be \$184,000 higher than 2017 by year end. Fines and penalties, expected to be up 1.8 percent, or roughly \$338,000 by year end, are lower than first quarter 2017 receipts by over \$240,000, a 6.2 percent decline. The estate tax, liquor permit, and cigarette tax revenue all continue to trend downward or flat at the end of the first quarter by approximately \$13,000 combined. The budget assumed a total decrease in these lines of over \$99,000.

### **Expenditures:**

Expenditures are projected to total \$893,299,617 million, or roughly \$718,000 below the current appropriation. The projected expenditures include a \$1.2 million transfer to the economic stabilization fund and a \$2.5 million transfer to the anticipated expenditure fund (for the 27<sup>th</sup> pay period).

Ordinance 3008-2017, which passed as amended by City Council on February 5<sup>th</sup>, 2018, established the 2018 general fund budget at \$894 million.

The personnel projections in this report reflect employees on the city payroll as of March 22, 2018, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits<sup>1</sup> were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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, interest, principal, 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:

**City Council** projects an overall deficit of \$187,797 attributed to personnel costs as a result of hiring and staff promotions. The anticipated overage in personnel is offset by savings from various services categories.

A total surplus of \$60,344 is anticipated in the **Income Tax Division** resulting from expected personnel savings from delays in hiring vacant positions and associated benefits.

The **City Treasurer** projects an overall surplus of \$14,357. A personnel savings of \$53,649 partially offsets a projected deficit in services of \$39,292 related to banking contract needs.

An overall surplus of \$142,238 is expected in the **Municipal Court Judges**. Of this total, \$122,243 is in personnel resulting from delays in filling vacant positions.

The **Municipal Court Clerk** projects an overall surplus of \$108,039, the majority of which is attributed to delays in filling vacant positions.

A surplus of \$12,236 is projected in the **Civil Service Commission** and is primarily the result of delays in filling vacant budgeted positions.

The Department of **Public Safety, Administration Division** projects an overall surplus of \$190,081. The surplus in personnel of \$117,054 is associated with the delayed hiring of a vacant full-time position, while the remainder of the surplus is the result of anticipated savings across various service and maintenance contracts.

A projected surplus of \$24,426 is anticipated in the **Support Services Division**, primarily resulting from projected savings on tools and equipment.

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



The **Police Division** projects an overall deficit of \$4,004,605. The expected deficit is the result of projected overages in personnel of \$9,232,667 and supplies of \$501,136, which are partially offset by a surplus in services of \$1,615,755. The surplus in services is the result of lower than anticipated spending on fleet and professional services expenditures.

The personnel deficit is partly offset by the transfer line which represents the budget authority for the 130th (June) and 131st (December) recruit classes, as well as the expenses related to the Comprehensive Neighborhood Safety Strategy. As a result, the true personnel variance is an anticipated deficit \$4,945,816. The deficit in personnel is primarily reflective of uniformed overtime expenses, which are currently expected to exceed the budgeted amount by nearly \$3.6 million. Additional expenditures on fringe benefits associated with overtime add to the deficit, and are partially offset by projected savings in civilian overtime of \$1 million.

The **Division of Fire** anticipates an overall surplus of \$375,167. The expected deficit in personnel of \$2,217,141 is partially 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 \$452,065.

The deficit in personnel primarily reflects costs related to sworn overtime and associated benefits; sworn overtime is anticipated to be over budget by \$1,236,103 at year end. Uniformed wages are trending under budget, the result of an increased number of retirements in the first quarter compared to budget assumptions. Civilian wages are also trending under budget due to the delay in hiring a vacant full-time civilian position. Expected savings in sworn and civilian wages (less than \$200,000 combined), along with anticipated surpluses of \$243,386 in clothing allowance and \$219,347 in shift differential will partially offset the projected overtime deficit.

The deficit of \$295,999 is completely offset by the budget authority for the recruit classes' uniform and supply needs in the transfer line. The anticipated services surplus of \$827,230 is primarily attributable to projected savings in fleet services. Fire claims are currently projected even with budget authority.

The **Office of Diversity and Inclusion** anticipates a surplus of \$20,000 as a result of the department's restructuring and delayed re-staffing.

The **Development Department, Administration Division** expects a minor deficit of \$11,823 in personnel resulting from higher than anticipated staffing costs. Projections for materials and supplies, as well as purchased services are currently assumed equal to budget.

The **Code Enforcement Division** projects a personnel surplus of \$314,460. This surplus is due to delays in hiring two vacant Property Maintenance Inspector positions. Further, seven budgeted employees elected to forego the city's health insurance coverage resulting in additional savings.

An overall surplus of \$73,548 is projected in the **Planning Division**. The majority of this savings is in personnel (\$72,353) due to delays in hiring two vacant Planner II positions. The remainder of the anticipated savings reflects lower than expected costs in purchased services (\$1,195) related to internal fleet charges.

The **Housing Division** anticipates a surplus of \$21,652 mainly attributed to a reallocation of resources in personnel.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$191,900 at the end of the first quarter. A personnel surplus of \$71,771 is the result of delays in

filling vacant positions. Additional savings of \$109,128 in various service contracts, and \$11,001 in office and technology supplies, account for the remaining surplus.

The **Financial Management Division** projects an overall surplus of \$293,758. This surplus is the result of savings of \$240,382 in personnel, due to delays in hiring vacant positions, \$47,986 in professional services and memberships, and \$5,390 in furniture and technology supplies.

An overall surplus of \$1,931,127 is anticipated in the **Facilities Management Division**. In personnel, a \$243,062 surplus is projected due to delays in hiring vacant full-time positions. Savings of \$1,612,111 in utilities, as well as \$75,954 in general and janitorial supplies represent the additional savings within the division.

The **Human Resources Department** projects a personnel surplus of \$24,392 due to a delay in hiring one full-time position. Projections for materials and supplies, as well as purchased services, are expected to be equal to budget.

The **Department of Neighborhoods** anticipates a surplus of \$58,449 in personnel services. This surplus is the result of expected savings due to delays in hiring vacant positions and all related benefit costs.

The current projected general fund transfer to the **Health Department** is estimated at \$24,104,236 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 the budgeted level of \$41,631,467. Additional information on Recreation and Parks' first quarter projection is provided in Section 3 of this report.

An overall surplus of \$20,311 is anticipated in the **Department of Public Service, Director's Office**. These 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 \$1,023,997. The division expects \$151,905 in personnel savings due to the delayed hiring of vacant positions. The division also anticipates a surplus of \$872,092 in the services category, primarily due to savings related to internal charges for fleet management.

### 3. Special Revenue Funds

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

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 23,667,575
Plus Estimated 2018 Revenues	51,500,000
Plus Estimated Encumbrance Cancellations	700,000
Total Estimated Available For Appropriation	<u>75,867,575</u>
Less Projected 2018 Expenditures Public Service Director's Office	(3,813,907)
Less Projected 2018 Expenditures Traffic Management Division	(14,014,408)
Less Projected 2018 Expenditures Infrastructure Management Division	(34,540,121)
Less Projected 2018 Expenditures Design & Construction Division	(5,796,689)
Less Projected 2018 Expenditures Refuse	(3,314,435)
Less Total Projected 2018 Expenditures	<u>(61,479,560)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 14,388,015</b></u>
Total Appropriated	<u>\$ 63,073,492</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,593,932</b></u>

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

#### REVENUE SUMMARY

At the beginning of 2018, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$23,667,575, or roughly \$4.2 million higher than budgeted. In the fourth quarter of 2017, the fund experienced lower than anticipated expenses in personnel and fleet and higher than expected encumbrance cancellations and revenues. Currently, revenues for 2018 are estimated at \$51.5 million, and encumbrance cancellations are estimated at \$700,000, both figures as budgeted. Therefore, the SCMR fund is projected to have an unencumbered cash balance of \$14,388,015 at the end of 2018, which is \$5,793,064 higher than assumed at the time of budget formation.

