


June 4, 2026

MEMORANDUM TO: Andrew J. Ginther
Mayor

FROM: Christopher S. Long
Finance and Management Director 

SUBJECT: 2026 First Quarter Financial Review

The Finance and Management Department's 2026 First Quarter Financial Review is attached. This memorandum serves as a brief narrative which outlines the material highlights of this financial review.

The quarterly reviews conducted by the Finance and Management Department 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 a budget deficit, where the city will spend approximately \$15.5 million more than the appropriation for 2026. The first quarter financial review is the least predictive of the quarterly reviews, but current expenditure trends indicate a need for increased examination of budget projections throughout the year.

Expenditures:

Expenditures are tracking above budget for many general fund departments. These negative variances are mostly attributed to personnel costs. The largest deficits are reflected in the Public Safety Department where Police is expected to spend \$7.5 million over budget and Fire is expected to spend \$4.7 million over budget. The Police overage is due to sworn overtime expenses related to increased safety measures throughout the city. The projected deficit in Fire is attributed to overtime expenses, and increased costs for pharmaceutical and medical supplies.

The most significant projected surpluses are in the Finance and Management Department with \$997,314 and \$679,721 in the Financial Management Division and Citywide Technology Billings respectively, and in the Human Resources Administration Division with savings of \$355,323, primarily due to savings in personnel costs.

Revenues:

As of the end of the first quarter, income tax receipts are 4.0 percent above 2025 first quarter collections. In addition to income tax collections, kilowatt hour tax (2.6% growth), local government fund (8.9% growth), casino revenue (8.5% growth), fines and penalties (13.7% growth), investment earnings (2.9% growth), and charges for services (9.2% growth) are trending above collections during the same time period last year. Revenues that are trending below 2025 collections are the property taxes (33.2% decline), liquor permit fund (29.8% decline), and license and permit fees (13.4% decline). It should be noted that total revenues are 0.3% lower than the same time period in 2025.



The Finance and Management Department will continue to monitor expenditures and departments will continue to actively manage spending to achieve a balanced general fund budget. Should you have any questions concerning this report, please do not hesitate to contact me at your convenience.

- c. City Council
 - City Auditor Jacquelin Lewis
 - City Attorney Zach M. Klein
 - City Treasurer Talia Brown
 - Department Directors

FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2026

Prepared by:
Department of Finance and Management

Christopher S. Long
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, and enterprise funds. Financial projections for 2026 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 negative \$15,483,173 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, 2026	
Beginning Cash Balance (January 1, 2026)	\$ 93,248,302
Less Outstanding Encumbrances (As of December 31, 2025)	<u>67,707,936</u>
Unencumbered Cash Balance (January 1, 2026)	25,540,366
Plus Estimated 2026 Receipts - City Auditor	\$ 1,226,370,000
Plus Encumbrance Cancellations	10,000,000
Plus Transfers In & Misc. Transfers	-
Total Available for Appropriation	<u>\$ 1,261,910,366</u>
Total Appropriated as of March 31, 2026	\$ 1,261,910,366
Less 2026 Projected Operating Expenditures	<u>1,277,393,539</u>
Projected Appropriation Surplus/(Deficit)	\$ (15,483,173)
Projected Available Cash Balance (December 31, 2026)	<u>\$ (15,483,173)</u>
ECONOMIC STABILIZATION SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2026)	\$ 106,587,927
Plus 2026 Deposit	-
Plus Estimated Investment Earnings	<u>3,523,860</u>
Projected Unencumbered Cash Balance (December 31, 2026)	\$ 110,111,787
ANTICIPATED EXPENDITURE SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2026)	\$ 14,509,058
Plus 2026 Deposit	<u>3,000,000</u>
Projected Unencumbered Cash Balance (December 31, 2026)	\$ 17,509,058
BASIC CITY SERVICES SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2026)	\$ -
Plus Miscellaneous Deposit	-
Projected Unencumbered Cash Balance (December 31, 2026)	<u>\$ -</u>

TABLE A, CONTINUED
GENERAL FUND SUMMARY PROJECTION

JOB GROWTH SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2026)	\$ 1,295,048
Plus 2026 Deposits/Cancellations	-
Less Year-to-Date Expenditures/Encumbrances	<u>(1,295,048)</u>
Unencumbered Cash Balance (March 31, 2026)	\$ -
PUBLIC SAFETY INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2026)	\$ 41,831
Plus 2026 Deposits/Cancellations	-
Less Year-to-Date Expenditures/Encumbrances	<u>(41,831)</u>
Unencumbered Cash Balance (March 31, 2026)	\$ -
NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2026)	\$ 4,229,534
Plus 2026 Deposits/Cancellations	6,019,519
Less Year-to-Date Expenditures/Encumbrances	<u>(4,234,601)</u>
Unencumbered Cash Balance (March 31, 2026)	\$ 6,014,451
REIMAGINE SAFETY SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2026)	\$ 1,141,665
Plus 2026 Deposits/Cancellations	-
Less Year-to-Date Expenditures/Encumbrances	<u>(1,141,665)</u>
Unencumbered Cash Balance (March 31, 2026)	\$ -

2. General Fund Overview

The general fund budget, as amended in March, is \$1,261,910,366. This figure is 2.5 percent higher than actual 2025 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. As of the end of the first quarter, the current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$1.226 billion, the majority of which comes from the 2.5 percent municipal income tax.

Through March, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 0.3 percent, or \$974,918, lower than during the same time period in 2025. The largest revenue stream into the general fund, income tax, posted receipts that are up 4.0 percent in comparison to 2025 through March.

Property taxes are lower so far this year. As of the end of the first quarter, tax receipts in this category came in 33.2 percent, or \$13.7 million, lower than the first quarter of 2025. With the exception of the Liquor Permit Fund and License and Permit Fees, the remaining major revenue sources came in higher than receipts through March 2025 (refer to Table 5). The Liquor Permit Fund is down 29.8% or \$31,293 while License and Permit Fees are down 13.4% or \$200,058 when compared to the same period in 2025.

Expenditures:

Expenditures are projected to total \$1,277,393,539, or \$15.5 million above the current appropriation. Ordinances 2938-2025 and 0731-2026, which passed as amended by City Council on March 2, 2026, and March 9, 2026, respectively, established the 2026 general fund budget at \$1,261,910,366, in alignment with the Auditor's estimate of available resources at that time.

The personnel projections in this report reflect employees on the city payroll as of March 14, 2026, plus costs associated with a reduced number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

Salaries and wages are projected at the negotiated rate currently in effect pursuant to the various collective bargaining agreements and an assumed budgeted rate in advance of planned union negotiations, 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 the employee is covered. Medicare, pension, workers' compensation, and other similar benefits are calculated by applying the requisite percentage to each employee's total salary.

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.

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 \$321,380. This variance is a result of the recent hiring of additional personnel for legislative needs, as well as increased insurance participation through open enrollment.

The Auditor's Office projects a surplus of \$33,210, which is primarily attributable to a surplus in personnel costs of \$29,386. This variance reflects consistent staffing levels.

A total deficit of \$624,999 is anticipated for the **Income Tax Division**. This variance, resulting from a deficit of \$627,813 in personnel expenses, is due to lower than budgeted vacancy savings.

The **City Treasurer** projects a surplus of \$52,267. Deficits of \$6,200 in technology supplies and \$46,400 in professional services are offset by a surplus of \$104,867 in personnel, which is attributable to delays in hiring.

An overall deficit of \$143,653 is projected in the Office of the **City Attorney**. This deficit is primarily a result of higher than budgeted personnel expenses and is partially offset by a surplus of \$36,799 related to lower than budgeted software expenses.

The **Municipal Court Judges** project an overall deficit of \$326,997. The department is projecting a surplus of \$19,785 in personnel and \$4,934 in supplies and materials. This surplus is offset by a projected deficit of \$351,716 in services. This deficit is mainly due to unanticipated increases in interpreter contracts, and jail transportation services.

The **Municipal Court Clerk** projects an overall surplus of \$193,927. This is primarily attributed to savings on personnel costs due to delays in hiring vacant positions.

The **Civil Service Commission** projects savings of \$192,288 for the year. A surplus of \$375,574 in personnel is driven partly by recent separations within the division and a delay in filling the vacancies. A \$174,770 deficit in services is primarily attributable to increased expenses for out of state assessors for public safety exam testing, and an increase in the cost of psychological and medical screenings for police and fire recruits.

