

May 7, 2019

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 2019 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 \$4.77 million less than the original appropriation for 2019. The first quarter financial review is the least predictive of the quarterly reviews, but current expenditure trends are very encouraging towards a general fund budget surplus at year-end.

Expenditures in nearly all of the general fund departments are tracking below budget. These positive variances are mostly the results of unfilled personnel vacancies across Departments as well as lower than projected costs for utilities in Facilities Management and lower fuel and maintenance charges from Fleet Management. The most significant projected surpluses mainly come from the Departments of Public Safety, Finance and Management, and Public Service.

In the Finance and Management Department the positive variance of \$2.4 million is the result of lower utilities expenses, delays in hiring, and small savings in the citywide account, the latter of which will be transferred to cover expenditures in the Police Division and in the Development Administration Division. In Public Service the positive variance reflects personnel savings due to delays in hiring as well as lower charges for fuel and maintenance. The overall savings in Public Safety are the result of lower than budgeted fleet charges and savings in the EMS billing contract in the Fire Division. Overtime expenditures in the Police and Fire Divisions are also within budget at this time with the exception of civilian overtime in the Police Division call center.

Income tax collections, the largest source of general fund revenues, are currently trending above the Auditor's 2019 estimate when compared to 2018. As of the end of the first quarter, income tax receipts were 3.7 percent above 2018 first quarter collections. Besides income tax collections, property tax collections (9.4%), the kilowatt tax (29.5%), local government fund (.5%), casino revenue (12.9%), fines and penalties (1.2%), charges for services (.9%), and investment earnings (42.5%), are all trending above collections during the same time period last year. Only license and permit fees and all other revenue are



JOSEPH A. LOMBARDI
Director

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



FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2019

Prepared by:
Department of Finance and Management

Joseph A. Lombardi
Director

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1. Introduction

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2019 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 \$4,765,316 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), and 5 (Enterprise Funds).

**TABLE A
GENERAL FUND SUMMARY PROJECTION**

FUND BALANCE SUMMARY MARCH 31, 2019	
Beginning Cash Balance (January 1, 2019)	\$ 58,379,542
Less Outstanding Encumbrances (As of December 31, 2019)	42,208,855
Less Misc. Adjustment to the cash balance in order to match the Auditor's Est.	(620)
Unencumbered Cash Balance (January 1, 2019)*	<u>16,170,067</u>
Plus Estimated 2019 Receipts - City Auditor	\$ 875,270,314
Plus Encumbrance Cancellations	5,000,000
Plus Transfers In & Misc. Transfers	<u>17,712,619</u>
Total Available for Appropriation	\$ 914,153,000
Total Appropriated as of March 31, 2019	\$ 914,153,000
Less 2019 Projected Operating Expenditures	<u>909,387,684</u>
Projected Appropriation Surplus/(Deficit)	\$ 4,765,316
Projected Available Cash Balance (December 31, 2019)	<u>\$ 4,765,316</u>
*Actual unencumbered cash balance was \$16,170,687 as reported in Finance & Mgmt.'s 2018 year-end report.	
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2019)	\$ 76,180,089
Plus 2019 Deposit	1,750,000
Plus Estimated Investment Earnings	<u>1,000,000</u>
Projected Unencumbered Cash Balance (December 31, 2019)	\$ 78,930,089
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2019)	\$ 22,596,786
Plus 2019 Deposit	<u>2,533,000</u>
Projected Unencumbered Cash Balance (December 31, 2019)	\$ 25,129,786
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2019)	\$ 12,962,619
Less 2019 Transfer to the General Fund	(12,962,619)
Plus 2019 Deposit	1,000,000
Plus miscellaneous revenue	<u>-</u>
Projected Unencumbered Cash Balance (December 31, 2019)	\$ 1,000,000

2. General Fund Overview

The general fund budget, as amended, is \$914.2 million, or 2.6 percent higher than actual 2018 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 \$875.3 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 4.6 percent, or \$10,522,532, higher than during the same time period in 2018. 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 3.7 percent, in comparison to the budget assumption of 2.3 percent over last year's revenue by year end. Charges for service are expected to be \$3.7 million, or 5.6 percent, lower than 2018 due mostly to changes in the deposit of parking meter revenue. At the end of the first quarter, however, receipts into this line item totaled \$17.2 million, a small increase of .9 percent over 2018 during the same three months. Property tax revenue through the first three months of the year is \$2.3 million, or 9.4% higher than at the end of the first quarter in 2018.

Several smaller revenue lines are trending well at the close of the first quarter. Investment earnings of \$13 million were expected by year end, and the city has already received almost \$6 million through the first three months, a 42.5 percent increase over 2018 during the same period. All categories of shared revenue combined are currently up almost \$128,000, or 2.3%, but are budgeted to end the year down by roughly \$334,000. Similarly, the kilowatt hour tax revenue through the first quarter is \$186,000 higher than in 2018 during the same time period, but is expected to come in \$530,000 less than 2018 by year-end.

Two revenue sources are underperforming in comparison to this time in 2018. License and permit fees are down \$48,000, or 1.5%, and the all other revenue line ended the first quarter \$262,000, or 16%, less than the first three months of 2018. Both lines were expected to realize a total decrease this year of \$574,000 and \$914,000 respectively according to the City Auditor's estimate.

Expenditures:

Expenditures are projected to total \$909.4 million, or roughly \$4.8 million below the current appropriation. The projected expenditures include a \$1.75 million transfer to the economic stabilization fund and a \$2.5 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 2870-2018, which passed as amended by City Council on February 11th, 2019, established the 2019 general fund budget at \$914.2 million.

The personnel projections in this report reflect employees on the city payroll as of March 21, 2019, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were

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.

applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

Salaries and wages are projected at the negotiated rate currently in effect pursuant to the various collective bargaining agreements, as appropriate. Projections for employees not covered by such agreements (e.g. MCP employees) are based on current administrative salary ordinances that establish wage and salary guidelines.

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

Projections for materials, supplies, services, capital outlay, 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 surplus of \$34,364. This variance is a result of an estimated \$178,623 in personnel savings. This anticipated surplus is partially offset by \$142,259 in additional spend in the services category for consulting.

A total surplus of \$74,020 is anticipated in the **Income Tax Division**, primarily attributable to savings of \$62,978 in personnel as a result of delays in hiring vacant positions and associated benefits.

The **City Treasurer** projects an overall surplus of \$19,252, much of which is attributed to personnel savings.

The **Municipal Court Judges** project an overall surplus of \$98,727, due to less than anticipated spending for personnel and purchased services.

The **Municipal Court Clerk** projects an overall surplus of \$33,795, the majority of which reflects projected savings in internal charges.

A surplus of \$51,476 is expected in the **Civil Service Commission** and is primarily the result of replacement positions being hired in at lower rates than budgeted.

The Department of **Public Safety, Administration Division** projects an overall surplus of \$455,897. The personnel surplus is associated with the delayed hiring of a vacant full-time position (\$125,142). Additional savings of \$1,491 in technology supplies, and \$329,264 across various service and maintenance contracts account for the remaining surplus.

A projected surplus of \$322,271 is anticipated in the **Support Services Division**, primarily due to delays in hiring vacant positions resulting in savings of \$314,259. Additional savings of \$8,012 are attributable to lower than anticipated internal charges for fleet and mail services.

The **Police Division** projects an overall deficit of \$759,178. The expected deficit is the result of projected deficits in personnel (\$5,565,378) and supplies (\$439,000), netted against projected savings in services (\$50,338) and the transfer line (\$5,194,862). The surplus in services is primarily attributable to projected savings in fleet services.

