

August 19, 2019

MEMORANDUM TO: Andrew J. Ginther
Mayor

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

SUBJECT: **Second Quarter Financial Review**

The Finance and Management Department's Second 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 second quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$6.8 million less than the original appropriation for 2019. This is a \$2 million improvement from the first quarter when a positive \$4.77 million general fund savings was projected. The increase in the positive expenditure variance is welcome, as overall expenditure and revenue trends for the remainder of 2019 are encouraging. In addition, income tax collections through June remain above the Auditor's 2019 estimate while all Department general fund expenditures remain within budget. Altogether, both the revenue and expenditure forecast should lead to a general fund budget surplus at year-end.

Expenditures in all of the general fund departments continue to track below budget although the first quarter positive variance in Public Safety has decreased due to increases in overtime expenditures in both the Police and Fire Divisions. Our staff continues to monitor overtime expenses within Safety and working with their fiscal office. The remaining positive variances are mostly the results of unfilled personnel vacancies across Departments and lower than projected costs for utilities in Facilities Management and lower expenditures for fuel and fleet maintenance. Overall, significant surpluses are projected in the Finance and Management and Public Service Departments.

In the Finance and Management Department, the positive variance of \$3.2 million is the result of lower utilities expenses and reduced charges for technology services. In Public Service, the positive variances are mostly due to delays in filling budgeted vacancies and lower fuel and maintenance costs.

Income tax collections, the largest source of general fund revenues, are currently trending above the Auditor's 2019 estimate. As of the end of the second quarter, income tax receipts were 4.5 percent above 2018 second quarter collections. Besides income tax collections, property tax collections (.5%), the kilowatt tax (22.2%), local government fund (5.7%), casino revenues (2.7%), license and permit fees (3.2%), fines and penalties (1.4%), and investment earnings (59.5%), are all trending above collections compared to the same time period last year. Only the liquor permit fund (-4.1%), charges for services (-4.3%), and



“all other revenues” (-22%) are trending below collections experienced during the same time period last year. Each of these decreases, however, were anticipated in the Auditor’s 2019 revenue estimate.

The Finance and Management Department will continue to closely monitor revenue collections as well as expenditure trends, and report any significant variances. 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



SECOND QUARTER FINANCIAL REVIEW

As of June 30, 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 \$6,755,726 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	
June 30, 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 June 30, 2019	\$ 914,153,000
Less 2019 Projected Operating Expenditures	<u>907,397,274</u>
Projected Appropriation Surplus/(Deficit)	\$ 6,755,726
Projected Available Cash Balance (December 31, 2019)	<u>\$ 6,755,726</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>422,051</u>
Projected Unencumbered Cash Balance (December 31, 2019)	\$ 1,422,051

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 June, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 4.3 percent, or \$19,363,441, higher than during the same time period in 2018. As of the end of the second quarter, the largest revenue stream into the general fund is performing positively. Income tax receipts are currently up 4.5 percent, in comparison to the budget assumption of 2.3 percent over last year's revenue by year end.

Several smaller revenue lines are trending well at the close of the second quarter. Property tax receipts have somewhat flattened out during the second quarter, but are still up \$136,000 over 2018 during the same time period. Investment earnings of \$13.1 million were expected by year end, and the city has already received over \$10.6 million through the first six months, a 59.5 percent increase over 2018 during the same period. All categories of shared revenue combined are currently up \$584,000, or 4.3%, but are budgeted to end the year down by roughly \$334,000. Similarly, the kilowatt hour tax revenue through the second quarter is \$290,000 higher than in 2018 during the same time period, but is expected to come in \$530,000 less than 2018 by year-end. Finally, license and permit fees, along with fines and penalties, are both trending positively at the close of the second quarter in relation to the first six months of 2018 by \$194,000 and \$120,000 respectively.

Two revenue sources are underperforming in comparison to this time in 2018. 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 second quarter, receipts into this line item totaled \$32.4 million, a decrease of 4.3 percent over 2018 during the same six months. Revenue into the all other category is currently lagging 2018 by \$443,000, or 22 percent. This line was expected to end the year \$914,000 lower than 2018 actual receipts according to the City Auditor's estimate.

Expenditures:

Expenditures are projected to total \$907.4 million, or roughly \$6.8 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 June 18, 2019, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

Salaries and wages are projected at the negotiated rate currently in effect pursuant to the various collective bargaining agreements, 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 June 30th 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 \$17,529. This variance is a result of an estimated \$107,655 in personnel savings, partially offset by unbudgeted costs of \$90,126 in professional services and registration and training.

A total surplus of \$783,922 is anticipated in the **Income Tax Division**, primarily attributable to savings of \$670,454 in personnel as a result of delays in hiring vacant positions and associated benefits.

The **City Treasurer** projects an overall surplus of \$10,251, the majority of which is attributed to personnel savings.

The **Municipal Court Judges** project an overall surplus of \$75,368, due to less than anticipated spending for personnel and purchased services.

The **Civil Service Commission** expects a minor surplus of \$13,170 in personnel, which is 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 \$166,244 at the end of the second quarter. A personnel surplus of \$87,307 is the result of the delayed hiring of a vacant full-time position. Less than budgeted expenses of \$1,693 in technology supplies, as well as \$77,244 across various service and maintenance contracts represent the additional savings within the division.

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.

An overall surplus of \$347,439 is anticipated in the **Support Services Division**. The surplus in personnel of \$297,318 is projected due to delays in hiring vacant positions, while savings of \$50,121 in services is primarily attributable to lower than anticipated internal service charges.

The **Police Division** projects an overall deficit of \$1,290,077. This projection is the result of anticipated deficits in personnel (\$6,672,656) and supplies (\$184,312), netted against projected savings in services (\$660,029) and the transfer line (\$4,906,862). The surplus in services is primarily attributable to lower than anticipated internal charges for fleet services, coupled with savings in prisoner medical bills.

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 \$1,965,794 and a surplus of \$15,688, respectively. The personnel deficit is attributable to civilian overtime and 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.

Police claims are currently projected at budget.

The **Division of Fire** anticipates an overall surplus of \$810,283. An expected deficit in personnel of \$2,548,057 is offset by the transfer line which represents the budget authority for the June and December recruit classes. As a result, the true personnel variance is a deficit of \$943,011. The deficit in personnel is primarily reflected in sworn overtime, termination pay, and associated benefits.

The deficit in supplies of \$65,507 is offset by the budget authority for the recruit classes' uniform and supply needs budgeted in the transfer line, resulting in a projected surplus of \$230,493. In services, an anticipated surplus of \$1,474,802 is the result of projected savings in the EMS billing program and internal service charges for fleet. Fire claims are currently projected under budget by \$48,000.

The **Office of Diversity and Inclusion** projects an overall surplus of \$221,300. This variance is attributed to \$378,220 in personnel savings as a result of hiring delays that is partially offset by an expected deficit of \$161,565 in professional services contracts.

The **Department of Education** anticipates a savings of \$12,401 driven by small surpluses in personnel.