#### OPERATING BUDGET SUMMARY

In the Public Service Director's Office, an overall anticipated surplus of \$260,359 is expected, which is entirely in personnel due to delays in filling vacant positions. The Traffic Management Division projects a personnel surplus of \$281,050 stemming from delays in hiring vacant positions and \$43,170 in fleet savings. The Infrastructure Management Division expects a surplus in personnel of \$233,197 due to position vacancies and delayed hiring, as well as savings of \$629,950 associated with internal fleet expenses and other purchased services. Finally, the Design and Construction Division anticipates a total surplus of \$146,203, almost entirely in the personnel category due to delays in hiring vacant positions.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 399,474
Plus Estimated 2018 Revenues	8,071,590
Plus Estimated General Fund Transfer	24,104,236
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>32,725,300</u>
Less Projected 2018 Expenditures	<u>(31,939,401)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 785,899</b></u>
Total Appropriated	\$ 32,406,377
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 466,976</b></u>

The 2018 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 \$399,474. Overall, revenues are currently projected at \$8,071,590, lower than the budgeted projection of \$8,152,141 primarily due to fewer than budgeted projections for immunizations and birth certificates. 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 \$24,104,236. Given these assumptions, the fund will end the year with an unencumbered cash balance of \$785,899 which is attributed to the beginning year cash balance, the aforementioned slight decrease 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 \$466,976 is projected in the health special revenue fund. Savings of \$459,344 in personnel services are due to delays in hiring vacant positions and lower than budgeted expenditures for employee insurance. In addition, a surplus is projected in purchased services of \$26,280 from various service contracts. This surplus is partially offset by anticipated deficits in materials and supplies (\$18,648) due to the need to replace certain security cameras throughout Public Health's facilities.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 315,296
Plus Estimated 2018 Revenues	11,548,000
Plus Estimated General Fund Transfer	41,631,467
Plus Estimated Encumbrance Cancellations	550,000
Total Estimated Available For Appropriation	54,044,763
Less Projected 2018 Expenditures	(53,693,903)
Projected Unencumbered Cash at Dec. 31, 2018	\$ 350,860
Total Appropriated	\$ 53,883,467
Projected Appropriation Surplus/(Deficit)	\$ 189,564

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 2018 with an unencumbered cash balance of \$315,296. Revenue projections are lower than the original budgeted amount by \$122,000, in part due to decreased recreation center participants and lower than anticipated golf participation attributable to poor weather conditions. Encumbrance cancellations are projected at \$550,000, even with budgeted assumptions. The general fund transfer is projected at \$41,631,467. The anticipated year end unencumbered cash balance, therefore, is projected at \$350,860.

### OPERATING BUDGET SUMMARY

At the end of the first quarter, an overall budget surplus of \$189,564 is projected. In personnel, anticipated savings of \$31,854 are the result of delays in hiring vacant full-time positions and lower than budgeted part-time salaries and wages. In addition, the department expects \$156,764 of savings in the services category, primarily due to fleet related expenses.

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

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,512,326
Plus Estimated 2018 Revenues-Municipal Court Clerk	1,310,000
Plus Estimated 2018 Revenues-Municipal Court Judges	395,448
Plus Estimated Encumbrance Cancellations	20,000
Total Estimated Available For Appropriation	3,237,774
Less Projected 2018 Expenditures-Municipal Court Clerk	(1,362,152)
Less Projected 2018 Expenditures-Municipal Court Judges	(530,064)
Less Total Projected 2018 Expenditures	(1,892,216)
Projected Unencumbered Cash at Dec. 31, 2018	<b>\$ 1,345,558</b>
Total Appropriated	\$ 2,176,412
Projected Appropriation Surplus/(Deficit)	<b>\$ 284,196</b>

The municipal court computer system procurement and maintenance 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

The beginning year unencumbered cash balance in the fund was \$231,252 higher than budgeted. However, projected revenues at the end of the first quarter total \$1,705,448, which is lagging behind the budgeted assumption of \$1,841,298. The total revenue projection is the combination of those 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. Additionally, encumbrance cancellations are currently expected to be equal to the budgeted amount of \$20,000. Based on these assumptions, along with the current projected expenditure savings discussed below, the fund is expected to have an unencumbered cash balance of \$1,345,558 at the end of 2018, approximately \$380,000 more than assumed in the budget formation.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$284,196 is currently projected for the computer fund.

An appropriation surplus of \$199,615 is projected in the Municipal Court Clerk's office which is primarily the result of anticipated savings in personnel. The savings in the personnel category reflects 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 \$84,581. Savings of \$56,581 in personnel stems from a budgeted position that is currently vacant, but projected to be filled later in the year. The remaining \$28,000 surplus is the result of less than anticipated internal service charges.

**E. DEVELOPMENT SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 13,175,327
Plus Estimated 2018 Revenues	20,181,504
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>33,406,831</u>
Less Total Projected 2018 Expenditures	(21,721,058)
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 11,685,773</b></u>
Total Appropriated	<u>\$ 22,124,998</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 403,940</b></u>

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

**REVENUE SUMMARY**

The development services fund began 2018 with an unencumbered cash balance of \$13,175,327, \$1,185,391 more than budgeted. Current revenue projections are currently equal to the original budgeted amount of \$20,181,504, as are encumbrance cancellations at \$50,000. The fund is projected to end the year with an unencumbered cash balance of \$11,685,773. This increase of \$1,589,331 over budgeted assumptions is comprised of the aforementioned variance in the beginning cash balance and the projected operating surplus explained below.

**OPERATING BUDGET SUMMARY**

The Department of Building and Zoning Services projects an overall appropriation surplus of \$403,940, which primarily reflects personnel savings from delays in filling vacant budgeted positions. An additional combined savings of \$70,970 was identified in various services and capital expenses. These surpluses are slightly offset by a projected deficit of \$25,000 in materials and supplies.



## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 19,510
Plus Estimated 2018 Revenues	889,032
Plus Estimated General Fund Transfer	476,819
Plus Estimated Encumbrance Cancellations	15,000
Total Estimated Available For Appropriation	<u>1,400,361</u>
Less Projected 2018 Expenditures	<u>(1,400,361)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 1,448,211</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 47,850</u></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 Workforce Development Board, and the Departments of Recreation and Parks and Technology.

### REVENUE SUMMARY

The unencumbered balance at the beginning of 2018 was \$19,510. Total revenue projections of \$1,380,851 reflect a general fund subsidy of \$476,819. Current encumbrance cancellations are projected at \$15,000, equal to budget assumptions. With projected expenditures equal to the estimate of available resources in this fund at the end of the first quarter, a zero unencumbered cash balance in this fund is expected.

### OPERATING BUDGET SUMMARY

At this time, an appropriation surplus of \$47,850 is the result of projected savings in general supplies and utilities.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,780,154
Plus Estimated 2018 Revenues	4,393,575
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>6,203,729</u>
Less Projected 2018 Expenditures Public Service Director's Office	(86,705)
Less Projected 2018 Expenditures Design & Construction Division	<u>(5,280,435)</u>
Less Projected 2018 Expenditures	<u>(5,367,140)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ 836,589</u></u>
Total Appropriated	<u>\$ 5,372,308</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 5,168</u></u>

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

**REVENUE SUMMARY**

The 2018 beginning unencumbered cash balance was \$1,780,154, slightly higher than the \$1,648,009 assumed in the budget. The current revenue projection for the fund is \$4,393,575 with encumbrance cancellations of \$30,000, both even with budgeted assumptions. Given the increased beginning year balance, the projected year end unencumbered cash balance is \$836,589, which is \$137,313 higher than what was projected at the time of budget formation.

**OPERATING BUDGET SUMMARY**

The Public Service Department currently projects this fund to end the year with an appropriation surplus of \$5,168, primarily as the result of delayed hiring of vacant positions in the Design and Construction Division.