The Department of **Public Safety, Administration Division** projects an overall year-end surplus of \$125,225. A surplus of \$122,476 in personnel is the result of savings from delays in hiring full-time vacant positions. In addition, a surplus of \$7,500 is projected in general supplies. These surpluses are being offset by a deficit in services of \$4,901 as a result of unbudgeted expenditures in support of the Crime Stoppers agency.

An overall deficit of \$922,903 is anticipated in the **Support Services Division**. Small surpluses are anticipated in supplies of \$39,500, and in services of \$62,174, as the division was able to utilize carryover funding for these line items. These savings are offset by a deficit of \$1,024,577 in personnel due to anticipated hiring for the E-911 call center.

The **Police Division** projects an overall deficit of \$7,536,215. This deficit is primarily related to personnel costs associated with sworn overtime expenses related to increased safety measures throughout the

city. A surplus of \$1,100,000 in supplies is due to savings across several categories, and a surplus of \$1,705,331 in services is the result of lower than anticipated fleet billings.

The **Division of Fire** anticipates an overall deficit of \$4,675,943. A deficit of \$4,660,578 attributed to sworn overtime expenses in personnel, and a \$340,579 deficit in supplies is due to increased costs for pharmaceutical and medical supplies. These deficits are being partially offset by a surplus of \$255,214 in services due to savings on anticipated fleet billings and various repair and maintenance contracts for equipment utilized by the division, and \$70,000 in the other expenses category.

A deficit of \$300,442 is projected for the **Office of the Mayor**, due to the hiring of additional personnel. A \$7,300 deficit in supplies is offset by a savings of \$7,504 in services as a result of lower than anticipated professional services.

The **Office of Diversity and Inclusion** projects an overall deficit of \$75,459. Savings in personnel of \$36,210 are attributed to delays in hiring full-time vacant positions. This is being offset by a deficit of \$61,669 in services as a result of higher than anticipated spending on professional contracts, and a deficit of \$50,000 due to additional spending on grants for community agencies, small business outreach, and educational and professional development workshops.

The **Office of CelebrateOne** projects an overall surplus of \$110,209. Deficits of \$10,000 in other, and \$1,308 in supplies are offset by savings in personnel and services due to a delay in hiring vacant positions and lower than anticipated expenditures for mileage.

The **Office of Education** projects an overall surplus of \$5,315. A deficit of \$20,247 in personnel is offset by savings of \$25,562 in services due to lower than anticipated professional services.

The **Office of Violence Prevention** projects an overall surplus of \$168,413. Savings in personnel of \$170,084 are a result of hiring delays for vacant positions. These savings will offset the projected deficit of \$1,671 in services as a result of increased expenses for print services.

The **Inspector General** projects a total budget deficit of \$93,374. A deficit of \$23,751 in personnel is largely due to unbudgeted personnel expenses, and a deficit of \$69,623 in services related to prior year parking expenses.

A total negative variance of \$222,448 is expected in the **Building and Zoning Services Division**. A deficit of 236,800 is anticipated in personnel is partially offset by savings in supplies, services and other categories. These savings are attributed to lower than projected costs for general supplies, other purchased services, and communication cell phones.

The **Code Enforcement Division** projects an overall surplus of \$93,587. Savings of \$201,819 are projected in personnel. In addition, savings of \$6,000 and \$7,000 in the supplies and other categories are due to less than anticipated spending on safety and protective supplies, small tools, and technology supplies. These savings are offset by a projected deficit of \$121,232 in services due to higher than anticipated internal charges for fleet.

The **Development Department, Administration Division** projects an overall deficit of \$206,771. A deficit of \$153,487 in personnel is the result of lower than projected vacancy savings, and \$53,283 in services related to various service line items.

The **Economic Development Division** projects an overall surplus of \$682,602. Higher than budgeted personnel costs result in a deficit of \$88,325 which is being offset by a surplus of \$55,028 in services, mainly attributed to professional services contracts, and \$715,900 in grants to community agencies.

A total surplus of \$535,239 is anticipated in the **Planning Division**. Savings of \$334,163 in personnel are due to delays in hiring vacant budgeted positions. In addition, a surplus of \$201,076 in services is a result of lower than budgeted professional service contracts and repair and maintenance services.

A deficit of \$616,844 is projected for the **Housing Division** primarily due to a deficit in personnel of \$715,011 resulting from projected hiring of unbudgeted positions. This is being offset by a surplus in services of \$74,667 related to various lower than budgeted professional service contracts and \$23,500 in grants to community agencies.

A surplus of \$266,074 is projected for **Real Estate & Land Redevelopment**, due to savings of \$256,000 in professional services and communication cell phones, and a minor savings of \$10,074 in personnel.

The **Housing Stability** division is projected to have a deficit of \$1,015,798. There is a small surplus in personnel of \$11,213 due to delays in hiring. A \$1,027,011 deficit in other services is attributable to additional spending in grants to community agencies.

An overall surplus of \$247,109 is projected in the **Finance and Management Department, Administration Division**, primarily resulting from savings in personnel related to vacant budgeted positions.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$997,314. Savings in personnel of \$348,785 are attributed to delays in hiring vacant positions. In addition, a savings of \$650,129 in services is due to lower than projected costs for the public defender contract.

The **Facilities Management Division** projects an overall deficit of \$944,083. A \$316,655 deficit is projected in personnel due to higher projected overtime costs, and a \$627,428 deficit in services is due to higher than budgeted natural gas and electricity charges.

The **Department of Technology** projects that the total costs billed to various departments within the general fund will come in \$679,721 below previous estimates. This variance includes savings of \$750,140 for internally billed direct technology services.

The **Human Resources Administration Division** projects an overall surplus of \$355,323. Savings in personnel of \$369,878 are the result of budgeted vacant positions. This savings is being offset by a deficit of \$14,554 in services primarily due to employee registration and training.

The **Department of Neighborhoods** anticipates an overall deficit of \$175,189. This deficit is mainly attributed to higher than budgeted personnel costs. A projected deficit of \$1,274 in services is attributed to internal services for mail.

The current projected general fund transfer to the **Health Department** is estimated to be \$28,848,379. Additional information on Health's first quarter projections is provided in Section 3 of this report.

The current projected general fund transfer to the **Recreation and Parks Department** is estimated to be \$63,633,414. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

The **Department of Public Service, Administration Division** projects a deficit of \$33,050. This deficit is largely related to higher than anticipated personnel spending.

The **Refuse Collection Division** projects an overall deficit of \$1,985,452. This anticipated deficit is primarily due to higher than budgeted personnel costs and is partially offset by lower than budgeted internal fleet services.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 22,623,958
Plus Estimated 2026 Revenues	76,025,000
Plus Estimated Encumbrance Cancellations	2,500,000
Total Estimated Available For Appropriation	<u>101,148,958</u>
Less Projected 2026 Expenditures Public Service Director's Office	(9,328,798)
Less Projected 2026 Expenditures Traffic Management Division	(23,736,951)
Less Projected 2026 Expenditures Infrastructure Management Division	(45,662,951)
Less Projected 2026 Expenditures Refuse	(5,500,000)
Less Projected 2026 Expenditures Design & Construction Division	<u>(7,021,333)</u>
Less Total Projected 2026 Expenditures	<u>(91,250,033)</u>
Projected Unencumbered Cash at Dec. 31, 2026	<u>\$ 9,898,925</u>
Total Appropriated	\$ 93,227,611
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,977,578</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 2026, the unencumbered cash balance in the street construction, maintenance and repair fund was \$22,623,958, \$10.4 million higher than budgeted. Currently, revenues for 2026 are estimated at \$76.0 million and encumbrance cancellations are estimated at \$2.5 million. Due to the higher than budgeted beginning year balance, in addition to the projected surplus discussed below, the fund will result in a year-end unencumbered cash balance of \$9,898,925, approximately \$9.7 million higher than assumed at the time of budget formation.

OPERATING BUDGET SUMMARY

The Design and Construction Division anticipates a total surplus of \$256,502, mainly due to savings in personnel related to delays in filling vacant positions. In the Division of Infrastructure Management an overall surplus of \$1,182,396 is projected. Surpluses of \$687,806 in personnel and \$495,212 in fleet services are the major contributing factors. The Traffic Management Division projects an overall surplus of \$415,336 largely related to lower personnel cost due to savings of \$458,949 on budgeted vacant positions. The Director's Office will net a surplus of \$123,344 due to savings in personnel and capital expenses.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 1,172,279
Plus Estimated 2026 Revenues	\$12,028,061
Plus Estimated General Fund Transfer	28,848,379
Plus Estimated Encumbrance Cancellations	430,000
Total Estimated Available For Appropriation	<u>42,478,719</u>
Less Projected 2026 Expenditures	<u>(42,478,719)</u>
Projected Unencumbered Cash at Dec. 31, 2026	<u>\$ -</u>
Total Appropriated	<u>\$ 45,215,166</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,736,447</u>

The 2026 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 percent of the department's operating revenue.

