

May 21, 2020

**MEMORANDUM TO:** Andrew J. Ginther  
Mayor

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

**SUBJECT:** First Quarter Financial Review

The Finance and Management Department's 2020 First Quarter Financial Review is attached.

Quarterly reviews examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. Typically, the first quarter financial review is the least predictive of the quarterly reviews conducted during the year. This is particularly true for the first quarter 2020, especially where general fund revenues are concerned. For instance, due to the national COVID 19 emergency, the first quarter revenue trends were likely impacted as March came to a close. Therefore, most of the positive revenue trends reported herein for the first quarter are unlikely to continue for the remainder of 2020. The Department of Finance and Management will continue to work with the City Auditor to monitor the changes in revenue trends.

Income tax collections, the largest source of general fund revenues, were trending above the Auditor's 2020 estimate when compared to 2019. As of the end of the first quarter, income tax receipts were 6.8 percent above 2019 first quarter collections. However, as stated above, this positive revenue projection will be impacted in the next couple of quarters. Besides income tax collections, the local government fund (6.7%), casino revenue (35.8%), fines and penalties (0.9%), charges for services (1.3%), investment earnings (35.3%), and all other revenue (116.9%), were all trending above collections during the same time period last year. Only property taxes (-9.4%), the kilowatt tax (-3.7%), and license and permit fees (9.6%) were trending below levels experienced during the first quarter of last year.

From the general fund expenditure perspective, the Finance and Management Department projects the city will spend approximately \$26.5 million less than the original appropriation for 2020. Expenditures in all of the general fund departments are tracking below budget, even for departments impacted by the national emergency. These positive variances are the results of hiring and expenditure controls that are now in place in anticipation of reduced general fund revenues. With the exception of those positions that are necessary to deal with the COVID emergency, most departments have a number of unfilled personnel vacancies and 2020 initiatives that are presently on hold. In addition, travel has been suspended as well as lower projections for costs related to utilities, and lower fuel and maintenance charges from Fleet Management. The most significant projected general fund surpluses mainly come from the Departments of Public Safety and Finance and Management.



Savings in the Finance and Management Department are the result of lower costs for utilities expenses and unfilled vacancies in Facilities Management. The overall savings in Public Safety are the result of lower than budgeted charges for fuel and maintenance, delays in filling vacant civilian positions, as well as savings in the EMS billing contract in the Fire Division. Overtime expenditures in the Police and Fire Divisions are also within budget at this time with the exception of civilian overtime in the Police Division call center.

The first quarter savings of \$26.5 million is a major step in the reduction of projected general fund expenditures in these unprecedented times. However, the uncertainty of the impact of the COVID emergency, the duration of the crisis, and the declining national economy suggests the need for continued action to reduce as much as possible this year's general fund spending. The Finance and Management Department will closely monitor revenue collections and actively manage expenditure trends through the remainder of the year in order to ensure positive variances within the general fund while maintaining vital city services.

Should you have any questions concerning this report, please do not hesitate to contact me at your convenience.

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



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# **FIRST QUARTER FINANCIAL REVIEW**

As of March 31, 2020

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Prepared by:  
Department of Finance and Management

Joseph A. Lombardi  
Director

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# 1. Introduction

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This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2020 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 \$26.5 million unencumbered cash balance. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

Details regarding other operating funds can be found in Sections 3 (Special Revenue Funds), 4 (Internal Service Funds), and 5 (Enterprise Funds).

**TABLE A  
GENERAL FUND SUMMARY PROJECTION**

FUND BALANCE SUMMARY MARCH 31, 2020	
Beginning Cash Balance (January 1, 2020)	\$ 74,637,636
Less Outstanding Encumbrances (As of December 31, 2019)	33,842,249
Less misc. adjustment to the cash balance in order to match the Auditor's Est.	387
Unencumbered Cash Balance (January 1, 2020)*	<u>40,795,000</u>
Plus Estimated 2020 Receipts - City Auditor	\$ 919,733,000
Plus Encumbrance Cancellations	5,000,000
Plus Transfers In & Misc. Transfers	4,000,000
Total Available for Appropriation	<u>\$ 969,528,000</u>
Total Appropriated as of March 31, 2020	\$ 969,528,000
Less 2020 Projected Operating Expenditures	<u>943,077,197</u>
Projected Appropriation Surplus/(Deficit)	\$ 26,450,803
Projected Available Cash Balance (December 31, 2020)	<u>\$ 26,450,803</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2020)	\$ 80,655,018
Plus 2020 Deposit	3,000,000
Plus Estimated Investment Earnings	1,500,000
Projected Unencumbered Cash Balance (December 31, 2020)	<u>\$ 85,155,018</u>
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2020)	\$ 25,129,786
Plus 2020 Deposit	2,609,000
Less Anticipated Expense in December for the 27th pay day	26,000,000
Projected Unencumbered Cash Balance (December 31, 2020)	<u>\$ 1,738,786</u>
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2020)	\$ 14,761,329
Less 2020 Expenses	(750,000)
Plus 2020 Deposit	5,636,176
Projected Unencumbered Cash Balance (December 31, 2020)	<u>\$ 19,647,505</u>

\*Actual unencumbered cash balance was \$40,795,387 as reported in Finance and Mgmt.'s 2019 year-end report.

## 2. General Fund Overview

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The general fund budget, as amended, is \$969.5 million, or 6.4 percent higher than actual 2019 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 \$919.7 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009, the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent.

Through March, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 5.7 percent, or \$13.85 million, higher than during the same time period in 2019. As of the end of the first quarter, the largest revenue stream into the general fund is performing positively. Income tax receipts are currently up 6.8 percent, in comparison to the budget assumption of 1.93 percent over last year's revenue by year end.

Several smaller revenue lines are trending well at the close of the first quarter. Investment earnings received during the first quarter are up 35.3%, or \$2.1 million, over the first quarter of 2019. All categories of shared revenue combined are currently up almost \$630,000, or 10.9 percent. Finally, charges for service, along with fines and penalties and all other revenue, are trending positively at the close of the first quarter in relation to the first three months of 2019 by \$216,000, \$32,000, and \$1.6 million respectively.

Three revenue sources are underperforming in comparison to this time in 2019. Property tax receipts are down \$2.5 million over the receipts received during the first quarter of 2019. Higher election expenses in 2020 and the timing of some receipts account for this decrease. Similarly, the kilowatt hour tax revenue through the first quarter is approximately \$30,000 lower than in 2019, though the Auditor's original estimate contemplated a small decrease in 2020 in comparison to 2019. Finally, license and permit fees are lagging behind 2019 receipts at the end of the first quarter by \$302,000. The Administration and the Auditor's Office are closely monitoring revenue in relation to the current public health emergency.

### **Expenditures:**

Expenditures are projected to total \$943.1 million, or \$26.5 million below the current appropriation. The projected expenditures include a \$3.0 million transfer to the economic stabilization fund, a \$2.6 million transfer to the anticipated expenditure fund (for the 27<sup>th</sup> pay period), and a \$5.6 million transfer to the basic city services fund. Ordinance 2925-2019, which passed as amended by City Council on February 10<sup>th</sup>, 2020, established the 2020 general fund budget at \$969.5 million.

The personnel projections in this report reflect employees on the city payroll as of March 23, 2020, 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.

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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.

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. No projections of “across the board” pay increases for 2020 are included in these projections, with the exception of the Municipal Court Clerk’s employees who received such increases effective April 5<sup>th</sup>. Such assumptions for the remaining city departments contribute to the anticipated personnel savings in both the general fund discussed below, as well as in the non-general funds described in Sections 3 through 5 of this report.

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

Projections for materials, supplies, services, capital outlay, interest, principal, and other costs were calculated by summing expenditures and encumbrances through March 31st and adding the result to the projected costs, by division, for these items for the balance of the year.

A discussion of major anticipated appropriation variances, as shown in Table 3, appears below:

**City Council** projects an overall surplus of \$86,590. This variance is a result of \$47,956 in personnel savings and \$38,644 in various services categories.

The **City Auditor** expects a surplus of \$131,766. This variance is primarily the result of hiring delays at \$111,936, but also reflects savings obtained in budgeted lines for employee travel, registration and training, and other service categories totaling \$19,830.

A total surplus of \$773,850 is anticipated in the **Income Tax Division**, primarily attributable to savings of \$681,415 in personnel as a result hiring delays and associated benefits. The division anticipates lower than budgeted expenditures of \$80,834 for various service categories, including clerical services, postage, registration and training, and memberships. Lastly, a savings of \$11,600 in supplies is expected as well.

The **City Treasurer** projects an overall surplus of \$233,910. Of this variance, \$204,906 is the result of delays in hiring personnel, and \$32,003 in savings is expected in banking and other services categories.