The anticipated deficits in personnel and supplies are partially offset by the transfer line which represents the budget authority for the 132nd (June) and 133rd (December) recruit classes, as well as the expenses related to the Comprehensive Neighborhood Safety Strategy Initiative. As a result, the true variances in personnel and supplies are a deficit of \$858,516 and a surplus of \$9,000, respectively. The personnel deficit is attributed to various items within the successor collective bargaining agreement reached between the city and the Fraternal Order of Police (FOP) via a fact finder. The agreement was achieved after the submission of the 2019 proposed budget, in which several assumptions were applied. Among the items from this contract contributing to the projected appropriation deficit in personnel are salaries, shift differential, and pension costs.

Projected savings in sworn overtime (\$405,397) help to partially offset a projected civilian overtime deficit of \$677,113. Claims are currently projected at budget.

The **Division of Fire** anticipates an overall surplus of \$1,133,206. An expected deficit in personnel of \$1,578,721 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 surplus of \$26,325.

The deficit in supplies of \$102,682 is offset by the budget authority for the recruit classes' uniform and supply needs in the transfer line, resulting in a projected surplus of \$193,318. The anticipated services surplus of \$913,563 is the result of projected savings in various service contracts and fleet services. Fire claims are currently projected even with budget authority.

The **Office of Diversity and Inclusion** projects a surplus of \$73,361 primarily as a result of hiring delays.

The **Department of Education** anticipates a savings of \$10,850 driven primarily by small surpluses in personnel line items.

The **Development Department, Administration Division** projects an overall deficit of \$451,592. The expected deficit is the result of an unbudgeted service contract (\$498,687). The funding for this contract has already been transferred to the division in the second quarter from the projected surplus reflected on the Table 1 in the Finance Citywide account. In addition, the division anticipates a personnel surplus of \$40,095 due to a delay in hiring a vacant full-time position, and projected savings in general and office supplies of \$7,000.

The **Economic Development Division** anticipates an overall surplus of \$46,274 mostly due to a delay in hiring a vacant full-time position.

An overall surplus of \$81,924 is projected in the **Code Enforcement Division**. The majority of this surplus, or \$71,939, is the result of delays in hiring vacant budgeted positions. In addition, savings of \$9,985 are projected due to lower than anticipated internal service charges.

A surplus of \$172,474 is expected in the **Planning Division**. Savings of \$171,639 reflect delays in filling vacant budgeted positions, and a minor surplus of \$835 is expected in internal service charges.

The **Housing Division** anticipates an overall surplus of \$14,048. A personnel surplus of \$38,488 is due to lower than anticipated insurance costs. This positive variance is offset by an expected deficit of \$24,440 attributed to an expenditure correction of internal service charges.

An overall surplus of \$192,266 is projected in the **Finance and Management Department, Administration Division**. The surplus is attributable to savings of \$111,429 in utilities and \$8,500 in

various supplies. The \$72,337 anticipated savings in personnel reflects a budgeted position that will likely remain vacant for the remainder of the year.

The **Financial Management Division, including the Citywide account**, projects an overall surplus of \$830,827. Of this amount, savings of \$144,142 are the result of delays in filling vacant budgeted positions, and \$12,390 in various supplies. These savings are offset by \$85,705 due to higher than projected costs for the public defender contract. A \$1.26 million **Citywide account** surplus will be transferred to cover expenses that are reflected in other divisions, namely the Division of Police and the Development Administration Division.

An overall surplus of \$874,929 is anticipated in the **Facilities Management Division**. Savings of \$731,672 in utilities costs represent the majority of the surplus. In personnel, a \$143,257 surplus is projected due to delays in hiring vacant full-time positions.

The **Department of Neighborhoods** anticipates a surplus of \$191,595 in personnel services. This surplus is the result of expected savings due to delays in hiring vacant positions and related benefit costs. Lower than budgeted costs related to general supplies and various purchased services contribute to the overall projected surplus by \$9,484.

The current projected general fund transfer to the **Health Department** is estimated to be equal to the budgeted level of \$24,997,885. Additional information on Health's first quarter projections 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 \$41,332,906. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

An overall surplus of \$37,904 is anticipated in the **Department of Public Service, Director's Office**. The majority of 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 \$697,705. The division expects \$132,017 in personnel savings due to the delayed hiring of vacant positions. A surplus of \$564,688 in the services category reflects projected savings related to internal charges for fleet management.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 22,968,635
Plus Estimated 2019 Revenues	59,600,000
Plus Estimated Encumbrance Cancellations	800,000
Total Estimated Available For Appropriation	<u>83,368,635</u>
Less Projected 2019 Expenditures Public Service Director's Office	(4,016,284)
Less Projected 2019 Expenditures Traffic Management Division	(14,449,650)
Less Projected 2019 Expenditures Infrastructure Management Division	(34,401,029)
Less Projected 2019 Expenditures Design & Construction Division	(6,624,092)
Less Projected 2019 Expenditures Refuse	(3,627,995)
Less Total Projected 2019 Expenditures	<u>(63,119,050)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u><u>\$ 20,249,585</u></u>
Total Appropriated	<u>\$ 62,822,009</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ (297,041)</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 2019, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$22,968,635, or roughly \$3.2 million higher than budgeted. In the fourth quarter of 2018, the fund experienced lower than anticipated expenses in personnel and fleet, and higher than expected encumbrance cancellations and revenues. Currently, revenues for 2019 are estimated at \$59.6 million and encumbrance cancellations are estimated at \$800,000. Revenue projections are higher than initially budgeted, partially due to the increased state gasoline tax that will be implemented July 1, 2019. Therefore, the SCMR fund is projected to have an unencumbered cash balance of \$20,249,585 at the end of 2019, which is \$8.4 million higher than assumed at the time of budget formation.

OPERATING BUDGET SUMMARY

In the Public Service Director's Office, an overall anticipated surplus of \$387,976 is expected, which is almost exclusively in personnel due to delays in filling vacant positions. The Refuse Division's expenses in this fund are currently projected even with budgeted amounts. The Design and Construction Division anticipates a total surplus of \$45,853, mostly in the services category due to fleet charges. The Traffic Management Division projects a deficit of \$115,382 and the Infrastructure Management Division expects a deficit of \$615,488. These deficits are due to equipment purchases which were not assumed in the budget, but are now feasible due to increased revenue from the new state gasoline tax income.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 461,696
Plus Estimated 2019 Revenues	8,395,653
Plus Estimated General Fund Transfer	24,997,885
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>33,955,234</u>
Less Projected 2019 Expenditures	<u>(33,737,119)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 218,115</u>
Total Appropriated	<u>\$ 33,575,419</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (161,700)</u>

The 2019 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 \$461,696. Overall, revenues are currently projected at \$8,395,653, slightly lower than the budgeted projection of \$8,477,534 due to a revised revenue estimate for Medicaid reimbursements. Encumbrance cancellations are currently estimated at the budgeted level of \$100,000. At the end of the first quarter, the general fund transfer is projected to be equal to the budgeted amount of \$24,997,885. Given these assumptions, the fund will end the year with an unencumbered cash balance of \$218,115.

OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$161,700 is projected in the Health Department. Savings of \$503,545 in personnel services are attributed to a delay in hiring various vacant full-time positions. This savings is being partially offset by an anticipated deficit of \$46,535 in supplies, due to an increased need for Hepatitis A vaccines. In addition, a projected deficit of \$575,611 in purchased services is a result of the implementation of an evidenced-based perinatal home visiting program to address the infant mortality public health issue in Columbus, and \$43,100 of unbudgeted capital purchases.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 500,050
Plus Estimated 2019 Revenues	12,016,000
Plus Estimated General Fund Transfer	41,332,906
Plus Estimated Encumbrance Cancellations	550,000
Total Estimated Available For Appropriation	54,398,956
Less Projected 2019 Expenditures	(53,768,884)
Projected Unencumbered Cash at Dec. 31, 2019	\$ 630,072
Total Appropriated	\$ 53,897,906
Projected Appropriation Surplus/(Deficit)	\$ 129,022

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 2019 with an unencumbered cash balance of \$500,050. Revenue projections are \$12,016,000, or \$21,000 higher than the original budgeted amount. Encumbrance cancellations are projected at \$550,000, even with budgeted assumptions. The general fund transfer is projected at \$41,332,906, resulting in an anticipated year end unencumbered cash balance of \$630,072.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$129,022 is projected for the fund. The department expects \$107,835 in savings in the services category, primarily due to fleet related expenses, as well as \$10,706 in personnel, \$6,500 in various other expenses, and \$3,982 in supplies.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 1,797,804
Plus Estimated 2019 Revenues-Municipal Court Clerk	1,361,485
Plus Estimated 2019 Revenues-Municipal Court Judges	348,871
Plus Estimated Encumbrance Cancellations	<u>10,000</u>
Total Estimated Available For Appropriation	3,518,160
Less Projected 2019 Expenditures-Municipal Court Clerk	(1,192,648)
Less Projected 2019 Expenditures-Municipal Court Judges	<u>(433,467)</u>
Less Total Projected 2019 Expenditures	<u>(1,626,115)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 1,892,045</u>
Total Appropriated	<u>\$ 2,169,352</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 543,237</u>

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 \$155,524 higher than budgeted. However, projected revenues at the end of the first quarter total \$1,710,356, which is lagging behind the budgeted assumption of \$1,850,262. 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 \$10,000, which is in line with the budgeted expectation. Based on these assumptions, along with the current projected expenditure savings discussed below, the fund is expected to have an unencumbered cash balance of \$1,892,045 at the end of 2019, which is \$558,855 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$543,237 is currently projected for the computer fund.

An appropriation surplus of \$403,314 is expected in the Municipal Court Clerk's office which is 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 during the year.

The Municipal Court Judges project an overall surplus of \$139,923. Savings of \$30,748 in personnel reflect a budgeted position that is currently vacant, but projected to be filled later in the year. The remaining \$109,175 surplus is the result of less than anticipated spending in supplies and services combined.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 13,900,724
Plus Estimated 2019 Revenues	23,805,000
Plus Estimated Encumbrance Cancellations	<u>50,000</u>
Total Estimated Available For Appropriation	37,755,724
Less Total Projected 2019 Expenditures	<u>(22,901,504)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 14,854,220</u>
Total Appropriated	<u>\$ 23,007,910</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 106,406</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 2019 with an unencumbered cash balance of \$13,900,724, \$708,781 more than budgeted. Current revenue projections are holding to the original budgeted amount of \$23,805,000. Encumbrance cancellations remain at the budgeted assumption of \$50,000. The fund is projected to end the year with an unencumbered cash balance of \$14,854,220. This increase of \$815,187 over budgeted assumptions is comprised of the aforementioned variance in the beginning cash balance and the projected operating surpluses explained below.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation surplus of \$106,406 which is largely made up of the \$89,689 in personnel savings from delays in filling vacant budgeted positions. A deficit in supplies of \$40,000 is expected for the purchase of furniture. However, this is offset by a surplus in the capital category's furniture and fixtures line for the same amount. A small surplus of \$16,717 in services is also expected.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 29,611
Plus Estimated 2019 Revenues	889,032
Plus Estimated General Fund Transfer	685,410
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,604,053</u>
Less Projected 2019 Expenditures	<u>(1,604,053)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 1,448,211</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ (155,842)</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 2019 was \$29,611. Total revenue projections of \$1,574,442 reflect a general fund subsidy of \$685,410. The projected expenditures equal the estimate of available resources in this fund at the end of the first quarter. As a result, a zero unencumbered cash balance is expected in this fund.

OPERATING BUDGET SUMMARY

At this time, an appropriation deficit of \$155,842 is the result of higher than projected repair and maintenance service expenses. This projected deficit includes \$25,000 in anticipated savings in general supplies.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 573,665
Plus Estimated 2019 Revenues	4,647,567
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>5,251,232</u>
Less Projected 2019 Expenditures Public Service Director's Office	(86,790)
Less Projected 2019 Expenditures Design & Construction Division	<u>(5,052,267)</u>
Less Projected 2019 Expenditures	<u>(5,139,057)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 112,175</u>
Total Appropriated	<u>\$ 4,960,013</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (179,044)</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 2019 beginning unencumbered cash balance was \$573,665, slightly higher than the \$313,190 assumed in the budget. The current revenue projection for the fund is \$4,647,567 with encumbrance cancellations of \$30,000. This combined revenue projection matches the budgeted revenue. The projected year end unencumbered cash balance is \$112,175, which is \$81,431 higher than was projected at the time of budget.

OPERATING BUDGET SUMMARY

The Public Service Department currently projects this fund to end the year with a budget deficit of \$179,044, primarily the result of higher than projected personnel costs to the private inspection fund based on the types of projects worked.

H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 1,497,121
Plus Estimated 2019 Revenues	8,785,773
Plus Estimated Encumbrance Cancellations	200,000
Total Estimated Available For Appropriation	10,482,894
Less Projected 2019 Expenditures	(7,642,266)
Less 2019 Transfer	(700,000)
Projected Unencumbered Cash at Dec. 31, 2019	\$ 2,140,628
Total Appropriated	\$ 7,732,165
Projected Appropriation Surplus/(Deficit)	\$ 89,899

The parking meter program fund was established in 2010, and revised in 2018, to collect a portion of parking meter revenue. Effective January 2019, all on street parking revenues, except parking citation revenues, are deposited into the fund, and all Parking Services Division expenses are charged to this fund. 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 2019 beginning unencumbered cash balance was \$1,497,121, or \$258,181 lower than budgeted. Revenue projections for the fund are currently \$8,785,773, or \$608,649 below budgeted assumptions. Encumbrance cancellations are projected to total \$200,000 as budgeted.

Due to the aforementioned decrease in revenues and the beginning year unencumbered cash balance, the projected unencumbered fund balance at year end is \$2,140,628, or \$776,931 less than the budgeted assumption.

OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a positive appropriation variance of \$89,899. The majority of this variance is due to delays in filling vacant positions.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ -
Plus Estimated 2019 Revenues- Human Resources	4,968,738
Plus Estimated 2019 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,363,738</u>
Less Estimated 2019 Projected Expenditures- Human Resources	(4,968,738)
Less Estimated 2019 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2019 Expenditures	(5,363,738)
Projected Unencumbered Cash at Dec. 31, 2019	<u><u>\$ -</u></u>
Appropriated- Human Resources	5,005,733
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 5,400,733</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 36,995</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 \$36,995 is generated from the Human Resources portion of the fund. Of this, a savings of \$77,875 in personnel is due to hiring delays of budgeted vacant positions. This savings is being offset by a deficit of \$40,880 in professional and healthcare service contracts. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 330,928
Plus Estimated 2019 Revenues - Mail	1,212,685
Plus Estimated 2019 Revenues - Print	624,317
Plus Estimated Encumbrance Cancellations	<u>12,000</u>
Total Estimated Available For Appropriation	2,179,930
Less Projected 2019 Mail and Print Expenditures	<u>(1,861,405)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 318,525</u>
Total Appropriated	<u>\$ 1,907,843</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 46,438</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 \$330,928, or \$119,501 more than expected during budget formation. Mail and print shop revenues are projected at \$1,212,685 and \$624,317, respectively, roughly \$71,000 less than budgeted when combined. By year-end, the fund's unencumbered balance is projected at \$318,525.