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$1,172,279. Overall, revenues are currently projected at \$12,028,061, which equals the amount projected at budget formation. Encumbrance cancellations are currently estimated at \$430,000, which is \$130,000 more than budgeted. At the end of the first quarter, the general fund transfer is projected to be \$28,848,379 for 2026. Given these assumptions, the fund is projected to end the year with a zero cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2,736,447 is projected in the Health Department. Surpluses in personnel, supplies and services are a result of projected utilization of other funding sources as amended in the adopted budget.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 223,974
Plus Estimated 2026 Revenues	19,500,000
Plus Estimated General Fund Transfer	63,633,414
Plus Estimated Encumbrance Cancellations	1,000,000
Total Estimated Available For Appropriation	84,357,388
Less Projected 2026 Expenditures	(83,876,786)
Projected Unencumbered Cash at Dec. 31, 2026	\$ 480,602
Total Appropriated	\$ 84,357,388
Projected Appropriation Surplus/(Deficit)	\$ 480,602

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 the year with a cash surplus of \$223,974. Current revenue projections are \$19,500,000 which is in accordance with the original budget. Encumbrance cancellations are projected at \$1,000,000. The current projected general fund transfer is estimated to be \$63,633,414 which is \$4,876,026 above the original budgeted estimate of \$58,757,388. Due to the positive beginning cash balance, current revenue projections, and the increase in the estimated general fund transfer, together with the expenditure projections noted below, the fund is anticipated to end the year with a positive \$480,602 cash balance.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$480,602 is projected for the recreation and parks operation and extension fund. Anticipated savings of \$267,546 in personnel are attributed to delays in hiring vacant positions. The projected surplus of \$180,556 in the services category is attributed to savings in internal services. The department is also anticipating savings of \$32,500 in the supplies category, mainly in general supplies.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 1,819,650
Plus Estimated 2026 Revenues-Municipal Court Clerk	2,000,000
Plus Estimated 2026 Revenues-Municipal Court Judges	277,900
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	4,147,550
Less Projected 2026 Expenditures-Municipal Court Clerk	(1,911,035)
Less Projected 2026 Expenditures-Municipal Court Judges	(418,192)
Projected Unencumbered Cash at Dec. 31, 2026	\$ 1,818,323
Total Appropriated	\$ 3,314,847
Projected Appropriation Surplus/(Deficit)	\$ 985,620

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's unencumbered cash balance of \$1,819,650 was \$56,496 less than at budget formation. Projected revenues at the end of the first quarter total \$2,277,900, which is \$322,100 less than the budgeted assumption of \$2,600,000. 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 \$50,000, which is the budgeted expectation. Based on these assumptions and coupled with the expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,818,323 at the end of 2026, which is \$607,024 more than assumed in the budget.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$985,620 is currently projected for the computer fund. Savings of \$108,266 are expected in the personnel category of the Municipal Court Judge's office, due to a current vacancy, with additional surpluses of \$867 expected in supplies and \$14,194 in professional services. The Municipal Court Clerk currently projects savings of \$862,293 attributed to reallocating personnel costs to the general fund.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 11,758,314
Plus Estimated 2026 Revenues	40,900,000
Plus Estimated Encumbrance Cancellations	200,000
Total Estimated Available For Appropriation	<u>52,858,314</u>
Less Total Projected 2026 Expenditures	(41,004,396)
Projected Unencumbered Cash at Dec. 31, 2026	<u>\$ 11,853,918</u>
Total Appropriated	\$ 42,383,977
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,379,581</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 2026 with an unencumbered cash balance of \$11,758,314, \$1,401,153 higher than projected at budget formation. The current revenue projection of \$40,900,000 is less than the original budgeted amount of \$42,619,156. Encumbrance cancellation projections equal the budgeted assumption of \$200,000. The fund is projected to end the year with an unencumbered cash balance of \$11,853,918.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation surplus of \$1,379,581 in the Development Services Fund. In the Building and Zoning Services Division, savings in personnel, supplies and other categories are a result of lower than anticipated personnel costs and technology supplies. These savings are offset by a projected deficit in services totaling \$39,364 due to higher than budgeted internal charges for indirect technology services, as well as internal charges for fleet, print and mail.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 164,730
Plus Estimated 2026 Revenues	856,746
Plus Estimated General Fund Transfer	600,000
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	1,621,476
Less Projected 2026 Expenditures	(1,535,971)
Projected Unencumbered Cash at Dec. 31, 2026	\$ 85,506
Total Appropriated	\$ 1,560,891
Projected Appropriation Surplus/(Deficit)	\$ 24,920

The east broad street operation fund is the largest subfund 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 paying tenants include the Workforce Development Board and the Department of Technology.

REVENUE SUMMARY

The unencumbered cash balance at the beginning of 2026 was \$164,730, which is \$164,730 higher than the original budgeted estimate. The projection of total revenue attributed to the 1111 E. Broad Street fund for 2026 is \$1,456,746 and includes a general fund subsidy of \$600,000. The projected expenditures for the fund are \$1,535,971. As a result, a positive unencumbered cash balance of \$85,506 is expected in this fund at year-end.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$24,920 is projected for the property management fund. Savings of \$24,103 are anticipated in personnel due to lower than anticipated wages and insurance costs. An additional small surplus of \$817 in services is also anticipated.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 3,370,566
Plus Estimated 2026 Revenues	6,200,000
Plus Estimated Encumbrance Cancellations	201,287
Total Estimated Available For Appropriation	<u>9,771,853</u>
Less Projected 2026 Expenditures Public Service Director's Office	(143,487)
Less Projected 2026 Expenditures Design & Construction Division	(5,999,455)
Less Total Projected 2026 Expenditures	<u>(6,142,942)</u>
Projected Unencumbered Cash at Dec. 31, 2026	<u>\$ 3,628,911</u>
Total Appropriated	<u>\$ 7,849,041</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,706,099</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 2026 beginning unencumbered cash balance was \$3,370,566, which is \$219,635 greater than assumed in the budget. Current revenue projections for the fund, as shown in the table above, are estimated to equal the budgeted assumption. Encumbrance cancellations are estimated to be \$151,287 greater than the budgeted assumption. The projected year-end unencumbered cash balance is \$3,628,911.

OPERATING BUDGET SUMMARY

The Public Service Department currently projects this fund to end the year with a budget surplus of \$1,706,099. A surplus of \$1,549,070 within the personnel category reflects a reallocation of personnel and budgeted vacant positions. In addition, a surplus of \$157,028 in services is due to lower than anticipated spending in professional services contracts.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ -
Plus Estimated 2026 Revenues- Human Resources	6,585,799
Plus Estimated 2026 Revenues-COSHA	2,903,588
Plus Estimated 2026 Revenues- Boiler/Property Insurance	680,000
Total Estimated Available For Appropriation	<u>10,169,387</u>
Less Estimated 2026 Projected Expenditures- Human Resources	(6,585,799)
Less Estimated 2026 Projected Expenditures- COSHA	(2,903,588)
Less Estimated 2026 Projected Expenditures-Boiler/Property Insurance	(680,000)
Less Total Projected 2026 Expenditures	<u>(10,169,387)</u>
Projected Unencumbered Cash at Dec. 31, 2026	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 10,523,618</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 354,231</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 Department of Human Resources, and the Department of Development, 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 Department of Human Resources as well as property and boiler insurance, which is managed in the Department of Development. 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 \$354,231 is generated from the Human Resources portion of the fund. Savings of \$352,385 in personnel are due to delays in hiring budgeted vacant positions. Projected savings of \$1,845 in services are mainly attributed to printing and binding services. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 844,969
Plus Estimated 2026 Revenues - Mail	1,672,292
Plus Estimated 2026 Revenues - Print	691,761
Plus Estimated Encumbrance Cancellations	1,000
Total Estimated Available For Appropriation	3,210,022
Less Projected 2026 Mail and Print Expenditures	(2,002,850)
Projected Unencumbered Cash at Dec. 31, 2026	\$ 1,207,172
Total Appropriated	\$ 2,148,500
Projected Appropriation Surplus/(Deficit)	\$ 145,650

The print and mail services fund was established in 2008 and is managed by the Department of Finance and Management. The fund represents a consolidation of print and mail functions provided to all city departments. Operational costs associated with both the print shop 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 unencumbered cash balance of \$844,969, or \$131,601 more than expected during budget formation. Mail and print shop revenues are projected at \$1,672,292 and \$691,761 respectively. The fund's projected year-end unencumbered cash balance is \$1,207,172.