A year-end appropriation surplus of \$30,891 in the **City Attorney’s Office** is anticipated. This reflects a reduction in expenditures of \$178,001 due primarily to savings in part time wages and professional membership costs, which is partially offset by a planned grant match of \$147,110 in the transfer category.

The **Municipal Court Judges** project an overall surplus of \$516,431. These savings are primarily in personnel due to anticipated savings in sick leave reciprocity costs and insurance, and in various services line items, including employee travel and training.

An overall surplus of \$88,729 is expected in the office of the **Municipal Court Clerk** resulting from lower than anticipated internal charges for mail, which are projected by the Finance and Management Department.



The **Civil Service Commission** projects an overall surplus of \$147,306. Of this amount, \$30,564 is associated with personnel savings, \$5,200 in various office supplies, and \$111,542 is attributable to lower than anticipated professional services expenditures.

The Department of **Public Safety, Administration Division** projects an overall surplus of \$692,267. The personnel surplus of \$561,029 is associated with delays in filling vacant budgeted positions, while the remainder of the anticipated savings is the result of lower than expected costs associated with the jail contract between the city and Franklin County.

The **Support Services Division** projects an overall surplus of \$720,923. A personnel surplus of \$396,128 reflects savings from the delay in filling vacant budgeted positions. Additional savings of \$60,000 in office and technology supplies, and \$264,595 across various service contracts account for the remaining surplus.

The **Police Division** projects an overall surplus of \$3,655,938. This projection is the result of anticipated deficits in personnel (\$2,821,141) and supplies (\$308,200), netted against projected savings in services (\$1,224,775) and the transfer line (\$5,560,504). 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 134th (June) and 135th (December) recruit classes, as well as the expenses related to the Comprehensive Neighborhood Safety Strategy Initiative. As a result, the true variances in personnel and supplies are surpluses of \$2,118,813 and \$267,350, respectively.

In personnel, a projected deficit in civilian overtime (\$696,619) is offset by anticipated savings attributable to delays in filling vacant budgeted civilian positions. Sworn overtime is currently projected at budget. The surplus in supplies is the result of anticipated savings in helicopter fuel and general supplies.

The **Division of Fire** anticipates an overall surplus of \$3,515,206. Delays in filling vacant budgeted civilian positions contribute to the \$719,765 surplus in personnel, along with an increased number of uniformed retirements in the first quarter compared to budget assumptions. Total retirements and separations for the year are currently projected at budget, and will be closely monitored for the remainder of the year. The expected deficit in supplies (\$1,049,816) is primarily reflective of higher than anticipated spending on medical supplies and personal protective equipment as a result of the COVID-19 outbreak.

The transfer line represents the budget authority for the June and December recruit classes. As a result, the true variances in personnel and supplies are a surplus of \$2,320,155 and a deficit of \$531,866, respectively.

In services, an anticipated surplus of \$1,726,866 is the result of projected savings in the EMS billing program and internal service charges for fleet. Fire claims are currently projected at budget levels.

A total projected surplus of \$530,735 is anticipated in the **Office of the Mayor**. Savings of \$426,436 in personnel reflect budgeted vacancies and delays in filling them. Less than expected expenses of \$99,299 in the services category reflect lower than budgeted needs for employee travel and various contracts.

The **Office of Diversity and Inclusion** projects an overall surplus of \$185,577. This variance is attributed to \$323,352 in personnel savings as a result of hiring delays that are partially offset by an expected deficit of \$137,687 in various services categories for outreach projects.

The **Department of Education** anticipates a savings of \$198,264 almost solely correlated to delays in filling open positions.

The **Development Department, Administration Division** projects an overall surplus of \$410,907, mainly attributed to personnel savings of \$261,984, resulting from a delay in filling vacant full-time positions. In addition, savings of \$11,196 and \$137,727 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 \$223,875. The majority of this surplus, or \$147,641, results from the delayed hiring of a vacant full-time position. Savings of \$74,734 are projected due to lower than budgeted spending on advertising, registration, and employee travel.

An overall surplus of \$607,237 is projected in the **Code Enforcement Division**. Of this amount, savings of \$582,777 are the result of delays in filling six vacant budgeted positions, and of \$30,835 in various service line items.

A total surplus of \$377,725 is expected in the **Planning Division**, primarily reflecting less than budgeted personnel costs of \$359,078 from delays in filling vacant positions. Savings of \$18,025 are projected in services, mainly in travel and registration.

The **Housing Division** anticipates an overall surplus of \$75,357. This surplus is mainly attributable to personnel savings of \$50,329 resulting from a hiring delay. In addition, savings of \$24,028 are projected in various services.

A surplus of \$104,258 is expected in the personnel category within the **Land Redevelopment Division**, due to savings as a result of a vacant position.

An overall surplus of \$709,762 is projected in the **Finance and Management Department, Administration Division**. Of this amount, personnel savings of \$121,574 reflects a vacant position and delays in filling it. In addition, a positive variance of \$559,469 in the services category is expected due to less than budgeted costs in various contracts, as well as savings in municipal court electricity bills.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$9,323,940. Of this amount, savings of \$233,350 are the result of delays in filling vacant budgeted positions. Additionally, reduced costs for the Franklin County Public Defender's contract accounts for the majority of the anticipated surplus of \$1,084,089 in the services category. The **citywide account** is expected to end the year with a surplus of \$8,000,000, reflecting a decision to delay some discretionary spending in that account.

An overall surplus of \$1,084,170 is anticipated in the **Facilities Management Division**, primarily representing less than budgeted utility costs.

The **Department of Technology** projects that costs billed for various departments within the general fund will come under budget by \$46,084. This variance is comprised of \$28,329 for internally billed indirect technology services and \$17,755 for internally billed direct technology services.

A positive variance of \$72,222 for the **Human Resources Department** is anticipated by year end, primarily the result of less than budgeted personnel expenses of \$60,227.

The **Department of Neighborhoods** anticipates a surplus of \$297,148. This surplus is the result of expected personnel savings of \$236,770 due to delays in hiring vacant positions, as well as savings of \$60,378 within the services category.

The current projected general fund transfer to the **Health Department** is estimated to be equal to the budgeted level of \$26,716,803. Additional information on Health's first quarter projections is provided in Section 3 of this report.

The current projected general fund transfer to the **Recreation and Parks Department** is estimated at the budgeted level of \$43,030,613. Additional information on Recreation and Parks' first quarter projection is provided in Section 3 of this report.

An overall surplus of \$45,971 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 filling vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$1,563,764. The division expects \$672,052 in personnel savings due to the delayed hiring of vacant positions. An anticipated surplus of \$891,713 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>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 22,676,722
Plus Estimated 2020 Revenues	62,450,000
Plus Estimated Encumbrance Cancellations	900,000
Total Estimated Available For Appropriation	<u>86,026,722</u>
Less Projected 2020 Expenditures Public Service Director's Office	(5,278,770)
Less Projected 2020 Expenditures Traffic Management Division	(20,473,231)
Less Projected 2020 Expenditures Infrastructure Management Division	(35,515,378)
Less Projected 2020 Expenditures Design & Construction Division	(7,635,671)
Less Projected 2020 Expenditures Refuse	(3,600,000)
Less Total Projected 2020 Expenditures	<u>(72,503,050)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><b>\$ 13,523,672</b></u>
Total Appropriated	\$ 78,504,822
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 6,001,772</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 2020, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$22,676,722, or roughly \$4.9 million higher than budgeted. Currently, revenues for 2020 are estimated at \$62.5 million and encumbrance cancellations are estimated at \$900,000, for a combined decrease of \$7.1 million over budgeted assumptions. Revenue projections are down due to anticipated losses of state gasoline tax receipts from decreased driving during the COVID-19 pandemic. Despite decreased revenue, the higher than budgeted beginning year balance along with projected expenditure savings discussed below, will result in a year-end unencumbered cash balance of \$13,523,672, which is approximately \$3.5 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 \$246,817, mostly due to savings in personnel costs from budgeted assumptions, while the Infrastructure Management Division's expected surplus of over \$4.5 million reflects savings in fleet charges and because of personnel vacancies. The Traffic Management Division projects a surplus of nearly \$1.3 million related to budgeted but vacant positions, and delays in filling them. Savings in the Director's Office's personnel budget is more than offset by planned expenditures which exceed the budget in the services category by a net total of \$33,554. A supplemental appropriation in this division will be needed.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 608,627
Plus Estimated 2020 Revenues	9,057,806
Plus Estimated General Fund Transfer	26,716,803
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>36,483,236</u>
Less Projected 2020 Expenditures	<u>(34,237,899)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><b>\$ 2,245,337</b></u>
Total Appropriated	<u>\$ 36,087,437</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,849,538</b></u>