The **Development Department, Administration Division** projects an overall surplus of \$64,427, mainly attributed to personnel savings of \$83,985 resulting from a delay in filling a vacant full-time position, as well as savings of \$37,442 in various services. These savings are offset by \$65,000 for the Franklin Township annexation payment. The funding for this payment was budgeted in, and has already been transferred to the division in the third quarter from, the Finance Citywide account. It is reflected on the Table 1 in the Finance Citywide account as the projected surplus.

The **Economic Development Division** anticipates a total deficit of \$140,836 as a result of unbudgeted, but needed service contracts, partially offset by savings in personnel.

An overall surplus of \$188,914 is projected in the **Code Enforcement Division**. The majority of this surplus, or \$142,709, is the result of delays in hiring vacant budgeted positions. In addition, savings of \$73,512 are projected due to lower than anticipated lawn care services. These amounts are offset by

an anticipated deficit in technology supplies of \$27,306 for a pilot mobile computing program for code enforcement officers.

A surplus of \$160,267 is expected in the **Planning Division**, primarily reflecting delays in filling vacant budgeted positions.

The **Housing Division** anticipates an overall surplus of \$188,221. This surplus is the result of proposed expenditure corrections in personnel (\$207,982) to properly align costs with capital projects, partially offset by higher than budgeted internal service charges (\$19,761).

An overall surplus of \$385,670 is projected in the **Finance and Management Department, Administration Division**. The surplus is attributable to savings in utilities costs and in various supplies. The \$211,617 anticipated savings in personnel reflects delayed hiring in vacant positions.

The **Financial Management Division, including the Citywide account**, projects an overall surplus of \$193,874. Of this amount, savings of \$52,229 are the result of delays in filling vacant budgeted positions, in addition to \$11,190 in various supplies. Lastly, less than budgeted costs for the licensing of software account for the majority of the positive variance of \$65,455 in the services category. A \$65,000 **Citywide account** surplus was already transferred in the third quarter to cover aforementioned expenses that are reflected in the Development Administration Division.

An overall surplus of \$952,760 is anticipated in the **Facilities Management Division**. Savings of \$722,284 in utilities costs represent the majority of the surplus. In personnel, a \$230,476 surplus is projected due to delays in hiring vacant full-time positions.

The Department of Technology forecasts an overall surplus of \$1,691,601 for various departments within the general fund primarily related to savings in internally billed indirect technology services of \$1,593,528. Direct technology services are also expected to be slightly less for general fund departments by \$98,073.

The **Department of Neighborhoods** anticipates a surplus of \$104,432. This surplus is the result of expected savings due to delays in hiring vacant positions and related benefit costs of \$351,103. These savings are partially offset by a deficit in professional services of \$246,671, attributed to an initiative aimed at addressing environmental issues in and around areas where homeless residents live.

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' second quarter projection is provided in Section 3 of this report.

An overall surplus of \$40,736 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 \$1,742,904. The division expects \$677,549 in personnel savings due to the delayed hiring of vacant positions. A surplus of \$1,064,354 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	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 22,968,635
Plus Estimated 2019 Revenues	59,600,000
Plus Estimated Encumbrance Cancellations	1,000,000
Total Estimated Available For Appropriation	<u>83,568,635</u>
Less Projected 2019 Expenditures Public Service Director's Office	(4,117,652)
Less Projected 2019 Expenditures Traffic Management Division	(14,697,963)
Less Projected 2019 Expenditures Infrastructure Management Division	(37,411,022)
Less Projected 2019 Expenditures Design & Construction Division	(6,554,057)
Less Projected 2019 Expenditures Refuse	(3,627,995)
Less Total Projected 2019 Expenditures	<u>(66,408,689)</u>
Projected Unencumbered Cash at Dec. 31, 2019	\$ 17,159,946
Less Amount Needed for the 27th Pay Day in 2020	(1,054,685)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 16,105,261</u>
Total Appropriated	\$ 62,822,009
Projected Appropriation Surplus/(Deficit)	<u>\$ (3,586,680)</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. Currently, revenues for 2019 are estimated at \$59.6 million and encumbrance cancellations are estimated at \$1,000,000, for a combined increase of \$5.7 million over budgeted assumptions. 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 \$17,159,946 at the end of 2019, which is \$5.4 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 \$286,608 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 \$115,887, mostly in the services category due to fleet charges. The Traffic Management Division projects a deficit of \$363,695 and the Infrastructure Management Division expects a deficit of \$3,625,481. 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. Requests for supplemental appropriations are planned.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 461,696
Plus Estimated 2019 Revenues	8,713,362
Plus Estimated General Fund Transfer	24,997,885
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available For Appropriation	<u>34,247,943</u>
Less Projected 2019 Expenditures	<u>(33,982,823)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 265,120</u>
Total Appropriated	<u>\$ 33,750,419</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (232,404)</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 \$8,713,362, higher than the budgeted projection of \$8,477,534, due to increased revenue for Tobacco 21 fines, and reimbursements for Home Visiting staff credentialing. Encumbrance cancellations are currently estimated at \$75,000. At the end of the second 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 \$265,120.

OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$232,404 is projected in the Health Department. Savings of \$402,245 in personnel services are attributed to a delay in hiring various vacant full-time positions. This savings is being offset by an anticipated deficit of \$62,798 in supplies, due to an increased need for Hepatitis A vaccines. In addition, a projected deficit of \$576,447 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.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 500,050
Plus Estimated 2019 Revenues	12,140,094
Plus Estimated General Fund Transfer	41,332,906
Plus Estimated Encumbrance Cancellations	550,000
Total Estimated Available For Appropriation	<u>54,523,050</u>
Less Projected 2019 Expenditures	<u>(53,658,887)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 864,163</u>
Total Appropriated	<u>\$ 54,131,406</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 472,519</u>

The recreation and parks operation and extension fund is the primary operating fund supporting the department's activities. The largest revenue source for the fund is the annual transfer from the general fund. 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 \$12,140,094, or \$145,094 higher than originally budgeted. 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 \$864,163.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$472,519 is projected for the fund. The department expects \$338,154 in savings in the services category, primarily due to fleet and other purchased services expenses. The department also expects a surplus of \$111,190 in personnel, \$18,675 in supplies, and \$4,500 in various other expenses.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 1,797,804
Plus Estimated 2019 Revenues-Municipal Court Clerk	1,360,000
Plus Estimated 2019 Revenues-Municipal Court Judges	354,682
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	<u>3,522,486</u>
Less Projected 2019 Expenditures-Municipal Court Clerk	(1,190,996)
Less Projected 2019 Expenditures-Municipal Court Judges	(445,513)
Less Total Projected 2019 Expenditures	<u>(1,636,509)</u>
Projected Unencumbered Cash at Dec. 31, 2019	\$ 1,885,977
Less Amount Needed for the 27th Pay Day in 2020	(15,500)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 1,870,477</u>
Total Appropriated	<u>\$ 2,169,352</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 532,843</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 second quarter total \$1,714,682, 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 available unencumbered cash balance of \$1,885,977 at the end of 2019, which is \$552,787 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$532,843 is currently projected for the computer fund.