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 surplus of \$46,438 is anticipated. Of this amount, \$22,170 in personnel represents savings in full-time wages and associated benefits. The remaining \$24,269 is due to savings in various service categories including printing and binding.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 574,166
Plus Estimated 2019 Revenues	941,025
Plus Estimated Encumbrance Cancellations	14,653
Total Estimated Available For Appropriation	<u>1,529,844</u>
Less Projected 2019 Expenditures	<u>(1,114,823)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 415,021</u>
Total Appropriated	<u>\$ 1,115,512</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 689</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 2019 with an unencumbered cash balance of \$574,166, or \$115,462 higher than assumed in the budget. Revenues are currently estimated at \$941,025 for the year, which is \$5,025 higher than what was budgeted. The projected encumbrance cancellation amount of \$14,653 was not included in the budget assumptions. Due to the higher than expected beginning balance and estimated revenues, coupled with the expenditure savings discussed below, the fund is projected to end 2019 with an unencumbered cash balance of \$415,021, an increase of \$135,829 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$689.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 3,116,946
Plus Estimated 2019 Revenues	39,756,473
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	43,023,419
Less Estimated Technology Administration Expenditures	(9,626,828)
Less Estimated Information Services Expenditures	(30,164,036)
Less Total Projected 2019 Expenditures	(39,790,863)
Projected Unencumbered Cash at Dec. 31, 2019	\$ 3,232,556
Total Appropriated	\$ 40,107,899
Projected Appropriation Surplus/(Deficit)	\$ 317,036

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 2019 with an unencumbered cash balance of \$3,116,946, \$2,557,756 higher than anticipated. Current revenue estimates are \$345,461 lower than budgeted. This reduction is mostly the result of changes to the Department of Public Utility's direct charge projects with little alteration to the budgeted revenue from the general fund. Encumbrance cancellations are still expected to equal the original budget projection of \$150,000. With these assumptions, the fund is projected to end the year with a \$3,232,556 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Director's Office anticipates a surplus of \$45,434. This savings is primarily driven by delays in filling vacancies and lower than anticipated expenditures across several service accounts.

The Information Services Division projects a surplus of \$271,601. This anticipated savings is largely the result of delays in hiring vacant positions.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ (2,329,142)
Plus Estimated 2019 Revenues	36,977,526
Plus Estimated Encumbrance Cancellations	400,000
Total Estimated Available For Appropriation	<u>35,048,384</u>
Less Projected 2019 Fleet Management Division Expenditures	(36,113,645)
Less Projected 2019 Finance and Management Director's Office Expenditures	(863,881)
Less Total Projected 2019 Expenditures	<u>(36,977,526)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ (1,929,142)</u>
Total Appropriated	<u>\$ 39,158,289</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,180,763</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 \$2,329,142 and is projected to end the year with a negative unencumbered cash balance of \$1,929,142 compared to the budgeted assumption of a negative \$4.3 million. Revenues are projected to total \$36,977,526 or approximately \$2.2 million less than budgeted. Revenues and expenditures, as 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 \$2,180,763 is projected in the fleet management fund. In the Fleet Management Division, an anticipated surplus of \$1,204,000 in supplies is primarily the result of lower than budgeted fuel costs. Personnel savings of \$561,079 reflect delays in hiring budgeted full-time positions. A services surplus of \$441,953 reflects savings in repair and maintenance services as well as other purchased services.

A projected deficit of \$26,269 in personnel within the Finance and Management Director's Office will likely be addressed by changes in personnel assumptions in the second and third quarters.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 3,341,121
Plus Estimated 2019 Revenue Receipts	8,219,705
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	11,590,826
Less Projected 2019 Expenditures Design & Construction Division	(8,192,691)
Less Projected 2019 Expenditures Public Service Director's Office	(565,984)
Less Total Projected 2019 Expenditures	(8,758,675)
Projected Unencumbered Cash at Dec. 31, 2019	\$ 2,832,151
Total Appropriated	\$ 9,314,057
Projected Appropriation Surplus/(Deficit)	\$ 555,382

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 2019, the unencumbered cash balance in the fund was \$3,341,121, or \$404,335 more than budgeted; demand for inspections during the fourth quarter of 2018 rested more heavily in public construction projects than anticipated and fees for services rendered on public construction projects were charged. Current year revenues are projected to total \$8,219,705 and encumbrance cancellations are estimated at \$30,000; this total revenue estimate matches the budget estimate. As a result of the higher than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$2,832,151 is projected at year-end, an increase of \$959,717 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$555,382 is projected in this fund. The Design and Construction Division projects savings of \$545,165. Of this, over \$500,000 reflects lower than anticipated personnel costs due to delays in filling vacant positions and personnel reallocation to private construction inspection work.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Cash Balance (January 1, 2019)	\$ 128,093,728
Plus Estimated 2019 Revenues	207,498,961
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>335,592,689</u>
Less Projected 2019 Expenditures Water Division	(180,187,093)
Less Projected 2019 Expenditures Public Utilities Director's Office	<u>(11,708,364)</u>
Less Total Projected 2019 Expenditures	<u>(191,895,457)</u>
Projected Cash at Dec. 31, 2019	<u>\$ 143,697,232</u>
Total Appropriated	<u>\$ 203,757,007</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 11,861,550</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, 2019, the cash balance in the water enterprise fund was just over \$128 million, comprised of carryover funds and reserve funds totaling approximately \$83 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 \$209.4 million.

Projections for the above-noted revenues are now expected to be \$1,868,273 lower than initial estimates. The projected year end cash balance in the fund is approximately \$143.7 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$11.9 million is projected in the water enterprise fund. This surplus is due to anticipated savings in several budget categories. Savings of almost \$2.0 million in supplies reflects reduced spending in various main accounts, primarily chemicals and general supplies. An anticipated surplus of \$1.2 million in services is the result of less than anticipated spending in professional services, repair and maintenance services, and internal billing for technology and fleet services. Projected personnel savings of \$381,781 also contribute to the overall variance.

Enterprise Funds

The majority of the overall surplus, or \$7.3 million, is due to premium proceeds from the 2018 bond sale. Premium proceeds are used to pay interest payments, thus offsetting the need to utilize appropriated funds for that purpose, resulting in a surplus within that main account.

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 \$1.9 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$902,026.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Cash Balance (January 1, 2019)	\$ 258,536,335
Plus Estimated 2019 Revenues	294,288,670
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>552,825,005</u>
Less Projected 2019 Expenditures Sanitary Sewer Division	(269,054,835)
Less Projected 2019 Expenditures Public Utilities Director's Office	(13,135,234)
Less Total Projected 2019 Expenditures	<u>(282,190,069)</u>
Projected Cash at Dec. 31, 2019	<u>\$ 270,634,936</u>
Total Appropriated	<u>\$ 293,985,759</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 11,795,690</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, 2019, the cash balance in the sewerage system enterprise fund was \$258.5 million, comprised of carryover funds totaling \$133.5 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 \$293.7 million.

Current revenue projections are more than the budgeted amount by \$573,899. The projected year end cash balance in the fund is \$270.6 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$11.8 million is projected in the sewer system enterprise fund, comprised of a surplus of just over \$11 million in the Sanitary Sewer Division and a \$777,738 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 \$601,315 personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Supplies are anticipated to be \$610,044 less than planned, primarily due to lower than expected general supply spending. Savings of \$338,500 are expected in the services category, reflecting lower than budgeted expenses for repair and maintenance services, as well as internal charges and other various main accounts. Other expenses and the capital category are anticipated to be \$96,872 and \$31,000 less than planned respectively. The interest charges savings of \$9.3 million reflects savings due to premium proceeds from the 2018 bond sale, which will be used to pay a portion of the fund's interest charges.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Cash Balance (January 1, 2019)	\$ 27,135,026
Plus Estimated 2019 Revenues	44,088,719
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	71,223,745
Less Projected 2019 Expenditures Storm Sewer Division	(41,319,567)
Less Projected 2019 Expenditures Public Utilities Director's Office	(3,499,059)
Less Total Projected 2019 Expenditures	(44,818,626)
Projected Cash at Dec. 31, 2019	\$ 26,405,119
Total Appropriated	\$ 45,748,378
Projected Appropriation Surplus/(Deficit)	\$ 929,752

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, 2019, the cash balance in the storm sewer maintenance fund was \$27.1 million, comprised of carryover funds totaling \$18.1 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 \$43.8 million.