The 2020 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 \$608,627. Overall, revenues are currently projected at \$9,057,806, slightly higher than the budgeted assumption of \$9,025,634 due to an anticipated reimbursement from the Bureau of Workers' Compensation. Encumbrance cancellations are currently estimated at the budgeted level of \$100,000. At the end of the first quarter, the general fund transfer is projected to be equal to the budgeted amount of \$26,716,803. Given these assumptions, the fund will end the year with an unencumbered cash balance of \$2,245,337.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$1,849,538 is projected in the Health Department. A projected surplus of \$1,085,117 in personnel is the result of a delay in hiring all positions other than those essential to address the COVID-19 pandemic. Savings of \$65,768 in supplies are attributed to a reduction of spending on laboratory supplies from fewer clinic visits, slightly offset by a deficit in health and medical supplies related to purchases necessary to address the COVID-19 pandemic. In addition, a surplus of \$698,654 is anticipated in services resulting from reductions in community events and engagements, home visiting services, medication assisted treatment services, advertising, and employee travel.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 949,178
Plus Estimated 2020 Revenues	10,834,049
Plus Estimated General Fund Transfer	43,030,613
Plus Estimated Encumbrance Cancellations	700,000
Total Estimated Available For Appropriation	55,513,840
Less Projected 2020 Expenditures	(53,838,007)
Projected Unencumbered Cash at Dec. 31, 2020	<b>\$ 1,675,833</b>
Total Appropriated	\$ 56,385,613
Projected Appropriation Surplus/(Deficit)	<b>\$ 2,547,606</b>

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 2020 with an unencumbered cash balance of \$949,178. Revenue projections are \$10,834,049 or \$1,375,951 lower than originally budgeted due to the temporary closure of recreation centers and facilities, thus resulting in a loss of fees associated with programming and rentals. Encumbrance cancellations are projected at \$700,000, which is higher than the budgeted assumption of \$550,000. The general fund transfer is projected at \$40,030,613, resulting in an anticipated year end unencumbered cash balance of \$1,675,833.

### OPERATING BUDGET SUMMARY

An overall budget surplus of \$2,547,606 is projected for the fund. Savings of \$1,255,188 in personnel, \$83,744 in supplies, and \$1,208,674 in services are attributed to a delay in hiring vacant positions as well as a reduction of staff hours due to the closures, lower than anticipated costs for supplies, internal services, and professional services related expenditures.

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

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 1,956,647
Plus Estimated 2020 Revenues-Municipal Court Clerk	1,280,856
Plus Estimated 2020 Revenues-Municipal Court Judges	351,322
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	3,598,825
Less Projected 2020 Expenditures-Municipal Court Clerk	(1,100,319)
Less Projected 2020 Expenditures-Municipal Court Judges	(659,992)
Projected Unencumbered Cash at Dec. 31, 2020	<b>\$ 1,838,514</b>
Total Appropriated	\$ 2,182,474
Projected Appropriation Surplus/(Deficit)	<b>\$ 422,163</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 \$223,436 higher than budgeted. However, projected revenues at the end of the first quarter total \$1,632,178, which is slightly lagging behind the budgeted assumption of \$1,792,300. 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 the expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,838,514 at the end of 2020, which is \$485,477 more than assumed in the budget formation.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$422,163 is currently projected for the computer fund. An appropriation surplus of \$467,156 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 the personnel costs off of the computer fund and onto the general fund.

The Municipal Court Judges project an overall deficit of \$44,993 mainly due to unanticipated spending on COVID-19 related supplies. Once deemed eligible for other funding, these expenses will be subject to correction off of this fund.

**E. DEVELOPMENT SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 15,758,567
Plus Estimated 2020 Revenues	19,518,082
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>35,326,649</u>
Less Total Projected 2020 Expenditures	<u>(23,911,723)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<b><u>\$ 11,414,926</u></b>
Total Appropriated	<u>\$ 25,033,146</u>
Projected Appropriation Surplus/(Deficit)	<b><u>\$ 1,121,423</u></b>

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 2020 with an unencumbered cash balance of \$15,758,567, \$930,914 more than budgeted. The current revenue projection of \$19,518,082 is \$4,159,227 less than the original budgeted amount of \$23,677,309, while encumbrance cancellation projections remain at \$50,000. This decrease in revenue is a result of a slowdown in the construction industry related to the COVID-19 pandemic. The fund is projected to end the year with an unencumbered cash balance of \$11,414,926.

**OPERATING BUDGET SUMMARY**

The Department of Building and Zoning Services projects an overall appropriation surplus of \$1,121,423. These anticipated savings include \$383,550 in personnel savings from delays in filling vacant budgeted positions, \$367,440 in services related to internal service billings, and \$290,000 in delayed capital expenditures.



## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 338,858
Plus Estimated 2020 Revenues	\$889,032
Plus Estimated General Fund Transfer	301,643
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,529,533</u>
Less Projected 2020 Expenditures	<u>(1,529,533)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 1,530,357</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 824</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 2020 was \$338,858. Total revenue projections of \$1,190,675 reflect a general fund subsidy of \$301,643. The projected expenditures equal the estimate of available resources in this fund at the end of the first quarter. As a result, a zero unencumbered cash balance is expected in this fund at year end.

### OPERATING BUDGET SUMMARY

At this time, a projected appropriation surplus of \$824 is attributed to savings in general supplies of \$25,000, which is partially offset by an expected deficit of \$24,176 in services due to higher than anticipated utility bills.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 1,593,826
Plus Estimated 2020 Revenues	5,223,473
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>6,847,299</u>
Less Projected 2020 Expenditures Public Service Director's Office	(87,096)
Less Projected 2020 Expenditures Design & Construction Division	<u>(4,687,700)</u>
Less Projected 2020 Expenditures	(4,774,796)
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ 2,072,503</u></u>
Total Appropriated	<u>\$ 4,988,350</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 213,554</u></u>

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

**REVENUE SUMMARY**

The 2020 beginning unencumbered cash balance was \$1,593,826, \$579,191 higher than assumed in the budget. The current revenue projections for the fund, as shown in the table above, are even with the budgeted assumption, while encumbrance cancellations are estimated to be \$5,000 greater. The projected year-end unencumbered cash balance is \$2,072,503, which is \$797,745 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 \$213,554. The budget included an expansion in personnel and programming, which will be delayed due to the unknown impact of the COVID19 pandemic. As a result, the department anticipates reductions in personnel, services, and capital expenditures.

**H. PARKING METER PROGRAM FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 1,608,372
Plus Estimated 2020 Revenues	7,456,000
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available For Appropriation	<u>9,139,372</u>
Less Projected 2020 Expenditures	(8,002,721)
Less 2020 Transfer	(700,000)
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ 436,651</u></u>
Total Appropriated	<u>\$ 12,946,310</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 4,943,589</u></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 2020 beginning unencumbered cash balance was \$1,608,372, or \$380,645 lower than budgeted. Revenue projections for the fund are currently \$7,456,000, or \$2,525,340 below budgeted assumptions as a result of the impact from the COVID19 pandemic; encumbrance cancellations are \$25,000 higher than budgeted. Due to the aforementioned decrease in revenues and the beginning year unencumbered cash balance, the projected unencumbered fund balance at year end is \$436,651, or \$1,937,396 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 \$4,943,589. A majority of this variance is the result of a \$4 million appropriation increase approved with the creation of an additional parking benefit district and is not associated with any planned expenditures. The balance of this variance, \$943,589, is primarily due to delays in filling vacant positions and reducing expenditures related to departmental service contracts.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ -
Plus Estimated 2020 Revenues- Human Resources	5,540,595
Plus Estimated 2020 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,935,595</u>
Less Estimated 2020 Projected Expenditures- Human Resources	(5,540,595)
Less Estimated 2020 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2020 Expenditures	(5,935,595)
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ -</u></u>
Appropriated- Human Resources	5,808,836
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 6,203,836</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 268,241</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 \$268,241 is generated from the Human Resources portion of the fund. Savings of \$127,425 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted internal service charges and professional services 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>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 279,676
Plus Estimated 2020 Revenues - Mail	1,114,390
Plus Estimated 2020 Revenues - Print	565,236
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,959,302</u>
Less Projected 2020 Mail and Print Expenditures	<u>(1,661,999)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><b>\$ 297,303</b></u>
Total Appropriated	<u>\$ 1,941,901</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 279,902</b></u>

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

### REVENUE SUMMARY

The fund began the year with an available unencumbered cash balance of \$279,676, or \$122,077 more than expected during budget formation. Mail and print shop revenues are projected at \$1,114,390 and \$565,236, respectively, or \$262,275 less than budgeted when combined. By year end, the fund's unencumbered balance is projected at \$297,303.

