

November 6, 2019

MEMORANDUM TO: Andrew J. Ginther  
Mayor

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

SUBJECT: Third Quarter Financial Review

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

The quarterly financial 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 end of the third quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$12 million less than the original appropriation for 2019. This is a significant improvement of nearly \$5.2 million from the second quarter financial review when a positive \$6.8 million general fund savings was projected. In addition, income tax collections through September are still tracking well above the Auditor's 2019 estimate and several other revenue sources are also performing well. Altogether, both the revenue and expenditure forecast will lead to a significant general fund cash balance at year end.

Expenditures in nearly all of the general fund departments are tracking below budget with the exception of Public Safety. As in the first and second quarter reviews, these positive variances are mostly the results of lower than anticipated costs for fuels and utilities, as well as unfilled personnel vacancies. The projected budget surpluses come mainly from Finance and Management, the Public Service Department, Recreation and Parks Department, and the Departments of Health and Development.

In the Finance and Management Department, the positive variance of \$7.3 million is mostly the result of lower utilities expenses, lower than anticipated technology billings for general fund agencies citywide, and reduced expenditures from the citywide account. In Public Service, the positive variances are mostly due to delays in filling budgeted vacancies and lower fuel and maintenance costs. The positive variances of approximately \$1 million in the Health Department and \$1.7 million in Recreation and Parks primarily reflect unfilled vacancies and lower fuel costs.

An overall deficit of \$3.3 million in Public Safety is mostly the result of increased civilian overtime expenditures in the Division of Police and unbudgeted costs for the collective bargaining contract between the city and the Fraternal Order of Police (FOP). The remainder of the deficit in Public Safety is due to unbudgeted expenditures for salaries and pension costs in the Division of Fire related to overtime.

Income tax collections, the largest source of general fund revenues at 78 percent of all revenue, continued to track above the Auditor's 2019 estimate. As of the end of the third quarter, income tax receipts were 5.3 percent above 2018 third quarter collections. In addition, most other general fund



revenues are tracking positively when compared to 2018. Property tax collections (2.3%), kilowatt tax (18.8%), investment earnings (65.3%), local government fund (6.9%), casino revenue (2.4%), license and permit fees (11%), and fines and penalties (3.1%), are all trending well above collections during the same time period last year. Only the liquor permit fund (-4.2%), charges for services (-4.6%), and “all other revenue” (-17.9%) are trending below levels experienced through the third quarter of 2018.

The Finance and Management Department will continue to closely monitor revenue collections as well as expenditure trends for the remainder of this year. The Finance and Management Department will also continue to actively monitor personnel hiring and other operational purchases to maintain positive variances within the general fund. Should you have any questions concerning this report, please do not hesitate to contact me at your convenience.

- c. City Council  
City Auditor Megan N. Kilgore  
City Attorney Zach M. Klein  
City Treasurer Deb Klie  
Department Directors



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# **THIRD QUARTER FINANCIAL REVIEW**

As of September 30, 2019

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Prepared by:  
Department of Finance and Management

Joseph A. Lombardi  
Director

# TABLE OF CONTENTS

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	<u>PAGE</u>
<b>1. INTRODUCTION</b> .....	1
<b>2. GENERAL FUND OVERVIEW</b> .....	2
Table A .....	2-1
Revenue and Expenditure Summaries .....	2-2
<b>3. SPECIAL REVENUE FUNDS</b> .....	3
Street Construction Maintenance & Repair .....	3-1
Health Special Revenue .....	3-2
Recreation and Parks Operations .....	3-3
Municipal Court Computer .....	3-4
Development Services .....	3-5
Property Management Fund .....	3-6
Private Construction Inspection .....	3-7
Parking Meter Program .....	3-8
<b>4. INTERNAL SERVICE FUNDS</b> .....	4
Employee Benefits .....	4-1
Print Services .....	4-2
Land Acquisition .....	4-3
Technology Services .....	4-4
Fleet Management Services .....	4-5
Construction Inspection .....	4-6
<b>5. ENTERPRISE FUNDS</b> .....	5
Water Operating .....	5-1
Sewerage System Operating .....	5-3
Storm Sewer Maintenance .....	5-5
Electricity Enterprise .....	5-6
<b>6. TABLE REPORTS</b>	
Table 1: General Fund Appropriation Summary	6
Table 2: General Fund Projections by Object of Expenditure	7
Table 3: General Fund Variances by Object of Expenditure	8
Table 4: City Auditor's Current General Fund Revenue Estimate	9
Table 5: General Fund Revenue Summary Year-to-Date Comparison	10
Table 6: General Fund Legislative Appropriations Summary	11
Table 7: All Operating Funds Revenue and Appropriation Summary	12
Table 8: All Funds Variances by Object of Expenditure	13
Table 9: General Fund and All Funds Vacant Positions To Be Filled	14
Table 10: General Fund and Other City Funds Personnel Levels	16
Table 11: Citywide Account Projected Use	18
Table 12: Safety Overtime Report	19

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# 1. Introduction

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This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 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 \$12,000,000 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 SEPTEMBER 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 September 30, 2019	\$ 914,153,000
Less 2019 Projected Operating Expenditures	<u>902,153,000</u>
Projected Appropriation Surplus/(Deficit)	\$ 12,000,000
Projected Available Cash Balance (December 31, 2019)	<u>\$ 12,000,000</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	2,750,000
Plus Estimated Investment Earnings	<u>1,640,915</u>
Projected Unencumbered Cash Balance (December 31, 2019)	\$ 80,571,003
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>13,713,825</u>
Projected Unencumbered Cash Balance (December 31, 2019)	\$ 14,713,825

## 2. General Fund Overview

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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 September, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 5.2 percent, or \$34.8 million, higher than during the same time period in 2018. As of the end of the third quarter, the largest revenue stream into the general fund is performing positively. Income tax receipts are currently up 5.3 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 third quarter. Property tax receipts are up \$1.1 million over 2018 during the same time period. Investment earnings of \$13.1 million were expected by year end, and the city has already received almost \$17.1 million through the first nine months, a 65.3 percent increase over 2018 during the same period. All categories of shared revenue combined are currently up to \$1.1 million, or 5.2 percent, but are budgeted to end the year down by roughly \$334,000. Similarly, the kilowatt hour tax revenue through the third quarter is approximately \$400,000 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 third quarter in relation to the first nine months of 2018 by \$918,000 and \$411,000 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 third quarter, receipts into this line item totaled \$48.8 million, a decrease of 4.6 percent over 2018 during the same nine months. Revenue into the all other category is currently lagging 2018 receipts during the same time period by \$489,000, or roughly the same amount as was reported at the end of the second quarter. 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 \$902.2 million, or \$12 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 27<sup>th</sup> pay period). Ordinance 2870-2018, which passed as amended by City Council on February 11<sup>th</sup>, 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 September 17, 2019, plus costs associated with a limited number of vacant positions. Where feasible, vacancy

credits<sup>1</sup> were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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 September 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 \$207,273. This variance is a result of an estimated \$298,852 in personnel savings, partially offset by unbudgeted costs of \$91,079 in registration and training and other purchased services.

The **City Auditor** expects a surplus of \$138,180, the result of less than budgeted personnel costs.

A total surplus of \$834,927 is anticipated in the **Income Tax Division**, primarily attributable to savings of \$566,774 in personnel as a result of delays in hiring vacant positions and associated benefits. In addition, the division expects savings of \$243,032 in the cost of mailings and various other service expenditures.

The **City Treasurer** projects an overall surplus of \$47,497, the majority of which is attributed to personnel savings.

A small year-end appropriation surplus of \$8,990 in the **City Attorney's** Office is anticipated, reflecting savings in personnel and services of \$100,817 partially offset by a planned grant match of \$93,031 in the transfer category.

The **Municipal Court Judges** project an overall surplus of \$26,614, largely due to less than anticipated spending for purchased services.

An overall deficit of \$43,375 is expected in the office of the **Municipal Court Clerk** resulting from higher than anticipated internal charges for mail, which are projected by the Finance and Management Department. A transfer of appropriation authority will take place in the fourth quarter to accommodate these charges.

The **Civil Service Commission** expects a total surplus of \$32,574 in personnel, which is the result of replacement positions hired in at lower rates than budgeted.

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



The Department of **Public Safety, Administration Division** projects an overall year end surplus of \$166,557. A personnel surplus of \$145,463 is the result of the delayed hiring of a vacant full-time position. Less than budgeted expenses of \$3,068 in technology supplies, as well as \$18,026 across various service and maintenance contracts, represent the additional savings within the division.