**H. PARKING METER PROGRAM FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,754,256
Plus Estimated 2018 Revenues	6,805,428
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>8,659,684</u>
Less Projected 2018 Expenditures	(3,359,284)
Less 2018 Transfer	(3,349,870)
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ 1,950,530</u></u>
Total Appropriated	<u>\$ 3,438,429</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 79,145</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 2018 beginning unencumbered cash balance was \$1,745,256, or \$524,655 higher than budgeted. Revenue projections for the fund are currently \$6,805,428, or \$534,470 above budgeted assumptions. Encumbrance cancellations are projected to total \$100,000, which is less than the original budgeted projection by \$102,000.

Due to the aforementioned increase in revenues and the beginning year unencumbered cash balance, coupled with decreased spending as discussed below, the projected unencumbered fund balance at year end is \$1,950,530, or \$1,036,270 greater than the budgeted assumption.

**OPERATING BUDGET SUMMARY**

The parking meter program fund is projected to end the year with a positive appropriation variance of \$78,207 in personnel due to delayed hiring of a vacant position. An additional \$938 in savings is expected in services, due to projected fleet expenses.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ -
Plus Estimated 2018 Revenues- Human Resources	4,775,619
Plus Estimated 2018 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,170,619</u>
Less Estimated 2018 Projected Expenditures- Human Resources	(4,775,619)
Less Estimated 2018 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2018 Expenditures	(5,170,619)
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ -</u></u>
Appropriated- Human Resources	4,987,655
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 5,382,655</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 212,036</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 \$212,036 is generated from the Human Resources portion of the fund. Of this, a savings of \$210,616 in personnel is due to hiring delays of three budgeted vacant full-time positions, and one vacant part-time position. In addition, a \$1,420 surplus is projected in various purchased services. The property and boiler insurance estimates continue to remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 231,858
Plus Estimated 2018 Revenues - Mail	1,209,427
Plus Estimated 2018 Revenues - Print	628,231
Plus Estimated Encumbrance Cancellations	12,000
Total Estimated Available For Appropriation	<u>2,081,516</u>
Less Projected 2018 Mail and Print Expenditures	<u>(1,836,390)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 245,126</b></u>
Total Appropriated	<u>\$ 1,776,606</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ (59,784)</b></u>

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

### REVENUE SUMMARY

The fund began the year with an available unencumbered cash balance of \$231,858, or \$42,299 less than expected during budget formation. Mail and print shop revenues are projected at \$1,209,427 and \$628,231 respectively, roughly \$38,000 less than budgeted when combined. By year end, the fund's unencumbered balance is projected at \$245,126.

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

By year end, an appropriation deficit of \$59,784 is anticipated. Of this amount, \$94,274 in personnel is due to an omission of an appropriation adjustment during the formation of the budget to account for an expansion of services provided by an additional position. As a result, a supplemental appropriation will be submitted before the end of the year. This deficit is slightly offset by savings of \$6,390 in general supplies and \$28,100 in various services categories.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 498,852
Plus Estimated 2018 Revenues	954,300
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,453,152</u>
Less Projected 2018 Expenditures	<u>(1,076,838)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 376,314</b></u>
Total Appropriated	<u>\$ 1,116,111</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 39,273</b></u>

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

### REVENUE SUMMARY

The land acquisition fund began 2018 with an unencumbered cash balance of \$498,852, or \$35,119 higher than assumed in the budget. Revenues are currently estimated at \$954,300 for the year, which is \$18,300 higher than what was budgeted. Due to the higher than expected beginning balance and estimated revenues, coupled with the expenditure savings discussed below, the fund is projected to end 2018 with an unencumbered cash balance of \$376,314, an increase of \$92,692 from the budgeted assumption.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$39,273, all of which is attributed to savings in personnel due to delayed hiring and reallocation of personnel.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 3,176,213
Plus Estimated 2018 Revenues	36,258,540
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>39,584,753</u>
Less Estimated Technology Administration Expenditures	(7,158,863)
Less Estimated Information Services Expenditures	(29,446,754)
Less Total Projected 2018 Expenditures	<u>(36,605,617)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ 2,979,136</u></u>
Total Appropriated	<u>\$ 37,985,208</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,379,591</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 2018 with an unencumbered cash balance of \$3,176,213, \$2,665,441 higher than anticipated. Current revenue estimates are \$1,702,150 lower than budgeted, driven primarily by reduced charges to the Departments of Public Utilities (DPU). Encumbrance cancellations are currently assumed equal to the original budget projection of \$150,000. Anticipated revenue from general fund agencies, for which equivalent charges are budgeted in the Department of Finance and Management, is likewise currently even with the original budget of \$18,743,941. Under these current assumptions, the fund is projected to end the year with a \$2,979,136 unencumbered cash balance.

### OPERATING BUDGET SUMMARY

The Director's Office currently projects a surplus of \$645,189. This variance includes a projected savings of \$371,847 in supplies and \$118,841 in services primarily as a result of reduced needs in the Department of Public Utilities. The division also anticipates underspending in capital related expenditures by \$154,501.

The Information Services Division currently projects a surplus of \$734,400. These anticipated savings include lower personnel costs of \$221,608 resulting from delays in hiring vacant positions. The division anticipates an overall services savings of \$468,792, primarily within repair and maintenance and communication costs. A \$44,000 surplus is projected within the capital category.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ (2,990,875)
Plus Estimated 2018 Revenues	35,448,059
Plus Estimated Encumbrance Cancellations	400,000
Total Estimated Available For Appropriation	<u>32,857,184</u>
Less Projected 2018 Fleet Management Division Expenditures	(34,343,043)
Less Projected 2018 Finance and Management Director's Office Expenditures	(773,894)
Less Total Projected 2018 Expenditures	<u>(35,116,937)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ (2,259,753)</b></u>
Total Appropriated	<u>\$ 38,581,639</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 3,464,702</b></u>

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

### REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$2,990,875 and is projected to end the year with a negative unencumbered cash balance of \$2,259,753, compared to the budgeted assumption of a positive \$1.3 million. Revenues are projected to total \$35,448,059, or approximately \$4.4 million less than budgeted. 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 \$3,464,702 is projected in the fleet management fund. In the Fleet Management Division, a surplus of \$2,543,248 in supplies is the result of lower than budgeted unleaded and diesel fuel prices. A services surplus of \$946,605 reflects savings in repair and maintenance services, technology services, and other purchased services. The fund's surplus is slightly offset by a projected deficit in personnel of \$48,048 related to part-time salary and wage expenses.

A surplus of \$22,897 in personnel within the Finance and Management Director's Office reflects partial savings of a vacant full-time position.



## F. CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,170,849
Plus Estimated 2018 Revenue Receipts	7,395,855
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	8,596,704
Less Projected 2018 Expenditures Design & Construction Division	(6,444,713)
Less Projected 2018 Expenditures Public Service Director's Office	(510,903)
Less Total Projected 2018 Expenditures	(6,955,616)
Projected Unencumbered Cash at Dec. 31, 2018	<b>\$ 1,641,088</b>
Total Appropriated	\$ 7,414,110
Projected Appropriation Surplus/(Deficit)	<b>\$ 458,494</b>

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 2018, the unencumbered cash balance in the fund was \$1,170,849, or \$30,828 less than budgeted. Demand for inspections during the fourth quarter of 2017 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 \$7,395,855 and encumbrance cancellations are estimated at \$30,000; both figures are equal to the budgeted estimate. At the end of the first quarter, an unencumbered cash balance of \$1,641,088 is projected at year end, an increase of \$427,666 compared to the budgeted figure. This positive variance is attributed to lower than estimated expenditures, discussed below.