Print shop revenues and expenditures remain closely monitored and evaluated. The city continues to encourage 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 workloads and timeframes.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$145,650 is anticipated in the print and mail services fund, attributed to a surplus in personnel due to delays in hiring budgeted vacant positions.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 161,595
Plus Estimated 2026 Revenues	1,424,596
Plus Estimated Encumbrance Cancellations	125
Total Estimated Available For Appropriation	<u>1,586,316</u>
Less Projected 2026 Expenditures	(1,348,639)
Projected Unencumbered Cash at Dec. 31, 2026	<u><u>\$ 237,677</u></u>
Total Appropriated	\$ 1,431,116
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 82,477</u></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 2026 with an unencumbered cash balance of \$161,595, which was \$59,694 higher than assumed in the budget. Revenues are currently estimated at \$1,424,596 for the year, which is \$83,404 lower than the budgeted amount of \$1,508,000. Projected encumbrance cancellations are \$29,875 less than budgeted assumptions. Due to the lower than expected revenues, as well as the expenditure savings discussed below, the fund is projected to end the year with an unencumbered cash balance of \$237,677, an increase of \$28,892 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$82,477. These savings is primarily the result of lower than expected personnel costs and a reduction in various services expenses.

D. INFORMATION SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 2,129,168
Plus Estimated 2026 Revenues	72,437,238
Plus Estimated Encumbrance Cancellations	2,223,572
Less Billing True-up to Agencies	104,419
Total Estimated Available For Appropriation	<u>76,894,397</u>
Less Estimated Technology Administration Expenditures	(14,887,236)
Less Estimated Information Services Expenditures	<u>(61,802,379)</u>
Less Total Projected 2026 Expenditures	<u>(76,689,615)</u>
Projected Unencumbered Cash at Dec. 31, 2026	<u>\$ 204,782</u>
Total Appropriated	\$ 72,437,238
Projected Appropriation Surplus/(Deficit)	<u>\$ (4,252,377)</u>

The information 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 information services fund began 2026 with an unencumbered cash balance of \$2,129,168, exceeding the budgeted projection by \$1,498,141. The current revenue estimate stands at \$72,437,238, which is \$10,630 below the originally proposed 2026 budgeted amount of \$72,447,868. This shortfall is primarily due to lower-than-anticipated billings for direct technology services, which are under budget by \$10,630 collectively. Additionally, encumbrance cancellations are projected at \$2,223,572, or \$1,723,572 higher than previous estimates, and anticipated billings to external agencies are reduced by \$36,924. Based on these assumptions, the fund is expected to close the year with an unencumbered cash balance of \$204,782.

OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$4,252,377 is projected in the information services fund. The Director's Office projects an overall deficit of \$408,871. The division anticipates savings of \$58,546 within personnel as a result of vacant budgeted positions, in addition to a \$467,417 deficit in services, attributed to an increase in contracted software costs.

The Information Services Division projects a deficit of \$3,843,506. A savings of \$542,524 in personnel, caused by delays filling vacant positions, is offset by a deficit of \$4,386,030 in services due to an increase in cybersecurity platform costs.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 2,196,174
Plus Estimated 2026 Revenues	45,388,512
Plus Estimated Encumbrance Cancellations	500,000
Total Estimated Available For Appropriation	<u>48,084,687</u>
Less Projected 2026 Fleet Management Division Expenditures	(46,327,672)
Less Projected 2026 Finance and Management Director's Office Expenditures	(1,242,299)
Less Total Projected 2026 Expenditures	<u>(47,569,971)</u>
Projected Unencumbered Cash at Dec. 31, 2026	<u>\$ 514,716</u>
Total Appropriated	\$ 47,603,519
Projected Appropriation Surplus/(Deficit)	<u>\$ 33,548</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 an unencumbered cash balance of \$2,196,174. Revenues are currently projected to total \$45,388,512, below the budgeted assumption of \$48,009,929. With estimated encumbrance cancellations totaling \$500,000, the fund is projected to end the year with an unencumbered cash balance of \$514,716.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$33,548 is projected in the fleet management fund. In the Fleet Management Division, a surplus of \$547,197 in personnel is due to vacant budgeted positions. Additional savings of \$193,870 in supplies are a result of lower than budgeted costs for vehicle and automotive supplies. These savings are offset by a deficit of \$684,756 in services, primarily due to projected increased repair and maintenance services.

A projected deficit of \$22,763 in personnel within the Finance and Management Director's Office is due to higher than budgeted personnel expenditures.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 2,935,502
Plus Estimated 2026 Revenue Receipts	12,650,000
Plus Estimated Encumbrance Cancellations	<u>112,143</u>
Total Estimated Available For Appropriation	<u>15,697,645</u>
Less Projected 2026 Expenditures Design & Construction Division	<u>(11,836,340)</u>
Less Projected 2026 Expenditures Public Service Director's Office	<u>(1,210,902)</u>
Less Total Projected 2026 Expenditures	<u>(13,047,242)</u>
Projected Unencumbered Cash at Dec. 31, 2026	<u>\$ 2,650,403</u>
Total Appropriated	<u>\$ 13,648,351</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 601,109</u>

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

REVENUE SUMMARY

At the beginning of 2026, the unencumbered cash balance in the fund was \$2,935,502, or \$485,384 more than budgeted. Current year revenues are projected to total \$12,650,000 and encumbrance cancellations are estimated at \$112,143. This total revenue estimate is \$42,143 more than the budgeted assumption. An unencumbered cash balance of \$2,650,403 is projected at year end.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$601,109 is projected in this fund. This variance is primarily attributed to savings in personnel and internal service charges in the Design and Construction Division.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Cash Balance (January 1, 2026)	\$ 238,415,566
Plus Estimated 2026 Revenues	328,001,763
Plus Estimated 2026 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>566,417,329</u>
Less Projected 2026 Expenditures Water Division	(318,160,571)
Less Projected 2026 Expenditures Public Utilities Director's Office	(27,000,628)
Less Total Projected 2026 Expenditures	<u>(345,161,199)</u>
Projected Cash at Dec. 31, 2026	<u>\$ 221,256,130</u>
Total Appropriated	<u>\$ 351,929,776</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 6,768,577</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, 2026, the cash balance in the water enterprise fund was over \$238.4 million, comprised of carryover funds and reserve funds totaling approximately \$193.4 million and \$45.0 million respectively. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources was \$328.0 million. Projections for the above-noted revenues are expected to be equal to the initial estimates. The projected year-end cash balance in the fund is approximately \$221.3 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$6.8 million is projected in the water enterprise fund. A projected surplus in supplies of \$3.8 million is due to lower than budgeted chemical costs. This surplus, along with a surplus in the service category of \$1.4 million due to lower than budgeted contracts and a surplus of \$736,848 in capital, offsets a deficit of \$483,337 in the personnel category. This deficit is primarily the result of higher than budgeted overtime expenditures.

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 \$3.7 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$1.4 million.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Cash Balance (January 1, 2026)	\$ 406,575,756
Plus Estimated 2026 Revenues	416,374,660
Plus Estimated 2026 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>822,950,416</u>
Less Projected 2026 Expenditures Sanitary Sewer Division	(369,533,786)
Less Projected 2026 Expenditures Public Utilities Director's Office	(29,790,636)
Less Total Projected 2026 Expenditures	<u>(399,324,422)</u>
Projected Cash at Dec. 31, 2026	<u>\$ 423,625,994</u>
Total Appropriated	\$ 405,069,804
Projected Appropriation Surplus/(Deficit)	<u>\$ 5,745,382</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, 2026, the cash balance in the sewerage system enterprise fund was \$406.6 million, comprised of carryover funds totaling \$327.0 million and reserve funds totaling \$79.5 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 \$416.4 million. Current revenue projections are estimated to remain the same. The projected year-end cash balance in the fund is \$423.6 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$5.7 million is projected in the sewer system enterprise fund. This surplus is comprised of \$1.8 million in personnel due to higher than anticipated vacancies and subsequent hiring delays, \$1.4 million surplus in the services category for various contracts projected lower than budgeted, and \$855,051 surplus in supplies and \$150,000 in the capital category related to the Southerly and Jackson Pike plants and SMOC funds savings.