Projections for the above-noted revenues are trending \$252,150 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 about \$935,976 more than was anticipated in the budget.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$929,752 is projected in the storm sewer maintenance fund, comprised of a \$779,568 surplus in the Storm Sewer Division and a \$150,184 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 \$692,013, is in the interest category, and is due to premium proceeds resulting from the 2018 bond sale. Other categories anticipating a surplus include personnel, services, other and capital.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2019	
Cash Balance (January 1, 2019)	\$ 30,994,260
Plus Estimated 2019 Revenues	89,009,060
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>120,003,320</u>
Less Projected 2019 Expenditures Power Division	(87,034,748)
Less Projected 2019 Expenditures Public Utilities Director's Office	<u>(1,847,097)</u>
Less Total Projected 2019 Expenditures	<u>(88,881,845)</u>
Projected Cash at Dec. 31, 2019	<u><u>\$ 31,121,475</u></u>
Total Appropriated	\$ 89,396,028
Projected Appropriation Surplus/(Deficit)	<u>\$ 514,183</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, 2019, the cash balance in the electricity enterprise fund was almost \$31.0 million, comprised of carryover funds totaling \$26.6 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 \$85.7 million.

Projections for the above-noted revenues are up by \$3.3 million. As of the end of the first quarter, the anticipated year-end cash balance is expected to be \$31.1 million, which exceeds the budgeted estimate of \$23.4 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$514,183 is projected in the electricity enterprise fund. This surplus is comprised of \$438,749 million in the Power Division and \$75,434 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 \$301,521. The division also expects a surplus of \$263,648, which is the result of premium proceeds from the 2018 bond sale. Partially offsetting these surpluses is an anticipated deficit of \$132,767 in services due to higher than projected costs for repair and maintenance services as well as pro rata charges.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2019

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,754,697	\$ 1,260,762	\$ 3,493,935	\$ 4,720,333	\$ 34,364
<u>City Auditor</u>					
City Auditor	4,532,363	1,048,549	3,483,814	4,532,363	-
Income Tax	9,665,019	2,418,081	7,246,938	9,590,999	74,020
Total	14,197,382	3,466,630	10,730,752	14,123,362	74,020
City Treasurer	1,363,123	484,364	878,759	1,343,871	19,252
<u>City Attorney</u>					
City Attorney	13,388,532	3,714,394	9,674,138	13,380,854	7,678
Real Estate	149,128	34,564	114,564	149,128	-
Total	13,537,660	3,748,958	9,788,702	13,529,982	7,678
Municipal Court Judges	19,486,086	6,625,643	12,860,443	19,387,359	98,727
Municipal Court Clerk	12,534,164	3,882,709	8,651,455	12,500,369	33,795
Civil Service	4,521,712	1,254,270	3,267,442	4,470,236	51,476
<u>Public Safety</u>					
Administration	8,445,274	6,545,831	1,899,443	7,989,377	455,897
Support Services	7,581,174	2,528,879	5,052,295	7,258,903	322,271
Police	342,358,831	107,982,941	234,375,890	343,118,009	(759,178)
Fire	264,143,851	89,580,484	174,563,367	263,010,645	1,133,206
Total	622,529,130	206,638,136	415,890,994	621,376,934	1,152,196
<u>Office of the Mayor</u>					
Mayor	4,579,902	1,149,458	3,430,444	4,579,902	-
Office of Diversity & Inclusion	1,188,053	156,095	1,031,958	1,114,692	73,361
Total	5,767,955	1,305,553	4,462,402	5,694,594	73,361
Education	6,532,886	1,920,760	4,612,126	6,522,036	10,850
<u>Development</u>					
Administration	6,218,126	1,344,737	4,873,389	6,669,718	(451,592)
Econ. Development	3,619,955	1,348,472	2,271,483	3,573,681	46,274
Code Enforcement	7,894,416	2,021,405	5,873,011	7,812,492	81,924
Planning	2,076,622	482,386	1,594,236	1,904,148	172,474
Housing	6,622,185	5,811,663	810,522	6,608,137	14,048
Land Redevelopment	680,550	175,616	504,934	680,550	-
Total	27,111,854	11,184,278	15,927,576	27,248,726	(136,872)
<u>Finance and Management</u>					
Administration	5,156,331	2,327,544	2,828,787	4,964,065	192,266
Financial Management	4,824,423	938,152	3,886,271	4,753,596	70,827
Facilities Management	17,434,557	9,449,570	7,984,987	16,559,628	874,929
Finance Citywide	27,017,628	7,436,000	19,581,628	25,757,628	1,260,000
Citywide Technology Billings	18,697,210	18,697,210	-	18,692,433	4,777
Total	73,130,149	38,848,477	34,281,672	70,727,350	2,402,798
Human Resources	2,991,354	1,631,127	1,360,227	2,984,371	6,983
Neighborhoods	5,350,158	1,185,714	4,164,444	5,149,079	201,079
Health	24,997,885	24,997,885	-	24,997,885	-
Recreation and Parks	41,332,906	41,332,906	-	41,332,906	-
<u>Public Service</u>					
Administration	713,057	251,562	461,495	675,153	37,904
Refuse Collection*	33,300,842	13,868,445	19,432,397	32,603,137	697,705
Total	34,013,899	14,120,007	19,893,892	33,278,290	735,609
Grand Total:	\$ 914,153,000	\$ 363,888,179	\$ 550,264,821	\$ 909,387,684	\$ 4,765,316

*Note that Refuse YTD numbers include a net adjustment of internal bills from 2018 associated with the Traffic Division.

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
MARCH 31, 2019

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,374,234	\$ 28,000	\$ 316,099	\$ 2,000	\$ -	\$ -	\$ 4,720,333
City Auditor							
City Auditor	3,687,007	27,600	817,056	700	-	-	4,532,363
Income Tax	8,271,485	71,556	1,247,708	250	-	-	9,590,999
Total	11,958,492	99,156	2,064,764	950	-	-	14,123,362
City Treasurer	990,809	4,388	348,674	-	-	-	1,343,871
City Attorney							
City Attorney	12,848,088	75,150	400,900	3,000	-	53,716	13,380,854
Real Estate	149,128	-	-	-	-	-	149,128
Total	12,997,216	75,150	400,900	3,000	-	53,716	13,529,982
Municipal Court Judges	17,056,541	52,195	1,798,623	140,000	-	340,000	19,387,359
Municipal Court Clerk	11,613,486	139,734	747,149	-	-	-	12,500,369
Civil Service	3,783,523	28,612	652,601	5,500	-	-	4,470,236
Public Safety							
Administration	1,779,445	8,876	6,200,956	100	-	-	7,989,377
Support Services	4,687,796	388,175	2,177,132	5,800	-	-	7,258,903
Police	324,542,319	3,946,568	14,374,122	255,000	-	-	343,118,009
Fire	246,411,254	4,457,432	11,934,804	200,000	-	7,155	263,010,645
Total	577,420,814	8,801,051	34,687,014	460,900	-	7,155	621,376,934
Office of the Mayor							
Mayor	4,107,528	15,000	456,874	500	-	-	4,579,902
Office of Diversity & Inclusion	776,118	25,250	313,324	-	-	-	1,114,692
Total	4,883,646	40,250	770,198	500	-	-	5,694,594
Education	528,625	7,500	5,985,911	-	-	-	6,522,036
Development							
Administration	3,032,947	15,476	3,620,295	1,000	-	-	6,669,718
Econ. Development	1,015,982	8,000	2,548,699	1,000	-	-	3,573,681
Code Enforcement	6,866,222	61,879	877,391	7,000	-	-	7,812,492
Planning	1,809,206	9,000	84,942	1,000	-	-	1,904,148
Housing	900,995	13,500	5,692,642	1,000	-	-	6,608,137
Land Redevelopment	679,550	-	1,000	-	-	-	680,550
Total	14,304,902	107,855	12,824,969	11,000	-	-	27,248,726
Finance and Management							
Administration	2,782,602	6,000	2,175,463	-	-	-	4,964,065
Financial Management	2,909,011	2,900	1,841,685	-	-	-	4,753,596
Facilities Management	7,849,404	659,800	8,048,424	2,000	-	-	16,559,628
Citywide Technology Billings	-	-	18,692,433	-	-	-	18,692,433
Finance Citywide	-	-	-	-	-	25,757,628	25,757,628
Total	13,541,017	668,700	30,758,005	2,000	-	25,757,628	70,727,350
Human Resources	1,696,259	43,906	1,244,206	-	-	-	2,984,371
Neighborhoods	4,327,024	36,938	731,117	1,500	-	52,500	5,149,079
Health	-	-	-	-	-	24,997,885	24,997,885
Recreation and Parks	-	-	-	-	-	41,332,906	41,332,906
Public Service							
Administration	652,741	605	21,807	-	-	-	675,153
Refuse Collection*	17,784,949	164,500	14,572,188	71,500	10,000	-	32,603,137
Total	18,437,690	165,105	14,593,995	71,500	10,000	-	33,278,290
Grand Total:	\$ 697,914,277	\$ 10,298,539	\$ 107,924,225	\$ 698,850	\$ 10,000	\$ 92,541,790	\$ 909,387,684