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, an appropriation surplus of \$279,902 is anticipated, primarily reflecting savings in personnel and professional services.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 542,419
Plus Estimated 2020 Revenues	824,250
Plus Estimated Encumbrance Cancellations	<u>26,261</u>
Total Estimated Available For Appropriation	1,392,930
Less Projected 2020 Expenditures	<u>(1,158,165)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<b><u>\$ 234,765</u></b>
Total Appropriated	<u>\$ 1,234,584</u>
Projected Appropriation Surplus/(Deficit)	<b><u>\$ 76,419</u></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 2020 with an unencumbered cash balance of \$542,419, or \$5,452 higher than assumed in the budget. Revenues are currently estimated at \$824,250 for the year, which is \$111,750 lower than what was budgeted. The projected encumbrance cancellation amount of \$26,261 was not included in the budget assumptions. Due to the higher than expected beginning balance and lower estimated revenues, coupled with the expenditure savings discussed below, the fund is projected to end 2020 with an unencumbered cash balance of \$234,765, a decrease of \$3,618 from the budgeted assumption.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$76,419. This savings is primarily the results of lower than expected personnel costs due to delayed hiring and a reduction in budgeted service expenses.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 4,112,351
Plus Estimated 2020 Revenues	43,471,928
Plus Estimated Encumbrance Cancellations	173,516
Total Estimated Available For Appropriation	<u>47,757,795</u>
Less Estimated Technology Administration Expenditures	(10,162,059)
Less Estimated Information Services Expenditures	(33,533,917)
Less Total Projected 2020 Expenditures	<u>(43,695,976)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ 4,061,819</u></u>
Total Appropriated	\$ 43,866,268
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 170,292</u></u>

The technology services fund is an internal service fund that supports the operations of the Department of Technology. The fund receives revenue from other city departments both directly, wherein the department pays certain technology costs on behalf of other departments and charges on a dollar-for-dollar basis, and indirectly, wherein the department charges departments based on their allocated utilization of technology services, such as application maintenance, email and messaging services, and project management.

### REVENUE SUMMARY

The technology services fund began 2020 with an unencumbered cash balance of \$4,112,351, \$3,409,446 higher than anticipated. Current revenue estimates are \$287,176 higher than budgeted. This increase is primarily the result of an expected Workers' Compensation rebate estimated at \$365,033, slightly offset by lower than budgeted revenues from direct and indirect technology billings to city departments at \$53,436 and \$24,421, respectively. With these assumptions, the fund is projected to end the year with a \$4,061,819 unencumbered cash balance.

### OPERATING BUDGET SUMMARY

The Director's Office forecasts a surplus of \$135,833. This variance is largely attributed to delays in filling open positions, totaling \$82,396, as well as \$59,435 in savings across several service categories.

The Information Services Division anticipates a surplus of \$34,459. This variance is a mix of savings from delays in filling vacant positions totaling \$265,330, in various materials and supplies totaling \$11,732, and expected deferrals of capital purchases of \$51,294. The savings from these categories are partially offset by greater than budgeted expenditures for services, chiefly driven by the department's response to COVID-19 related issues and unforeseen fiber maintenance expenses.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ (4,004,505)
Plus Estimated 2020 Revenues	36,438,473
Plus Fleet True-up Billing	4,100,000
Total Estimated Available For Appropriation	36,533,968
Less Projected 2020 Fleet Management Division Expenditures	(34,907,344)
Less Projected 2020 Finance and Management Director's Office Expenditures	(1,016,384)
Less Total Projected 2020 Expenditures	(35,923,728)
Projected Unencumbered Cash at Dec. 31, 2020	<b>\$ 610,240</b>
Total Appropriated	\$ 40,139,099
Projected Appropriation Surplus/(Deficit)	<b>\$ 4,215,371</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 \$4,004,505, or \$203,996 lower than budgeted assumptions. Revenues are projected to total \$36,438,473, which is \$4,540,909 less than budgeted. A billing true-up was planned at the very end of last year for 2020 to make this internal service fund's unencumbered balance positive. Because of this special billing, along with projected expenditure savings discussed below, the fund will end the year with a positive \$610,240 unencumbered cash balance.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4,215,371 is projected in the fleet management fund. In the Fleet Management Division, an anticipated surplus of \$2,785,385 in supplies primarily reflects lower than budgeted fuel costs. Personnel savings of \$823,085 reflect delays in hiring budgeted full-time positions. A services surplus of \$621,323 reflects savings in repair and maintenance services as well as other purchased services such as software licensing contracts.

A projected deficit of \$39,421 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>	
March 31, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 6,039,393
Plus Estimated 2020 Revenue Receipts	11,325,947
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available For Appropriation	<u>17,440,340</u>
Less Projected 2020 Expenditures Design & Construction Division	(10,711,331)
Less Projected 2020 Expenditures Public Service Director's Office	(588,750)
Less Total Projected 2020 Expenditures	<u>(11,300,081)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><b>\$ 6,140,259</b></u>
Total Appropriated	<u>\$ 11,844,223</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 544,142</b></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 2020, the unencumbered cash balance in the fund was \$6,039,393, or \$892,580 more than budgeted. Current year revenues are projected to total \$11,325,947 and encumbrance cancellations are estimated at \$75,000; this total revenue estimate matches the budgeted assumptions. As a result of the higher than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$6,140,259 is projected at year end, an increase of \$1,436,722 compared to the budgeted figure.

### OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$544,142 is projected in this fund. This variance is primarily attributed to a delayed implementation of a budgeted expansion of programming and personnel due to the uncertainty of the impact of the COVID19 pandemic.

## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Cash Balance (January 1, 2020)	\$ 145,391,058
Plus Estimated 2020 Revenues	201,003,734
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>346,394,792</u>
Less Projected 2020 Expenditures Water Division	(200,233,467)
Less Projected 2020 Expenditures Public Utilities Director's Office	<u>(12,392,817)</u>
Less Total Projected 2020 Expenditures	<u>(212,626,284)</u>
Projected Cash at Dec. 31, 2020	<u><b>\$ 133,768,508</b></u>
Total Appropriated	<u>\$ 216,186,025</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 3,559,741</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, 2020, the cash balance in the water enterprise fund was just over \$145 million, comprised of carryover funds and reserve funds totaling approximately \$100.4 million and \$45.0 million respectively. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources was \$210.3 million.

Projections for the above-noted revenues are now expected to be \$9.3 million lower than initial estimates. The projected year-end cash balance in the fund is approximately \$133.8 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3.6 million is projected in the water enterprise fund due to anticipated savings in several budget categories. Projected personnel savings of \$2.3 million reflects an increase in vacancies and separations, and delays in filling positions. An anticipated surplus of \$282,496 in supplies, services, and other capital is the result of less than anticipated costs associated with chemicals, internal services, and vehicle related expenditures.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The Director's Office projects an overall surplus of \$2.3 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$962,510.

## B. SEWERAGE SYSTEM ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Cash Balance (January 1, 2020)	\$ 229,844,118
Plus Estimated 2020 Revenues	297,064,865
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	526,908,983
Less Projected 2020 Expenditures Sanitary Sewer Division	(294,007,488)
Less Projected 2020 Expenditures Public Utilities Director's Office	(13,832,571)
Less Total Projected 2020 Expenditures	(307,840,058)
Projected Cash at Dec. 31, 2020	<b>\$ 219,068,925</b>
Total Appropriated	\$ 311,849,171
Projected Appropriation Surplus/(Deficit)	<b>\$ 4,009,113</b>

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, 2020, the cash balance in the sewerage system enterprise fund was \$229.8 million, comprised of carryover funds totaling \$150.3 million and reserve funds totaling \$79.5 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income, and miscellaneous other sources was \$310.6 million.

Current revenue projections are less than the budgeted amount by \$13.5 million. The projected year end cash balance in the fund is \$219.1 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.0 million is projected in the sewer system enterprise fund, comprised of a surplus of \$3.1 million in the Sanitary Sewer Division and a \$910,974 surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in the personnel, supplies, services, and capital categories. The projected \$1,936,438 personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Supplies are anticipated to be \$329,870 less than budgeted, mainly due to lower than budgeted general supply purchases. A surplus of \$350,623 in services is due to savings from internal fleet charges, natural gas, and employee travel, registration, and training. Capital purchases are projected to be lower than budget by \$787,000 related to machinery and vehicle purchases. Partially offsetting these savings are projected deficits in principle and interest payments of \$27,821 and \$27,352 respectively. In addition, an expected deficit of \$250,620 in other expenses is due to a reimbursement to the City of Dublin for overpayment of sanitary sewer capacity fees.

## C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Cash Balance (January 1, 2020)	\$ 27,152,175
Plus Estimated 2020 Revenues	43,156,241
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>70,308,416</u>
Less Projected 2020 Expenditures Storm Sewer Division	(41,609,367)
Less Projected 2020 Expenditures Public Utilities Director's Office	(3,672,852)
Less Total Projected 2020 Expenditures	<u>(45,282,219)</u>
Projected Cash at Dec. 31, 2020	<u><b>\$ 25,026,197</b></u>
Total Appropriated	<u>\$ 45,835,291</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 553,072</b></u>

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

### REVENUE SUMMARY

On January 1, 2020, the cash balance in the storm sewer maintenance fund was \$27.2 million, comprised of carryover funds totaling \$18.2 million and reserve funds totaling \$9.0 million. At that time, the revenue estimate from all sources, including storm sewer maintenance fees, interest income, penalties, and miscellaneous other sources, was roughly \$45.0 million.