An overall surplus of \$428,033 is anticipated in the **Support Services Division**. The surplus in personnel of \$379,132 is projected due to delays in hiring vacant positions. The projections in supplies and services, \$48,901 combined, reflect less than budgeted expenses on office supplies and internal service charges.

The **Police Division** projects an overall deficit of \$2,353,717. This projection is the result of anticipated deficits in personnel (\$6,765,939), supplies (\$184,312), and claims (\$450,000), netted against projected savings in services (\$139,673) 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 132<sup>nd</sup> (June) and 133<sup>rd</sup> (December) recruit class, 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 \$2,059,078 and a surplus of \$15,688, respectively. The personnel deficit is attributable to civilian overtime and various items within the successive 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 uniformed personnel's salaries, shift differential, and pension costs.

The deficit in Police claims is the result of a known legal settlement pending final resolution.

The **Division of Fire** anticipates an overall deficit of \$1,518,442. An expected deficit in personnel of \$3,898,917 is offset by the transfer line which represents the budget authority for the June and December recruit classes. As a result, the true personnel variance is a deficit of \$2,441,871. The deficit in personnel is primarily reflected in sworn overtime, termination pay, and associated benefits.

The deficit in supplies of \$59,399 is offset by the budget authority for the recruit classes' uniform and supply needs budgeted in the transfer line. Accounting for the transfer, the true variance in supplies is a projected surplus of \$236,601. In services, anticipated savings of \$490,829 is the result of less than budgeted expenses in the EMS billing program and internal service charges for the fleet. Fire claims are currently projected under budget by \$48,000.

A total projected surplus of \$354,658 is anticipated in the **Office of the Mayor**. Savings of \$159,560 in personnel reflect higher than budgeted vacancies throughout the year and other changes in staffing assumptions. Less than expected expenses of \$189,448 in the services category reflect lower than budgeted needs for several contracts.

The **Office of Diversity and Inclusion** projects an overall surplus of \$178,481. This variance is attributed to \$375,468 in personnel savings as a result of hiring delays that are partially offset by an expected deficit of \$201,125 in professional services contracts.

The **Development Department, Administration Division** projects an overall surplus of \$199,621, mainly attributed to personnel savings of \$100,325, resulting from a delay in filling a vacant full-time

position. In addition, savings of \$9,732 and \$89,564 are the result of lower than anticipated general and office supply purchases as well as contracted services, respectively.

The **Economic Development Division** anticipates a total surplus of \$159,835. The majority of this surplus, or \$118,504, is the result of delays in hiring vacant budgeted positions. Savings of \$39,385 are projected due to lower than budgeted economic development contract expenses and minor savings in supplies of \$1,946.

An overall surplus of \$189,518 is projected in the **Code Enforcement Division**. The majority of this savings, or \$147,543, reflected lower than budgeted costs for internal fleet services and other minor purchased services. In addition, personnel savings of \$67,671 are expected. These amounts are offset by an anticipated deficit in technology supplies of \$25,695 for a mobile computing pilot program for code enforcement officers.

A total surplus of \$194,953 is expected in the **Planning Division**, primarily reflecting less than budgeted personnel costs of \$183,036 from delays in filling vacant positions. Savings of almost \$12,000 in the services category are also projected, resulting from lower than anticipated internal charges for fleet, mail, and printing services. A surplus of \$11,000 in materials and supplies will be offset by a deficit in the capital line for the purchase of a plotter.

The **Housing Division** anticipates an overall surplus of \$110,732. This surplus is mainly attributable to proposed expenditure corrections in personnel (\$139,945) to properly align costs with capital projects, partially offset by higher than projected spending in support of community agencies (\$32,748).

A surplus of \$27,847 is expected in the personnel category within the **Land Redevelopment Division**, due to an employee's internal transfer to the Economic Development Division during the fourth quarter.

An overall surplus of \$191,173 is projected in the **Finance and Management Department, Administration Division**. The surplus is attributable to savings in personnel of \$223,016 from vacant positions and delays in filling them, partially offset by a deficit of \$39,393 in the services category due to anticipated contracts to be completed in the fourth quarter. The budget authority for these expenses is in the citywide account, and will be transferred to allow for the proper processing of encumbrances.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$3,896,143. Of this amount, savings of \$65,808 are the result of delays in filling a vacant budgeted position. Additionally, less than budgeted costs for software licensing fees accounts for the majority of the anticipated surplus of \$58,038 in the services category. Small savings of \$10,089 are also expected in various supplies. The **citywide account** is expected to end the year with a surplus of \$3,762,208.

An overall surplus of \$1,350,299 is anticipated in the **Facilities Management Division**, representing less than budgeted utility costs.

The **Department of Technology** forecasts an overall surplus of \$1,912,890 for various departments within the general fund, primarily related to savings in internally billed indirect technology services totaling \$1,878,499. Direct technology services are also expected to be slightly less than budgeted for general fund departments by \$37,391.

The **Department of Neighborhoods** anticipates a surplus of \$201,010. This surplus is the result of expected personnel savings due to delays in hiring vacant positions, related benefit costs, and other expenditures of \$299,324. Partially offsetting these savings is an expected deficit in professional services of \$98,522, attributed to an initiative focused on 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 \$24,001,456, or \$996,429 lower than budget. Additional information on Health's third quarter projections is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$39,623,114, \$1,709,792 lower than assumed in the budget. Additional information on Recreation and Parks' third quarter projection is provided in Section 3 of this report.

An overall surplus of \$39,039 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 \$2,287,605. The division expects \$593,088 in personnel savings due to the delayed hiring of vacant positions. A surplus of \$1,693,827 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

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 22,968,635
Plus Estimated 2019 Revenues	60,500,000
Plus Estimated Encumbrance Cancellations	1,100,000
Total Estimated Available For Appropriation	<u>84,568,635</u>
Less Projected 2019 Expenditures Public Service Director's Office	(5,107,121)
Less Projected 2019 Expenditures Traffic Management Division	(14,998,389)
Less Projected 2019 Expenditures Infrastructure Management Division	(36,577,078)
Less Projected 2019 Expenditures Design & Construction Division	(6,465,612)
Less Projected 2019 Expenditures Refuse	<u>(3,627,995)</u>
Less Total Projected 2019 Expenditures	(66,776,195)
Projected Unencumbered Cash at Dec. 31, 2019	<b>\$ 17,792,440</b>
Less Amount Needed for the 27th Pay Day in 2020	(1,365,000)
Available Unencumbered Cash at Dec. 31, 2019	<u><u>\$ 16,427,440</u></u>
Total Appropriated	\$ 67,546,894
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 770,699</b></u>

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

#### REVENUE SUMMARY

At the beginning of 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 \$60.5 million and encumbrance cancellations are estimated at \$1,100,000, for a combined increase of \$6.7 million over budgeted assumptions. Revenue projections are higher than initially budgeted, partially due to the increased state gasoline tax that took effect July 1, 2019. Therefore, the SCMR fund is projected to have an unencumbered cash balance of \$17,792,440 at the end of 2019, which is approximately \$6 million higher than assumed at the time of budget formation.

#### OPERATING BUDGET SUMMARY

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 \$204,333, mostly due to personnel vacancies and fleet charges, while the Infrastructure Management Division's expected surplus of \$880,123 reflects savings in fleet charges partially offset by planned capital purchases in the fourth quarter. The Traffic Management Division projects a deficit of \$310,896 related to planned, but originally unbudgeted service contracts and capital purchases, yet to be made. With the aforementioned increased revenue into the fund, the department's planned purchases will be accommodated through supplemental appropriations and/or appropriation transfers by year end.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 461,696
Plus Estimated 2019 Revenues	9,534,710
Plus Estimated General Fund Transfer	24,001,456
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available For Appropriation	<u>34,072,862</u>
Less Projected 2019 Expenditures	<u>(34,072,862)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ -</u>
Total Appropriated	\$ 34,050,419
Projected Appropriation Surplus/(Deficit)	<u>\$ (22,443)</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 \$9,534,710, higher than the budgeted projection of \$8,477,534, due to increased revenue for Tobacco 21 fines, reimbursements for Home Visiting staff credentialing, and a rebate from the Bureau of Worker's Compensation. Encumbrance cancellations are currently estimated at \$75,000, or \$25,000 less than originally assumed. At the end of the third quarter, the general fund transfer is projected to be \$996,429 less than the budgeted amount of \$24,997,885. Given these assumptions, the fund will end the year with an unencumbered cash balance of zero.