*Note that Refuse projections include a net adjustment of internal bills from 2018 associated with the Traffic Division.

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2019

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 178,623	\$ (2,000)	\$ (142,259)	\$ -	\$ -	\$ -	\$ 34,364
City Auditor							
City Auditor	-	-	-	-	-	-	-
Income Tax	62,978	6,944	3,848	250	-	-	74,020
Total	62,978	6,944	3,848	250	-	-	74,020
City Treasurer	17,479	1,812	(39)	-	-	-	19,252
City Attorney							
City Attorney	45,730	-	15,664	-	-	(53,716)	7,678
Real Estate	-	-	-	-	-	-	-
Total	45,730	-	15,664	-	-	(53,716)	7,678
Municipal Court Judges	52,419	1,005	45,303	-	-	-	98,727
Municipal Court Clerk	7,858	-	25,937	-	-	-	33,795
Civil Service	51,039	-	437	-	-	-	51,476
Public Safety							
Administration	125,142	1,491	329,264	-	-	-	455,897
Support Services	314,259	-	8,012	-	-	-	322,271
Police	(5,565,378)	(439,000)	50,338	-	-	5,194,862	(759,178)
Fire	(1,578,721)	(102,682)	913,563	-	-	1,901,046	1,133,206
Total	(6,704,698)	(540,191)	1,301,177	-	-	7,095,908	1,152,196
Office of the Mayor							
Mayor	-	-	-	-	-	-	-
Office of Diversity & Inclusion	294,918	(18,000)	(203,557)	-	-	-	73,361
Total	294,918	(18,000)	(203,557)	-	-	-	73,361
Education	10,817	-	33	-	-	-	10,850
Development							
Administration	40,095	7,000	(498,687)	-	-	-	(451,592)
Econ. Development	45,398	-	876	-	-	-	46,274
Code Enforcement	71,939	-	9,985	-	-	-	81,924
Planning	171,639	-	835	-	-	-	172,474
Housing	38,488	-	(24,440)	-	-	-	14,048
Land Redevelopment	-	-	-	-	-	-	-
Total	367,559	7,000	(511,431)	-	-	-	(136,872)
Finance and Management							
Administration	72,337	8,500	111,429	-	-	-	192,266
Financial Management	144,142	12,390	(85,705)	-	-	-	70,827
Facilities Management	143,257	-	731,672	-	-	-	874,929
Citywide Technology Billings	-	-	4,777	-	-	-	4,777
Finance Citywide	-	-	-	-	-	1,260,000	1,260,000
Total	359,736	20,890	762,173	-	-	1,260,000	2,402,798
Human Resources	1,983	5,000	-	-	-	-	6,983
Neighborhoods	191,595	4,000	5,484	-	-	-	201,079
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	37,550	-	354	-	-	-	37,904
Refuse Collection*	132,017	1,000	564,688	-	-	-	697,705
Total	169,566	1,000	565,042	-	-	-	735,609
Grand Total:	\$ (4,892,397)	\$ (512,539)	\$ 1,867,813	\$ 250	\$ -	\$ 8,302,192	\$ 4,765,316

*Note that Refuse variances include a net adjustment of internal bills from 2018 associated with the Traffic Division.

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
MARCH 31, 2019

CATEGORY	FY 2019 CITY AUDITOR'S REVENUE ESTIMATE	FY 2018 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 684,258,000	\$ 668,685,419	\$ 15,572,581	2.3%
Property Tax	52,838,000	49,246,740	3,591,260	7.3%
KWH Tax	2,790,000	3,320,402	(530,402)	(16.0%)
Total Taxes and Assessments	739,886,000	721,252,560	18,633,440	2.6%
Local Government Fund	19,811,000	19,891,400	(80,400)	(0.4%)
Estate Tax	-	-	-	N/A
Liquor Permit Fund	1,242,000	1,286,177	(44,177)	(3.4%)
Cigarette Tax, Other	32,000	50,168	(18,168)	(36.2%)
Casino Revenue	6,752,314	6,943,951	(191,637)	(2.8%)
Total Shared Revenues	27,837,314	28,171,696	(334,382)	(1.2%)
License and Permit Fees	11,356,000	11,929,719	(573,719)	(4.8%)
Fines and Penalties	18,988,000	18,478,699	509,301	2.8%
Investment Earnings	13,050,000	12,240,506	809,494	6.6%
Charges for Service	61,984,000	65,689,652	(3,705,652)	(5.6%)
All Other Revenue	2,169,000	3,083,164	(914,164)	(29.7%)
Total Other Revenue	107,547,000	111,421,741	(3,874,741)	(3.5%)
Total Revenues	\$ 875,270,314	\$ 860,845,996	\$ 14,424,317	1.7%
Encumbrance Cancellations	5,000,000	8,090,989	(3,090,989)	(38.2%)
Unencumbered Balance	16,170,067	17,670,166	(1,500,099)	(8.5%)
Other Fund Transfers	17,712,619	20,617,900	(2,905,281)	(14.1%)
Total Resources	\$ 914,153,000	\$ 907,225,051	\$ 6,927,949	0.8%

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
MARCH 31, 2019

CATEGORY	FY 2019 YEAR-TO-DATE	FY 2018 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 177,076,860	\$ 170,807,373	\$ 6,269,487	3.7%
Property Tax	26,519,467	24,233,901	2,285,566	9.4%
KWH Tax	817,762	631,497	186,265	29.5%
Total Taxes & Assessments	204,414,089	195,672,771	8,741,318	4.5%
Local Government Fund	4,926,262	4,901,666	24,596	0.5%
Estate Tax	-	-	-	N/A
Liquor Permit Fund	54,883	39,689	15,194	38.3%
Cigarette Tax, Other	455	326	129	39.6%
Casino Revenue	768,135	680,373	87,762	12.9%
Total Shared Revenue	5,749,735	5,622,054	127,681	2.3%
License and Permit Fees	3,159,825	3,208,006	(48,181)	(1.5%)
Fines and Penalties	3,693,939	3,649,465	44,474	1.2%
Investment Earnings	5,939,659	4,168,796	1,770,863	42.5%
Charges for Service	17,209,613	17,061,160	148,453	0.9%
All Other Revenue	1,376,664	1,638,740	(262,076)	(16.0%)
Total Other Revenue	31,379,700	29,726,167	1,653,533	5.6%
Total Revenues	\$ 241,543,524	\$ 231,020,992	\$ 10,522,532	4.6%
Encumbrance Cancellations	39,521	332,665	(293,144)	(88.1%)
Unencumbered Balance	16,170,687	17,670,166	(1,499,479)	(8.5%)
Fund Transfers	12,962,619	16,707,613	(3,744,994)	(22.4%)
Total Resources	\$ 270,716,351	\$ 265,731,436	\$ 4,984,915	1.9%