An appropriation surplus of \$404,966 is expected in the Municipal Court Clerk's office which is primarily the result of anticipated savings in personnel. The savings in the personnel category reflect 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 \$127,877 mainly due to less than anticipated spending in professional services contracts.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 13,900,724
Plus Estimated 2019 Revenues	23,805,000
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>37,755,724</u>
Less Total Projected 2019 Expenditures	<u>(22,765,939)</u>
Projected Unencumbered Cash at Dec. 31, 2019	\$ 14,989,785
Less Amount Needed for the 27th Pay Day in 2020	(550,000)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 14,439,785</u>
Total Appropriated	\$ 23,007,910
Projected Appropriation Surplus/(Deficit)	<u>\$ 241,971</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 \$14,989,785. This increase of \$950,752 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 \$241,971. These anticipated savings include \$48,113 in personnel savings from delays in filling vacant budgeted positions, \$188,261 in services related to internal billings related to indirect technology services, fleet, print, and mail, and \$45,597 in capital expenditures. These savings are slightly offset by a projected deficit in supplies of \$40,000 for items that were budgeted for in a capital line item, but are more appropriately categorized here.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 29,611
Plus Estimated 2019 Revenues	889,032
Plus Estimated General Fund Transfer	558,714
Plus Estimated Encumbrance Cancellations	20,900
Total Estimated Available For Appropriation	<u>1,498,257</u>
Less Projected 2019 Expenditures	<u>(1,498,257)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 1,530,357</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 32,100</u></u>

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 balance at the beginning of 2019 was \$29,611. Total revenue projections of \$1,447,746 reflect a general fund subsidy of \$558,714. The projected expenditures equal the estimate of available resources in this fund at the end of the second quarter. As a result, a zero unencumbered cash balance is expected in this fund at year-end.

OPERATING BUDGET SUMMARY

At this time, an appropriation surplus of \$32,100 is attributed to savings in general supplies of \$25,000, as well as minor savings in utility services of \$7,100.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 573,665
Plus Estimated 2019 Revenues	4,295,392
Plus Estimated Encumbrance Cancellations	24,451
Total Estimated Available For Appropriation	<u>4,893,508</u>
Less Projected 2019 Expenditures Public Service Director's Office	(80,641)
Less Projected 2019 Expenditures Design & Construction Division	<u>(4,558,141)</u>
Less Projected 2019 Expenditures	(4,638,782)
Projected Unencumbered Cash at Dec. 31, 2019	\$ 254,726
Less Amount Needed for the 27th Pay Day in 2020	(99,808)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 154,918</u>
Total Appropriated	<u>\$ 4,960,013</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 321,231</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 and encumbrance cancellation projections for the fund as shown in the table above are 352,175 and \$5,549 below the budgeted assumptions. The projected year end unencumbered cash balance is \$254,726, which is \$223,982 higher than was projected at the time of budget due to the aforementioned variance in the beginning year balance and the projected appropriation savings discussed below.

OPERATING BUDGET SUMMARY

The Public Service Department currently projects this fund to end the year with a budget surplus of \$321,231, primarily the result of lower than projected personnel costs to the private inspection fund based on the types of projects worked.

H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 1,497,121
Plus Estimated 2019 Revenues	9,105,729
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>10,702,850</u>
Less Projected 2019 Expenditures	(7,496,461)
Less 2019 Transfer	(700,000)
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 2,506,389</u>
Less Amount Needed for the 27th Pay Day in 2020	(131,365)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 2,375,024</u>
Total Appropriated	<u>\$ 7,732,165</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 235,704</u>

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 \$9,105,729, or \$288,693 below budgeted assumptions. Encumbrance cancellations are projected to total \$100,000 which is \$100,000 less than what was budgeted.

Due to the aforementioned decrease in revenues and the beginning year unencumbered cash balance, the projected unencumbered fund balance at year end is \$2,506,389, or \$411,170 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 \$235,704. The majority of this variance is due to delays in filling vacant positions.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ -
Plus Estimated 2019 Revenues- Human Resources	4,911,845
Plus Estimated 2019 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,306,845</u>
Less Estimated 2019 Projected Expenditures- Human Resources	(4,911,845)
Less Estimated 2019 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2019 Expenditures	(5,306,845)
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>\$ 93,888</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 \$93,888 is generated from the Human Resources portion of the fund. Savings of \$108,992 in personnel is due to hiring delays of budgeted vacant positions, in addition to \$8,543 in various supplies. These savings are partially offset by a deficit of \$23,647 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	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 330,928
Plus Estimated 2019 Revenues - Mail	1,153,469
Plus Estimated 2019 Revenues - Print	531,100
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	2,015,497
Less Projected 2019 Mail and Print Expenditures	(1,861,882)
Projected Unencumbered Cash at Dec. 31, 2019	\$ 153,615
Less Amount Needed for the 27th Pay Day in 2020	(19,000)
Available Unencumbered Cash at Dec. 31, 2019	\$ 134,615
Total Appropriated	\$ 1,907,843
Projected Appropriation Surplus/(Deficit)	\$ 45,961

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 \$1,153,469 and \$531,100, respectively, roughly \$223,274 less than budgeted when combined. By year-end, the fund's unencumbered balance is projected at \$153,615.

Print shop revenues and expenditures remain closely monitored and evaluated. The city continues 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 workload and timeframes.

OPERATING BUDGET SUMMARY

By year-end, an appropriation surplus of \$45,961 is anticipated. Of this amount, \$30,558 in personnel represents savings in full-time wages and associated benefits. The remaining \$15,402 is due to savings in various service categories including printing and binding.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 574,166
Plus Estimated 2019 Revenues	964,875
Plus Estimated Encumbrance Cancellations	14,653
Total Estimated Available For Appropriation	1,553,694
Less Projected 2019 Expenditures	(1,102,344)
Projected Unencumbered Cash at Dec. 31, 2019	\$ 451,350
Less Amount Needed for the 27th Pay Day in 2020	(37,000)
Available Unencumbered Cash at Dec. 31, 2019	\$ 414,350
Total Appropriated	\$ 1,115,512
Projected Appropriation Surplus/(Deficit)	\$ 13,168

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 \$964,875 for the year, which is \$28,875 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 \$451,350, an increase of \$172,158 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$13,168. This savings is primarily the result of lower than expected supplies and services expenditures.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 3,116,946
Plus Estimated 2019 Revenues	35,545,233
Plus Estimated Encumbrance Cancellations	250,000
Total Estimated Available For Appropriation	38,912,179
Less Estimated Technology Administration Expenditures	(8,799,495)
Less Estimated Information Services Expenditures	(29,169,077)
Less Total Projected 2019 Expenditures	(37,968,572)
Projected Unencumbered Cash at Dec. 31, 2019	\$ 943,607
Less Amount Needed for the 27th Pay Day in 2020	(902,086)
Available Unencumbered Cash at Dec. 31, 2019	\$ 41,521
Total Appropriated	\$ 40,107,899
Projected Appropriation Surplus/(Deficit)	\$ 2,139,327

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 \$4,556,701 lower than budgeted. This reduction is primarily the result of projected end-of-year credits to various departments city-wide for indirect services. A delayed time and attendance software project within the Department of Public Utilities accounts for most of the savings anticipated for direct charge projects. Encumbrance cancellations are still expected to be higher than originally budgeted at \$250,000. With these assumptions, the fund is projected to end the year with a \$943,607 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Director's Office anticipates a surplus of \$872,767. This savings is primarily driven by less than budgeted costs in professional services related to the aforementioned software project for the Department of Public Utilities as well as personnel surplus associated with delays in filling vacant positions.