The Division is projecting a \$1.5 million surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Cash Balance (January 1, 2026)	\$ 57,511,775
Plus Estimated 2026 Revenues	54,039,010
Plus Estimated 2026 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>111,550,785</u>
Less Projected 2026 Expenditures Storm Sewer Division	(46,322,581)
Less Projected 2026 Expenditures Public Utilities Director's Office	(7,929,575)
Less Total Projected 2026 Expenditures	<u>(54,252,156)</u>
Projected Cash at Dec. 31, 2026	<u>\$ 57,298,629</u>
Total Appropriated	<u>\$ 54,510,786</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 258,631</u>

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, 2026, the cash balance in the storm sewer maintenance fund was \$57.5 million, comprised of carryover funds totaling \$48.5 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 roughly \$54.0 million. Current revenue projections for the division are lower than the budgeted amount by \$200,000. As of the end of the first quarter, the projected year-end cash balance in the fund is expected to be about \$57.3 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$258,631 is projected in the storm sewer maintenance fund. This surplus is comprised of a \$145,801 deficit in the Storm Sewer Division and a \$404,431 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).

In the Storm Sewer Division, a \$538,561 surplus in personnel is due to vacancies and delayed hiring. This is offset by a deficit in services of \$684,361 related to higher sanitary and public service reimbursements.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2026	
Cash Balance (January 1, 2026)	\$ 20,997,788
Plus Estimated 2026 Revenues	128,113,533
Plus Estimated 2026 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>149,111,321</u>
Less Projected 2026 Expenditures Power Division	(134,519,791)
Less Projected 2026 Expenditures Public Utilities Director's Office	(5,285,772)
Less Total Projected 2026 Expenditures	<u>(139,805,563)</u>
Projected Cash at Dec. 31, 2026	<u>\$ 9,305,758</u>
Total Appropriated	<u>\$ 139,997,096</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 191,533</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, 2026, the cash balance in the electricity enterprise fund was \$20.9 million, comprised of carryover funds totaling \$16.6 million and reserve funds totaling \$4.3 million. At that time, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, was approximately \$114.6 million. As of the end of the first quarter, the anticipated year-end cash balance is expected to be \$9.3 million, which is significantly higher than the budgeted estimate of negative \$10.9 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$191,533 is projected in the electricity enterprise fund. This surplus is comprised of a deficit of \$175,254 in the Power Division and surplus of \$366,787 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, a surplus in the personnel category is currently projected at \$38,909 for vacancies and hiring delays later in the year. Offsetting this surplus is a projected deficit in services of \$214,163 due to higher than expected internal fleet services costs.

E. Mobility Enterprise Fund

FUND BALANCE SUMMARY	
March 31, 2026	
Unencumbered Cash Balance (January 1, 2026)	\$ 25,027,320
Plus Estimated 2026 Revenues	26,070,619
Plus Estimated Encumbrance Cancellations	451,382
Total Estimated Available For Appropriation	51,549,321
Less Projected 2026 Expenditures	(30,960,407)
Projected Unencumbered Cash at Dec. 31, 2026	\$ 20,588,914
Total Appropriated	\$ 31,421,477
Projected Appropriation Surplus/(Deficit)	\$ 461,070

The mobility enterprise fund supports the Division of Mobility and Parking Services in the Department of Public Service. All on-street and off-street parking revenues and parking violation revenues are deposited into the mobility enterprise fund, which is responsible for supporting a high-quality parking experience in the City of Columbus.

REVENUE SUMMARY

The 2026 beginning unencumbered cash balance was \$25.0 million or \$6.4 million higher than budgeted. Revenue projections for the fund are currently \$26.1 million which is \$652,459 less than the budgeted assumption. Estimated encumbrance cancellations are \$451,382 or \$301,382 greater than the budgeted projection. Due to the aforementioned decrease in revenues and the beginning year unencumbered cash balance, the projected unencumbered fund balance at year end is \$20.6 million, or \$6.5 million higher than the budgeted assumption.

OPERATING BUDGET SUMMARY

The mobility enterprise fund is projected to end the year with a positive appropriation variance of \$461,070. This variance is primarily due to savings in personnel of \$1.1 million as a result of delayed hiring of budgeted vacant positions as well as lower than budgeted supplies of \$134,000. These surpluses are partially offset by higher than budgeted service costs of \$816,845 mainly due to unbudgeted towing services.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2026

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 7,860,937	\$ 2,114,729	\$ 5,746,208	\$ 8,182,317	\$ (321,380)
City Auditor					
City Auditor	6,620,742	1,461,120	5,159,622	6,587,532	33,210
Income Tax	13,774,474	6,566,601	7,207,873	14,399,473	(624,999)
Total	20,395,216	8,027,721	12,367,495	20,987,005	(591,789)
City Treasurer	1,887,460	621,087	1,266,373	1,835,193	52,267
City Attorney					
City Attorney	19,120,119	4,727,991	14,392,128	19,267,050	(146,931)
Real Estate	263,598	66,235	197,363	260,320	3,278
Total	19,383,717	4,794,226	14,589,491	19,527,370	(143,653)
Municipal Court Judges	29,667,882	8,695,081	20,972,801	29,994,879	(326,997)
Municipal Court Clerk	19,073,018	5,255,954	13,817,064	18,879,091	193,927
Civil Service	6,653,809	1,249,033	5,404,776	6,461,521	192,288
Public Safety					
Administration	14,412,858	4,028,916	10,383,942	14,287,633	125,225
Support Services	28,154,046	6,652,164	21,501,882	29,076,949	(922,903)
Police	444,033,255	121,080,752	322,952,503	451,569,471	(7,536,216)
Fire	363,469,069	113,831,875	249,637,194	368,145,012	(4,675,943)
Total	850,069,228	245,593,707	604,475,521	863,079,065	(13,009,838)
Office of the Mayor					
Mayor	4,623,622	1,112,759	3,510,863	4,924,064	(300,442)
Office of Diversity & Inclusion	2,144,105	768,942	1,375,163	2,219,564	(75,459)
Office of CelebrateOne	2,305,447	641,956	1,663,491	2,195,238	110,209
Education	14,284,747	82,986	14,201,761	14,279,432	5,315
Office of Violence Prevention	6,192,054	634,547	5,557,507	6,023,641	168,413
Total	29,549,975	3,241,190	26,308,785	29,641,939	(91,966)
Inspector General	2,273,178	571,378	1,701,800	2,366,552	(93,374)
Building and Zoning Services					
Building & Zoning General Fund	1,836,965	591,251	1,245,714	2,059,413	(222,448)
Code Enforcement General Fund	2,668,571	884,380	1,784,191	2,574,984	93,587
Total	4,505,536	1,475,631	3,029,905	4,634,397	(128,861)
Development					
Administration	5,191,566	1,278,131	3,913,435	5,398,337	(206,771)
Econ. Development	5,116,185	453,104	4,663,081	4,433,583	682,602
Planning	2,744,643	477,875	2,266,768	2,209,404	535,239
Housing	3,472,853	779,888	2,692,966	4,089,697	(616,844)
Real Estate & Land Redevelopme	2,144,648	418,907	1,725,741	1,878,574	266,074
Housing Stability	16,135,108	204,019	15,931,089	17,150,906	(1,015,798)
Total	34,805,003	3,611,923	31,193,080	35,160,500	(355,497)
Finance and Management					
Administration	4,267,086	1,132,544	3,134,542	4,019,977	247,109
Financial Management	5,049,966	876,794	4,173,172	4,052,652	997,314
Facilities Management	23,266,576	12,914,519	10,352,057	24,210,659	(944,083)
Finance Citywide	28,070,000	7,500,000	20,570,000	28,070,000	-
Citywide Technology Billings	36,649,593	36,649,593	-	35,969,872	679,721
Total	97,303,221	59,073,449	38,229,772	96,323,161	980,061
Human Resources					
Administration	2,574,037	555,146	2,018,891	2,218,714	355,323
COSHA	1,712,000	1,612,000	100,000	1,712,000	-
Total	4,286,037	2,167,146	2,118,891	3,930,714	355,323
Neighborhoods	8,949,267	1,819,924	7,129,343	9,124,456	(175,189)
Health	28,848,379	7,212,095	21,636,284	28,848,379	-
Recreation and Parks	63,633,414	14,633,353	49,000,061	63,633,414	-
Public Service					
Administration	499,734	130,271	369,463	532,784	(33,050)
Refuse Collection	32,265,355	17,741,529	14,523,826	34,250,807	(1,985,452)
Total	32,765,089	17,871,801	14,893,288	34,783,592	(2,018,503)
Grand Total:	\$ 1,261,910,366	\$ 388,029,428	\$ 873,880,938	\$ 1,277,393,539	\$ (15,483,173)