**OPERATING BUDGET SUMMARY**

An overall appropriation deficit of \$22,443 is projected in the Health Department. Savings of \$123,923 in purchased services are attributed to reduced spending in advertising for employee recruitment, printing and binding, and service contracts. These savings are offset by an anticipated deficit of \$66,706 in supplies, due to an increased need for Hepatitis A vaccines. In addition, a projected deficit of \$86,607 in personnel is a result of the implementation of an evidenced-based perinatal home visiting program to address the infant mortality public health issue in Columbus, the budget authority of which was placed in Finance's citywide account.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 500,050
Plus Estimated 2019 Revenues	13,043,342
Plus Estimated General Fund Transfer	39,623,114
Plus Estimated Encumbrance Cancellations	1,076,009
Total Estimated Available For Appropriation	54,242,515
Less Projected 2019 Expenditures	(54,242,515)
Projected Unencumbered Cash at Dec. 31, 2019	\$ -
Total Appropriated	\$ 54,221,406
Projected Appropriation Surplus/(Deficit)	\$ (21,109)

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 \$13,043,342, or \$1,048,342 higher than originally budgeted due to the division's receipt of an Ohio Bureau of Workers' Compensation rebate and an increase in fees associated with programming. Encumbrance cancellations are projected at \$1,076,009, which is almost double budgeted assumptions. The current projected general fund transfer of \$39,623,114 is \$1,709,792 less than the budgeted assumption. The anticipated year end unencumbered cash balance, therefore, is zero.

### OPERATING BUDGET SUMMARY

An overall budget deficit of \$21,109 is projected for the fund. Savings of \$56,130 in supplies, \$139,718 in services, and \$4,506 within other expenses are attributed to lower than anticipated costs for internal services as well as regular operating expenditures. These savings are offset by an anticipated deficit of \$221,464 in personnel costs, due to an increase in police overtime use, separation pay for employee turnover, and more than budgeted use of employee benefits such as tuition reimbursement and the payment of unused sick leave.

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

<b>FUND BALANCE SUMMARY</b>	
September 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	379,870
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	3,547,674
Less Projected 2019 Expenditures-Municipal Court Clerk	(1,337,211)
Less Projected 2019 Expenditures-Municipal Court Judges	(477,252)
Less Total Projected 2019 Expenditures	(1,814,463)
Projected Unencumbered Cash at Dec. 31, 2019	<b>\$ 1,733,211</b>
Less Amount Needed for the 27th Pay Day in 2020	(15,500)
Available Unencumbered Cash at Dec. 31, 2019	\$ 1,717,711
Total Appropriated	\$ 2,169,352
Projected Appropriation Surplus/(Deficit)	<b>\$ 354,889</b>

The municipal court computer system procurement and maintenance fund provide 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 third quarter total \$1,739,870, 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 and coupled with expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,733,211 at the end of 2019, which is \$400,021 more than assumed in the budget formation.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$354,889 is currently projected for the computer fund. An appropriation surplus of \$258,751 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 \$96,138 mainly due to less than anticipated spending in professional services contracts.

**E. DEVELOPMENT SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 13,900,724
Plus Estimated 2019 Revenues	23,442,880
Plus Estimated Encumbrance Cancellations	120,000
Total Estimated Available For Appropriation	<u>37,463,604</u>
Less Total Projected 2019 Expenditures	<u>(22,635,951)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<b>\$ 14,827,653</b>
Less Amount Needed for the 27th Pay Day in 2020	(550,000)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 14,277,653</u>
Total Appropriated	\$ 23,007,910
Projected Appropriation Surplus/(Deficit)	<u>\$ 371,959</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. The current revenue projection of \$23,442,880 is \$362,120 less than the original budgeted amount of \$23,805,000, while encumbrance cancellation projections are now \$70,000 more than the budgeted assumption of \$50,000. The fund is projected to end the year with an unencumbered cash balance of \$14,827,653. This increase of \$788,620 over the budgeted assumption is comprised of the aforementioned variance in the beginning cash balance, greater than projected encumbrance cancellations, and the operating savings explained below.

**OPERATING BUDGET SUMMARY**

The Department of Building and Zoning Services projects an overall appropriation surplus of \$371,959. These anticipated savings include \$278,716 in personnel savings from delays in filling vacant budgeted positions, \$89,646 in services related to internal billings for indirect technology services, fleet, print, and mail, and \$3,597 in capital expenditures.



## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 29,611
Plus Estimated 2019 Revenues	889,032
Plus Estimated General Fund Transfer	604,200
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,522,843</u>
Less Projected 2019 Expenditures	<u>(1,522,843)</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>\$ 7,514</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 \$1,493,232 reflect a general fund subsidy of \$604,200. The projected expenditures equal the estimate of available resources in this fund at the end of the third quarter. As a result, a zero unencumbered cash balance is expected in this fund at year end.

### OPERATING BUDGET SUMMARY

At this time, a projected appropriation surplus of \$7,514 is attributed to savings in general supplies of \$25,000, which is partially offset by an expected deficit of \$17,486 in services due to higher than anticipated utility bills.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 573,665
Plus Estimated 2019 Revenues	5,005,752
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>5,609,417</u>
Less Projected 2019 Expenditures Public Service Director's Office	(82,080)
Less Projected 2019 Expenditures Design & Construction Division	<u>(4,512,702)</u>
Less Projected 2019 Expenditures	(4,594,782)
Projected Unencumbered Cash at Dec. 31, 2019	<b>\$ 1,014,635</b>
Less Amount Needed for the 27th Pay Day in 2020	(214,089)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 800,546</u>
Total Appropriated	<u>\$ 4,960,013</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 365,231</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 projections for the fund, as shown in the table above, are \$358,185 above the budgeted assumption, while encumbrance cancellations remain even. The projected year end unencumbered cash balance is \$1,014,635, which is \$983,891 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 \$365,231, 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**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 1,497,121
Plus Estimated 2019 Revenues	8,785,773
Plus Estimated Encumbrance Cancellations	200,000
Total Estimated Available For Appropriation	<u>10,482,894</u>
Less Projected 2019 Expenditures	(7,793,877)
Less 2019 Transfer	(700,000)
Projected Unencumbered Cash at Dec. 31, 2019	<u>\$ 1,989,017</u>
Less Amount Needed for the 27th Pay Day in 2020	(196,202)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 1,792,815</u>
Total Appropriated	<u>\$ 8,054,074</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 260,197</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 \$8,785,773, or \$608,649 below budgeted assumptions. At the end of the third quarter, anticipated year end encumbrance cancellations match budgeted projections. Due to the aforementioned decrease in revenues and the beginning year unencumbered cash balance, the projected unencumbered fund balance at year end is \$1,989,017, or \$928,542 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 \$260,197. The majority of this variance is due to delays in filling vacant positions, though some savings have also been realized in lower than budgeted fleet costs.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ -
Plus Estimated 2019 Revenues- Human Resources	4,851,679
Plus Estimated 2019 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,246,679</u>
Less Estimated 2019 Projected Expenditures- Human Resources	(4,851,679)
Less Estimated 2019 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2019 Expenditures	(5,246,679)
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>\$ 154,054</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 \$154,054 is generated from the Human Resources portion of the fund. Savings of \$122,298 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted internal service charges account for the majority of the remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 330,928
Plus Estimated 2019 Revenues - Mail	1,151,574
Plus Estimated 2019 Revenues - Print	552,214
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	2,034,716
Less Projected 2019 Mail and Print Expenditures	(1,877,117)
Projected Unencumbered Cash at Dec. 31, 2019	<b>\$ 157,599</b>
Less Amount Needed for the 27th Pay Day in 2020	(19,000)
Available Unencumbered Cash at Dec. 31, 2019	\$ 138,599
Total Appropriated	\$ 1,907,843
Projected Appropriation Surplus/(Deficit)	<b>\$ 30,726</b>

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 \$1,151,574 and \$552,214, respectively, or \$204,055 less than budgeted when combined. By year end, the fund's unencumbered balance is projected at \$157,599.