Projections for the above-noted revenues are trending \$1.8 million lower than budget. As of the end of the first quarter, the projected year-end cash balance in the fund is expected to be about \$25.0 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$553,072 is projected in the storm sewer maintenance fund, comprised of a \$301,280 surplus in the Storm Sewer Division and a \$251,792 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

In the Storm Sewer Division, a \$297,924 surplus in personnel is due to employee turnover and related delays in filling vacant positions. In addition, a \$10,461 surplus in interest is related to fiscal charges.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2020	
Cash Balance (January 1, 2020)	\$ 36,983,055
Plus Estimated 2020 Revenues	82,584,225
Plus Estimated 2020 Encumbrance Cancellations	<u>-</u>
Total Estimated Available For Appropriation	119,567,280
Less Projected 2020 Expenditures Power Division	(90,675,280)
Less Projected 2020 Expenditures Public Utilities Director's Office	<u>(1,934,144)</u>
Less Total Projected 2020 Expenditures	<u>(92,609,424)</u>
Projected Cash at Dec. 31, 2020	<u><b>\$ 26,957,856</b></u>
Total Appropriated	<u>\$ 97,059,900</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 4,450,476</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, 2020, the cash balance in the electricity enterprise fund was almost \$37.0 million, comprised of carryover funds totaling \$32.6 million and reserve funds totaling \$4.4 million. This beginning year cash balance was \$7.4 million higher than assumed during budget formation. At that time, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, was \$89.9 million.

Projections for the above-noted revenues are down by \$7.4 million. As of the end of the first quarter, the anticipated year-end cash balance is expected to be \$27.0 million, which exceeds the budgeted estimate of \$22.5 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$4.45 million is projected in the electricity enterprise fund. This surplus is comprised of \$4.3 million in the Power Division and \$133,501 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 \$1.7 million. Purchase power savings comprise the majority of the \$1.1 million projected surplus in supplies. A surplus of \$796,594 is projected in services mainly due to savings in electricity charges and professional services. The \$760,592 savings in capital expenditures reflects lower than anticipated costs associated with vehicle purchases.

**TABLE 1**  
**GENERAL FUND**  
**APPROPRIATION SUMMARY**  
**MARCH 31, 2020**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,881,103	\$ 1,301,457	\$ 3,579,646	\$ 4,794,513	\$ 86,590
City Auditor					
City Auditor	4,799,068	1,101,647	3,697,421	4,667,302	131,766
Income Tax	9,952,729	2,241,228	7,711,501	9,178,879	773,850
Total	<u>14,751,797</u>	<u>3,342,875</u>	<u>11,408,922</u>	<u>13,846,181</u>	<u>905,616</u>
City Treasurer	1,473,290	466,663	1,006,627	1,239,380	233,910
City Attorney					
City Attorney	13,581,589	3,771,334	9,810,255	13,550,698	30,891
Real Estate	155,321	45,477	109,844	155,321	-
Total	<u>13,736,910</u>	<u>3,816,811</u>	<u>9,920,099</u>	<u>13,706,019</u>	<u>30,891</u>
Municipal Court Judges	20,215,446	6,523,465	13,691,981	19,699,015	516,431
Municipal Court Clerk	12,767,864	3,817,181	8,950,683	12,679,135	88,729
Civil Service	4,427,504	1,125,127	3,302,377	4,280,198	147,306
Public Safety					
Administration	8,128,152	5,948,395	2,179,757	7,435,885	692,267
Support Services	7,921,198	2,431,632	5,489,566	7,200,275	720,923
Police	360,155,422	109,482,248	250,673,174	356,499,484	3,655,938
Fire	271,628,625	89,622,845	182,005,780	268,113,420	3,515,205
Total	<u>647,833,397</u>	<u>207,485,120</u>	<u>440,348,277</u>	<u>639,249,064</u>	<u>8,584,333</u>
Office of the Mayor					
Mayor	4,921,379	1,068,146	3,853,234	4,390,645	530,735
Office of Diversity & Inclusion	1,757,387	268,958	1,488,429	1,571,810	185,577
Total	<u>6,678,766</u>	<u>1,337,103</u>	<u>5,341,663</u>	<u>5,962,454</u>	<u>716,312</u>
Education	6,661,910	469,733	6,192,177	6,463,646	198,264
Development					
Administration	6,352,009	962,033	5,389,976	5,941,102	410,907
Econ. Development	4,610,702	634,983	3,975,719	4,386,827	223,875
Code Enforcement	9,129,891	2,500,292	6,629,599	8,522,654	607,237
Planning	1,899,343	463,124	1,436,219	1,521,618	377,725
Housing	7,598,810	5,950,541	1,648,269	7,523,453	75,357
Land Redevelopment	678,974	152,377	526,597	574,716	104,258
Total	<u>30,269,729</u>	<u>10,663,350</u>	<u>19,606,379</u>	<u>28,470,370</u>	<u>1,799,359</u>
Finance and Management					
Administration	5,377,434	2,059,857	3,317,577	4,667,672	709,762
Financial Management	4,917,896	934,879	3,983,017	3,593,956	1,323,940
Facilities Management	17,666,036	9,312,444	8,353,592	16,581,866	1,084,170
Finance Citywide	44,429,528	14,827,176	29,602,352	36,429,528	8,000,000
Citywide Technology Billings	20,260,570	20,252,722	7,848	20,214,486	46,084
Total	<u>92,651,464</u>	<u>47,387,078</u>	<u>45,264,386</u>	<u>81,487,507</u>	<u>11,163,957</u>
Human Resources	3,122,816	1,662,109	1,460,707	3,050,594	72,222
Neighborhoods	6,089,550	1,532,732	4,556,818	5,792,402	297,148
Health	26,716,803	26,716,803	-	26,716,803	-
Recreation and Parks	43,030,613	43,030,613	-	43,030,613	-
Public Service					
Administration	712,412	188,517	523,895	666,441	45,971
Refuse Collection	33,506,626	19,638,822	13,867,804	31,942,862	1,563,764
Total	<u>34,219,038</u>	<u>19,827,339</u>	<u>14,391,699</u>	<u>32,609,302</u>	<u>1,609,736</u>
<b>Grand Total:</b>	<b>\$ 969,528,000</b>	<b>\$ 380,505,561</b>	<b>\$ 589,022,439</b>	<b>\$ 943,077,197</b>	<b>\$ 26,450,803</b>

**TABLE 2**  
**GENERAL FUND**  
**PROJECTIONS BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2020**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,553,034	\$ 28,000	\$ 210,479	\$ 3,000	\$ -	\$ -	\$ 4,794,513
City Auditor							
City Auditor	3,945,801	27,600	692,901	1,000	-	-	4,667,302
Income Tax	7,945,651	66,900	1,165,829	500	-	-	9,178,879
Total	11,891,452	94,500	1,858,730	1,500	-	-	13,846,181
City Treasurer	947,284	7,200	284,897	-	-	-	1,239,380
City Attorney							
City Attorney	12,984,249	71,520	346,819	1,000	-	147,110	13,550,698
Real Estate	155,321	-	-	-	-	-	155,321
Total	13,139,570	71,520	346,819	1,000	-	147,110	13,706,019
Municipal Court Judges	17,259,001	51,047	1,898,966	-	-	490,000	19,699,015
Municipal Court Clerk	11,782,516	139,734	756,885	-	-	-	12,679,135
Civil Service	3,636,853	16,200	623,645	3,500	-	-	4,280,198
Public Safety							
Administration	1,629,446	8,367	5,797,972	100	-	-	7,435,885
Support Services	4,663,990	367,175	2,163,510	5,600	-	-	7,200,275
Police	335,747,541	5,139,614	15,171,406	440,000	-	923	356,499,484
Fire	252,154,413	5,451,648	10,370,462	125,000	-	11,897	268,113,420
Total	594,195,390	10,966,804	33,503,350	570,700	-	12,820	639,249,064
Office of the Mayor							
Mayor	3,954,266	10,000	425,128	1,250	-	-	4,390,645
Office of Diversity & Inclusion	1,198,848	8,588	364,374	-	-	-	1,571,810
Total	5,153,114	18,588	789,502	1,250	-	-	5,962,454
Education	344,410	7,500	6,111,737	-	-	-	6,463,646
Development							
Administration	2,908,674	11,404	2,870,024	151,000	-	-	5,941,102
Econ. Development	1,685,470	6,500	2,626,689	68,168	-	-	4,386,827
Code Enforcement	7,664,983	58,714	787,396	11,561	-	-	8,522,654
Planning	1,463,555	8,378	48,685	1,000	-	-	1,521,618
Housing	1,876,531	10,500	5,625,422	11,000	-	-	7,523,453
Land Redevelopment	573,716	-	1,000	-	-	-	574,716
Total	16,172,928	95,497	11,959,216	242,729	-	-	28,470,370
Finance and Management							
Administration	2,662,093	14,780	1,990,798	-	-	-	4,667,672
Financial Management	2,849,777	8,790	735,390	-	-	-	3,593,956
Facilities Management	7,713,173	955,885	7,910,808	2,000	-	-	16,581,866
Citywide Technology Billings	-	-	20,214,486	-	-	-	20,214,486
Finance Citywide	-	-	-	-	-	36,429,528	36,429,528
Total	13,225,042	979,455	30,851,482	2,000	-	36,429,528	81,487,507
Human Resources	1,798,084	24,199	1,228,311	-	-	-	3,050,594
Neighborhoods	4,418,152	54,000	1,266,250	1,500	-	52,500	5,792,402
Health	-	-	-	-	-	26,716,803	26,716,803
Recreation and Parks	-	-	-	-	-	43,030,613	43,030,613
Public Service							
Administration	655,362	-	11,079	-	-	-	666,441
Refuse Collection	16,982,876	161,900	14,736,085	52,000	10,000	-	31,942,862
Total	17,638,238	161,900	14,747,164	52,000	10,000	-	32,609,302
<b>Grand Total:</b>	<b>\$ 716,155,068</b>	<b>\$ 12,716,144</b>	<b>\$ 106,437,433</b>	<b>\$ 879,179</b>	<b>\$ 10,000</b>	<b>\$ 106,879,373</b>	<b>\$ 943,077,197</b>