The Information Services Division anticipates a surplus of \$1,266,560. This anticipated savings is largely the result of delays in hiring vacant positions, creating a projected surplus of \$971,611. Projected savings of \$251,459 in the services category are the result less need for repair and maintenance, as well as communication services. Lastly, given current assumptions, the division will also realize a surplus in supplies of \$43,490.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ (2,329,142)
Plus Estimated 2019 Revenues	34,576,166
Plus Estimated Encumbrance Cancellations	1,500,000
Total Estimated Available For Appropriation	33,747,024
Less Projected 2019 Fleet Management Division Expenditures	(36,054,757)
Less Projected 2019 Finance and Management Director's Office Expenditures	(887,989)
Less Total Projected 2019 Expenditures	(36,942,746)
Projected Unencumbered Cash at Dec. 31, 2019	\$ (3,195,722)
Less Amount Needed for the 27th Pay Day in 2020	(352,162)
Available Unencumbered Cash at Dec. 31, 2019	\$ (3,547,884)
Total Appropriated	\$ 39,158,289
Projected Appropriation Surplus/(Deficit)	\$ 2,215,543

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 \$3,195,722 compared to the budgeted assumption of a negative \$4.3 million. Revenues are projected to total \$34,576,166 or approximately \$4.6 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 \$2,215,543 is projected in the fleet management fund. In the Fleet Management Division, an anticipated surplus of \$1,793,168 in supplies is primarily the result of lower than budgeted fuel costs. Personnel savings of \$570,273 reflect delays in hiring budgeted full-time positions. A services deficit of \$97,021 is largely the result of unexpected costs in third party auto repair and maintenance contracts.

A projected deficit of \$50,377 within the Finance and Management Director's Office is driven by changes in personnel from original budgeted projections.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 3,341,121
Plus Estimated 2019 Revenue Receipts	11,168,806
Plus Estimated Encumbrance Cancellations	96,998
Total Estimated Available For Appropriation	<u>14,606,925</u>
Less Projected 2019 Expenditures Design & Construction Division	(8,364,689)
Less Projected 2019 Expenditures Public Service Director's Office	(535,774)
Less Total Projected 2019 Expenditures	<u>(8,900,463)</u>
Projected Unencumbered Cash at Dec. 31, 2019	\$ 5,706,462
Less Amount Needed for the 27th Pay Day in 2020	(172,333)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 5,534,129</u>
Total Appropriated	<u>\$ 9,314,057</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 413,594</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 2019, the unencumbered cash balance in the fund was \$3,341,121, or \$404,335 more than budgeted. Current year revenues are projected to total \$11,168,806 and encumbrance cancellations are estimated at \$96,998; this total revenue estimate is \$3,016,099 higher than the budget estimate. As a result of the higher than anticipated starting balance and revenues, and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$5,706,462 is projected at year-end, an increase of \$3,834,028 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$413,594 is projected in this fund. The Design and Construction Division projects savings of \$373,167. Of this, \$264,183 reflects lower than anticipated personnel costs due to delays in filling vacant positions, and personnel reallocation to private construction inspection work. An additional \$103,150 of the projected savings are the result of various service costs which are lower than budgeted.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Cash Balance (January 1, 2019)	\$ 128,093,728
Plus Estimated 2019 Revenues	196,376,054
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>324,469,782</u>
Less Projected 2019 Expenditures Water Division	(177,071,644)
Less Projected 2019 Expenditures Public Utilities Director's Office	<u>(11,194,830)</u>
Less Total Projected 2019 Expenditures	(188,266,474)
Projected Cash at Dec. 31, 2019	\$ 136,203,308
Less Reserve for 27th Pay Day in 2020	(1,436,632)
Available Cash at Dec. 31, 2019	<u><u>\$ 134,766,676</u></u>
Total Appropriated	<u>\$ 203,757,007</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 15,490,533</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 \$12,991,180 lower than initial estimates. The projected year end cash balance in the fund is approximately \$136.2 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$15.5 million is projected in the water enterprise fund. This surplus is due to anticipated savings in several budget categories. Savings of \$2.5 million in supplies reflects reduced spending in various main accounts, primarily chemicals and general supplies. An anticipated surplus of \$2.9 million in services is the result of less than anticipated spending in professional services, repair and maintenance services, pro rata charges, and internal billing for technology and fleet services. Projected personnel savings of \$1.1 million also contribute to the overall variance.

Enterprise Funds

The biggest portion of the overall surplus, or \$7.5 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. Small savings are also projected in capital and other expenses.

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 \$3.2 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$1,415,560.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Cash Balance (January 1, 2019)	\$ 258,536,335
Plus Estimated 2019 Revenues	276,141,329
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	534,677,664
Less Projected 2019 Expenditures Sanitary Sewer Division	(268,198,668)
Less Projected 2019 Expenditures Public Utilities Director's Office	(12,646,534)
Less Total Projected 2019 Expenditures	(280,845,202)
Projected Cash at Dec. 31, 2019	\$ 253,832,462
Less Reserve for 27th Pay Day in 2020	(1,401,978)
Available Cash at Dec. 31, 2019	\$ 252,430,484
Total Appropriated	\$ 293,985,759
Projected Appropriation Surplus/(Deficit)	\$ 13,140,557