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

By year end, a small appropriation surplus of \$30,726 is anticipated, primarily reflecting savings in personnel.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 574,166
Plus Estimated 2019 Revenues	1,012,033
Plus Estimated Encumbrance Cancellations	14,653
Total Estimated Available For Appropriation	1,600,852
Less Projected 2019 Expenditures	(1,063,885)
Projected Unencumbered Cash at Dec. 31, 2019	<b>\$ 536,967</b>
Less Amount Needed for the 27th Pay Day in 2020	(37,000)
Available Unencumbered Cash at Dec. 31, 2019	<b>\$ 499,967</b>
Total Appropriated	<b>\$ 1,115,512</b>
Projected Appropriation Surplus/(Deficit)	<b>\$ 51,627</b>

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 \$1,012,033 for the year, which is \$76,033 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 \$536,967, an increase of \$257,775 from the budgeted assumption.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$51,627. This savings is primarily the result of lower than expected supplies and services expenditures.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 3,116,946
Plus Estimated 2019 Revenues	36,457,065
Plus Estimated Encumbrance Cancellations	250,000
Total Estimated Available For Appropriation	39,824,011
Less Estimated Technology Administration Expenditures	(9,337,748)
Less Estimated Information Services Expenditures	(29,783,358)
Less Total Projected 2019 Expenditures	(39,121,106)
Projected Unencumbered Cash at Dec. 31, 2019	<b>\$ 702,905</b>
Less Amount Needed for the 27th Pay Day in 2020	(678,400)
Available Unencumbered Cash at Dec. 31, 2019	\$ 24,505
Total Appropriated	<b>\$ 40,107,899</b>
Projected Appropriation Surplus/(Deficit)	<b>\$ 986,793</b>

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 \$3,644,869 lower than budgeted. This reduction is primarily the result of projected end-of-year credits to various departments for indirect services. Savings in direct charge supplies have been gained across various departments. However, a supply surplus in Building and Zoning Services accounts for most of the savings anticipated for direct charge projects. As reported at the end of the second quarter, encumbrance cancellations are expected to be higher than originally budgeted at \$250,000. With these assumptions, the fund is projected to end the year with a \$702,905 unencumbered cash balance.

### OPERATING BUDGET SUMMARY

The Director's Office anticipates a surplus of \$334,514. This savings is driven by the previously mentioned surplus in supplies related to Building and Zoning Services' projects as well as a personnel surplus associated with delays in filling vacant positions.

The Information Services Division anticipates a surplus of \$652,279. This expected savings is largely the result of delays in hiring vacant positions, creating a projected personnel surplus of \$755,833. Partially offsetting these savings is an anticipated deficit of \$150,288 in services related to professional services and licensing of software. Lastly, given current assumptions, the division will also realize a surplus in capital expenditures of \$42,735.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ (2,329,142)
Plus Estimated 2019 Revenues	36,117,829
Plus Estimated Encumbrance Cancellations	750,000
Total Estimated Available For Appropriation	34,538,687
Less Projected 2019 Fleet Management Division Expenditures	(37,448,881)
Less Projected 2019 Finance and Management Director's Office Expenditures	(890,315)
Less Total Projected 2019 Expenditures	(38,339,196)
Projected Unencumbered Cash at Dec. 31, 2019	<b>\$ (3,800,509)</b>
Less Amount Needed for the 27th Pay Day in 2020	(352,162)
Available Unencumbered Cash at Dec. 31, 2019	\$ (4,152,671)
Total Appropriated	\$ 39,158,289
Projected Appropriation Surplus/(Deficit)	<b>\$ 819,093</b>

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 \$3,800,509 compared to the budgeted assumption of a negative \$4.3 million. Revenues are projected to total \$36,117,829 or approximately \$3 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 \$819,093 is projected in the fleet management fund. In the Fleet Management Division, an anticipated surplus of \$216,911 in supplies is primarily the result of lower than budgeted fuel costs. Personnel savings of \$892,231 reflect delays in hiring budgeted full-time positions. A services deficit of \$242,946 is largely the result of unexpected costs in third party auto repair and maintenance and software licensing contracts.

A projected deficit of \$52,703 within the Finance and Management Director's Office is driven by changes in personnel from originally budgeted assumptions.



## F. CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Unencumbered Cash Balance (January 1, 2019)	\$ 3,341,121
Plus Estimated 2019 Revenue Receipts	12,044,619
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>15,485,740</u>
Less Projected 2019 Expenditures Design & Construction Division	(9,812,092)
Less Projected 2019 Expenditures Public Service Director's Office	(526,835)
Less Total Projected 2019 Expenditures	<u>(10,338,927)</u>
Projected Unencumbered Cash at Dec. 31, 2019	<b>\$ 5,146,813</b>
Less Amount Needed for the 27th Pay Day in 2020	(118,960)
Available Unencumbered Cash at Dec. 31, 2019	<u>\$ 5,027,853</u>
Total Appropriated	<u>\$ 9,862,301</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (476,626)</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 \$12,044,619 and encumbrance cancellations are estimated at \$100,000; this total revenue estimate is \$3,894,914 higher than the budgeted assumptions. As a result of the higher than anticipated starting balance and revenues, and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$5,146,813 is projected at year end, an increase of \$3,274,379 compared to the budgeted figure.

### OPERATING BUDGET SUMMARY

A year end appropriation deficit of \$476,626 is projected in this fund. This variance is primarily attributed to an increase in personnel costs due to a higher than expected proportion of work completed in the Construction Inspection Fund, rather than the Private Inspection Fund. A supplemental appropriation will be submitted before the years' end.

## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Cash Balance (January 1, 2019)	\$ 128,093,728
Plus Estimated 2019 Revenues	205,289,899
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>333,383,627</u>
Less Projected 2019 Expenditures Water Division	(182,559,902)
Less Projected 2019 Expenditures Public Utilities Director's Office	<u>(10,882,750)</u>
Less Total Projected 2019 Expenditures	(193,442,652)
Projected Cash at Dec. 31, 2019	<b>\$ 139,940,975</b>
Less Reserve for 27th Pay Day in 2020	(1,458,097)
Available Cash at Dec. 31, 2019	<u><u>\$ 138,482,878</u></u>
Total Appropriated	<u>\$ 203,757,007</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 10,314,355</b></u>

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

#### REVENUE SUMMARY

On January 1, 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 \$4,077,335 lower than initial estimates. The projected year end cash balance in the fund is approximately \$139.9 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$10.3 million is projected in the water enterprise fund. This surplus is due to anticipated savings in several budget categories. Projected personnel savings of \$1.7 million reflects an increase in vacancies from retirements and delays in filling vacant positions. Savings of just under \$500,000 total are anticipated in the categories of supplies, services, principal, other and capital expenditures attributable to less than anticipated spending in chemicals, repair & maintenance services, and claims.

## Enterprise Funds

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The largest portion of the overall surplus, or \$6.3 million, is due to premium proceeds from the 2018 bond sale. Premium proceeds are used to pay interest payments, thus offsetting the need to utilize appropriated funds for that purpose, resulting in a surplus within that main account.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The Director's Office projects an overall surplus of \$4.0 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$1,727,640.

**B. SEWERAGE SYSTEM ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Cash Balance (January 1, 2019)	\$ 258,536,335
Plus Estimated 2019 Revenues	296,442,752
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>554,979,087</u>
Less Projected 2019 Expenditures Sanitary Sewer Division	(270,026,073)
Less Projected 2019 Expenditures Public Utilities Director's Office	<u>(12,320,159)</u>
Less Total Projected 2019 Expenditures	(282,346,233)
Less Reserve Fund Expense	(45,487,685)
Projected Cash at Dec. 31, 2019	<b>\$ 227,145,170</b>
Less Reserve for 27th Pay Day in 2020	(1,536,901)
Available Cash at Dec. 31, 2019	<u>\$ 225,608,269</u>
Total Appropriated	<u>\$ 294,055,759</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 11,709,526</u>

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

**REVENUE SUMMARY**

On January 1, 2019, the cash balance in the sewerage system enterprise fund was \$258.5 million, comprised of carryover funds totaling \$133.5 million and reserve funds totaling \$125 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income, and miscellaneous other sources was \$293.7 million.

Current revenue projections are more than the budgeted amount by \$2,727,981. The projected year end cash balance in the fund is \$227.1 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$11.7 million is projected in the sewer system enterprise fund, comprised of a surplus of \$10.1 million in the Sanitary Sewer Division and a \$1,592,813 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 due primarily due to the necessary reduction of the Reserve Fund in the debt defeasance.

Surpluses are currently projected in the personnel, principal, other, capital, and interest categories. The projected \$1,933,434 personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Principal payments are anticipated to be \$583,625 less than budgeted. Other expenses and the capital category are anticipated to be \$79,684 and \$472,040 less than budgeted, due to less than anticipated spending on claims and machinery, respectively. The interest charges surplus of \$8.7 million reflects savings resulting from premium proceeds from the 2018 bond sale,

which are being used to pay a portion of the fund's interest charges. The transfer surplus of \$487,812 is the result of a restructuring of the sewer debt portfolio in which some of the outstanding revenue bonds were defeased. The overall surplus is net of the aforementioned expense savings partially offset by a \$2.1 million projected deficit in services. The Sanitary Sewer Division has unanticipated need for cleaning the Olentangy-Scioto-Interceptor-Sewer Augmentation and Relief Sewer (OARS) tunnel due to high use early in 2019 from multiple early-season rainfall events.