### OPERATING BUDGET SUMMARY

A year end appropriation surplus of \$458,494 is projected in this fund. The Design and Construction Division projects savings of \$425,604. Of this, \$413,559 reflects lower than anticipated personnel costs due to delays in filling vacant positions and personnel reallocation. The Public Service Director's Office projects a savings of \$32,890, all in personnel, due to delayed hiring of vacant positions.

## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Cash Balance (January 1, 2018)	\$ 115,950,179
Plus Estimated 2018 Revenues	205,581,903
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>321,532,082</u>
Less Projected 2018 Expenditures Water Division	(182,412,937)
Less Projected 2018 Expenditures Public Utilities Director's Office	<u>(10,756,001)</u>
Less Total Projected 2018 Expenditures	<u>(193,168,938)</u>
Projected Cash at Dec. 31, 2018	<u><b>\$ 128,363,144</b></u>
Total Appropriated	<u>\$ 200,616,990</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 7,448,052</b></u>

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

#### REVENUE SUMMARY

On January 1, 2018, the cash balance in the water enterprise fund was just under \$116 million, comprised of carryover funds and reserve funds totaling approximately \$71 million and \$45 million respectively. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources was \$200.3 million.

Projections for the above-noted revenues are now expected to be \$5,251,820 higher than initial estimates. The projected year end cash balance in the fund is \$128.4 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$7.4 million is projected in the water enterprise fund. This surplus is due to anticipated savings in several budget categories. Savings of \$468,672 in supplies reflects reduced spending in various main accounts, including natural gas and propane, clothing, and general supplies. An anticipated surplus of \$1.1 million in services is the result of less than anticipated spending in various main accounts, including electricity charges, and internal billing for technology and fleet services.

The majority of the overall surplus or \$4.4 million is due to lower than anticipated interest charges in addition to premium proceeds. Both of these were the result of a refunding bond sale that occurred in late 2017.

## Enterprise Funds

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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 projects an overall surplus of just over \$1.6 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$778,024.

**B. SEWERAGE SYSTEM ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Cash Balance (January 1, 2018)	\$ 246,566,039
Plus Estimated 2018 Revenues	281,339,080
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>527,905,119</u>
Less Projected 2018 Expenditures Sanitary Sewer Division	(263,762,441)
Less Projected 2018 Expenditures Public Utilities Director's Office	(12,414,407)
Less Total Projected 2018 Expenditures	<u>(276,176,848)</u>
Projected Cash at Dec. 31, 2018	<u><b>\$ 251,728,271</b></u>
Total Appropriated	<u>\$ 288,060,065</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 11,883,217</b></u>

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

**REVENUE SUMMARY**

On January 1, 2018, the cash balance in the sewerage system enterprise fund was \$246.6 million, comprised of carryover funds totaling \$121.6 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, and miscellaneous other sources was \$279.6 million.

Current revenue projections are more than the budgeted amount by \$1.7 million. The projected year end cash balance in the fund is \$251.7 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$11.9 million is projected in the sewer system enterprise fund, comprised of a \$11.4 million surplus in the Sanitary Sewer Division and a \$517,358 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 the personnel, supplies, services, other, capital, and interest categories. The projected \$1.6 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. An anticipated surplus of \$389,377 in supplies is due to less than expected spending for general supplies, road salt, technology supplies, and automotive supplies. Savings of \$1.9 million is expected in the services category reflecting lower than budgeted spending for professional services and internal charges. A reduction in planned vehicle purchases account for the \$233,036 surplus in the capital category. Interest charges savings of \$7.2 million reflect a late 2017 refunding bond sale, which reduced the interest rates paid on a portion of the enterprise's current debt and provided premium proceeds, which will be used to pay a portion of the fund's interest charges.

## C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Cash Balance (January 1, 2018)	\$ 25,192,110
Plus Estimated 2018 Revenues	43,267,452
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	68,459,562
Less Projected 2018 Expenditures Storm Sewer Division	(37,796,094)
Less Projected 2018 Expenditures Public Utilities Director's Office	(3,224,413)
Less Total Projected 2018 Expenditures	(41,020,507)
Projected Cash at Dec. 31, 2018	<b>\$ 27,439,055</b>
Total Appropriated	\$ 42,673,226
Projected Appropriation Surplus/(Deficit)	<b>\$ 1,652,719</b>

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

### REVENUE SUMMARY

On January 1, 2018, the cash balance in the storm sewer maintenance fund was \$25.2 million, comprised of carryover funds totaling \$16.2 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 \$42.8 million.

Projections for the above-noted revenues are trending \$499,878 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 just over \$2.2 million higher than the beginning of the year balance.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of just under \$1.7 million is projected in the storm sewer maintenance fund, comprised of a \$1.4 million surplus in the Storm Sewer Division and a \$223,115 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 \$1.2 million, is in the interest category, and is due to lower than expected costs for interest charges and premium proceeds resulting from a late 2017 refunding bond sale. An additional projected surplus of \$148,706 in the purchased services category is the result of lower than expected internal charges.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Cash Balance (January 1, 2018)	\$ 29,178,231
Plus Estimated 2018 Revenues	83,060,276
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>112,238,507</u>
Less Projected 2018 Expenditures Power Division	(85,194,116)
Less Projected 2018 Expenditures Public Utilities Director's Office	<u>(1,705,831)</u>
Less Total Projected 2018 Expenditures	<u>(86,899,947)</u>
Projected Cash at Dec. 31, 2018	<u><u>\$ 25,338,559</u></u>
Total Appropriated	\$ 88,487,809
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,587,862</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, 2018, the cash balance in the electricity enterprise fund was \$29.2 million, comprised of carryover funds totaling \$24.8 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 \$82.4 million.

Projections for the above-noted revenues are up by \$688,022. As of the end of the first quarter, the anticipated year end cash balance is expected to fall to \$25.3 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$1,587,862 is projected in the electricity enterprise fund. This surplus is comprised of \$1,476,991 in the Power Division and \$110,871 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 \$514,230, with an additional \$551,401 in supplies, primarily due to reduced spending on purchase power. The division also expects less than anticipated spending in services totaling \$283,043 due to less than anticipated spending on rent and lease other than equipment and vehicles, internal charges, and advertising.

## 6. Community Development Block Grant

<b>FUND BALANCE SUMMARY</b>	
March 31, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 5,037,635
Plus CDBG Entitlement Award	5,823,905
Plus Estimated Entitlement Fund Revenues	255,000
Plus Estimated Revolving Loan Fund Revenues	185,000
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>11,401,540</u>
Less Projected 2018 Expenditures	<u>(7,313,181)</u>
Available Unencumbered Cash at Dec. 31, 2018	<b><u>\$ 4,088,359</u></b>
Total Appropriated	\$ 7,789,445
Projected Appropriation Surplus/(Deficit)	<b><u>\$ 476,264</u></b>

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

### REVENUE SUMMARY

The beginning year unencumbered cash balance of \$5,037,635 was \$1,891,757 higher than the amount projected during budget development. The 2018 CDBG entitlement award of \$5,823,905 is projected at the budgeted amount at this time. All other revenues are also projected to be the same as the budget. Encumbrance cancellations are projected to increase by \$50,000. Therefore, total projected revenues of \$6,363,905 are estimated to be \$50,000 above the budgeted revenue of \$6,313,905.

The fund is expected to end the year with an unencumbered cash balance of \$4,088,359, or \$2,418,021 more than the amount projected during the budget process, largely due to the aforementioned positive variance in the beginning year balance.

### OPERATING BUDGET SUMMARY

The CDBG operating budget of \$7,789,445 is distributed among seven city divisions. At the end of the first quarter, divisions project an overall surplus of \$476,264. This savings is primarily in personnel due to normal employee turnover, fewer than budgeted hours charged to the grant for actual employee time spent on such work, and unanticipated savings from various staff on disability leave. Savings of \$925 are also projected in the other category.

