

June 2, 2021

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 2021 First Quarter Financial Review is attached.

The quarterly reviews conducted by the Finance and Management Department examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the first quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$4.46 million less than the original appropriation for 2021. The first quarter financial review is the least predictive of the quarterly reviews, but current expenditure trends are very encouraging towards a general fund budget surplus at year end.

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

In the Finance and Management Department, the positive variance of \$1.8 million is the result of lower utilities expenses, delays in hiring, and lower costs associated with the Franklin County Public Defender contract. In the Public Safety Department, the positive variance of \$600K is due to the net effect of various surpluses and deficits across divisions that merit noting. The Public Safety Administration and Support Services Divisions reflect positive variances of \$967K and \$854K respectively, which are mainly due to personnel savings from the delayed hiring of vacant positions. The Division of Police anticipates a year-end surplus of \$5.9 million, which is due to a number of staff vacancies as well as lower than anticipated uniformed overtime costs. Some savings were also achieved via lower Fleet fuel and services costs. The Division of Fire, however, projects a negative year-end variance of \$7.2 million. This deficit is attributed mainly to significantly higher sworn overtime expenses than budgeted. This projected shortfall is primarily driven by ongoing initiatives related to the mitigation of the COVID-19 public health emergency and others that serve to meet the community's needs. The Department of Finance and Management will continue to partner with Public Safety to monitor these expenditures through the duration of the year. In Public Service, the positive variance of \$1.5 million reflects lower Fleet related charges for fuel and maintenance.



Income tax collections, the largest source of general fund revenues, are currently trending above the Auditor's 2021 estimate. As of the end of the first quarter, income tax receipts are 1.0 percent above 2020 first quarter collections. For context, the 2021 budget assumption for income tax receipts is a negative growth of 0.1 percent over last year's final revenue figure. In addition to income tax collections, property tax collections (21.2% growth), the kilowatt tax (1.6% growth), and local government fund (6.0% growth) are all trending above collections during the same time period last year. Casino Revenue (13.7% decline), License & Permit Fees (25.5% decline), Fines & Penalties (32.8% decline), Investment Earnings (54.1% decline), Charges for Services (11.6% decline), and Other Revenue (61.3% decline) are all trending below collections during the same time period last year. It should be noted that the comparison time period for last year was January 1st through March 31st, 2020, a period which largely pre-dated the Covid-19 pandemic. Therefore, it is encouraging that income tax receipts for 1st quarter 2021 are trending above pre-Covid-19 levels. The previously noted revenue categories that are trending below last year can be attributed to the lingering negative economic impacts of the pandemic. The Finance and Management Department will continue to closely monitor revenue collections and report any significant variances.

The Finance and Management Department is optimistic that departments will continue to actively manage expenditures to maintain positive variances within the general fund.

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

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



FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2021

Prepared by:
Department of Finance and Management

Joseph A. Lombardi
Director

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1. Introduction

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, and enterprise funds. Financial projections for 2021 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a \$4,455,819 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, 2021	
Beginning Cash Balance (January 1, 2021)	\$ 118,840,125
Less Outstanding Encumbrances (As of December 31, 2020)	40,580,167
Unencumbered Cash Balance (January 1, 2021)	<u>78,259,958</u>
Plus Estimated 2021 Receipts - City Auditor	\$ 883,004,000
Plus Encumbrance Cancellations	5,000,000
Plus Transfers In & Misc. Transfers	4,000,000
Subtotal Available for Appropriation	\$ 970,263,958
Plus Supplemental Appropriation from the Basic City Services subfund	800,000
Total Available for Appropriation	<u>\$ 971,063,958</u>
Total Appropriated as of March 31, 2021	\$ 971,063,958
Less 2021 Projected Operating Expenditures	966,608,139
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,455,819</u>
Projected Available Cash Balance (December 31, 2021)	<u>\$ 4,455,819</u>
ECONOMIC STABILIZATION SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 85,158,273
Plus 2021 Deposit	2,000,000
Plus Estimated Investment Earnings	250,000
Projected Unencumbered Cash Balance (December 31, 2021)	<u>\$ 87,408,273</u>
ANTICIPATED EXPENDITURE SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 3,266,058
Plus 2021 Deposit	2,687,000
Projected Unencumbered Cash Balance (December 31, 2021)	<u>\$ 5,953,058</u>
2013 BASIC CITY SERVICES SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 74,045,492
Less 2021 Appropriation and Transfer Out (2502-2020)	\$ (12,000,000)
Less 2021 Appropriation and Transfer Out (0472-2021)	\$ (800,000)
Projected Unencumbered Cash Balance (December 31, 2021)	<u>\$ 61,245,492</u>