TABLE 6
2019 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

ORDINANCE NUMBER	DATE PASSED	PURPOSE	TOTAL
2870-2018	11-Feb-19	2019 Amended General Fund Budget Appropriation	\$ 914,153,000
Total Operating Appropriation:			<u>\$ 914,153,000</u>
Total Estimated Available Resources:			914,153,000
Less Total Operating Appropriation:			(914,153,000)
Less Total Reserve Deposits to Date:			<u>-</u>
Projected Unappropriated Operating Balance:			<u>\$ -</u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
MARCH 31, 2019

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2019	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2019 (E-G)
		ORIGINAL (JAN. 2019) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 16,170,067	\$ 897,982,933	\$ 897,982,933	\$ -	\$ 914,153,000	\$ 914,153,000	\$ 909,387,684	\$ 4,765,316	\$ 4,765,316
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	22,968,635	54,900,000	60,400,000	5,500,000	83,368,635	62,822,009	63,119,050	(297,041)	20,249,585
Health Special Revenue	461,696	33,575,419	33,493,538	(81,881)	33,955,234	33,575,419	33,737,119	(161,700)	218,115
Rec. and Parks Oper. & Extension	500,050	53,877,906	53,898,906	21,000	54,398,956	53,897,906	53,768,884	129,022	630,072
Municipal Court Computer Fund	1,797,804	1,860,262	1,720,356	(139,906)	3,518,160	2,169,352	1,626,115	543,237	1,892,045
Development Services	13,900,724	23,855,000	23,855,000	-	37,755,724	23,007,910	22,901,504	106,406	14,854,220
Property Mgt./East Broad Street Operation	29,611	1,448,211	1,574,442	126,231	1,604,053	1,448,211	1,604,053	(155,842)	-
Private Construction Inspection Fund	573,665	4,677,567	4,677,567	-	5,251,232	4,960,013	5,139,057	(179,044)	112,175
Parking Meter Program Fund	1,497,121	9,594,422	8,285,773	(1,308,649)	9,782,894	7,732,165	7,642,266	89,899	2,140,628
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	5,400,733	5,363,738	(36,995)	5,363,738	5,400,733	5,363,738	36,995	-
Print and Mail Services	330,928	1,919,843	1,849,002	(70,841)	2,179,930	1,907,843	1,861,405	46,438	318,525
Land Acquisition	574,166	936,000	955,678	19,678	1,529,844	1,115,512	1,114,823	689	415,021
Technology Services	3,116,946	40,251,934	39,906,473	(345,461)	43,023,419	40,107,899	39,790,863	317,036	3,232,556
Fleet Management Services	(2,329,142)	39,558,289	37,377,526	(2,180,763)	35,048,384	39,158,289	36,977,526	2,180,763	(1,929,142)
Construction Inspection Fund	3,341,121	8,249,705	8,249,705	-	11,590,826	9,314,057	8,758,675	555,382	2,832,151
ENTERPRISE FUNDS									
Water System Enterprise	128,093,728	209,367,234	207,498,961	(1,868,273)	335,592,689	203,757,007	191,895,457	11,861,550	143,697,232
Sewerage System Enterprise	258,536,335	293,714,771	294,288,670	573,899	552,825,005	293,985,759	282,190,069	11,795,690	270,634,936
Storm Sewer System Enterprise	27,135,026	43,836,569	44,088,719	252,150	71,223,745	45,748,378	44,818,626	929,752	26,405,119
Electricity Enterprise	30,994,260	85,745,139	89,009,060	3,263,921	120,003,320	89,396,028	88,881,845	514,183	31,121,475

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.

TABLE 8
ALL FUNDS
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2019

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(4,892,397)	(512,539)	1,867,813	-	250	-	-	8,302,192	4,765,316
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	403,314	-	-	-	-	-	-	-	403,314
Municipal Court Judges	30,748	441	108,734	-	-	-	-	-	139,923
Total Municipal Court Computer Fund	434,062	441	108,734	-	-	-	-	-	543,237
Street Construction, Main. & Repair									
Traffic Management	182,604	2,935	101,079	-	28,000	(430,000)	-	-	(115,382)
Infrastructure Management	42,891	2,951	331,670	-	7,000	(1,000,000)	-	-	(615,488)
Design and Construction	3,101	56	42,696	-	-	-	-	-	45,853
Service Director	387,835	-	141	-	-	-	-	-	387,976
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	616,431	5,942	475,585	-	35,000	(1,430,000)	-	-	(297,041)
Health Special Revenue									
Department of Health	503,545	(46,535)	(575,611)	-	-	(43,100)	-	-	(161,700)
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	10,706	3,982	107,835	-	6,500	-	-	-	129,022
Development Services Fund									
Building and Zoning Services	89,689	(40,000)	16,717	-	-	40,000	-	-	106,406
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	25,000	(180,842)	-	-	-	-	-	(155,842)
Private Construction Inspection Fund									
Design and Construction	(190,012)	2,500	6,923	-	-	-	-	-	(180,589)
Service Director	1,545	-	-	-	-	-	-	-	1,545
Total Private Construction Inspection Fund	(188,467)	2,500	6,923	-	-	-	-	-	(179,044)
Parking Meter Fund									
Parking Services	66,743	751	12,779	-	-	1,216	-	-	81,490
Service Director	8,409	-	-	-	-	-	-	-	8,409
Total Parking Meter Fund	75,152	751	12,779	-	-	1,216	-	-	89,899
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	77,875	-	(40,880)	-	-	-	-	-	36,995
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	77,875	-	(40,880)	-	-	-	-	-	36,995
Print & Mail Services									
Department of Finance	22,170	-	24,269	-	-	-	-	-	46,438
Land Acquisition									
Division of Real Estate	(311)	-	-	-	1,000	-	-	-	689
Technology Services									
Division of Information Services	258,696	10,000	2,905	-	-	-	-	-	271,601
Department of Technology	24,162	(288)	21,560	-	-	-	-	-	45,434
Total Technology Services	282,859	9,712	24,466	-	-	-	-	-	317,036
Fleet Management Services									
Division of Fleet Management	561,079	1,204,000	441,953	-	-	-	-	-	2,207,032
Finance and Management Director	(26,269)	-	-	-	-	-	-	-	(26,269)
Total Fleet	534,810	1,204,000	441,953	-	-	-	-	-	2,180,763
Construction Inspection Fund									
Design and Construction	524,932	5,000	9,942	-	200	5,091	-	-	545,165
Service Director	10,217	-	-	-	-	-	-	-	10,217
Total Construction Inspection	535,149	5,000	9,942	-	200	5,091	-	-	555,382
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	381,781	1,980,282	1,172,689	-	44,150	53,437	7,327,185	-	10,959,524
Sewerage System Enterprise									
Division of Sewers and Drains	601,315	610,044	338,500	-	96,872	31,000	9,340,221	-	11,017,952
Storm System Enterprise									
Division of Sewers and Drains	50,775	-	2,780	-	20,000	14,000	692,013	-	779,568
Electricity Enterprise									
Division of Electricity	301,521	2,425	(132,767)	-	3,922	-	263,648	-	438,749
Various Enterprise Funds									
Public Utilities Director's Office	807,550	138,164	929,529	-	437	29,702	-	-	1,905,382