## C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Cash Balance (January 1, 2019)	\$ 27,135,026
Plus Estimated 2019 Revenues	42,664,602
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>69,799,628</u>
Less Projected 2019 Expenditures Storm Sewer Division	(41,656,639)
Less Projected 2019 Expenditures Public Utilities Director's Office	(3,205,294)
Less Total Projected 2019 Expenditures	<u>(44,861,933)</u>
Projected Cash at Dec. 31, 2019	<b>\$ 24,937,695</b>
Less Reserve for 27th Pay Day in 2020	(84,962)
Available Cash at Dec. 31, 2019	<u>\$ 24,852,733</u>
Total Appropriated	<u>\$ 45,748,378</u>
Projected Appropriation Surplus/(Deficit)	<b>\$ 886,445</b>

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

### REVENUE SUMMARY

On January 1, 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 \$1,171,967 lower than budget. As of the end of the third quarter, the projected year-end cash balance in the fund is expected to be about \$24.9 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$886,445 is projected in the storm sewer maintenance fund, comprised of a \$442,496 surplus in the Storm Sewer Division and a \$443,949 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 \$250,677 surplus in the interest category is due to premium proceeds resulting from the 2018 bond sale. The \$81,301 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**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2019	
Cash Balance (January 1, 2019)	\$ 30,994,260
Plus Estimated 2019 Revenues	86,132,698
Plus Estimated 2019 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>117,126,958</u>
Less Projected 2019 Expenditures Power Division	(85,858,229)
Less Projected 2019 Expenditures Public Utilities Director's Office	<u>(1,687,902)</u>
Less Total Projected 2019 Expenditures	(87,546,131)
Projected Cash at Dec. 31, 2019	<b>\$ 29,580,827</b>
Less Reserve for 27th Pay Day in 2020	(379,355)
Available Cash at Dec. 31, 2019	<u>\$ 29,201,472</u>
Total Appropriated	<u>\$ 89,396,028</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,849,897</b></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 \$387,559. As of the end of the third quarter, the anticipated year-end cash balance is expected to be \$29.6 million, which exceeds the budgeted estimate of \$23.4 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$1.8 million is projected in the electricity enterprise fund. This surplus is comprised of \$1.6 million in the Power Division and \$234,629 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 \$790,069. Purchase power savings comprise the majority of the \$261,748 surplus in supplies. A surplus of \$52,932 is projected in services mainly due to savings in professional services. The \$247,688 savings in capital expenditures reflects the delay of AMI meter purchases until next year. The division also expects an interest surplus of \$262,830, which is the result of premium proceeds from the 2018 bond sale.

**TABLE 1**  
GENERAL FUND  
APPROPRIATION SUMMARY  
SEPTEMBER 30, 2019

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,754,697	\$ 3,424,084	\$ 1,330,613	\$ 4,547,424	\$ 207,273
<u>City Auditor</u>					
City Auditor	4,532,363	3,512,998	1,019,365	4,394,183	138,180
Income Tax	9,665,019	6,163,376	3,501,643	8,830,092	834,927
Total	<u>14,197,382</u>	<u>9,676,374</u>	<u>4,521,008</u>	<u>13,224,275</u>	<u>973,107</u>
City Treasurer	1,363,123	976,597	386,526	1,315,626	47,497
<u>City Attorney</u>					
City Attorney	13,388,532	10,271,023	3,117,509	13,379,542	8,990
Real Estate	149,128	107,708	41,420	143,290	5,838
Total	<u>13,537,660</u>	<u>10,378,732</u>	<u>3,158,928</u>	<u>13,522,832</u>	<u>14,828</u>
Municipal Court Judges	19,486,086	15,356,072	4,130,014	19,459,472	26,614
Municipal Court Clerk	12,534,164	9,699,470	2,834,694	12,577,539	(43,375)
Civil Service	4,521,712	3,511,845	1,009,867	4,489,138	32,574
<u>Public Safety</u>					
Administration	8,218,088	7,601,749	616,339	8,051,531	166,557
Support Services	7,458,174	5,616,746	1,841,428	7,030,141	428,033
Police	342,893,917	271,653,956	71,239,961	345,247,634	(2,353,717)
Fire	264,143,851	207,836,971	56,306,880	265,662,293	(1,518,442)
Total	<u>622,714,030</u>	<u>492,709,422</u>	<u>130,004,608</u>	<u>625,991,599</u>	<u>(3,277,569)</u>
<u>Office of the Mayor</u>					
Mayor	4,579,902	3,280,002	1,299,900	4,225,244	354,658
Office of Diversity & Inclusion	1,188,053	603,446	584,607	1,009,572	178,481
Total	<u>5,767,955</u>	<u>3,883,448</u>	<u>1,884,507</u>	<u>5,234,816</u>	<u>533,139</u>
Education	6,532,886	6,417,324	115,562	6,523,841	9,045
<u>Development</u>					
Administration	6,283,126	5,174,377	1,108,749	6,083,505	199,621
Econ. Development	17,003,774	16,310,506	693,268	16,843,939	159,835
Code Enforcement	7,894,416	5,995,633	1,898,783	7,704,898	189,518
Planning	2,031,622	1,395,721	635,901	1,836,669	194,953
Housing	6,667,185	6,304,889	362,296	6,556,453	110,732
Land Redevelopment	680,550	507,343	173,207	652,703	27,847
Total	<u>40,560,673</u>	<u>35,688,470</u>	<u>4,872,203</u>	<u>39,678,167</u>	<u>882,506</u>
<u>Finance and Management</u>					
Administration	5,355,686	4,944,583	411,103	5,164,513	191,173
Financial Management	4,824,423	3,962,073	862,350	4,690,488	133,935
Facilities Management	17,434,557	15,116,823	2,317,734	16,084,258	1,350,299
Finance Citywide	13,184,554	7,818,146	5,366,408	9,422,346	3,762,208
Citywide Technology Billings	18,697,210	18,694,840	2,370	16,784,320	1,912,890
Total	<u>59,496,430</u>	<u>50,536,465</u>	<u>8,959,965</u>	<u>52,145,925</u>	<u>7,350,505</u>
Human Resources	2,991,354	2,559,748	431,606	2,981,374	9,980
Neighborhoods	5,350,158	3,482,818	1,867,340	5,149,148	201,010
Health	24,997,885	24,997,885	-	24,001,456	996,429
Recreation and Parks	41,332,906	41,332,906	-	39,623,114	1,709,792
<u>Public Service</u>					
Administration	713,057	515,201	197,856	674,018	39,039
Refuse Collection	33,300,842	28,043,862	5,256,980	31,013,237	2,287,605
Total	<u>34,013,899</u>	<u>28,559,063</u>	<u>5,454,836</u>	<u>31,687,255</u>	<u>2,326,644</u>
<b>Grand Total:</b>	<b>\$ 914,153,000</b>	<b>\$ 743,190,723</b>	<b>\$ 170,962,277</b>	<b>\$ 902,153,000</b>	<b>\$ 12,000,000</b>