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 less than the budgeted amount by \$17,573,442. The projected year end cash balance in the fund is \$253.8 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$13.1 million is projected in the sewer system enterprise fund, comprised of a surplus of \$11.9 million in the Sanitary Sewer Division and a \$1,266,438 surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in the personnel, supplies, services, other, capital, and interest categories. The projected \$1,045,912 personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Supplies are anticipated to be \$35,116 less than planned, primarily due to lower than expected general supply spending. Savings of \$1,171,191 are expected in the services category, reflecting lower than budgeted expenses for environmental and cleanup charges, as well as internal charges and other various main accounts. Other expenses and the capital category are anticipated to be \$109,564 and \$59,609 less than budgeted, respectively. The interest charges savings of \$9.5 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	
June 30, 2019	
Cash Balance (January 1, 2019)	\$ 27,135,026
Plus Estimated 2019 Revenues	42,194,976
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>69,330,002</u>
Less Projected 2019 Expenditures Storm Sewer Division	(41,595,312)
Less Projected 2019 Expenditures Public Utilities Director's Office	<u>(3,302,197)</u>
Less Total Projected 2019 Expenditures	(44,897,509)
Projected Cash at Dec. 31, 2019	\$ 24,432,493
Less Reserve for 27th Pay Day in 2020	(75,802)
Available Cash at Dec. 31, 2019	<u>\$ 24,356,691</u>
Total Appropriated	<u>\$ 45,748,378</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 850,869</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, 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 \$1,641,593 lower than budget. As of the end of the second quarter, the projected year-end cash balance in the fund is expected to be about \$24.4 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$850,869 is projected in the storm sewer maintenance fund, comprised of a \$503,823 surplus in the Storm Sewer Division and a \$347,046 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, the \$161,683 surplus in the interest category is due to premium proceeds resulting from the 2018 bond sale. The \$254,308 surplus in services is mostly due to savings from internal service technology charges. Other categories anticipating a surplus include personnel, supplies, other, and capital.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2019	
Cash Balance (January 1, 2019)	\$ 30,994,260
Plus Estimated 2019 Revenues	85,932,410
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>116,926,670</u>
Less Projected 2019 Expenditures Power Division	(85,042,563)
Less Projected 2019 Expenditures Public Utilities Director's Office	<u>(1,739,794)</u>
Less Total Projected 2019 Expenditures	(86,782,357)
Projected Cash at Dec. 31, 2019	\$ 30,144,313
Less Reserve for 27th Pay Day in 2020	(358,997)
Available Cash at Dec. 31, 2019	<u>\$ 29,785,316</u>
Total Appropriated	<u>\$ 89,396,028</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,613,671</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 \$187,271. As of the end of the second quarter, the anticipated year-end cash balance is expected to be \$30.1 million, which exceeds the budgeted estimate of \$23.4 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2.6 million is projected in the electricity enterprise fund. This surplus is comprised of \$2.4 million in the Power Division and \$182,737 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 \$529,684. Purchase power savings make up the bulk of the \$717,925 surplus in supplies. A surplus of \$319,677 is projected in services mainly due to savings in professional services. The \$600,000 savings in capital expenditures is due to AMI meter purchases being delayed until next year. The division also expects an interest surplus of \$263,648, which is the result of premium proceeds from the 2018 bond sale.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
June 30, 2019

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,754,697	\$ 2,213,396	\$ 2,541,301	\$ 4,737,168	\$ 17,529
City Auditor					
City Auditor	4,532,363	1,997,641	2,534,722	4,532,363	-
Income Tax	9,665,019	4,208,496	5,456,523	8,881,097	783,922
Total	<u>14,197,382</u>	<u>6,206,137</u>	<u>7,991,245</u>	<u>13,413,460</u>	<u>783,922</u>
City Treasurer	1,363,123	725,453	637,670	1,352,872	10,251
City Attorney					
City Attorney	13,388,532	6,779,968	6,608,564	13,385,825	2,707
Real Estate	149,128	68,257	80,871	143,318	5,810
Total	<u>13,537,660</u>	<u>6,848,225</u>	<u>6,689,435</u>	<u>13,529,143</u>	<u>8,517</u>
Municipal Court Judges	19,486,086	10,631,807	8,854,279	19,410,718	75,368
Municipal Court Clerk	12,534,164	6,642,732	5,891,432	12,534,164	-
Civil Service	4,521,712	2,370,155	2,151,557	4,508,542	13,170
Public Safety					
Administration	8,495,174	7,031,171	1,464,003	8,328,930	166,244
Support Services	7,581,174	4,234,336	3,346,838	7,233,735	347,439
Police	342,358,831	186,600,227	155,758,604	343,648,908	(1,290,077)
Fire	264,143,851	144,673,221	119,470,630	263,333,568	810,283
Total	<u>622,579,030</u>	<u>342,538,956</u>	<u>280,040,074</u>	<u>622,545,141</u>	<u>33,889</u>
Office of the Mayor					
Mayor	4,579,902	2,168,126	2,411,776	4,579,902	-
Office of Diversity & Inclusion	1,188,053	274,438	913,615	966,753	221,300
Total	<u>5,767,955</u>	<u>2,442,564</u>	<u>3,325,391</u>	<u>5,546,655</u>	<u>221,300</u>
Education	6,532,886	2,296,578	4,236,308	6,520,485	12,401
Development					
Administration	6,218,126	4,299,137	1,918,989	6,153,699	64,427
Econ. Development	5,477,504	4,488,517	988,987	5,618,340	(140,836)
Code Enforcement	7,894,416	4,100,501	3,793,915	7,705,502	188,914
Planning	2,031,622	887,372	1,144,250	1,871,355	160,267
Housing	6,667,185	6,041,574	625,611	6,478,964	188,221
Land Redevelopment	680,550	330,516	350,034	680,172	378
Total	<u>28,969,403</u>	<u>20,147,617</u>	<u>8,821,786</u>	<u>28,508,032</u>	<u>461,371</u>
Finance and Management					
Administration	5,355,686	4,115,282	1,240,404	4,970,016	385,670
Financial Management	4,824,423	2,966,155	1,858,268	4,695,549	128,874
Facilities Management	17,434,557	12,410,103	5,024,454	16,481,797	952,760
Finance Citywide	24,910,824	7,518,146	17,392,678	24,845,824	65,000
Citywide Technology Billings	18,697,210	18,697,210	-	17,005,609	1,691,601
Total	<u>71,222,700</u>	<u>45,706,895</u>	<u>25,515,805</u>	<u>67,998,795</u>	<u>3,223,904</u>
Human Resources	2,991,354	2,052,476	938,878	2,985,321	6,033
Neighborhoods	5,350,158	2,232,779	3,117,379	5,245,726	104,432
Health	24,997,885	24,997,885	-	24,997,885	-
Recreation and Parks	41,332,906	41,332,906	-	41,332,906	-
Public Service					
Administration	713,057	334,425	378,632	672,321	40,736
Refuse Collection	33,300,842	23,489,817	9,811,025	31,557,939	1,742,903
Total	<u>34,013,899</u>	<u>23,824,241</u>	<u>10,189,658</u>	<u>32,230,260</u>	<u>1,783,639</u>
Grand Total:	\$ 914,153,000	\$ 543,210,803	\$ 370,942,197	\$ 907,397,274	\$ 6,755,726