**TABLE 3**  
**GENERAL FUND**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2020**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 47,946	\$ -	\$ 38,644	\$ -	\$ -	\$ -	\$ 86,590
City Auditor							
City Auditor	111,936	-	19,830	-	-	-	131,766
Income Tax	681,415	11,600	80,834	-	-	-	773,850
Total	793,351	11,600	100,664	-	-	-	905,616
City Treasurer	204,906	(3,000)	32,003	-	-	-	233,910
City Attorney							
City Attorney	98,828	13,680	63,493	2,000	-	(147,110)	30,891
Real Estate	-	-	-	-	-	-	-
Total	98,828	13,680	63,493	2,000	-	(147,110)	30,891
Municipal Court Judges	410,896	9,253	96,283	-	-	-	516,431
Municipal Court Clerk	293	-	88,436	-	-	-	88,729
Civil Service	30,564	5,200	111,542	-	-	-	147,306
Public Safety							
Administration	561,029	2,000	129,238	-	-	-	692,267
Support Services	396,128	60,000	264,595	200	-	-	720,923
Police	(2,821,141)	(308,200)	1,224,775	-	-	5,560,504	3,655,938
Fire	719,765	(1,049,816)	1,726,866	-	-	2,118,390	3,515,205
Total	(1,144,219)	(1,296,016)	3,345,474	200	-	7,678,894	8,584,333
Office of the Mayor							
Mayor	426,436	5,000	99,299	-	-	-	530,735
Office of Diversity & Inclusion	323,352	(88)	(137,687)	-	-	-	185,577
Total	749,788	4,912	(38,388)	-	-	-	716,312
Education	197,487	-	776	-	-	-	198,264
Development							
Administration	261,984	11,196	137,727	-	-	-	410,907
Econ. Development	147,641	1,500	74,734	-	-	-	223,875
Code Enforcement	582,777	(4,814)	30,835	(1,561)	-	-	607,237
Planning	359,078	622	18,025	-	-	-	377,725
Housing	50,329	1,000	24,028	-	-	-	75,357
Land Redevelopment	104,258	-	-	-	-	-	104,258
Total	1,506,068	9,503	285,349	(1,561)	-	-	1,799,359
Finance and Management							
Administration	121,574	28,720	559,469	-	-	-	709,762
Financial Management	233,350	6,500	1,084,089	-	-	-	1,323,940
Facilities Management	314,132	(281,085)	1,051,124	-	-	-	1,084,170
Citywide Technology Billings	-	-	46,084	-	-	-	46,084
Finance Citywide	-	-	-	-	-	8,000,000	8,000,000
Total	669,057	(245,865)	2,740,765	-	-	8,000,000	11,163,957
Human Resources	60,227	4,210	7,785	-	-	-	72,222
Neighborhoods	236,770	-	60,378	-	-	-	297,148
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	42,433	-	3,538	-	-	-	45,971
Refuse Collection	672,052	-	891,713	-	-	-	1,563,764
Total	714,485	-	895,251	-	-	-	1,609,736
<b>Grand Total:</b>	<b>\$ 4,576,447</b>	<b>\$ (1,486,523)</b>	<b>\$ 7,828,455</b>	<b>\$ 639</b>	<b>\$ -</b>	<b>\$ 15,531,784</b>	<b>\$ 26,450,803</b>



**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**MARCH 31, 2020**

CATEGORY	FY 2020 CITY AUDITOR'S REVENUE ESTIMATE	FY 2019 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 719,742,000	\$ 706,085,907	\$ 13,656,093	1.9%
Property Tax	50,712,000	50,390,381	321,619	0.6%
KWH Tax	3,350,000	3,369,256	(19,256)	(0.6%)
<b>Total Taxes and Assessments</b>	<b>773,804,000</b>	<b>759,845,544</b>	<b>13,958,456</b>	<b>1.8%</b>
Local Government Fund	22,494,000	21,232,931	1,261,069	5.9%
Liquor Permit Fund	1,280,000	1,258,456	21,544	1.7%
Cigarette Tax, Other	33,000	36,582	(3,582)	(9.8%)
Casino Revenue	6,824,000	7,100,147	(276,147)	(3.9%)
<b>Total Shared Revenues</b>	<b>30,631,000</b>	<b>29,628,116</b>	<b>1,002,884</b>	<b>3.4%</b>
License and Permit Fees	12,431,000	12,106,082	324,918	2.7%
Fines and Penalties	19,564,000	18,921,231	642,769	3.4%
Investment Earnings	17,900,000	21,145,912	(3,245,912)	(15.4%)
Charges for Service	63,234,000	65,365,937	(2,131,937)	(3.3%)
All Other Revenue	2,169,000	2,596,250	(427,250)	(16.5%)
<b>Total Other Revenue</b>	<b>115,298,000</b>	<b>120,135,412</b>	<b>(4,837,412)</b>	<b>(4.0%)</b>
<b>Total Revenues</b>	<b>\$ 919,733,000</b>	<b>\$ 909,609,072</b>	<b>\$ 10,123,928</b>	<b>1.1%</b>
Encumbrance Cancellations	5,000,000	9,995,846	(4,995,846)	(50.0%)
Unencumbered Balance	40,795,000	16,170,687	24,624,313	152.3%
Other Fund Transfers	4,000,000	16,324,030	(12,324,030)	(75.5%)
<b>Total Resources</b>	<b>\$ 969,528,000</b>	<b>\$ 952,099,636</b>	<b>\$ 17,428,364</b>	<b>1.8%</b>

**TABLE 5**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**MARCH 31, 2020**

CATEGORY	FY 2020 YEAR-TO-DATE	FY 2019 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 189,173,373	\$ 177,076,860	\$ 12,096,513	6.8%
Property Tax	24,024,669	26,519,467	(2,494,798)	(9.4%)
KWH Tax	787,316	817,762	(30,446)	(3.7%)
<b>Total Taxes &amp; Assessments</b>	<b>213,985,358</b>	<b>204,414,089</b>	<b>9,571,269</b>	<b>4.7%</b>
Local Government Fund	5,254,633	4,926,262	328,371	6.7%
Liquor Permit Fund	79,801	54,883	24,918	45.4%
Cigarette Tax, Other	1,601	455	1,146	251.9%
Casino Revenue	1,042,922	768,135	274,787	35.8%
<b>Total Shared Revenue</b>	<b>6,378,957</b>	<b>5,749,735</b>	<b>629,222</b>	<b>10.9%</b>
License and Permit Fees	2,857,817	3,159,825	(302,008)	(9.6%)
Fines and Penalties	3,725,671	3,693,939	31,732	0.9%
Investment Earnings	8,034,648	5,939,659	2,094,989	35.3%
Charges for Service	17,425,493	17,209,613	215,880	1.3%
All Other Revenue	2,985,359	1,376,664	1,608,695	116.9%
<b>Total Other Revenue</b>	<b>35,028,988</b>	<b>31,379,700</b>	<b>3,649,288</b>	<b>11.6%</b>
<b>Total Revenues</b>	<b>\$ 255,393,303</b>	<b>\$ 241,543,524</b>	<b>\$ 13,849,779</b>	<b>5.7%</b>
Encumbrance Cancellations	110,609	39,521	71,088	179.9%
Unencumbered Balance	40,795,387	16,170,687	24,624,700	152.3%
Fund Transfers	-	12,962,619	(12,962,619)	(100.0%)
<b>Total Resources</b>	<b>\$ 296,299,299</b>	<b>\$ 270,716,351</b>	<b>\$ 25,582,948</b>	<b>9.5%</b>