**TABLE 1**  
GENERAL FUND  
APPROPRIATION SUMMARY  
MARCH 31, 2018

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,207,469	\$ 1,171,456	\$ 3,036,013	\$ 4,395,266	\$ (187,797)
City Auditor					
City Auditor	4,626,236	1,239,096	3,387,140	4,620,470	5,766
Income Tax	9,657,328	2,460,444	7,196,884	9,596,984	60,344
Total	14,283,564	3,699,539	10,584,025	14,217,454	66,110
City Treasurer	1,172,878	318,053	854,825	1,158,521	14,357
City Attorney					
City Attorney	13,490,935	3,743,253	9,747,681	13,490,935	-
Real Estate	133,198	33,532	99,666	133,198	-
Total	13,624,133	3,776,785	9,847,347	13,624,133	-
Municipal Court Judges	18,865,752	5,747,301	13,118,451	18,723,514	142,238
Municipal Court Clerk	12,576,830	3,612,993	8,963,837	12,468,791	108,039
Civil Service	4,310,306	1,006,881	3,303,425	4,298,070	12,236
Public Safety					
Administration	7,500,353	5,778,710	1,721,643	7,310,272	190,081
Support Services	6,724,709	1,905,869	4,818,840	6,700,283	24,426
Police	331,312,636	100,608,118	230,704,518	335,317,241	(4,004,605)
Fire	256,695,517	86,198,257	170,497,260	256,320,350	375,167
Total	602,233,215	194,490,954	407,742,261	605,648,146	(3,414,931)
Office of the Mayor					
Mayor	4,293,046	1,042,799	3,250,247	4,293,046	-
Office of Diversity & Inclusion	1,303,341	354,847	948,494	1,283,341	20,000
Total	5,596,387	1,397,646	4,198,741	5,576,387	20,000
Education	4,512,694	892,256	3,620,438	4,512,694	-
Development					
Administration	5,653,638	3,232,940	2,420,698	5,665,461	(11,823)
Econ. Development	3,878,953	1,838,200	2,040,753	3,869,141	9,813
Code Enforcement	7,979,491	1,972,038	6,007,453	7,665,031	314,460
Planning	2,007,780	506,795	1,500,985	1,934,232	73,548
Housing	6,312,431	4,826,728	1,485,703	6,290,779	21,652
Land Redevelopment	669,927	283,860	386,067	664,838	5,089
Total	26,502,220	12,660,561	13,841,659	26,089,482	412,738
Finance and Management					
Administration	5,040,659	2,914,377	2,126,282	4,848,759	191,900
Financial Management	3,895,380	840,226	3,055,154	3,601,622	293,758
Facilities Management	17,863,703	8,196,324	9,667,379	15,932,576	1,931,127
Finance Citywide	28,987,248	6,593,000	22,394,248	28,987,248	-
Citywide Technology Billings	18,743,941	18,743,328	613	18,743,941	-
Total	74,530,931	37,287,255	37,243,676	72,114,146	2,416,785
Human Resources	2,963,716	1,580,578	1,383,138	2,939,324	24,392
Neighborhoods	4,954,924	985,188	3,969,736	4,896,475	58,449
Health	24,104,236	24,104,236	-	24,104,236	-
Recreation and Parks	41,631,467	41,631,467	-	41,631,467	-
Public Service					
Administration	1,372,305	405,245	967,060	1,351,994	20,311
Refuse Collection	34,262,846	20,106,325	14,156,521	33,238,849	1,023,997
Traffic	2,312,127	1,484,675	827,451	2,310,668	1,459
Total	37,947,278	21,996,246	15,951,032	36,901,511	1,045,767
<b>Grand Total:</b>	<b>\$ 894,018,000</b>	<b>\$ 356,359,397</b>	<b>\$ 537,658,603</b>	<b>\$ 893,299,617</b>	<b>\$ 718,383</b>



**TABLE 2**  
**GENERAL FUND**  
**PROJECTIONS BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2018**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,204,502	\$ 28,000	\$ 162,764	\$ -	\$ -	\$ -	\$ 4,395,266
City Auditor							
City Auditor	3,547,941	27,500	1,045,029	-	-	-	4,620,470
Income Tax	8,262,885	79,000	1,255,099	-	-	-	9,596,984
Total	11,810,826	106,500	2,300,128	-	-	-	14,217,454
City Treasurer	940,691	6,200	211,630	-	-	-	1,158,521
City Attorney							
City Attorney	12,906,255	70,200	420,099	-	-	94,380	13,490,935
Real Estate	133,198	-	-	-	-	-	133,198
Total	13,039,453	70,200	420,099	-	-	94,380	13,624,133
Municipal Court Judges	16,794,145	57,800	1,531,570	-	-	340,000	18,723,514
Municipal Court Clerk	11,547,470	138,978	782,343	-	-	-	12,468,791
Civil Service	3,643,095	39,693	615,282	-	-	-	4,298,070
Public Safety							
Administration	1,675,393	10,367	5,624,512	-	-	-	7,310,272
Support Services	4,750,130	471,600	1,477,553	1,000	-	-	6,700,283
Police	319,020,705	4,176,545	11,884,986	220,005	15,000	-	335,317,241
Fire	239,979,638	4,495,088	11,640,608	200,000	-	5,016	256,320,350
Total	565,425,866	9,153,600	30,627,659	421,005	15,000	5,016	605,648,146
Office of the Mayor							
Mayor	3,770,443	7,000	515,103	500	-	-	4,293,046
Office of Diversity & Inclusion	1,229,079	8,000	46,262	-	-	-	1,283,341
Total	4,999,522	15,000	561,365	500	-	-	5,576,387
Education	524,503	9,435	3,978,756	-	-	-	4,512,694
Development							
Administration	2,859,832	11,030	2,794,599	-	-	-	5,665,461
Econ. Development	1,045,698	8,000	2,589,546	225,896	-	-	3,869,141
Code Enforcement	6,893,224	58,000	712,307	1,500	-	-	7,665,031
Planning	1,843,279	9,000	81,953	-	-	-	1,934,232
Housing	629,957	17,200	5,643,622	-	-	-	6,290,779
Land Redevelopment	513,338	-	151,500	-	-	-	664,838
Total	13,785,329	103,230	11,973,527	227,396	-	-	26,089,482
Finance and Management							
Administration	2,697,926	4,799	2,146,034	-	-	-	4,848,759
Financial Management	2,772,995	9,900	818,727	-	-	-	3,601,622
Facilities Management	7,544,231	583,846	7,804,499	-	-	-	15,932,576
Citywide Technology Billings	-	-	18,743,941	-	-	-	18,743,941
Finance Citywide	-	-	-	-	-	28,987,248	28,987,248
Total	13,015,152	598,545	29,513,201	-	-	28,987,248	72,114,146
Human Resources	1,663,163	54,656	1,221,505	-	-	-	2,939,324
Neighborhoods	4,045,937	40,600	762,438	-	-	47,500	4,896,475
Health	-	-	-	-	-	24,104,236	24,104,236
Recreation and Parks	-	-	-	-	-	41,631,467	41,631,467
Public Service							
Administration	1,315,465	1,210	35,319	-	-	-	1,351,994
Refuse Collection	18,004,869	168,500	14,983,980	71,500	10,000	-	33,238,849
Traffic	-	121,336	2,171,332	18,000	-	-	2,310,668
Total	19,320,334	291,046	17,190,631	89,500	10,000	-	36,901,511
<b>Grand Total:</b>	<b>\$ 684,759,987</b>	<b>\$ 10,713,483</b>	<b>\$ 101,852,897</b>	<b>\$ 738,401</b>	<b>\$ 25,000</b>	<b>\$ 95,209,847</b>	<b>\$ 893,299,617</b>