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
June 30, 2019

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,445,202	\$ 26,000	\$ 263,966	\$ 2,000	\$ -	\$ -	4,737,168
City Auditor							
City Auditor	3,687,007	27,600	817,056	700	-	-	4,532,363
Income Tax	7,664,009	78,121	1,138,667	300	-	-	8,881,097
Total	11,351,016	105,721	1,955,723	1,000	-	-	13,413,460
City Treasurer	996,668	8,139	348,065	-	-	-	1,352,872
City Attorney							
City Attorney	12,754,214	75,150	404,964	3,000	-	148,497	13,385,825
Real Estate	143,318	-	-	-	-	-	143,318
Total	12,897,532	75,150	404,964	3,000	-	148,497	13,529,143
Municipal Court Judges	17,070,755	52,045	1,807,918	140,000	-	340,000	19,410,718
Municipal Court Clerk	11,621,344	139,734	773,086	-	-	-	12,534,164
Civil Service	3,821,392	28,612	653,038	5,500	-	-	4,508,542
Public Safety							
Administration	1,817,280	8,674	6,502,876	100	-	-	8,328,930
Support Services	4,704,737	388,175	2,135,023	5,800	-	-	7,233,735
Police	325,641,633	3,939,880	13,804,431	255,000	-	7,964	343,648,908
Fire	247,380,590	4,420,258	11,373,565	152,000	-	7,155	263,333,568
Total	579,544,240	8,756,987	33,815,895	412,900	-	15,119	622,545,141
Office of the Mayor							
Mayor	4,107,528	15,000	456,124	1,250	-	-	4,579,902
Office of Diversity & Inclusion	692,816	2,605	271,332	-	-	-	966,753
Total	4,800,344	17,605	727,456	1,250	-	-	5,546,655
Education	525,584	7,500	5,987,401	-	-	-	6,520,485
Development							
Administration	2,989,057	14,476	3,084,166	66,000	-	-	6,153,699
Econ. Development	963,019	8,000	2,788,772	1,858,549	-	-	5,618,340
Code Enforcement	6,795,452	89,185	813,865	7,000	-	-	7,705,502
Planning	1,775,752	9,000	81,103	5,500	-	-	1,871,355
Housing	731,501	13,500	5,732,963	1,000	-	-	6,478,964
Land Redevelopment	679,172	-	1,000	-	-	-	680,172
Total	13,933,953	134,161	12,501,869	1,938,049	-	-	28,508,032
Finance and Management							
Administration	2,643,322	6,000	2,320,694	-	-	-	4,970,016
Financial Management	2,946,087	4,100	1,745,362	-	-	-	4,695,549
Facilities Management	7,762,185	659,800	8,057,812	2,000	-	-	16,481,797
Citywide Technology Billings	-	-	17,005,609	-	-	-	17,005,609
Finance Citywide	-	-	-	-	-	24,845,824	24,845,824
Total	13,351,594	669,900	29,129,477	2,000	-	24,845,824	67,998,795
Human Resources	1,693,224	45,242	1,246,855	-	-	-	2,985,321
Neighborhoods	4,167,516	40,938	983,272	1,500	-	52,500	5,245,726
Health	-	-	-	-	-	24,997,885	24,997,885
Recreation and Parks	-	-	-	-	-	41,332,906	41,332,906
Public Service							
Administration	653,711	605	18,005	-	-	-	672,321
Refuse Collection	17,239,417	164,500	14,072,522	71,500	10,000	-	31,557,939
Total	17,893,127	165,105	14,090,527	71,500	10,000	-	32,230,260
Grand Total:	\$ 698,113,491	\$ 10,272,840	\$ 104,689,513	\$ 2,578,700	\$ 10,000	\$ 91,732,730	\$ 907,397,274

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2019

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 107,655	\$ -	\$ (90,126)	\$ -	\$ -	\$ -	\$ 17,529
City Auditor							
City Auditor	-	-	-	-	-	-	-
Income Tax	670,454	379	112,889	200	-	-	783,922
Total	670,454	379	112,889	200	-	-	783,922
City Treasurer	11,620	(1,939)	570	-	-	-	10,251
City Attorney							
City Attorney	92,194	-	5,294	-	-	(94,781)	2,707
Real Estate	5,810	-	-	-	-	-	5,810
Total	98,004	-	5,294	-	-	(94,781)	8,517
Municipal Court Judges	38,205	1,155	36,008	-	-	-	75,368
Municipal Court Clerk	-	-	-	-	-	-	-
Civil Service	13,170	-	-	-	-	-	13,170
Public Safety							
Administration	87,307	1,693	77,244	-	-	-	166,244
Support Services	297,318	-	50,121	-	-	-	347,439
Police	(6,672,656)	(184,312)	660,029	-	-	4,906,862	(1,290,077)
Fire	(2,548,057)	(65,507)	1,474,802	48,000	-	1,901,046	810,283
Total	(8,836,088)	(248,127)	2,262,196	48,000	-	6,807,908	33,889
Office of the Mayor							
Mayor	-	-	-	-	-	-	-
Office of Diversity & Inclusion	378,220	4,645	(161,565)	-	-	-	221,300
Total	378,220	4,645	(161,565)	-	-	-	221,300
Education	13,858	-	(1,457)	-	-	-	12,401
Development							
Administration	83,985	8,000	37,442	(65,000)	-	-	64,427
Econ. Development	98,361	-	(239,197)	-	-	-	(140,836)
Code Enforcement	142,709	(27,306)	73,512	-	-	-	188,914
Planning	155,593	-	4,674	-	-	-	160,267
Housing	207,982	-	(19,761)	-	-	-	188,221
Land Redevelopment	378	-	-	-	-	-	378
Total	689,008	(19,306)	(143,330)	(65,000)	-	-	461,371
Finance and Management							
Administration	211,617	8,500	165,553	-	-	-	385,670
Financial Management	52,229	11,190	65,455	-	-	-	128,874
Facilities Management	230,476	-	722,284	-	-	-	952,760
Citywide Technology Billings	-	-	1,691,601	-	-	-	1,691,601
Finance Citywide	-	-	-	-	-	65,000	65,000
Total	494,322	19,690	2,644,893	-	-	65,000	3,223,904
Human Resources	5,018	3,664	(2,649)	-	-	-	6,033
Neighborhoods	351,103	-	(246,671)	-	-	-	104,432
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	36,580	-	4,156	-	-	-	40,736
Refuse Collection	677,549	1,000	1,064,354	-	-	-	1,742,904
Total	714,130	1,000	1,068,510	-	-	-	1,783,639
Grand Total:	\$ (5,251,320)	\$ (238,839)	\$ 5,484,561	\$ (16,800)	\$ -	\$ 6,778,127	\$ 6,755,726

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
JUNE 30, 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
JUNE 30, 2019

CATEGORY	FY 2019 YEAR-TO-DATE	FY 2018 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 372,570,363	\$ 356,617,571	\$ 15,952,792	4.5%
Property Tax	26,565,102	26,428,952	136,150	0.5%
KWH Tax	1,594,967	1,305,418	289,549	22.2%
Total Taxes & Assessments	400,730,432	384,351,941	16,378,491	4.3%
Local Government Fund	10,219,844	9,665,004	554,840	5.7%
Estate Tax	-	-	-	N/A
Liquor Permit Fund	1,057,108	1,102,529	(45,421)	(4.1%)
Cigarette Tax, Other	25,548	26,294	(746)	(2.8%)
Casino Revenue	2,898,905	2,823,351	75,554	2.7%
Total Shared Revenue	14,201,405	13,617,178	584,227	4.3%
License and Permit Fees	6,200,541	6,007,011	193,530	3.2%
Fines and Penalties	8,499,597	8,379,855	119,742	1.4%
Investment Earnings	10,657,392	6,682,767	3,974,625	59.5%
Charges for Service	32,369,319	33,813,941	(1,444,622)	(4.3%)
All Other Revenue	1,572,463	2,015,015	(442,552)	(22.0%)
Total Other Revenue	59,299,312	56,898,589	2,400,723	4.2%
Total Revenues	\$ 474,231,149	\$ 454,867,708	\$ 19,363,441	4.3%
Encumbrance Cancellations	7,551,408	1,216,121	6,335,287	520.9%
Unencumbered Balance	16,170,687	17,670,166	(1,499,479)	(8.5%)
Fund Transfers	13,304,173	17,180,009	(3,875,836)	(22.6%)
Total Resources	\$ 511,257,417	\$ 490,934,004	\$ 20,323,413	4.1%