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
MARCH 31, 2026

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 7,761,387	\$ 37,542	\$ 380,388	\$ 3,000	\$ -	\$ -	8,182,317
City Auditor							
City Auditor	5,856,734	23,000	706,798	1,000	-	-	6,587,532
Income Tax	8,727,392	49,000	5,622,581	500	-	-	14,399,473
Total	14,584,126	72,000	6,329,379	1,500	-	-	20,987,005
City Treasurer	1,368,299	9,968	456,926	-	-	-	1,835,193
City Attorney							
City Attorney	18,662,074	66,000	535,976	3,000	-	-	19,267,050
Real Estate	260,320	-	-	-	-	-	260,320
Total	18,922,393	66,000	535,976	3,000	-	-	19,527,370
Municipal Court Judges	26,566,521	105,141	3,078,217	-	-	245,000	29,994,879
Municipal Court Clerk	17,582,021	166,950	1,130,120	-	-	-	18,879,091
Civil Service	5,186,226	61,316	1,097,979	116,000	-	-	6,461,521
Public Safety							
Administration	9,571,162	99,500	4,096,971	520,000	-	-	14,287,633
Support Services	21,863,422	2,431,122	4,772,405	10,000	-	-	29,076,949
Police	420,010,334	7,530,298	23,683,839	305,000	40,000	-	451,569,471
Fire	345,263,933	5,888,196	16,912,883	80,000	-	-	368,145,012
Total	796,708,851	15,949,116	49,466,098	915,000	40,000	-	863,079,065
Office of the Mayor							
Mayor	4,459,704	27,800	379,560	57,000	-	-	4,924,064
Office of Diversity & Inclusion	1,532,224	8,000	459,340	220,000	-	-	2,219,564
Office of CelebrateOne	1,564,874	22,308	208,056	400,000	-	-	2,195,238
Education	363,097	2,000	13,719,952	194,383	-	-	14,279,432
Office of Violence Prevention	2,574,610	51,000	1,384,031	2,014,000	-	-	6,023,641
Total	10,494,509	111,108	16,150,939	2,885,383	-	-	29,641,939
Inspector General	2,227,507	28,400	110,645	-	-	-	2,366,552
Building and Zoning Services							
Building & Zoning General Fund	1,792,254	29,750	234,359	-	3,050	-	2,059,413
Code Enforcement General Fund	1,845,900	42,750	685,334	1,000	-	-	2,574,984
Total	3,638,154	72,500	919,693	1,000	3,050	-	4,634,397
Development							
Administration	4,613,417	40,000	593,919	151,000	-	-	5,398,336
Econ. Development	1,586,278	4,400	1,917,804	925,100	-	-	4,433,582
Planning	1,959,277	6,600	242,527	1,000	-	-	2,209,404
Housing	3,363,540	13,000	691,657	21,500	-	-	4,089,697
Real Estate & Land Redevelopment	1,796,574	3,000	79,000	-	-	-	1,878,574
Housing Stability	1,175,756	3,150	497,000	15,475,000	-	-	17,150,906
Total	14,494,842	70,150	4,021,907	16,573,600	-	-	35,160,499
Finance and Management							
Administration	3,111,325	11,500	897,152	-	-	-	4,019,977
Financial Management	3,018,369	4,100	1,030,183	-	-	-	4,052,652
Facilities Management	11,192,609	1,335,000	11,682,050	1,000	-	-	24,210,659
Citywide Technology Billings	-	-	35,969,872	-	-	-	35,969,872
Finance Citywide	-	-	-	-	-	28,070,000	28,070,000
Total	17,322,303	1,350,600	49,579,257	1,000	-	28,070,000	96,323,160
Human Resources							
Administration	2,054,571	30,500	133,642	-	-	-	2,218,713
COSHA	-	12,000	1,700,000	-	-	-	1,712,000
Total	2,054,571	42,500	1,833,642	-	-	-	3,930,713
Neighborhoods	7,533,724	80,809	881,423	576,000	-	52,500	9,124,456
Health	-	-	-	-	-	28,848,379	28,848,379
Recreation and Parks	-	-	-	-	-	63,633,414	63,633,414
Public Service							
Administration	528,061	-	4,723	-	-	-	532,784
Refuse Collection	20,089,498	250,000	13,801,309	100,000	10,000	-	34,250,807
Total	20,617,559	250,000	13,806,032	100,000	10,000	-	34,783,591
Grand Total:	\$ 967,062,993	\$ 18,474,100	\$ 149,778,621	\$ 21,175,483	\$ 53,050	\$ 120,849,293	\$ 1,277,393,539

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2026

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (306,679)	\$ -	\$ (14,701)	\$ -	\$ -	\$ -	\$ (321,380)
City Auditor							
City Auditor	29,386	-	3,824	-	-	-	33,210
Income Tax	(627,813)	-	2,814	-	-	-	(624,999)
Total	(598,427)	-	6,638	-	-	-	(591,789)
City Treasurer	104,867	(6,200)	(46,400)	-	-	-	52,267
City Attorney							
City Attorney	(183,730)	-	36,799	-	-	-	(146,931)
Real Estate	3,278	-	-	-	-	-	3,278
Total	(180,451)	-	36,799	-	-	-	(143,653)
Municipal Court Judges	19,785	4,934	(351,716)	-	-	-	(326,997)
Municipal Court Clerk	193,871	-	56	-	-	-	193,927
Civil Service	375,574	(8,516)	(174,770)	-	-	-	192,288
Public Safety							
Administration	122,476	7,500	(4,901)	150	-	-	125,225
Support Services	(1,024,577)	39,500	62,174	-	-	-	(922,903)
Police	(10,341,547)	1,100,000	1,705,331	-	-	-	(7,536,215)
Fire	(4,660,578)	(340,579)	255,214	70,000	-	-	(4,675,943)
Total	(15,904,226)	806,421	2,017,818	70,150	-	-	(13,009,838)
Office of the Mayor							
Mayor	(300,646)	(7,300)	7,504	-	-	-	(300,442)
Office of Diversity & Inclusion	36,210	-	(61,669)	(50,000)	-	-	(75,459)
Office of CelebrateOne	109,403	(1,308)	12,114	(10,000)	-	-	110,209
Education	(20,247)	-	25,562	-	-	-	5,315
Office of Violence Prevention	170,084	-	(1,671)	-	-	-	168,413
Total	(5,196)	(8,608)	(18,160)	(60,000)	-	-	(91,966)
Inspector General	(23,751)	-	(69,623)	-	-	-	(93,374)
Building and Zoning Services							
Building & Zoning General Fund	(236,800)	5,500	8,402	450	-	-	(222,448)
Code Enforcement General Fund	201,819	6,000	(121,232)	7,000	-	-	93,587
Total	(34,981)	11,500	(112,830)	7,450	-	-	(128,861)
Development							
Administration	(153,487)	-	(53,283)	-	-	-	(206,771)
Econ. Development	(88,325)	-	55,028	715,900	-	-	682,602
Planning	334,163	-	201,076	-	-	-	535,239
Housing	(715,011)	-	74,667	23,500	-	-	(616,844)
Real Estate & Land Redevelopment	10,074	-	256,000	-	-	-	266,074
Housing Stability	11,213	-	-	(1,027,011)	-	-	(1,015,798)
Total	(601,374)	-	533,489	(287,611)	-	-	(355,497)
Finance and Management							
Administration	246,764	-	345	-	-	-	247,109
Financial Management	348,785	(1,600)	650,129	-	-	-	997,314
Facilities Management	(316,655)	-	(627,428)	-	-	-	(944,083)
Citywide Technology Billings	-	-	679,721	-	-	-	679,721
Finance Citywide	-	-	-	-	-	-	-
Total	278,895	(1,600)	702,768	-	-	-	980,061
Human Resources							
Administration	369,878	-	(14,554)	-	-	-	355,323
COSHA	-	-	-	-	-	-	-
Total	369,878	-	(14,554)	-	-	-	355,323
Neighborhoods	(173,915)	-	(1,274)	-	-	-	(175,189)
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	(33,617)	-	567	-	-	-	(33,050)
Refuse Collection	(3,082,758)	-	1,097,306	-	-	-	(1,985,452)
Total	(3,116,375)	-	1,097,873	-	-	-	(2,018,503)
Grand Total:	\$ (19,602,506)	\$ 797,932	\$ 3,591,413	\$ (270,011)	\$ -	\$ -	\$ (15,483,173)