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

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2019 Wages
City Council	Legislative Analyst	2	Full-Time	105,000
	Legislative Assistant II	1	Full-Time	30,968
City Treasurer	Management Analyst II	1	Full-Time	39,200
City Auditor	Assistant Auditor IV	1	Full-Time	76,522
City Auditor - Income Tax	Income Tax Division Administrator	1	Full-Time	76,704
	Income Tax Assistant Administrator	1	Full-Time	60,348
	Income Tax Auditor	2	Full-Time	60,912
	Management Analyst II	1	Full-Time	36,096
	Business Systems Administrator	1	Full-Time	56,400
	Assistant Auditor IV	1	Full-Time	75,671
	Income Tax Auditor	1	Part-Time	19,440
City Attorney	Legal Admin Assistant	2	Full-Time	48,211
	Attorney	8	Full-Time	333,298
	Legal Secretary	1	Full-Time	26,942
	Legal Advocate	3	Full-Time	65,828
Municipal Court Clerk	Deputy Clerk	15	Full-Time	263,995
Municipal Court Judges	Probation Officer	1	Full-Time	24,117
	Security Officer	1	Full-Time	20,462
	Service Bailiff	1	Full-Time	20,462
	Court Reporter	1	Full-Time	29,576
	Mental Health Support Coordinator	2	Full-Time	71,357
	Service Bailiff	4	Part-Time	41,680
Safety-Director's Office	Assistant Director	1	Full-Time	64,986
Safety-Support Services	Division Administrator	1	Full-Time	66,552
	License Manager	1	Full-Time	46,464
	License Supervisor	1	Full-Time	28,416
	License Officer	1	Full-Time	24,864
	Communication Specialist	2	Full-Time	69,384
	Weights & Measure Inspector	1	Full-Time	31,584
Safety-Police	Police Recruits	80	Full-Time	1,147,057
	Crime Analyst	2	Full-Time	74,171
	Emergency Call Taker	16	Full-Time	180,759
	Emergency Dispatcher	15	Full-Time	164,665
	Fingerprint Technician Trainee	1	Full-Time	16,368
	Human Resources Manager	1	Full-Time	54,895
	Human Resources Representative	1	Full-Time	0
	Information Systems Manager	1	Full-Time	33,502
	Latent Print Supervisor	1	Full-Time	24,786
	Management Analyst I	1	Full-Time	17,396
	Office Assistant I	1	Full-Time	15,806
	Office Assistant II	1	Full-Time	24,156
	Evidence Technician	1	Full-Time	45,814
	Polygraphist	2	Full-Time	53,440
	Security Specialist	1	Full-Time	26,082
	Security Specialist	2	Part-Time	60,791
	Office Assistant I	1	Part-Time	32,752
Cadet	20	Part-Time	180,336	
Safety-Fire	Fire Recruits	75	Full-Time	951,185
	Payroll Clerk	1	Full-Time	27,784
	Cadet	20	Part-Time	364,140

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

Office of the Mayor	Executive Assistant I	2	Full-Time	69,244
Office of Diversity and Inclusion	Office Assistant III	1	Full-Time	31,100
	Workforce Manager/MA II	1	Full-Time	41,736
	Office Assistant II	1	Full-Time	28,764
	Business Development Specialist	1	Full-Time	37,314
	Supplier Manager/MA II	1	Full-Time	35,520
	Performance Mgmt Cor/Assist Dir	1	Full-Time	59,058
Development-Administration	IT Manager	1	Full-Time	39,600
Development-Economic Development	Business Development Specialist	1	Full-Time	36,400
Development-Code Enforcement	Property Maintenance Inspector Trainee	5	Full-Time	135,719
	Administrative Secretary	1	Full-Time	32,616
Development-Planning	Planner II	1	Full-Time	45,144
	Administrator	1	Full-Time	20,808
Development-Housing	Office Assistant II	1	Full-Time	1,065
Financial Management	Budget Management Specialist	1	Full-Time	39,760
Facilities Management	Security Specialist	1	Full-Time	24,928
	Security Manager	1	Full-Time	32,583
	Custodian	1	Full-Time	25,007
Neighborhoods	311 Service Representative	3	Full-Time	83,696
	Neighborhood Program Specialist	4	Full-Time	144,015
Refuse Collection	Refuse Collection Vehicle Operator	18	Full-Time	317,242
	Refuse Container Assembler	1	Full-Time	21,936

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 03/31/2019
City Council	42	47	38
City Auditor	29	34	29
Income Tax	82	84	75
City Treasurer	8	10	8
City Attorney	125	142	123
Real Estate	1	6	1
Municipal Court Judges	199	202	187
Municipal Court Clerk	164	172	153
Civil Service	36	36	36
Public Safety - Admin.	12	12	11
Support Services*	46	46	39
Police - Civilian	412	412	367
Police - Uniformed	1,951	2,018	1,925
Fire - Civilian	51	51	50
Fire - Uniformed	1,596	1,648	1,574
Office of the Mayor	29	32	29
Office of Diversity and Inclusion	11	11	4
Education	4	4	4
Development Admin.	24	25	23
Economic Development	9	9	8
Code Enforcement	72	72	66
Planning	18	18	16
Housing	9	9	8
Land Redevelopment	7	7	7
Finance and Management - Dir. Office	29	31	31
Financial Management	27	29	26
Facilities Management	90	91	87
Human Resources	14	17	14
Neighborhoods	45	47	38
Health**	0	1	0
Recreation and Parks***	0	2	2
Public Service - Dir. Office	6	8	6
Refuse Collection	226	226	198
General Fund Total	5,374	5,559	5,183

*2019 Budgeted includes a full-time communication system specialist which will be funded by the E911 fund.

**Position is authorized in the neighborhood initiatives subfund of the General Fund.

***Positions are authorized in the public safety 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 03/31/2019
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	144	147	126
Technology: Administration	15	15	15
Finance/Print/Mail Shop Fund	7	7	7
Human Resources/Employee Benefits	30	30	28
Facilities - Other Funds ¹	0	8	0
Health Special Revenue Fund	258	265	240
Municipal Court Computer Fund	7	13	2
Recreation and Parks Operation Fund	345	347	317
Public Service - Dir. Office/SCMR Fund	32	35	29
Traffic Management/SCMR Fund	115	120	110
Infrastructure Management/SCMR Fund	188	188	180
Design and Construction/SCMR Fund	40	42	42
Parking Services/Parking Meter Fund	46	46	41
Public Service - Dir. Office/Parking Meter Fund	6	6	6
Fleet Management	131	138	126
Finance and Management - Dir. Office/Fleet Fund	7	8	7
Design and Construction/Construction Inspection	57	52	52
Public Service - Dir. Office/Construction Inspection	5	5	5
Design and Construction/Private Construction Inspection	30	36	34
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	160	164	152
Public Utilities: Administration	220	229	209
Sewers and Drains (Storm)	24	25	23
Sewers and Drains (Sanitary)	437	471	406
Electricity	104	104	89
Water	443	461	420
Other Funds Total	2,860	2,975	2,675
All Funds	8,234	8,534	7,858

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	2,533,000
Transfer to basic city services fund	1,000,000
Legal settlements & miscellaneous	5,221,628
Transfer to economic stabilization fund (rainy day fund)	1,750,000
Economic Development incentive payments	15,000,000
Transfers in from City Council's amendments	2,153,000
	27,657,628

TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2019

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to the 27th pay period fund	2,533,000	City Auditor/Finance & Mgmt	2870-2018
Transfer to the rainy day fund	1,750,000	City Auditor/Finance & Mgmt	2870-2018
Transfer to the basic city services fund	1,000,000	City Auditor/Finance & Mgmt	2870-2018
Transfer to the neighborhood initiative fund	1,453,000	City Auditor/Finance & Mgmt	2870-2018
Transfer to the jobs growth fund	300,000	City Auditor/Finance & Mgmt	2870-2018
Transfer to the public safety initiative fund	400,000	City Auditor/Finance & Mgmt	2870-2018
Transfer to the Municipal Court Judges for legal settlement	140,000	Municipal Court Judges	0377-2019
Transfer for school district revenue sharing	252,722	Economic Development	0756-2019
	7,828,722		
Total Transferred and Expended	7,828,722		

TABLE 12
SAFETY OVERTIME REPORT
MARCH 31, 2019

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	2,599,589	882,189	33.94%	2,394,513	3,276,702	(677,113)
Police Uniformed*	11,895,344	10,082,740	84.76%	8,909,242	11,489,947	405,397
Fire Uniformed	8,569,731	2,065,502	24.10%	6,504,229	8,569,731	-

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