TABLE 6
2019 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
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
JUNE 30, 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	\$ 907,397,274	\$ 6,755,726	\$ 6,755,726
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	22,968,635	54,900,000	60,600,000	5,700,000	83,568,635	62,822,009	66,408,689	(3,586,680)	17,159,946
Health Special Revenue	461,696	33,575,419	33,786,247	210,828	34,247,943	33,750,419	33,982,823	(232,404)	265,120
Rec. and Parks Oper. & Extension	500,050	53,877,906	54,023,000	145,094	54,523,050	54,131,406	53,658,887	472,519	864,163
Municipal Court Computer Fund	1,797,804	1,860,262	1,724,682	(135,580)	3,522,486	2,169,352	1,636,509	532,843	1,885,977
Development Services	13,900,724	23,855,000	23,855,000	-	37,755,724	23,007,910	22,765,939	241,971	14,989,785
Property Mgt/East Broad Street Operation	29,611	1,448,211	1,468,646	20,435	1,498,257	1,530,357	1,498,257	32,100	-
Private Construction Inspection Fund	573,665	4,677,567	4,319,843	(357,724)	4,893,508	4,960,013	4,638,782	321,231	254,726
Parking Meter Program Fund	1,497,121	9,594,422	8,505,729	(1,088,693)	10,002,850	7,732,165	7,496,461	235,704	2,506,389
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	5,400,733	5,306,845	(93,888)	5,306,845	5,400,733	5,306,845	93,888	-
Print and Mail Services	330,928	1,919,843	1,684,569	(235,274)	2,015,497	1,907,843	1,861,882	45,961	153,615
Land Acquisition	574,166	936,000	979,528	43,528	1,553,694	1,115,512	1,102,344	13,168	451,350
Technology Services	3,116,946	40,251,934	35,795,233	(4,456,701)	38,912,179	40,107,899	37,968,572	2,139,327	943,607
Fleet Management Services	(2,329,142)	39,558,289	36,076,166	(3,482,123)	33,747,024	39,158,289	36,942,746	2,215,543	(3,195,722)
Construction Inspection Fund	3,341,121	8,249,705	11,265,804	3,016,099	14,606,925	9,314,057	8,900,463	413,594	5,706,462
ENTERPRISE FUNDS									
Water System Enterprise	128,093,728	209,367,234	196,376,054	(12,991,180)	324,469,782	203,757,007	188,266,474	15,490,533	136,203,308
Sewerage System Enterprise	258,536,335	293,714,771	276,141,329	(17,573,442)	534,677,664	293,985,759	280,845,202	13,140,557	253,832,462
Storm Sewer System Enterprise	27,135,026	43,836,569	42,194,976	(1,641,593)	69,330,002	45,748,378	44,897,509	850,869	24,432,493
Electricity Enterprise	30,994,260	85,745,139	85,932,410	187,271	116,926,670	89,396,028	86,782,357	2,613,671	30,144,313

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
JUNE 30, 2019

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(5,251,320)	(238,839)	5,484,561	-	(16,800)	-	-	6,778,127	6,755,726
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	403,250	-	1,715	-	-	-	-	-	404,966
Municipal Court Judges	5,743	508	121,626	-	-	-	-	-	127,877
Total Municipal Court Computer Fund	408,993	508	123,342	-	-	-	-	-	532,843
Street Construction, Main. & Repair									
Traffic Management	203,177	692	102,507	-	29,929	(700,000)	-	-	(363,695)
Infrastructure Management	49,659	(247,054)	901,365	-	10,550	(4,340,000)	-	-	(3,625,481)
Design and Construction	38,027	-	77,860	-	-	-	-	-	115,887
Service Director	264,099	-	22,509	-	-	-	-	-	286,608
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	554,962	(246,362)	1,104,241	-	40,479	(5,040,000)	-	-	(3,586,681)
Health Special Revenue									
Department of Health	402,245	(62,798)	(576,447)	-	2,500	2,096	-	-	(232,404)
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	111,190	18,675	338,154	-	4,500	-	-	-	472,519
Development Services Fund									
Building and Zoning Services	48,113	(40,000)	188,261	-	-	45,597	-	-	241,971
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	25,000	7,100	-	-	-	-	-	32,100
Private Construction Inspection Fund									
Design and Construction	296,145	3,228	14,164	-	-	-	-	-	313,537
Service Director	7,694	-	-	-	-	-	-	-	7,694
Total Private Construction Inspection Fund	303,839	3,228	14,164	-	-	-	-	-	321,231
Parking Meter Fund									
Parking Services	201,351	182	-	-	2,000	-	-	-	203,533
Service Director	32,170	-	-	-	-	-	-	-	32,170
Total Parking Meter Fund	233,522	182	-	-	2,000	-	-	-	235,704
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	108,992	8,543	(23,647)	-	-	-	-	-	93,888
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	108,992	8,543	(23,647)	-	-	-	-	-	93,888
Print & Mail Services									
Department of Finance	30,558	-	15,402	-	-	-	-	-	45,961
Land Acquisition									
Division of Real Estate	382	5,020	6,421	-	1,345	-	-	-	13,168
Technology Services									
Division of Information Services	971,611	43,490	251,459	-	-	-	-	-	1,266,560
Department of Technology	70,849	1,933	799,985	-	-	-	-	-	872,767
Total Technology Services	1,042,460	45,423	1,051,446	-	-	-	-	-	2,139,327
Fleet Management Services									
Division of Fleet Management	570,273	1,793,168	(97,021)	-	(500)	-	-	-	2,265,920
Finance and Management Director	(50,377)	-	-	-	-	-	-	-	(50,377)
Total Fleet	519,896	1,793,168	(97,021)	-	(500)	-	-	-	2,215,543
Construction Inspection Fund									
Design and Construction	264,183	5,634	103,150	-	200	-	-	-	373,167
Service Director	40,027	-	400	-	-	-	-	-	40,427
Total Construction Inspection	304,211	5,634	103,550	-	200	-	-	-	413,595
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	1,079,066	2,533,559	2,865,060	-	78,940	41,163	7,477,185	-	14,074,973
Sewerage System Enterprise									
Division of Sewers and Drains	1,045,912	35,116	1,171,191	-	109,564	59,609	9,452,728	-	11,874,119
Storm System Enterprise									
Division of Sewers and Drains	54,138	694	254,308	-	20,000	13,000	161,683	-	503,823
Electricity Enterprise									
Division of Electricity	529,684	717,925	319,677	-	-	600,000	263,648	-	2,430,934
Various Enterprise Funds									
Public Utilities Director's Office	1,155,511	368,907	1,656,724	-	937	29,702	-	-	3,211,781