**TABLE 3**  
**GENERAL FUND**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2018**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (216,119)	\$ -	\$ 28,322	\$ -	\$ -	\$ -	\$ (187,797)
City Auditor							
City Auditor	3,408	-	2,358	-	-	-	5,766
Income Tax	60,344	-	-	-	-	-	60,344
Total	63,752	-	2,358	-	-	-	66,110
City Treasurer	53,649	-	(39,292)	-	-	-	14,357
City Attorney							
City Attorney	60,561	-	-	-	-	(60,561)	-
Real Estate	-	-	-	-	-	-	-
Total	60,561	-	-	-	-	(60,561)	-
Municipal Court Judges	122,243	400	19,594	-	-	-	142,238
Municipal Court Clerk	107,599	-	440	-	-	-	108,039
Civil Service	10,789	-	1,447	-	-	-	12,236
Public Safety							
Administration	117,054	-	73,027	-	-	-	190,081
Support Services	3,851	20,575	-	-	-	-	24,426
Police	(9,232,667)	(501,136)	1,615,755	4,995	-	4,108,448	(4,004,605)
Fire	(2,217,141)	(295,999)	827,230	-	-	2,061,077	375,167
Total	(11,328,903)	(776,560)	2,516,012	4,995	-	6,169,525	(3,414,931)
Office of the Mayor							
Mayor	-	-	-	-	-	-	-
Office of Diversity & Inclusion	20,000	-	-	-	-	-	20,000
Total	20,000	-	-	-	-	-	20,000
Education	-	-	-	-	-	-	-
Development							
Administration	(11,823)	-	-	-	-	-	(11,823)
Econ. Development	9,813	-	-	-	-	-	9,813
Code Enforcement	314,460	-	-	-	-	-	314,460
Planning	72,353	-	1,195	-	-	-	73,548
Housing	21,652	-	-	-	-	-	21,652
Land Redevelopment	5,089	-	-	-	-	-	5,089
Total	411,544	-	1,195	-	-	-	412,739
Finance and Management							
Administration	71,771	11,001	109,128	-	-	-	191,900
Financial Management	240,382	5,390	47,986	-	-	-	293,758
Facilities Management	243,062	75,954	1,612,111	-	-	-	1,931,127
Citywide Technology Billings	-	-	-	-	-	-	-
Finance Citywide	-	-	-	-	-	-	-
Total	555,215	92,345	1,769,225	-	-	-	2,416,785
Human Resources	24,392	-	-	-	-	-	24,392
Neighborhoods	58,449	-	-	-	-	-	58,449
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	20,311	-	-	-	-	-	20,311
Refuse Collection	151,905	-	872,092	-	-	-	1,023,997
Traffic	-	-	1,459	-	-	-	1,459
Total	172,216	-	873,551	-	-	-	1,045,767
<b>Grand Total:</b>	<b>\$ (9,884,612)</b>	<b>\$ (683,815)</b>	<b>\$ 5,172,853</b>	<b>\$ 4,995</b>	<b>\$ -</b>	<b>\$ 6,108,964</b>	<b>\$ 718,383</b>

**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**MARCH 31, 2018**

CATEGORY	FY 2018 CITY AUDITOR'S REVENUE ESTIMATE	FY 2017 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 669,200,000	\$ 656,889,243	\$ 12,310,757	1.9%
Property Tax	47,000,000	44,710,636	2,289,364	5.1%
KWH Tax	3,100,000	2,915,539	184,461	6.3%
<b>Total Taxes and Assessments</b>	<b>719,300,000</b>	<b>704,515,418</b>	<b>14,784,582</b>	<b>2.1%</b>
Local Government Fund	19,140,000	19,555,955	(415,955)	(2.1%)
Estate Tax	-	20,913	(20,913)	(100.0%)
Liquor Permit Fund	1,200,000	1,271,579	(71,579)	(5.6%)
Cigarette Tax, Other	30,000	36,734	(6,734)	(18.3%)
Casino Revenue	6,576,000	6,734,707	(158,707)	(2.4%)
<b>Total Shared Revenues</b>	<b>26,946,000</b>	<b>27,619,888</b>	<b>(673,888)</b>	<b>(2.4%)</b>
License and Permit Fees	11,305,000	11,600,987	(295,987)	(2.6%)
Fines and Penalties	18,988,000	18,650,054	337,946	1.8%
Investment Earnings	9,000,000	8,792,163	207,837	2.4%
Charges for Service	64,128,000	65,170,008	(1,042,008)	(1.6%)
All Other Revenue	2,103,000	2,404,812	(301,812)	(12.6%)
<b>Total Other Revenue</b>	<b>105,524,000</b>	<b>106,618,024</b>	<b>(1,094,024)</b>	<b>(1.0%)</b>
<b>Total Revenues</b>	<b>\$ 851,770,000</b>	<b>\$ 838,753,330</b>	<b>\$ 13,016,670</b>	<b>1.6%</b>
Encumbrance Cancellations	3,044,000	6,374,423	(3,330,423)	(52.2%)
Unencumbered Balance	17,670,000	30,205,726	(12,535,726)	(41.5%)
Other Fund Transfers	21,534,000	4,307,714	17,226,286	399.9%
<b>Total Resources</b>	<b>\$ 894,018,000</b>	<b>\$ 879,641,193</b>	<b>\$ 14,376,807</b>	<b>1.6%</b>

**TABLE 5**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**MARCH 31, 2018**

CATEGORY	FY 2018 YEAR-TO-DATE	FY 2017 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 170,807,373	\$ 168,657,415	\$ 2,149,958	1.3%
Property Tax	24,233,901	21,695,664	2,538,237	11.7%
KWH Tax	631,497	724,358	(92,861)	(12.8%)
<b>Total Taxes &amp; Assessments</b>	<b>195,672,771</b>	<b>191,077,437</b>	<b>4,595,334</b>	<b>2.4%</b>
Local Government Fund	4,901,666	5,038,780	(137,114)	(2.7%)
Estate Tax	-	-	-	NA
Liquor Permit Fund	39,689	52,113	(12,424)	(23.8%)
Cigarette Tax, Other	326	667	(341)	(51.1%)
Casino Revenue	680,373	548,537	131,836	24.0%
<b>Total Shared Revenue</b>	<b>5,622,054</b>	<b>5,640,097</b>	<b>(18,043)</b>	<b>(0.3%)</b>
License and Permit Fees	3,208,006	2,848,475	359,531	12.6%
Fines and Penalties	3,649,465	3,890,448	(240,983)	(6.2%)
Investment Earnings	4,168,796	3,632,184	536,612	14.8%
Charges for Service	17,061,160	16,771,965	289,195	1.7%
All Other Revenue	1,638,740	621,121	1,017,619	163.8%
<b>Total Other Revenue</b>	<b>29,726,167</b>	<b>27,764,193</b>	<b>1,961,974</b>	<b>7.1%</b>
<b>Total Revenues</b>	<b>231,020,992</b>	<b>224,481,727</b>	<b>6,539,265</b>	<b>2.9%</b>
Encumbrance Cancellations	332,665	-	332,665	NA
Unencumbered Balance	17,670,166	30,205,726	(12,535,560)	(41.5%)
Fund Transfers	16,707,613	56,634	16,650,979	29401.0%
<b>Total Resources</b>	<b>\$ 265,731,436</b>	<b>\$ 254,744,087</b>	<b>\$ 10,987,349</b>	<b>4.3%</b>

**TABLE 6**  
**2018 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

<b>ORDINANCE NUMBER</b>	<b>DATE PASSED</b>	<b>PURPOSE</b>	<b>TOTAL</b>
3008-2017	08-Feb-18	2018 Amended General Fund Budget Appropriation	\$ 894,018,000
<b>Total Operating Appropriation:</b>			\$ 894,018,000
<b>Total Estimated Available Resources:</b>			894,018,000
<b>Less Total Operating Appropriation:</b>			(894,018,000)
<b>Less Total Reserve Deposits to Date:</b>			-
<b>Projected Unappropriated Operating Balance:</b>			\$ -