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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,254,005	\$ 25,500	\$ 264,919	\$ 3,000	\$ -	\$ -	\$ 4,547,424
City Auditor							
City Auditor	3,549,240	27,600	816,643	700	-	-	4,394,183
Income Tax	7,767,689	53,379	1,008,524	500	-	-	8,830,092
Total	11,316,929	80,979	1,825,167	1,200	-	-	13,224,275
City Treasurer	965,528	6,200	343,898	-	-	-	1,315,626
City Attorney							
City Attorney	12,765,389	75,150	390,460	1,796	-	146,747	13,379,542
Real Estate	143,290	-	-	-	-	-	143,290
Total	12,908,679	75,150	390,460	1,796	-	146,747	13,522,832
Municipal Court Judges	17,106,435	51,328	1,821,709	140,000	-	340,000	19,459,472
Municipal Court Clerk	11,621,420	139,734	816,385	-	-	-	12,577,539
Civil Service	3,801,988	48,612	633,038	5,500	-	-	4,489,138
Public Safety							
Administration	1,662,038	7,299	6,382,094	100	-	-	8,051,531
Support Services	4,399,923	354,205	2,270,213	5,800	-	-	7,030,141
Police	325,734,917	4,414,966	14,324,787	765,000	-	7,964	345,247,634
Fire	248,731,450	4,564,150	12,207,538	152,000	-	7,155	265,662,293
Total	580,528,328	9,340,620	35,184,632	922,900	-	15,119	625,991,599
Office of the Mayor							
Mayor	3,965,968	9,350	248,676	1,250	-	-	4,225,244
Office of Diversity & Inclusion	522,568	26,112	460,892	-	-	-	1,009,572
Total	4,488,535	35,462	709,568	1,250	-	-	5,234,816
Education	479,930	1,155	6,042,756	-	-	-	6,523,841
Development							
Administration	2,972,717	12,744	3,032,044	66,000	-	-	6,083,505
Econ. Development	932,876	6,054	2,520,190	13,384,819	-	-	16,843,939
Code Enforcement	6,841,490	116,574	739,834	7,000	-	-	7,704,898
Planning	1,748,309	11,500	60,360	5,500	11,000	-	1,836,669
Housing	719,538	9,965	5,825,950	1,000	-	-	6,556,453
Land Redevelopment	651,703	-	1,000	-	-	-	652,703
Total	13,866,634	156,837	12,179,377	13,464,319	11,000	-	39,678,167
Finance and Management							
Administration	2,631,923	6,950	2,525,640	-	-	-	5,164,513
Financial Management	2,932,508	5,201	1,752,779	-	-	-	4,690,488
Facilities Management	7,873,145	772,861	7,436,252	2,000	-	-	16,084,258
Citywide Technology Billings	-	-	16,784,320	-	-	-	16,784,320
Finance Citywide	-	-	-	-	-	9,422,346	9,422,346
Total	13,437,577	785,012	28,498,990	2,000	-	9,422,346	52,145,925
Human Resources	1,686,014	41,316	1,254,044	-	-	-	2,981,374
Neighborhoods	4,119,295	40,938	935,123	1,292	-	52,500	5,149,148
Health	-	-	-	-	-	24,001,456	24,001,456
Recreation and Parks	-	-	-	-	-	39,623,114	39,623,114
Public Service							
Administration	654,881	605	18,532	-	-	-	674,018
Refuse Collection	17,323,878	164,810	13,443,049	71,500	10,000	-	31,013,237
Total	17,978,759	165,415	13,461,581	71,500	10,000	-	31,687,255
<b>Grand Total:</b>	<b>\$ 698,560,056</b>	<b>\$ 10,994,257</b>	<b>\$ 104,361,649</b>	<b>\$ 14,614,758</b>	<b>\$ 21,000</b>	<b>\$ 73,601,281</b>	<b>\$ 902,153,000</b>

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 298,852	\$ 500	\$ (91,079)	\$ (1,000)	\$ -	\$ -	207,273
City Auditor							
City Auditor	137,767	-	413	-	-	-	138,180
Income Tax	566,774	25,121	243,032	-	-	-	834,927
Total	704,541	25,121	243,445	-	-	-	973,107
City Treasurer	42,760	-	4,737	-	-	-	47,497
City Attorney							
City Attorney	81,019	-	19,798	1,204	-	(93,031)	8,990
Real Estate	5,838	-	-	-	-	-	5,838
Total	86,857	-	19,798	1,204	-	(93,031)	14,828
Municipal Court Judges	2,525	1,872	22,217	-	-	-	26,614
Municipal Court Clerk	(76)	-	(43,299)	-	-	-	(43,375)
Civil Service	32,574	-	-	-	-	-	32,574
Public Safety							
Administration	145,463	3,068	18,026	-	-	-	166,557
Support Services	379,132	33,970	14,931	-	-	-	428,033
Police	(6,765,939)	(184,312)	139,673	(450,000)	-	4,906,862	(2,353,717)
Fire	(3,898,917)	(59,399)	490,829	48,000	-	1,901,046	(1,518,442)
Total	(10,140,261)	(206,673)	663,459	(402,000)	-	6,807,908	(3,277,569)
Office of the Mayor							
Mayor	159,560	5,650	189,448	-	-	-	354,658
Office of Diversity & Inclusion	375,468	4,138	(201,125)	-	-	-	178,481
Total	535,029	9,788	(11,677)	-	-	-	533,139
Education	3,631	2,345	3,069	-	-	-	9,045
Development							
Administration	100,325	9,732	89,564	-	-	-	199,621
Econ. Development	118,504	1,946	39,385	-	-	-	159,835
Code Enforcement	67,671	(25,695)	147,543	-	-	-	189,518
Planning	183,036	11,000	11,917	-	(11,000)	-	194,953
Housing	139,945	3,535	(32,748)	-	-	-	110,732
Land Redevelopment	27,847	-	-	-	-	-	27,847
Total	637,327	518	255,661	-	(11,000)	-	882,506
Finance and Management							
Administration	223,016	7,550	(39,393)	-	-	-	191,173
Financial Management	65,808	10,089	58,038	-	-	-	133,935
Facilities Management	119,516	(113,061)	1,343,844	-	-	-	1,350,299
Citywide Technology Billings	-	-	1,912,890	-	-	-	1,912,890
Finance Citywide	-	-	-	-	-	3,762,208	3,762,208
Total	408,339	(95,422)	3,275,380	-	-	3,762,208	7,350,505
Human Resources	12,228	7,590	(9,838)	-	-	-	9,980
Neighborhoods	299,324	-	(98,522)	208	-	-	201,010
Health	-	-	-	-	-	996,429	996,429
Recreation and Parks	-	-	-	-	-	1,709,792	1,709,792
Public Service							
Administration	35,410	-	3,629	-	-	-	39,039
Refuse Collection	593,088	690	1,693,827	-	-	-	2,287,605
Total	628,498	690	1,697,456	-	-	-	2,326,644
<b>Grand Total:</b>	<b>\$ (6,447,852)</b>	<b>\$ (253,670)</b>	<b>\$ 5,930,806</b>	<b>\$ (401,588)</b>	<b>\$ (11,000)</b>	<b>\$ 13,183,306</b>	<b>\$ 12,000,000</b>

**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**SEPTEMBER 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%)
<b>Total Taxes and Assessments</b>	<b>739,886,000</b>	<b>721,252,560</b>	<b>18,633,440</b>	<b>2.6%</b>
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%)
<b>Total Shared Revenues</b>	<b>27,837,314</b>	<b>28,171,696</b>	<b>(334,382)</b>	<b>(1.2%)</b>
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%)
<b>Total Other Revenue</b>	<b>107,547,000</b>	<b>111,421,741</b>	<b>(3,874,741)</b>	<b>(3.5%)</b>
<b>Total Revenues</b>	<b>\$ 875,270,314</b>	<b>\$ 860,845,996</b>	<b>\$ 14,424,317</b>	<b>1.7%</b>
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%)
<b>Total Resources</b>	<b>\$ 914,153,000</b>	<b>\$ 907,225,051</b>	<b>\$ 6,927,949</b>	<b>0.8%</b>

**TABLE 5**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**SEPTEMBER 30, 2019**

CATEGORY	FY 2019 YEAR-TO-DATE	FY 2018 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 539,319,039	\$ 512,354,575	\$ 26,964,464	5.3%
Property Tax	50,374,593	49,227,677	1,146,916	2.3%
KWH Tax	2,518,177	2,119,035	399,142	18.8%
<b>Total Taxes &amp; Assessments</b>	<b>592,211,809</b>	<b>563,701,287</b>	<b>28,510,522</b>	<b>5.1%</b>
Local Government Fund	15,895,110	14,864,684	1,030,426	6.9%
Estate Tax	-	-	-	N/A
Liquor Permit Fund	1,140,540	1,190,314	(49,774)	(4.2%)
Cigarette Tax, Other	28,639	29,866	(1,227)	(4.1%)
Casino Revenue	5,038,752	4,922,464	116,288	2.4%
<b>Total Shared Revenue</b>	<b>22,103,041</b>	<b>21,007,328</b>	<b>1,095,713</b>	<b>5.2%</b>
License and Permit Fees	9,242,067	8,323,853	918,214	11.0%
Fines and Penalties	13,630,651	13,219,494	411,157	3.1%
Investment Earnings	17,094,831	10,343,122	6,751,709	65.3%
Charges for Service	48,827,221	51,192,068	(2,364,847)	(4.6%)
All Other Revenue	2,247,873	2,737,044	(489,171)	(17.9%)
<b>Total Other Revenue</b>	<b>91,042,643</b>	<b>85,815,581</b>	<b>5,227,062</b>	<b>6.1%</b>
<b>Total Revenues</b>	<b>\$ 705,357,493</b>	<b>\$ 670,524,196</b>	<b>\$ 34,833,297</b>	<b>5.2%</b>
Encumbrance Cancellations	8,968,864	6,649,879	2,318,985	34.9%
Unencumbered Balance	16,170,687	17,670,166	(1,499,479)	(8.5%)
Fund Transfers	16,308,574	20,688,693	(4,380,119)	(21.2%)
<b>Total Resources</b>	<b>\$ 746,805,618</b>	<b>\$ 715,532,934</b>	<b>\$ 31,272,684</b>	<b>4.4%</b>