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
MARCH 31, 2026

CATEGORY	FY 2026 CITY AUDITOR'S REVENUE ESTIMATE	FY 2025 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 950,533,000	\$ 918,192,027	\$ 32,340,973	3.5%
Property Tax	86,394,000	84,751,854	1,642,146	1.9%
KWH Tax	3,500,000	3,783,034	(283,034)	(7.5%)
Total Taxes and Assessments	1,040,427,000	1,006,726,915	33,700,085	3.3%
Local Government Fund	27,223,000	27,698,230	(475,230)	(1.7%)
Liquor Permit Fund	1,450,000	1,653,516	(203,516)	(12.3%)
Cigarette Tax, Other	50,000	73,478	(23,478)	(32.0%)
Casino Revenue	9,000,000	9,067,486	(67,486)	(0.7%)
Total Shared Revenues	37,723,000	38,492,710	(769,710)	(2.0%)
License and Permit Fees	6,100,000	5,769,100	330,900	5.7%
Fines and Penalties	10,400,000	10,743,792	(343,792)	(3.2%)
Investment Earnings	47,646,000	51,952,045	(4,306,045)	(8.3%)
Charges for Service	81,824,000	81,211,411	612,589	0.8%
All Other Revenue	2,250,000	3,132,968	(882,968)	(28.2%)
Total Other Revenue	148,220,000	152,809,316	(4,589,316)	(3.0%)
Total Revenues	\$ 1,226,370,000	\$ 1,198,028,940	\$ 28,341,059	2.4%
Encumbrance Cancellations	10,000,000	21,921,578	(11,921,578)	(54.4%)
Unencumbered Balance	25,540,366	15,535,263	10,005,103	64.4%
Other Fund Transfers	-	21,235,135	(21,235,135)	(100.0%)
Total Resources	\$ 1,261,910,366	\$ 1,256,720,916	\$ 5,189,450	0.4%

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
MARCH 31, 2026

CATEGORY	FY 2026 YEAR-TO-DATE	FY 2025 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 251,262,435	\$ 241,699,108	\$ 9,563,327	4.0%
Property Tax	27,479,689	41,162,249	(13,682,560)	(33.2%)
KWH Tax	954,972	930,546	24,426	2.6%
Total Taxes & Assessments	279,697,096	283,791,903	(4,094,807)	(1.4%)
Local Government Fund	7,296,177	6,700,583	595,594	8.9%
Liquor Permit Fund	73,760	105,053	(31,293)	(29.8%)
Cigarette Tax, Other	998	444	554	124.8%
Casino Revenue	1,630,778	1,502,488	128,290	8.5%
Total Shared Revenue	9,001,713	8,308,568	693,145	8.3%
License and Permit Fees	1,287,462	1,487,520	(200,058)	(13.4%)
Fines and Penalties	2,255,327	1,982,919	272,408	13.7%
Investment Earnings	21,963,693	21,339,286	624,407	2.9%
Charges for Service	22,064,606	20,200,631	1,863,975	9.2%
All Other Revenue	1,085,048	1,219,036	(133,988)	(11.0%)
Total Other Revenue	48,656,136	46,229,392	2,426,744	5.2%
Total Revenues	\$ 337,354,945	\$ 338,329,863	\$ (974,918)	(0.3%)
Encumbrance Cancellations	531,083	9,060,764	(8,529,681)	(94.1%)
Unencumbered Balance	25,540,366	15,535,263	10,005,103	64.4%
Fund Transfers	1,447,728	21,231,566	(19,783,838)	NA
Total Resources	\$ 364,874,122	\$ 384,157,456	\$ (19,283,334)	(5.0%)

TABLE 6
2026 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED/REVISED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
2938-2025	05-Mar-26	2026 Amended General Fund Budget Appropriation	\$ 1,263,910,366
0731-2026	11-Mar-26	2026 Amended General Fund Budget Appropriation	(2,000,000)
Total Operating Appropriation:			<u><u>\$ 1,261,910,366</u></u>
Total Estimated Available Resources:			1,261,910,366
Less Total Operating Appropriation:			<u><u>(1,261,910,366)</u></u>
Current Unappropriated Operating Balance:			<u><u>\$ -</u></u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
MARCH 31, 2026

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2026	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES		SURPLUS/ DEFICIT (F-G)	PROJECTED CASH BALANCE DEC. 31, 2026 (E-G)
		ORIGINAL (JAN. 2026) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS		
GENERAL FUND	\$ 25,540,366	\$ 1,236,370,000	\$ 1,236,370,000	\$ -	\$ 1,261,910,366	\$ 1,261,910,366	\$ 1,277,393,539	\$ (15,483,173)	\$ (15,483,173)
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	22,623,958	81,185,000	78,525,000	(2,660,000)	101,148,958	93,227,611	91,250,033	1,977,578	9,898,925
Health Special Revenue	1,172,279	45,215,166	41,306,440	(3,908,726)	42,478,719	45,215,166	42,478,719	2,736,447	-
Rec. and Parks Oper. & Extension	223,974	79,257,388	84,133,414	4,876,026	84,357,388	84,357,388	83,876,786	480,602	480,602
Municipal Court Computer Fund	1,819,650	2,650,000	2,327,900	(322,100)	4,147,550	3,314,847	2,329,227	985,620	1,818,323
Development Services	11,758,314	42,819,156	41,100,000	(1,719,156)	52,858,314	42,383,977	41,004,396	1,379,581	11,853,918
Property Mgt/East Broad Street Operation	164,730	1,560,891	1,456,746	(104,145)	1,621,476	1,560,891	1,535,971	24,920	85,506
Private Construction Inspection Fund	3,370,566	6,250,000	6,401,287	151,287	9,771,853	7,849,041	6,142,942	1,706,099	3,628,911
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	10,523,618	10,169,387	(354,231)	10,169,387	10,523,618	10,169,387	354,231	-
Print and Mail Services	844,969	2,148,500	2,365,053	216,553	3,210,022	2,148,500	2,002,850	145,650	1,207,172
Land Acquisition	161,595	1,538,000	1,424,721	(113,279)	1,586,316	1,431,116	1,348,639	82,477	237,677
Information Services	2,129,168	73,079,601	74,765,229	1,685,628	76,894,397	72,437,238	76,689,615	(4,252,377)	204,782
Fleet Management Services	2,196,174	48,509,929	45,888,512	(2,621,417)	48,084,686	47,603,519	47,569,971	33,548	514,716
Construction Inspection Fund	2,935,502	12,720,000	12,762,143	42,143	15,697,645	13,648,351	13,047,242	601,109	2,650,403
ENTERPRISE FUNDS									
Water System Enterprise	238,415,566	318,445,694	328,001,763	9,556,069	566,417,329	351,929,776	345,161,199	6,768,577	221,256,130
Sewerage System Enterprise	406,575,756	416,374,660	416,374,660	-	822,950,416	405,069,804	399,324,422	5,745,382	423,625,994
Storm Sewer System Enterprise	57,511,775	54,230,899	54,039,010	(191,889)	111,550,785	54,510,786	54,252,156	258,631	57,298,629
Electricity Enterprise	20,997,788	114,604,809	128,113,533	13,508,724	149,111,321	139,997,096	139,805,563	191,533	9,305,758
Mobility Enterprise Fund	25,027,320	26,873,078	26,522,001	(351,077)	51,549,321	31,421,477	30,960,407	461,070	20,588,914