**TABLE 6**  
**2020 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

<b>ORDINANCE NUMBER</b>	<b>DATE PASSED</b>	<b>PURPOSE</b>	<b>TOTAL</b>
2925-2019	10-Feb-20	2020 Amended General Fund Budget Appropriation	\$ 969,528,000
		<b>Total Operating Appropriation:</b>	<b>\$ 969,528,000</b>
		<b>Total Estimated Available Resources:</b>	969,528,000
		<b>Less Total Operating Appropriation:</b>	(969,528,000)
		<b>Less Total Reserve Deposits to Date:</b>	-
		<b>Projected Unappropriated Operating Balance:</b>	<b>\$ -</b>

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**MARCH 31, 2020**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2020	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2020 (E-G)
		ORIGINAL (JAN. 2020) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
<b>GENERAL FUND</b>	\$ 40,795,000	\$ 928,733,000	\$ 928,733,000	\$ -	\$ 969,528,000	\$ 969,528,000	\$ 943,077,197	\$ 26,450,803	\$ 26,450,803
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	22,676,722	70,450,000	63,350,000	(7,100,000)	86,026,722	78,504,822	72,503,050	6,001,772	13,523,672
Health Special Revenue	608,627	35,842,437	35,874,609	32,172	36,483,236	36,087,437	34,237,899	1,849,538	2,245,337
Rec. and Parks Oper. & Extension	949,178	55,790,613	54,564,662	(1,225,951)	55,513,840	56,385,613	53,838,007	2,547,606	1,675,833
Municipal Court Computer Fund	1,956,647	1,802,300	1,642,178	(160,122)	3,598,825	2,182,474	1,760,311	422,163	1,838,514
Development Services	15,758,567	23,727,309	19,568,082	(4,159,227)	35,326,649	25,033,146	23,911,723	1,121,423	11,414,926
Property Mgt/East Broad Street Operation	338,858	1,530,357	1,190,675	(339,682)	1,529,533	1,530,357	1,529,533	824	-
Private Construction Inspection Fund	1,593,826	5,248,473	5,253,473	5,000	6,847,299	4,988,350	4,774,796	213,554	2,072,503
Parking Meter Program Fund	1,608,372	10,031,340	6,831,000	(3,200,340)	8,439,372	12,946,310	8,002,721	4,943,589	436,651
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	6,203,836	5,935,595	(268,241)	5,935,595	6,203,836	5,935,595	268,241	-
Print and Mail Services	279,676	1,953,901	1,679,626	(274,275)	1,959,302	1,941,901	1,661,999	279,902	297,303
Land Acquisition	542,419	936,000	850,511	(85,489)	1,392,930	1,234,584	1,158,165	76,419	234,765
Technology Services	4,112,351	43,334,752	43,645,444	310,692	47,757,795	43,866,268	43,695,976	170,292	4,061,819
Fleet Management Services	(4,004,505)	41,379,382	40,538,473	(840,909)	36,533,968	40,139,099	35,923,728	4,215,371	610,240
Construction Inspection Fund	6,039,393	11,400,947	11,400,947	-	17,440,340	11,844,223	11,300,081	544,142	6,140,259
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	145,391,058	210,329,182	201,003,734	(9,325,448)	346,394,792	216,186,025	212,626,284	3,559,741	133,768,508
Sewerage System Enterprise	229,844,118	310,572,923	297,064,865	(13,508,058)	526,908,983	311,849,171	307,840,058	4,009,113	219,068,925
Storm Sewer System Enterprise	27,152,175	44,976,275	43,156,241	(1,820,034)	70,308,416	45,835,291	45,282,219	553,072	25,026,197
Electricity Enterprise	36,983,055	89,946,507	82,584,225	(7,362,282)	119,567,280	97,059,900	92,609,424	4,450,476	26,957,856

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 beginning 2020 fund balance in the Sewerage System Enterprise fund differs from the 2019 ending fund balance documented in the year-end report due to a debt defeasance payment from the reserve account.

**TABLE 8**  
**ALL FUNDS**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2020**

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
<b>GENERAL FUND</b>	4,576,447	(1,486,523)	7,828,455	-	639	-	-	15,531,784	26,450,803
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	467,156	-	-	-	-	-	-	-	467,156
Municipal Court Judges	2,046	(49,937)	2,898	-	-	-	-	-	(44,993)
<b>Total Municipal Court Computer Fund</b>	469,202	(49,937)	2,898	-	-	-	-	-	422,163
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	1,132,051	1,330	64,912	-	63,000	-	-	-	1,261,292
Infrastructure Management	2,766,001	-	1,742,942	-	18,000	274	-	-	4,527,217
Design and Construction	197,168	-	9,649	-	-	40,000	-	-	246,817
Service Director	436,573	-	(470,127)	-	-	-	-	-	(33,554)
Refuse	-	-	-	-	-	-	-	-	-
<b>Total SCMR</b>	4,531,793	1,330	1,347,375	-	81,000	40,274	-	-	6,001,772
<b>Health Special Revenue</b>									
Department of Health	1,085,117	65,768	698,654	-	-	-	-	-	1,849,538
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	1,255,188	83,744	1,208,674	-	-	-	-	-	2,547,606
<b>Development Services Fund</b>									
Building and Zoning Services	383,550	62,932	367,440	-	17,500	290,000	-	-	1,121,423
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	25,000	(24,176)	-	-	-	-	-	824
<b>Private Construction Inspection Fund</b>									
Design and Construction	157,185	2,917	36,993	-	(27,060)	30,000	-	-	200,035
Service Director	13,519	-	-	-	-	-	-	-	13,519
<b>Total Private Construction Inspection Fund</b>	170,704	2,917	36,993	-	(27,060)	30,000	-	-	213,554
<b>Parking Meter Fund</b>									
Parking Services	2,861,658	48,788	1,822,769	-	24,000	150,000	-	-	4,907,215
Service Director	27,374	-	-	-	-	-	-	-	27,374
<b>Total Parking Meter Fund</b>	2,889,032	48,788	1,822,769	-	24,000	150,000	-	-	4,934,589
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	127,425	5,089	135,727	-	-	-	-	-	268,241
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	127,425	5,089	135,727	-	-	-	-	-	268,241
<b>Print &amp; Mail Services</b>									
Department of Finance	117,550	22,924	139,428	-	-	-	-	-	279,902
<b>Land Acquisition</b>									
Division of Real Estate	31,778	1,307	41,834	-	1,500	-	-	-	76,419
<b>Technology Services</b>									
Division of Information Services	265,330	11,732	(297,896)	-	4,000	51,294	-	-	34,459
Department of Technology	82,396	(6,000)	59,435	-	-	1	-	-	135,833
<b>Total Technology Services</b>	347,726	5,732	(238,459)	-	4,000	51,294	-	-	170,292
<b>Fleet Management Services</b>									
Division of Fleet Management	823,085	2,785,385	621,323	-	-	25,000	(1)	-	4,254,792
Finance and Management Director	(39,421)	-	-	-	-	-	-	-	(39,421)
<b>Total Fleet</b>	783,664	2,785,385	621,323	-	-	25,000	(1)	-	4,215,371
<b>Construction Inspection Fund</b>									
Design and Construction	394,932	7,481	66,259	-	(64,940)	70,000	-	-	473,732
Service Director	70,410	-	-	-	-	-	-	-	70,410
<b>Total Construction Inspection</b>	465,342	7,481	66,259	-	(64,940)	70,000	-	-	544,142
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	2,314,735	146,850	135,495	-	-	151	-	-	2,597,231
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	1,936,438	329,870	350,623	(27,821)	(250,620)	787,000	(27,352)	-	3,098,138
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	297,924	-	(7,105)	-	-	-	10,461	-	301,280
<b>Electricity Enterprise</b>									
Division of Electricity	1,678,142	1,077,390	796,594	3,271	250	760,592	736	-	4,316,975
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	2,163,430	(36,740)	132,087	-	-	-	-	-	2,258,777