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**MARCH 31, 2018**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2018	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2018 (E-G)
		ORIGINAL (JAN. 2018) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
<b>GENERAL FUND</b>	\$ 17,670,000	\$ 876,348,000	\$ 876,348,000	\$ -	\$ 894,018,000	\$ 894,018,000	\$ 893,299,617	\$ 718,383	\$ 718,383
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	23,667,575	52,200,000	52,200,000	-	75,867,575	63,073,492	61,479,560	1,593,932	14,388,015
Health Special Revenue	399,474	32,406,377	32,325,826	(80,551)	32,725,300	32,406,377	31,939,401	466,976	785,899
Rec. and Parks Oper. & Extension	315,296	53,851,467	53,729,467	(122,000)	54,044,763	53,883,467	53,693,903	189,564	350,860
Municipal Court Computer Fund	1,512,326	1,861,298	1,725,448	(135,850)	3,237,774	2,176,412	1,892,216	284,196	1,345,558
Development Services	13,175,327	20,231,504	20,231,504	-	33,406,831	22,124,998	21,721,058	403,940	11,685,773
Property Mgt/East Broad Street Operation	19,510	904,032	1,380,851	476,819	1,400,361	1,448,211	1,400,361	47,850	-
Private Construction Inspection Fund	1,780,154	4,423,575	4,423,575	-	6,203,729	5,372,308	5,367,140	5,168	836,589
Parking Meter Program Fund	1,754,256	6,472,958	6,905,428	432,470	8,659,684	3,438,429	3,359,284	79,145	1,950,530
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	5,382,655	5,170,619	(212,036)	5,170,619	5,382,655	5,170,619	212,036	-
Print and Mail Services	231,858	1,887,908	1,849,658	(38,250)	2,081,516	1,776,606	1,836,390	(59,784)	245,126
Land Acquisition	498,852	936,000	954,300	18,300	1,453,152	1,116,111	1,076,838	39,273	376,314
Technology Services	3,176,213	38,110,690	36,408,540	(1,702,150)	39,584,753	37,985,208	36,605,617	1,379,591	2,979,136
Fleet Management Services	(2,990,875)	40,267,521	35,848,059	(4,419,462)	32,857,184	38,581,639	35,116,937	3,464,702	(2,259,753)
Construction Inspection Fund	1,170,849	7,425,855	7,425,855	-	8,596,704	7,414,110	6,955,616	458,494	1,641,088
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	115,950,179	203,830,083	205,581,903	1,751,820	321,532,082	200,616,990	193,168,938	7,448,052	128,363,144
Sewerage System Enterprise	246,566,039	283,102,873	281,339,080	(1,763,793)	527,905,119	288,060,065	276,176,848	11,883,217	251,728,271
Storm Sewer System Enterprise	25,192,110	42,817,574	43,267,452	449,878	68,459,562	42,673,226	41,020,507	1,652,719	27,439,055
Electricity Enterprise	29,178,231	86,172,254	83,060,276	(3,111,978)	112,238,507	88,487,809	86,899,947	1,587,862	25,338,559
<b>GRANT FUNDS</b>									
Community Development Block Grant	5,037,635	6,313,905	6,363,905	50,000	11,401,540	7,789,445	7,313,181	476,264	4,088,359
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 <b>do not</b> 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, 2018**

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
<b>GENERAL FUND</b>	(9,884,612)	(683,815)	5,172,853	-	4,995	-	-	6,108,964	718,383
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	199,615	-	-	-	-	-	-	-	199,615
Municipal Court Judges	56,581	-	28,000	-	-	-	-	-	84,581
<b>Total Municipal Court Computer Fund</b>	256,196	-	28,000	-	-	-	-	-	284,196
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	281,050	-	43,170	-	-	-	-	-	324,220
Infrastructure Management	233,197	-	629,950	-	-	-	-	-	863,147
Design and Construction	144,765	-	1,438	-	-	-	-	-	146,203
Service Director	260,359	-	-	-	-	-	-	-	260,359
Refuse	-	-	-	-	-	-	-	-	-
<b>Total SCMR</b>	919,371	-	674,558	-	-	-	-	-	1,593,932
<b>Health Special Revenue</b>									
Department of Health	459,344	(18,648)	26,280	-	-	-	-	-	466,976
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	31,854	946	156,764	-	-	-	-	-	189,564
<b>Development Services Fund</b>									
Building and Zoning Services	357,971	(25,000)	60,970	-	-	10,000	-	-	403,940
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	25,000	22,850	-	-	-	-	-	47,850
<b>Private Construction Inspection Fund</b>									
Design and Construction	21,267	-	5,736	-	-	-	-	-	27,003
Service Director	(22,998)	600	563	-	-	-	-	-	(21,835)
<b>Total Private Construction Inspection Fund</b>	(1,731)	600	6,299	-	-	-	-	-	5,168
<b>Parking Meter Program Fund</b>									
Traffic Management	78,207	-	938	-	-	-	-	-	79,145
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	210,616	-	1,420	-	-	-	-	-	212,036
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	210,616	-	1,420	-	-	-	-	-	212,036
<b>Print &amp; Mail Services</b>									
Department of Finance	(94,274)	6,390	28,100	-	-	-	-	-	(59,784)
<b>Land Acquisition</b>									
Division of Real Estate	39,273	-	-	-	-	-	-	-	39,273
<b>Technology Services</b>									
Division of Information Services	221,608	-	468,792	-	-	44,000	-	-	734,400
Department of Technology	-	371,847	118,841	-	-	154,501	-	-	645,189
<b>Total Technology Services</b>	221,608	371,847	587,634	-	-	198,501	-	-	1,379,589
<b>Fleet Management Services</b>									
Division of Fleet Management	(48,048)	2,543,248	946,605	-	-	-	-	-	3,441,805
Finance and Management Director	22,897	-	-	-	-	-	-	-	22,897
<b>Total Fleet</b>	(25,151)	2,543,248	946,605	-	-	-	-	-	3,464,702
<b>Construction Inspection Fund</b>									
Design and Construction	413,559	-	12,045	-	-	-	-	-	425,604
Service Director	32,890	-	-	-	-	-	-	-	32,890
<b>Total Construction Inspection</b>	446,450	-	12,045	-	-	-	-	-	458,494
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	563,848	468,672	1,133,032	-	40,980	88,363	4,375,133	-	6,670,028
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	1,577,343	389,377	1,900,645	-	63,875	233,036	7,201,583	-	11,365,859
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	34,240	-	148,706	-	5,000	-	1,241,658	-	1,429,604
<b>Electricity Enterprise</b>									
Division of Electricity	514,230	551,401	283,043	62,000	-	-	66,317	-	1,476,991
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	1,193,006	76,084	308,327	-	1,451	50,501	-	-	1,629,369
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>									
Division of Economic Development	28,695	-	-	-	-	-	-	-	28,695
Division of Code Enforcement	33,034	-	-	-	-	-	-	-	33,034
Division of Housing	231,703	-	-	-	-	-	-	-	231,703
Department of Finance and Management	159,283	-	-	-	925	-	-	-	160,208
Department of Neighborhoods	22,624	-	-	-	-	-	-	-	22,624
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	-	-	-	-	-	-	-	-	-
<b>Total CDBG</b>	475,339	-	-	-	925	-	-	-	476,264