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, 2026

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(19,602,506)	797,932	3,591,413	-	(270,011)	-	-	-	(15,483,173)
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	862,378	-	(85)	-	-	-	-	-	862,293
Municipal Court Judges	108,266	867	14,194	-	-	-	-	-	123,327
Total Municipal Court Computer Fund	970,644	867	14,109	-	-	-	-	-	985,620
Street Construction, Main. & Repair									
Traffic Management	458,949	-	(43,614)	-	-	-	-	-	415,336
Infrastructure Management	687,806	-	494,590	-	-	-	-	-	1,182,396
Design and Construction	227,744	-	28,758	-	-	-	-	-	256,502
Refuse	-	-	-	-	-	-	-	-	-
Service Director	64,394	-	(1,050)	-	-	60,000	-	-	123,344
Total SCMR	1,438,893	-	478,685	-	-	60,000	-	-	1,977,578
Health Special Revenue									
Department of Health	548,266	184,026	2,004,155	-	-	-	-	-	2,736,447
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	267,546	32,500	180,556	-	-	-	-	-	480,602
Development Services Fund									
Building and Zoning Services	1,662,090	33,984	(39,364)	-	33,000	-	-	-	1,689,710
Code Enforcement	(310,129)	-	-	-	-	-	-	-	(310,129)
Total Development Services Fund	1,351,961	33,984	(39,364)	-	33,000	-	-	-	1,379,581
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	24,103	-	817	-	-	-	-	-	24,920
Private Construction Inspection Fund									
Design and Construction	1,543,805	-	157,028	-	-	-	-	-	1,700,834
Service Director	5,265	-	-	-	-	-	-	-	5,265
Total Private Construction Inspection Fund	1,549,070	-	157,028	-	-	-	-	-	1,706,099
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	313,268	-	999	-	-	-	-	-	314,268
Department of Human Resources COSHA	39,117	-	846	-	-	-	-	-	39,963
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Department of Development	-	-	-	-	-	-	-	-	-
Total Employee Benefits	352,385	-	1,845	-	-	-	-	-	354,231
Print & Mail Services									
Department of Finance	145,650	-	-	-	-	-	-	-	145,650
Land Acquisition									
Division of Real Estate	64,047	-	18,430	-	-	-	-	-	82,477
Information Services									
Division of Information Services	542,524	-	(4,386,030)	-	-	-	-	-	(3,843,506)
Technology Director	58,546	-	(467,417)	-	-	-	-	-	(408,871)
Total Technology Services	601,070	-	(4,853,447)	-	-	-	-	-	(4,252,377)
Fleet Management Services									
Division of Fleet Management	547,197	193,870	(684,756)	-	-	-	-	-	56,311
Finance and Management Director	(22,763)	-	-	-	-	-	-	-	(22,763)
Total Fleet	524,435	193,870	(684,756)	-	-	-	-	-	33,548
Construction Inspection Fund									
Design and Construction	305,197	-	44,924	-	-	-	-	-	350,122
Service Director	250,987	-	-	-	-	-	-	-	250,987
Total Construction Inspection	556,185	-	44,924	-	-	-	-	-	601,109
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	(483,337)	3,787,332	1,357,736	-	-	736,848	-	-	5,398,579
Sewerage System Enterprise									
Division of Sewers and Drains	1,794,832	855,051	1,416,875	-	-	150,000	-	-	4,216,757
Storm System Enterprise									
Division of Sewers and Drains	538,561	-	(684,361)	-	-	-	-	-	(145,801)
Electricity Enterprise									
Division of Electricity	38,909	-	(214,163)	-	-	-	-	-	(175,254)
Various Enterprise Funds									
Public Utilities Director's Office	3,594,456	(228,511)	1,271	-	2,625	300,000	-	-	3,669,841
Mobility Enterprise									
Service Director	271,196	-	-	-	-	-	-	-	271,196
Parking Services	872,720	134,000	(816,845)	-	-	-	-	-	189,874
Total Mobility Enterprise	1,143,916	134,000	(816,845)	-	-	-	-	-	461,070

TABLE 9**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2026**

Division	Position Title	# of Positions	Full-time/ Part-time	Projected 2026 Wages
City Auditor	Asst. Auditor I	1	Full-Time	37,200
City Auditor - Income Tax	Office Assistant III	1	Full-Time	16,800
City Treasurer	Management Analyst II	1	Full-Time	75,507
City Attorney	Senior Attorney	1	Full-Time	43,792
	Legal Administrative Assistant	2	Full-Time	57,103
	Attorney	1	Full-Time	56,779
	Legal Intake Counselor	1	Part-Time	21,420
Municipal Court Judges	Security Officer	1	Full-Time	29,569
	Asst Jury Commissioner	1	Full-Time	29,569
Municipal Court Clerk	New Deputy Clerk	2	Full-Time	57,120
	New Deputy Clerk	2	Full-Time	53,760
	New Deputy Clerk	2	Full-Time	47,040
Civil Service Commission	Personnel Analyst I	2	Full-Time	85,284
	Human Resources Representative	1	Full-Time	39,552
	Human Resources Manager	1	Full-Time	71,440
Safety-Support Services	Emergency Call Taker	3	Full-Time	103,152
	911 Emergency Communications Spem	1	Full-Time	41,910
	Communication Systems Specialist	1	Full-Time	39,629
	Communication Systems Coordinator	1	Full-Time	81,843
Safety-Police	Police Recruits/Lateral Transfers	120	Full-Time	1,812,960
Safety-Fire	Fire Recruits	45	Full-Time	123,516
	Information Systems Analyst	3	Full-Time	66,614
Office of the Mayor	Senior Executive Manager	1	Full-Time	76,626
Office of Diversity and Inclusion	Executive Director	1	Full-Time	91,045
Code Enforcement	Property Maintenance Insp.	0.60	Full-Time	21,799
	Laborer	0.20	Full-Time	4,631
	Property Maintenance Insp.	0.40	Full-Time	14,533
	Property Maintenance Specialist	0.20	Full-Time	10,251
Development-Housing	Office Assistant III	1	Full-Time	34,800
	Housing Administrator	0.75	Full-Time	62,997
Development-Housing Stability	Management Analyst II	2	Full-Time	76,800
	Development Program Manager	1	Full-Time	44,160
	Development Program Manager	1	Full-Time	38,400
Financial Management	Sr. Procurement Specialist	1	Full-Time	51,878
Facilities Management	Security Specialist Supervisor	1	Full-Time	40,960
	Security Specialist	1	Full-Time	34,790
Human Resources	HUMAN RESOURCES DIRECTOR	0.5	Full-Time	40,364
Refuse Collection	Laborer	1	Full-Time	31,239
	RC District Assistant Manager	1	Full-Time	46,415

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2026
City Council	57	58	56
City Auditor	38	44	38
Income Tax	67	78	66
City Treasurer	7	10	7
City Attorney	139	147	133
Real Estate	1	6	1
Municipal Court Judges	246	254	247
Municipal Court Clerk	176	185	173
Civil Service	44	44	39
Public Safety - Admin.	70	70	69
Support Services	169	177	170
Police - Civilian	243	243	234
Police - Uniformed	2,066	2,066	1,891
Fire - Civilian	51	51	48
Fire - Uniformed	1,776	1,776	1,692
Office of the Mayor	21	31	21
Office of Diversity and Inclusion	12	12	10
Office of CelebrateOne	11	11	10
Education	2	2	2
Office of Violence Prevention	21	21	19
Inspector General	17	17	17
Building and Zoning Services	15	17	15
Code Enforcement	16	17	16
Development Admin.	27	27	27
Economic Development	12	12	11
Planning	19	19	16
Housing	23	29	26
Real Estate & Land Redevelopment	13	13	13
Housing Stability	12	13	7
Finance and Management - Dir. Office	25	25	23
Financial Management	27	27	22
Facilities Management	111	113	102
Human Resources	16	17	13
Neighborhoods	62	67	64
Public Service - Dir. Office	4	4	4
Refuse Collection	184	194	178
General Fund Total	5,800	5,897	5,480

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2026
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	188	188	168
Technology: Administration	19	21	17
Finance/Print/Mail Shop Fund	5	5	4
Human Resources/Admin/Employee Benefits	23	23	18
Human Resources/COSHA/Employee Benefits	14	17	14
Facilities - Other Funds	11	11	11
Health Special Revenue Fund	327	328	310
Municipal Court Computer Fund	4	4	3
Recreation and Parks Operation Fund	447	447	412
Public Service - Dir. Office/SCMR Fund	60	61	53
Traffic Management/SCMR Fund	130	133	111
Infrastructure Management/SCMR Fund	209	208	188
Design and Construction/SCMR Fund	38	40	32
Parking Services/Mobility Enterprise Fund	61	61	47
Public Service - Dir. Office/Mobility Enterprise Fund	13	13	10
Fleet Management	132	134	122
Finance and Management - Dir. Office/Fleet Fund	8	8	8
Design and Construction/Construction Inspection	64	64	64
Public Service - Dir. Office/Construction Inspection	9	9	7
Design and Construction/Private Construction Inspection	39	39	28
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	175	175	161
Code Enforcement/ Development Services Fund	65	70	60
Public Utilities: Administration	322	327	265
Sewers and Drains (Storm)	28	28	21
Sewers and Drains (Sanitary)	473	473	392
Electricity	110	110	100
Water	504	504	461
Other Funds Total	3,487	3,514	3,095
All Funds	9,287	9,411	8,575

TABLE 12
SAFETY OVERTIME REPORT
MARCH 31, 2026

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	2,434,539	651,847	26.77%	1,955,542	2,607,389	(172,850)
Police Civilian	2,000,000	435,687	21.78%	1,452,290	1,887,977	112,023
Police Uniformed	13,863,058	5,119,388	36.93%	20,000,000	25,119,388	(11,256,330)
Fire Uniformed	9,489,952	4,256,444	44.85%	14,188,147	18,444,591	(8,954,638)