**TABLE 9****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2020**

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2020 Wages</b>
<b>City Auditor - Income Tax</b>	Assistant Auditor IV - Payroll Administrator	1	Full-Time	73,600
	Assistant Auditor III - Debt Analyst	1	Full-Time	42,480
	Assistant Auditor III	1	Full-Time	26,640
	Assistant Auditor I	1	Full-Time	25,016
	Office Assistant I	1	Full-Time	20,645
	Income Tax Auditor	5	Full-Time	89,925
	Management Analyst II	1	Full-Time	23,064
	Business Systems Analyst	1	Full-Time	28,925
	Income Tax Auditor Supervisor	1	Full-Time	23,064
<b>City Attorney</b>	Executive Assistant	1	Full-Time	59,934
	Attorney	4	Full-Time	166,663
	Chief Administrator	1	Full-Time	78,277
	Administrative Assistant	1	Full-Time	27,202
	Legal Advocate	2	Full-Time	55,006
<b>Municipal Court Judges</b>	DV Probation Officers	5	Full-Time	112,031
	Assignment Case Coord	2	Full-Time	34,668
	HR Assistant	1	Full-Time	32,026
	Court Reporters	2	Full-Time	50,762
	Prob Admin Support	1	Full-Time	15,720
	Probation Officers	1	Full-Time	22,406
<b>Municipal Court Clerk</b>	Deputy Clerk	10	Full-Time	27,000
<b>Civil Service Commission</b>	Payroll Specialist	1	Full-Time	19,656
	Personnel Analyst I	1	Full-Time	18,200
<b>Safety-Director's Office</b>	Deputy Director	1	Full-Time	11,840
	Assistant Director	1	Full-Time	8,000
	Dept. IT Coordinator	1	Full-Time	7,680
	HR Analyst	1	Full-Time	5,280
<b>Safety-Support Services</b>	Communication Specialist	3	Full-Time	76,440
	Division Administrator	1	Full-Time	42,006
	License Officer	1	Full-Time	19,656
	Management Analyst I	1	Full-Time	10,400
	Office Assistant III	1	Full-Time	10,000
<b>Safety-Police</b>	Police Recruits	90	Full-Time	1,326,312
	Emergency Dispatcher	22	Full-Time	312,136
	Cadet	24	Part-Time	243,454
	Polygraphist	3	Full-Time	68,075
	Office Assistant II	4	Full-Time	59,230
	Management Analyst I	2	Full-Time	45,040
	Police Record Technician	3	Full-Time	40,622
	Human Resources Analyst	1	Full-Time	20,974
	Human Resources Representative	1	Part-Time	20,055
	Security Specialist	2	Part-Time	19,888
	Forensic Scientist II	1	Full-Time	19,354
	Human Resources Representative	1	Full-Time	16,890
	Police Property Clerk	1	Full-Time	15,193
	Security Specialist	1	Full-Time	15,040
	Payroll/Benefits Clerk	1	Full-Time	14,422
	Office Assistant I	1	Full-Time	13,898
	Office Assistant II	1	Part-Time	11,187
	Emergency Call Taker	9	Full-Time	0

**TABLE 9 (Continued)****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2020**

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2020 Wages</b>
<b>Safety-Fire</b>	Fire Recruits	70	Full-Time	974,064
	Cadet	20	Part-Time	293,046
	EMS Instructor	3	Full-Time	71,701
	EMS Education Manager	1	Full-Time	58,632
	Office Assistant II	1	Full-Time	23,820
<b>Office of the Mayor</b>	Executive Assistant I	1	Full-Time	28,560
	Senior Executive Assistant	3	Full-Time	243,388
	Executive Secretary II	1	Full-Time	28,560
	Executive Assistant II	1	Full-Time	33,848
<b>Office of Diversity and Inclusion</b>	Executive Assistant	1	Full-Time	21,504
<b>Education</b>	Director	1	Full-Time	29,869
	Executive Secretary II (U)	1	Full-Time	8,998
<b>Development-Administration</b>	Fiscal Manager	1	Full-Time	38,640
<b>Development-Planning</b>	Planner	3	Full-Time	90,104
<b>Development-Housing</b>	Assistant Director	1	Full-Time	59,400
<b>Finance and Management - Dir. Office</b>	Financial Analyst II	1	Full-Time	10,400
<b>Financial Management</b>	Senior Procurement Specialist	1	Full-Time	12,197
	Budget Management Specialist	2	Full-Time	32,831
<b>Facilities Management</b>	Security Specialist	1	Full-Time	7,979
	Custodial Supervisor	1	Full-Time	9,988
	Laborer	1	Full-Time	8,877
	Custodial Worker	1	Full-Time	7,592
<b>Neighborhoods</b>	311 Service Representative	3	Full-Time	31,601
	Office Assistant III	1	Full-Time	9,227
<b>Public Service- Directors Office</b>	Payroll Clerk	1	Full-Time	3,379
	Community Relations Coordinator	1	Full-Time	3,994
<b>Refuse Collection</b>	Refuse Collection Vehicle Operator	29	Full-Time	258,440
	Community Relations Coordinator	1	Full-Time	20,627
	Refuse Collection Supervisor	1	Full-Time	21,842
	Refuse Collection Manager	2	Full-Time	104,774

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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 03/31/2020
City Council	42	47	42
City Auditor	31	36	27
Income Tax	84	84	75
City Treasurer	9	10	8
City Attorney	124	142	125
Real Estate	1	6	1
Municipal Court Judges	208	210	197
Municipal Court Clerk	165	172	155
Civil Service	36	36	35
Public Safety - Admin.	14	14	10
Support Services*	46	46	39
Police - Civilian	412	412	363
Police - Uniformed	1,963	2,018	1,947
Fire - Civilian	54	54	48
Fire - Uniformed	1,606	1,637	1,576
Office of the Mayor	31	34	26
Office of Diversity and Inclusion	14	11	9
Education	4	4	2
Development Admin.	24	25	22
Economic Development	15	15	14
Code Enforcement	84	84	78
Planning	17	18	13
Housing	19	19	18
Land Redevelopment	7	7	6
Finance and Management - Dir. Office	29	33	28
Financial Management	27	30	25
Facilities Management	90	95	90
Human Resources	15	18	15
Neighborhoods	48	50	43
Public Service - Dir. Office	6	8	6
Refuse Collection	226	226	193
<b>General Fund Total</b>	<b>5,451</b>	<b>5,601</b>	<b>5,236</b>

\*2020 Budgeted includes a full-time communication system specialist which will be funded by the E911 fund.



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

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 03/01/2020
Real Estate/Land Acquisition	9	12	8
Information Services/Technology Services Fund	146	148	134
Technology: Administration	15	15	14
Finance/Print/Mail Shop Fund	7	7	6
Human Resources/Employee Benefits	31	31	29
Facilities - Other Funds <sup>1</sup>	0	8	0
Health Special Revenue Fund	283	288	247
Municipal Court Computer Fund	7	13	3
Recreation and Parks Operation Fund	356	356	321
Public Service - Dir. Office/SCMR Fund	35	37	27
Traffic Management/SCMR Fund	122	123	106
Infrastructure Management/SCMR Fund	222	222	177
Design and Construction/SCMR Fund	37	39	36
Parking Services/Parking Meter Fund	51	53	46
Public Service - Dir. Office/Parking Meter Fund	6	6	6
Fleet Management	132	138	121
Finance and Management - Dir. Office/Fleet Fund	8	10	9
Design and Construction/Construction Inspection	71	71	63
Public Service - Dir. Office/Construction Inspection	6	6	5
Design and Construction/Private Construction Inspection	30	30	26
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	164	169	153
Public Utilities: Administration	239	240	205
Sewers and Drains (Storm)	26	26	23
Sewers and Drains (Sanitary)	471	471	408
Electricity	110	110	93
Water	468	468	410
<b>Other Funds Total</b>	<b>3,053</b>	<b>3,098</b>	<b>2,677</b>
<b>All Funds</b>	<b>8,504</b>	<b>8,699</b>	<b>7,912</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>
Transfer to economic stabilization fund (rainy day fund)	3,000,000
Transfer to anticipated expenditure fund (27th pay fund)	2,609,000
Transfer to basic city services fund	5,636,176
Legal settlements & miscellaneous	4,986,470
Economic Development incentive payments	15,000,000
Reserve for Public Safety	4,433,050
Miscellaneous	5,585,000
Transfers in from City Council's amendments	3,582,000
	<u>44,831,696</u>

**TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2020**

<u>Purpose</u>	<u>Amount</u>	<u>Dept./Division</u>	<u>Ordinance No.</u>
Transfer to the rainy day fund	3,000,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to the 27th pay period fund	2,609,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to the basic city services fund	5,636,176	City Auditor/Finance & Mgmt	2925-2019
Transfer to the neighborhood initiative fund	1,830,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to the jobs growth fund	852,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to the public safety initiative fund	900,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to Police for settlement	185,000	Division of Police	0356-2020
	<u>15,012,176</u>		
<b>Total Transferred and Expended</b>	<b>15,012,176</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**MARCH 31, 2020**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	2,977,577	989,207	33.22%	2,684,989	3,674,196	(696,619)
Police Uniformed*	12,184,982	2,705,465	22.20%	9,479,517	12,184,982	-
Fire Uniformed	10,057,550	2,190,032	21.78%	7,867,518	10,057,550	-

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