**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
<b>Total Operating Appropriation:</b>			<u>\$ 914,153,000</u>
<b>Total Estimated Available Resources:</b>			914,153,000
<b>Less Total Operating Appropriation:</b>			(914,153,000)
<b>Less Total Reserve Deposits to Date:</b>			<u>-</u>
<b>Projected Unappropriated Operating Balance:</b>			<u>\$ -</u>

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**SEPTEMBER 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		SURPLUS/ DEFICIT (F-G)	PROJECTED CASH BALANCE DEC. 31, 2019 (E-G)
		ORIGINAL (JAN. 2019) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS		
<b>GENERAL FUND</b>	\$ 16,170,067	\$ 897,982,933	\$ 897,982,933	\$ -	\$ 914,153,000	\$ 914,153,000	\$ 902,153,000	\$ 12,000,000	\$ 12,000,000
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	22,968,635	54,900,000	61,600,000	6,700,000	84,568,635	67,546,894	66,776,195	770,699	17,792,440
Health Special Revenue	461,696	33,575,419	33,611,166	35,747	34,072,862	34,050,419	34,072,862	(22,443)	-
Rec. and Parks Oper. & Extension	500,050	53,877,906	53,742,465	(135,441)	54,242,515	54,221,406	54,242,515	(21,109)	-
Municipal Court Computer Fund	1,797,804	1,860,262	1,749,870	(110,392)	3,547,674	2,169,352	1,814,463	354,889	1,733,211
Development Services	13,900,724	23,855,000	23,562,880	(292,120)	37,463,604	23,007,910	22,635,951	371,959	14,827,653
Property Mgt/East Broad Street Operation	29,611	1,448,211	1,493,232	45,021	1,522,843	1,530,357	1,522,843	7,514	-
Private Construction Inspection Fund	573,665	4,677,567	5,035,752	358,185	5,609,417	4,960,013	4,594,782	365,231	1,014,635
Parking Meter Program Fund	1,497,121	9,594,422	8,285,773	(1,308,649)	9,782,894	8,054,074	7,793,877	260,197	1,989,017
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	5,400,733	5,246,679	(154,054)	5,246,679	5,400,733	5,246,679	154,054	-
Print and Mail Services	330,928	1,919,843	1,703,788	(216,055)	2,034,716	1,907,843	1,877,117	30,726	157,599
Land Acquisition	574,166	936,000	1,026,686	90,686	1,600,852	1,115,512	1,063,885	51,627	536,967
Technology Services	3,116,946	40,251,934	36,707,065	(3,544,869)	39,824,011	40,107,899	39,121,106	986,793	702,905
Fleet Management Services	(2,329,142)	39,558,289	36,867,829	(2,690,460)	34,538,687	39,158,289	38,339,196	819,093	(3,800,509)
Construction Inspection Fund	3,341,121	8,249,705	12,144,619	3,894,914	15,485,740	9,862,301	10,338,927	(476,626)	5,146,813
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	128,093,728	209,367,234	205,289,899	(4,077,335)	333,383,627	203,757,007	193,442,652	10,314,355	139,940,975
Sewerage System Enterprise *	258,536,335	293,714,771	296,442,752	2,727,981	554,979,087	294,055,759	282,346,233	11,709,526	227,145,170
Storm Sewer System Enterprise	27,135,026	43,836,569	42,664,602	(1,171,967)	69,799,628	45,748,378	44,861,933	886,445	24,937,695
Electricity Enterprise	30,994,260	85,745,139	86,132,698	387,559	117,126,958	89,396,028	87,546,131	1,849,897	29,580,827

Notes:

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

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

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

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

\* The projected cash balance 12/31/19 has been adjusted by \$45,487,685 as a result of restructuring of the Sewer debt portfolio in which some outstanding revenue bonds were defeased.

**TABLE 8**  
**ALL FUNDS**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**SEPTEMBER 30, 2019**

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
<b>GENERAL FUND</b>	(6,447,852)	(253,670)	5,930,806	-	(401,588)	(11,000)	-	13,183,306	12,000,000
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	351,752	-	(93,000)	-	-	-	-	-	258,751
Municipal Court Judges	5,753	936	89,449	-	-	-	-	-	96,138
<b>Total Municipal Court Computer Fund</b>	<b>357,505</b>	<b>936</b>	<b>(3,551)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>354,889</b>
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	264,767	-	(413,051)	-	62,390	(225,000)	-	-	(310,896)
Infrastructure Management	189,435	11,230	1,090,126	-	26,332	(437,000)	-	-	880,123
Design and Construction	135,794	-	68,539	-	-	-	-	-	204,333
Service Director	70,909	-	(73,770)	-	-	-	-	-	(2,861)
Refuse	-	-	-	-	-	-	-	-	-
<b>Total SCMR</b>	<b>660,905</b>	<b>11,230</b>	<b>671,844</b>	<b>-</b>	<b>88,722</b>	<b>(662,000)</b>	<b>-</b>	<b>-</b>	<b>770,699</b>
<b>Health Special Revenue</b>									
Department of Health	(86,607)	(66,706)	123,923	-	2,750	4,197	-	-	(22,443)
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	(221,464)	56,130	139,718	-	4,506	-	-	-	(21,109)
<b>Development Services Fund</b>									
Building and Zoning Services	278,716	-	89,646	-	-	3,597	-	-	371,959
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	25,000	(17,486)	-	-	-	-	-	7,514
<b>Private Construction Inspection Fund</b>									
Design and Construction	385,458	3,228	(29,710)	-	-	-	-	-	358,976
Service Director	6,255	-	-	-	-	-	-	-	6,255
<b>Total Private Construction Inspection Fund</b>	<b>391,713</b>	<b>3,228</b>	<b>(29,710)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>365,231</b>
<b>Parking Meter Fund</b>									
Parking Services	169,084	44	67,724	-	1,799	51	-	-	238,702
Service Director	21,495	-	-	-	-	-	-	-	21,495
<b>Total Parking Meter Fund</b>	<b>190,579</b>	<b>44</b>	<b>67,724</b>	<b>-</b>	<b>1,799</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>260,197</b>
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	122,298	2,301	29,455	-	-	-	-	-	154,054
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>122,298</b>	<b>2,301</b>	<b>29,455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154,054</b>
<b>Print &amp; Mail Services</b>									
Department of Finance	30,241	194	291	-	-	-	-	-	30,726
<b>Land Acquisition</b>									
Division of Real Estate	2,420	9,982	37,580	-	1,645	-	-	-	51,627
<b>Technology Services</b>									
Division of Information Services	755,833	-	(150,288)	-	4,000	42,735	-	-	652,279
Department of Technology	140,372	174,770	19,373	-	-	-	-	-	334,514
<b>Total Technology Services</b>	<b>896,205</b>	<b>174,770</b>	<b>(130,914)</b>	<b>-</b>	<b>4,000</b>	<b>42,735</b>	<b>-</b>	<b>-</b>	<b>986,793</b>
<b>Fleet Management Services</b>									
Division of Fleet Management	892,231	216,911	(242,946)	-	(400)	6,000	-	-	871,796
Finance and Management Director	(52,703)	-	-	-	-	-	-	-	(52,703)
<b>Total Fleet</b>	<b>839,528</b>	<b>216,911</b>	<b>(242,946)</b>	<b>-</b>	<b>(400)</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>819,093</b>
<b>Construction Inspection Fund</b>									
Design and Construction	(501,118)	5,634	(31,255)	-	200	548	-	-	(525,992)
Service Director	49,366	-	-	-	-	-	-	-	49,366
<b>Total Construction Inspection</b>	<b>(451,752)</b>	<b>5,634</b>	<b>(31,255)</b>	<b>-</b>	<b>200</b>	<b>548</b>	<b>-</b>	<b>-</b>	<b>(476,626)</b>
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	1,746,009	148,968	26,474	187,113	79,099	37,718	6,361,334	-	8,586,715
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	1,933,434	-	(2,109,141)	583,625	79,684	472,040	8,669,259	487,812	10,116,714
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	76,793	726	81,301	-	20,000	13,000	250,677	-	442,496
<b>Electricity Enterprise</b>									
Division of Electricity	790,069	261,748	52,932	-	-	247,688	262,830	-	1,615,268
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	1,674,809	371,096	1,808,252	-	672	144,202	-	-	3,999,031