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

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2018 Wages</b>
<b>City Council</b>	Legislative Assistant	1	Full-Time	21,490
<b>City Auditor</b>	Assistant Auditor III	1	Full-Time	22,400
	Assistant Auditor II	2	Part-Time	45,360
<b>City Auditor - Income Tax</b>	Income Tax Auditor	6	Full-Time	174,078
	Office Assistant	1	Full-Time	19,877
<b>City Attorney</b>	Attorney	2	Full-Time	95,607
	Legal Admin Assistant	1	Full-Time	22,374
	Legal Advisor	1	Full-Time	27,558
<b>Municipal Court Clerk</b>	Deputy Clerk	7	Full-Time	74,140
<b>Civil Service Commission</b>	Personnel Analyst II	1	Full-Time	36,000
<b>Safety-Director's Office</b>	Assistant Director	1	Full-Time	33,120
<b>Safety-Support Services</b>	Office Assistant II	1	Part-Time	17,480
<b>Safety-Police</b>	Police Recruits	100	Full-Time	1,391,600
	911 Call Taker	9	Full-Time	253,053
	911 Dispatcher	3	Full-Time	101,430
	Records Technician	3	Full-Time	68,965
	Property Clerk	1	Full-Time	18,568
	Fingerprint Technician Trainee	1	Full-Time	16,606
	Forensic Scientist II	1	Full-Time	16,574
	Fingerprint Technician Trainee	1	Part-Time	15,851
	911 Communication Specialist	1	Full-Time	10,621
	Office Assistant I	1	Full-Time	6,836
	Human Resources Representative	1	Part-Time	6,091
	Communication Technician	10	Full-Time	0
	Computer Crime Lab Analyst	1	Part-Time	0
<b>Safety-Fire</b>	Fire Recruits	80	Full-Time	1,035,456
<b>Office of the Mayor</b>	Executive Secretary II	1	Full-Time	28,000
	Executive Assistant I	1	Full-Time	32,240



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

<b>Office of Diversity and Inclusion</b>	Executive Assistant II	1	Full-Time	64,602
	Human Resources Analyst	1	Full-Time	31,104
	Senior Procurement Specialist	4	Full-Time	111,514
	Management Analyst II	1	Full-Time	34,253
	Office Assistant III	1	Full-Time	24,922
<b>Development - Administration</b>	Management Analyst II	1	Full-Time	46,080
	Executive Secretary II	1	Full-Time	32,000
<b>Code Enforcement</b>	Property Maintenance Trainee	1	Full-Time	17,077
<b>Planning</b>	Planner II	2	Full-Time	64,480
<b>Housing</b>	Development Program Specialist	1.5	Full-Time	37,200
	Office Assistant III	1	Full-Time	32,051
<b>Finance Director</b>	Facility Project Manager	1	Full-Time	29,040
	Management Analyst II	1	Full-Time	26,136
	Energy Manager	1	Full-Time	29,040
<b>Financial Management</b>	Procurement Specialist	3	Full-Time	106,272
<b>Facilities Management</b>	HVAC Technician	1	Full-Time	34,112
	Facilities Operation Manager	1	Full-Time	46,248
	Custodial Worker	1	Full-Time	24,928
	Custodial Supervisor	1	Full-Time	31,488
	Security Specialist	2	Full-Time	55,104
	Security Specialist Supervisor	1	Full-Time	26,240
	Laborer	1	Full-Time	26,240
<b>Human Resources</b>	Labor Relations Specialist	1	Full-Time	58,167
<b>Neighborhoods</b>	Neighborhood Program Specialist	1	Full-Time	36,312
	Neighborhood Program Coordinator	1	Full-Time	48,492
	311 Service Representative	1	Full-Time	21,157
	Safety Coordinator	1	Full-Time	45,259
	Student Intern	1	Part-time	13,968
<b>Service Director</b>	Payroll/Benefits Coordinator	0.64	Full-time	13,010
<b>Refuse Collection</b>	Refuse Collection Vehicle Operator	29	Full-Time	334,512

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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 03/31/2018
City Council	45	47	42
City Auditor	34	34	28
Income Tax	84	84	75
City Treasurer	10	10	8
City Attorney	142	142	126
Real Estate	6	6	1
Municipal Court Judges	196	198	192
Municipal Court Clerk	172	172	153
Civil Service	36	36	35
Public Safety - Admin.	12	12	11
Support Services*	45	45	45
Police - Civilian	412	412	379
Police - Uniformed	1,948	2,018	1,906
Fire - Civilian	51	51	50
Fire - Uniformed	1,608	1,648	1,558
Office of the Mayor	26	29	29
Office of Diversity and Inclusion	11	11	4
Education	4	4	4
Development Admin.	23	23	21
Economic Development	9	9	9
Code Enforcement	72	72	71
Planning	18	18	16
Housing	7	7	5
Land Redevelopment	5	5	5
Finance and Management - Dir's Ofc.	29	31	28
Financial Management	27	29	23
Facilities Management	88	89	80
Human Resources	14	17	13
Neighborhoods	41	42	38
Health**	0	6	5
Public Service - Dir's Ofc.	12	12	13
Refuse Collection	226	226	196
<b>General Fund Total</b>	<b>5,413</b>	<b>5,545</b>	<b>5,169</b>

\*2018 Budgeted includes a full-time communication system specialist which will be funded by the E911 fund.

\*\*Positions are authorized in the neighborhood initiatives subfund of the General Fund.

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

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 03/31/2018
Real Estate/Land Acquisition	12	12	8
Information Services/Technology Services Fund	144	146	127
Technology: Administration	15	15	14
Finance/Print/Mail Shop Fund	7	7	7
Human Resources/Employee Benefits	27	27	24
Facilities - Other Funds <sup>1</sup>	0	8	0
Health Special Revenue Fund	255	256	229
Municipal Court Computer Fund	13	13	6
Recreation and Parks Operation Fund	343	343	326
Public Service - Dir. Office/SCMR Fund	30	31	28
Traffic Management/SCMR Fund	117	116	105
Infrastructure Management/SCMR Fund	190	191	179
Design and Construction/SCMR Fund	40	41	36
Traffic Management/Parking Meter Fund	38	43	37
Fleet Management	131	138	123
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	46	46	42
Public Service - Dir. Office/Construction Inspection	5	5	5
Design and Construction/Private Construction Inspection	42	42	39
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	156	161	148
Public Utilities: Administration	207	211	191
Sewers and Drains (Storm)	17	23	17
Sewers and Drains (Sanitary)	470	486	437
Electricity	101	104	91
Water	446	466	433
Community Development Block Grant			
Economic Development	1	1	1
Code Enforcement	8	8	8
Housing	15	15	9
Health	3	3	3
Finance & Management	4	4	1
Neighborhoods	3	3	2
Recreation and Parks	4	4	4
<b>Other Funds Total</b>	<b>2,898</b>	<b>2,977</b>	<b>2,687</b>
<b>All Funds</b>	<b>8,311</b>	<b>8,522</b>	<b>7,856</b>

<sup>1</sup>Budgeted & 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	2,459,000
Legal settlements & miscellaneous	1,212,000
Transfer to economic stabilization fund (rainy day fund)	1,200,000
Economic Development incentive payments	21,558,144
Transfers in from City Council's amendments	2,934,000
	<u>29,363,144</u>

**TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2018**

<u>Purpose</u>	<u>Amount</u>	<u>Dept./Division</u>	<u>Ordinance No.</u>
Transfer to the 27th pay period fund	2,459,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to the rainy day fund	1,200,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to the neighborhood initiative fund	2,000,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to the jobs growth fund	434,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to the public safety initiative fund	500,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to Development for Greater Columbus Sports Commission contract	125,000	Economic Development	0483-2018
Transfer for school district revenue sharing	225,896	Economic Development	0713-2018
<b>Total Transferred and Expended</b>	<b>6,943,896</b>		

Notes: Do not print

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**MARCH 31, 2018**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,372,536	688,390	20.41%	1,658,434	2,346,824	1,025,712
Police Uniformed*	10,942,500	3,474,931	31.76%	11,041,540	14,516,471	(3,573,971)
Fire Uniformed	8,298,374	2,601,963	31.36%	6,932,514	9,534,477	(1,236,103)

\*Includes the appropriation budgeted in the transfer line for the Neighborhood Safety Strategy.