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

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2019 Wages
City Council	Legal Advisor	1	Full-Time	27,160
City Treasurer	Management Analyst II	1	Full-Time	19,880
City Auditor	Assistant Auditor IV	1	Full-Time	49,500
City Auditor - Income Tax	Income Tax Division Administrator	1	Full-Time	5,440
	Income Tax Assistant Administrator	1	Full-Time	4,280
	Income Tax Auditor	2	Full-Time	25,920
	Management Analyst II	1	Full-Time	15,360
	Business Systems Administrator	1	Full-Time	43,844
	Office Assistant I	1	Full-Time	7,200
City Attorney	Legal Admin Assistant	1	Full-Time	48,211
	Attorney	8	Full-Time	333,298
	Legal Secretary	2	Full-Time	26,942
	Legal Advocate	3	Full-Time	65,828
Municipal Court Judges	Probation Officer	1	Full-Time	13,130
	Service Bailiff	1	Full-Time	22,713
	Court Reporter	2	Full-Time	27,696
Municipal Court Clerk	Deputy Clerk	7	Full-Time	52,800
Safety-Director's Office	Assistant Director	2	Full-Time	75,954
Safety-Support Services	Division Administrator	1	Full-Time	42,006
	License Manager	1	Full-Time	8,200
	Assistant Administrator	1	Full-Time	47,520
	License Officer	1	Full-Time	8,856
	Communication Specialist	2	Full-Time	45,360
	Weights & Measures Inspector	1	Full-Time	22,624
	Storekeeper	1	Full-Time	8,751
	Office Assistant II	1	Part-Time	4,465
Safety-Police	Police Recruits	80	Full-Time	1,147,057
	Emergency Call Taker	16	Full-Time	73,649
	Emergency Dispatcher	16	Full-Time	71,238
	Police Records Technician	4	Full-Time	54,163
	Office Assistant II	2	Full-Time	44,472
	Latent Print Supervisor	1	Full-Time	33,966
	Police Evidence Tech	1	Full-Time	28,741
	Human Resources Manager	1	Full-Time	24,208
	Equipment Operator	1	Full-Time	17,843
	Fingerprint Technician	2	Full-Time	11,572
	Management Analyst I	1	Full-Time	9,645
	Payroll Benefit Clerk	1	Full-Time	7,290
	Human Resources Representative	1	Full-Time	0
	Office Assistant I	1	Full-Time	0
	Polygraphist	1	Full-Time	0
	Security Specialist	2	Part-Time	9,599
	Office Assistant II	1	Part-Time	1,724
	Cadet	20	Part-Time	180,336
Safety-Fire	Fire Recruits	75	Full-Time	951,185
	EMS Medical Director	1	Full-Time	72,000
	Administrative Secretary	1	Full-Time	22,400

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

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2019 Wages
Office of the Mayor	Executive Assistant I	2	Full-Time	64,698
	Executive Assistant II	1	Full-Time	37,233
Office of Diversity and Inclusion	Workforce Manager/MA II	1	Full-Time	15,984
	Office Assistant II	1	Full-Time	12,096
	Business Development Specialist	1	Full-Time	23,024
	Supplier Manager/MA II	1	Full-Time	19,536
	Performance Mgmt Cor/Assist Dir	1	Full-Time	37,442
Development-Administration	IT Manager	1	Full-Time	11,160
Development-Economic Development	Business Development Specialist	1	Full-Time	24,024
	Development Program Manager	1	Full-Time	27,664
Development-Code Enforcement	Property Maintenance Inspector Trainee	5	Full-Time	125,981
Financial Management	Budget Management Specialist	2	Full-Time	59,200
	Senior Procurement Specialist	1	Full-Time	24,832
Facilities Management	Security Specialist	1	Full-Time	10,774
	Security Supervisor	2	Full-Time	25,536
	Custodian	2	Full-Time	21,548
	Laborer	1	Full-Time	12,124
	Building Maintenance Worker	1	Full-Time	13,710
Neighborhoods	311 Service Representative	2	Full-Time	25,408
	Neighborhood Program Specialist	4	Full-Time	84,782
Refuse Collection	Refuse Collection Vehicle Operator	32	Full-Time	317,242
	Refuse Container Assembler	3	Full-Time	21,936

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 06/30/2019
City Council	42	47	41
City Auditor	29	34	31
Income Tax	82	84	71
City Treasurer	8	10	8
City Attorney	125	142	123
Real Estate	1	6	1
Municipal Court Judges	199	202	192
Municipal Court Clerk	164	172	157
Civil Service	36	36	36
Public Safety - Admin.	12	12	10
Support Services*	46	46	38
Police - Civilian	412	412	362
Police - Uniformed	1,951	2,018	1,905
Fire - Civilian	51	51	48
Fire - Uniformed	1,596	1,648	1,553
Office of the Mayor	29	32	28
Office of Diversity and Inclusion	11	11	4
Education	4	4	4
Development Admin.	24	25	23
Economic Development	9	9	7
Code Enforcement	72	72	67
Planning	18	18	17
Housing	9	9	8
Land Redevelopment	7	7	7
Finance and Management - Dir. Office	29	31	28
Financial Management	27	29	24
Facilities Management	90	91	84
Human Resources	14	17	14
Neighborhoods	45	47	39
Health**	0	1	0
Recreation and Parks***	0	2	2
Public Service - Dir. Office	6	8	6
Refuse Collection	226	226	190
General Fund Total	5,374	5,559	5,128

*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 06/30/2019
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	144	147	127
Technology: Administration	15	15	15
Finance/Print/Mail Shop Fund	7	7	7
Human Resources/Employee Benefits	30	30	30
Facilities - Other Funds ¹	0	8	0
Health Special Revenue Fund	258	265	237
Municipal Court Computer Fund	7	13	4
Recreation and Parks Operation Fund	345	347	318
Public Service - Dir. Office/SCMR Fund	32	35	30
Traffic Management/SCMR Fund	115	120	109
Infrastructure Management/SCMR Fund	188	188	179
Design and Construction/SCMR Fund	40	42	42
Parking Services/Parking Meter Fund	46	46	43
Public Service - Dir. Office/Parking Meter Fund	6	6	5
Fleet Management	131	138	124
Finance and Management - Dir. Office/Fleet Fund	7	8	7
Design and Construction/Construction Inspection	57	52	50
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	149
Public Utilities: Administration	220	229	205
Sewers and Drains (Storm)	24	25	24
Sewers and Drains (Sanitary)	437	471	410
Electricity	104	104	90
Water	443	461	422
Other Funds Total	2,860	2,975	2,675
All Funds	8,234	8,534	7,803

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 June 30, 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
Transfer for school district revenue sharing	1,113,492	Economic Development	1327-2019
Transfer for downtown office incentive program	491,335	Economic Development	1329-2019
Transfer for property maintenance contract	221,501	Finance & Mgmt	1223-2019
Transfer to Development for 2019 ASAE Annual Meeting & Expo	500,000	Economic Development	0652-2019
Transfer to Safety for the Police Chief search related contract	49,900	Public Safety Director	1152-2019
Transfer to Finance for the Sustainable Columbus Climate Action Plan (ARUP)	60,000	Finance & Mgmt	1220-2019
Total Transferred and Expended	10,264,950		

TABLE 12
SAFETY OVERTIME REPORT
JUNE 30, 2019

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	2,599,589	1,580,997	60.82%	1,903,215	3,484,212	(884,623)
Police Uniformed*	11,895,344	5,739,857	48.25%	6,147,929	11,887,786	7,558
Fire Uniformed	8,569,731	4,813,879	56.17%	4,745,461	9,559,340	(989,609)

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