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

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2019 Wages</b>
<b>City Council</b>	Legislative Analyst/LRO	1	Full-Time	9,176
<b>City Treasurer</b>	Management Analyst II	1	Full-Time	18,200
<b>City Auditor - Income Tax</b>	Income Tax Division Administrator	1	Full-Time	17,360
	Income Tax Assistant Administrator	1	Full-Time	13,268
	Income Tax Auditor	3	Full-Time	32,400
	Office Assistant II	2	Full-Time	10,912
	Business Systems Administrator	1	Full-Time	20,000
<b>City Attorney</b>	Attorney	4	Full-Time	27,000
	Legal Advocate	3	Full-Time	15,082
<b>Municipal Court Clerk</b>	Deputy Clerk	9	Full-Time	27,000
<b>Safety-Director's Office</b>	Assistant Director	1	Full-Time	7,680
<b>Safety-Support Services</b>	Fiscal Manager	1	Full-Time	10,459
	Weights & Measures Inspector	1	Full-Time	8,960
	Division Administrator	1	Full-Time	4,616
	License Officer	1	Full-Time	2,160
	License Manager	1	Full-Time	2,000
	Communication Specialist	2	Full-Time	0
	Storekeeper	1	Full-Time	0
<b>Safety-Police</b>	Police Recruits	40	Full-Time	0
	Emergency Dispatcher	21	Full-Time	38,283
	Emergency Call Taker	17	Full-Time	23,921
	Fingerprint Technician	2	Full-Time	18,664
	Latent Print Supervisor	1	Full-Time	15,300
	Office Manager	1	Full-Time	9,130
	Information Systems Manager	1	Full-Time	8,272
	Latent Print Examiner	1	Full-Time	7,552
	Management Analyst I	1	Full-Time	6,890
	Security Specialist	1	Full-Time	5,956
	Management Analyst II	1	Full-Time	2,518
	Payroll Benefit Clerk	1	Full-Time	1,743
	Police Record Technician	1	Full-Time	1,637
	Administrative Secretary	1	Full-Time	0
	Human Resources Representative	2	Full-Time	0
	Polygraphist	1	Full-Time	0
	Police Property Clerk	1	Full-Time	0
	Human Resources Manager	1	Full-Time	0
	Cadets	3	Part-Time	6,763
	Security Specialist	2	Part-Time	2,869
	Office Assistant II	2	Part-Time	3,596
<b>Safety-Fire</b>	Fire Recruits	40	Full-Time	0
	EMS Medical Director	1	Full-Time	28,704
	Laborer	1	Full-Time	16,272



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

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2019 Wages</b>
<b>Office of the Mayor</b>	Executive Assistant I	1	Full-Time	8,174
<b>Office of Diversity and Inclusion</b>	Workforce Manager/MA II	1	Full-Time	3,256
	Office Assistant II/Equal Oppor Rep	1	Full-Time	6,944
	Business Development Specialist	1	Full-Time	8,204
	Supplier Manager/MA II	1	Full-Time	16,320
	Performance Mgmt Cor/Assist Dir	1	Full-Time	4,246
<b>Education</b>	Director	1	Full-Time	13,605
<b>Development-Economic Development</b>	Development Program Manager	1	Full-Time	10,794
<b>Development-Code Enforcement</b>	Property Maintenance Inspector Trainee	1	Full-Time	8,698
<b>Finance and Management - Dir. Office</b>	Energy Manager	1	Full-Time	16,048
	MAI	1	Full-Time	7,700
<b>Financial Management</b>	Senior Procurement Specialist	1	Full-Time	7,936
<b>Facilities Management</b>	Security Specialist	1	Full-Time	1,559
	Security Supervisor	1	Full-Time	1,848
	Laborer	1	Full-Time	1,755
	Building Maintenance Worker	1	Full-Time	2,053
<b>Neighborhoods</b>	Executive Secretary II	1	Full-Time	8,544
	Neighborhood Program Specialist	2	Full-Time	9,974
<b>Refuse Collection</b>	Refuse Collection Vehicle Operator	32	Full-Time	80,163
	Office Assistant I	1	Full-Time	6,691

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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/2019
City Council	42	47	41
City Auditor	29	34	32
Income Tax	82	84	69
City Treasurer	8	10	9
City Attorney	125	142	125
Real Estate	1	6	1
Municipal Court Judges	199	202	204
Municipal Court Clerk	164	172	154
Civil Service	36	36	35
Public Safety - Admin.	12	12	11
Support Services*	46	46	38
Police - Civilian	412	412	357
Police - Uniformed	1,951	2,018	1,926
Fire - Civilian	51	51	47
Fire - Uniformed	1,596	1,648	1,581
Office of the Mayor	29	32	27
Office of Diversity and Inclusion	11	11	4
Education	4	4	3
Development Admin.	24	25	23
Economic Development	9	9	8
Code Enforcement	72	72	71
Planning	18	18	17
Housing	9	9	8
Land Redevelopment	7	7	7
Finance and Management - Dir. Office	29	31	25
Financial Management	27	29	26
Facilities Management	90	91	87
Human Resources	14	17	14
Neighborhoods	45	47	41
Health**	0	1	0
Recreation and Parks***	0	2	2
Public Service - Dir. Office	6	8	6
Refuse Collection	226	226	189
<b>General Fund Total</b>	<b>5,374</b>	<b>5,559</b>	<b>5,188</b>

\*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 09/30/2019
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	144	147	132
Technology: Administration	15	15	14
Finance/Print/Mail Shop Fund	7	7	7
Human Resources/Employee Benefits	30	30	30
Facilities - Other Funds <sup>1</sup>	0	8	0
Health Special Revenue Fund	258	265	243
Municipal Court Computer Fund	7	13	4
Recreation and Parks Operation Fund	345	347	319
Public Service - Dir. Office/SCMR Fund	32	35	29
Traffic Management/SCMR Fund	115	120	109
Infrastructure Management/SCMR Fund	188	188	183
Design and Construction/SCMR Fund	40	42	38
Parking Services/Parking Meter Fund	46	46	46
Public Service - Dir. Office/Parking Meter Fund	6	6	6
Fleet Management	131	138	124
Finance and Management - Dir. Office/Fleet Fund	7	8	9
Design and Construction/Construction Inspection	57	52	51
Public Service - Dir. Office/Construction Inspection	5	5	4
Design and Construction/Private Construction Inspection	30	36	35
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	160	164	149
Public Utilities: Administration	220	229	208
Sewers and Drains (Storm)	24	25	21
Sewers and Drains (Sanitary)	437	471	412
Electricity	104	104	93
Water	443	461	420
<b>Other Funds Total</b>	<b>2,860</b>	<b>2,975</b>	<b>2,695</b>
<b>All Funds</b>	<b>8,234</b>	<b>8,534</b>	<b>7,883</b>

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

**TABLE 11**  
**CITYWIDE ACCOUNT**  
**PROJECTED USE**

<u>Intended Purpose</u>	<u>Amount</u>
Reserve for 27th pay period	2,533,000
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
	<u>27,657,628</u>

**TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 30, 2019**

<u>Purpose</u>	<u>Amount</u>	<u>Dept./Division</u>	<u>Ordinance No.</u>
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
Transfer for jobs growth incentive program	11,526,270	Economic Development	1840-2019
Transfer for Franklin Township Annexation	65,000	Economic Development	1966-2019
Transfer for national police chief search	75,000	Public Safety Director	2126-2019
Transfer to Division of Police for settlement	60,000	Division of Police	2127-2019
Transfer to Health for Healthy Families America Evidence-Based Home Visiting Program	300,000	Columbus Public Health	2190-2019
	<u>22,291,220</u>		
<b>Total Transferred and Expended</b>	<b>22,291,220</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**SEPTEMBER 30, 2019**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	2,599,589	2,549,394	98.07%	875,973	3,425,367	(825,778)
Police Uniformed*	11,895,344	9,501,709	79.88%	2,428,195	11,929,904	(34,560)
Fire Uniformed	8,569,731	8,186,861	95.53%	2,287,457	10,474,318	(1,904,587)

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