TABLE A, CONTINUED
GENERAL FUND SUMMARY PROJECTION

JOB GROWTH SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 1,168,554
Plus 2021 Deposit	1,900,000
Less Year-to-Date Expenditures/Encumbrances	(550,000)
Unencumbered Cash Balance (March 31, 2021)	<u>\$ 2,518,554</u>
PUBLIC SAFETY INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 754,221
Plus 2021 Deposit	525,000
Less Year-to-Date Expenditures/Encumbrances	-
Unencumbered Cash Balance (March 31, 2021)	<u>\$ 1,279,221</u>
NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 1,465,089
Plus 2021 Deposit	3,688,958
Less Year-to-Date Expenditures/Encumbrances	(218,500)
Unencumbered Cash Balance (March 31, 2021)	<u>\$ 4,935,547</u>
REIMAGINE SAFETY SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ -
Plus 2021 Deposit	10,000,000
Less Year-to-Date Expenditures/Encumbrances	-
Unencumbered Cash Balance (March 31, 2021)	<u>\$ 10,000,000</u>

2. General Fund Overview

The general fund budget, as amended in March, is \$970.3 million. This figure is 3.9 percent higher than actual 2020 year end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. As of the end of the first quarter, the current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$883 million, the majority of which comes from the 2.5 percent municipal income tax.

Through March, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 1.2 percent, or \$3.1 million, lower than during the same time period in 2020. The largest revenue stream into the general fund, income tax, posted receipts that are up 1.0 percent in comparison to 2020 through March. For context, the budget assumption for income tax receipts is a negative growth of .1 percent over last year's revenue by year end.

Property taxes are likewise positive so far this year. As of the end of the first quarter, tax receipts in this category came in 21.2 percent, or \$5.1 million, higher than the first quarter of 2020. The local government funds, kilowatt hour tax, and the cigarette tax receipts came in slightly higher than receipts through March 2020.

All other revenue streams are underperforming in comparison to the end of March 2020 (refer to Table 5). Liquor permit and casino revenue are both down \$47,548 and \$142,579, respectively. Total other revenue is lagging behind 2020 by \$10.1 million, or negative 28.9 percent. Posted declines in investment earnings, charges for service, and all other revenue account for the majority of this number. The City Auditor's estimate assumes some downward or flat trends in these line items.

The Administration and the Auditor's Office continue to closely monitor revenue in relation to the current public health emergency.

Expenditures:

Expenditures are projected to total \$966.6 million, or \$4.5 million below the current appropriation. The projected expenditures include a \$2.7 million transfer to the anticipated expenditure fund (for the next occurrence of a 27th pay date). Ordinance 2502-2020, which passed as amended by City Council on March 1, 2021, established the 2021 general fund budget at \$970.3 million, in alignment with the Auditor's estimate of available resources at that time.

The personnel projections in this report reflect employees on the city payroll as of March 20, 2021, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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

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 the employee is covered. Medicare, pension, workers' compensation, and other similar benefits are calculated by applying the requisite percentage to each employee's total salary.

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

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

City Council projects an overall deficit of \$84,398 in the personnel category, largely due to the unbudgeted across the board wage increase assumption and higher than normal unused sick leave payments.

The **City Auditor** expects a surplus totaling \$32,684. This variance is primarily comprised of savings in personnel totaling \$19,531 as the result of hiring delays. An additional \$13,153 is expected in various services categories.

A total surplus of \$182,545 is anticipated for the **Income Tax Division**. The majority of this variance, or \$181,094, is due to delays in filling open positions.

The **City Treasurer** projects an overall surplus of \$72,335. Of this variance, \$67,975 reflects the delay in hiring for a vacant budgeted position.

A projected appropriation deficit in the **City Attorney's Office** of \$8,175 consists of an anticipated expense of \$91,526 in the transfer line for grant match funds as well as \$11,595 in more than budgeted personnel costs. These assumptions are partially offset by projected savings of \$30,500 in office and general supplies and \$62,646 in miscellaneous services.

The **Municipal Court Judges** project an overall surplus of \$18,423. Anticipated savings of \$127,022 in personnel reflect lower than budgeted expenses in insurance costs. In addition, the department expects to save \$14,888 in miscellaneous supplies. Partially offsetting these surpluses is the extension of a rental contract for space at the Convention Center due to COVID-19 protocols, resulting in a net projected deficit in services of \$123,488.

An overall surplus of \$26,011 is expected in the office of the **Municipal Court Clerk**, primarily resulting from lower than budgeted charges in internal services.

The **Civil Service Commission** projects a deficit totaling \$14,891 higher than normal unused sick leave payments.

The Department of **Public Safety, Administration Division** projects an overall year-end surplus of \$976,100. The division expects \$734,226 in personnel savings due to the delayed hiring of vacant positions. An anticipated surplus of \$241,874 in the services category reflects savings related to lower than expected costs associated with the jail contract between the city and Franklin County.

An overall surplus of \$854,186 is anticipated in the **Support Services Division**. In personnel, the surplus of \$828,404 is the result of a projected deficit in civilian overtime of \$320,617 offset by delays in hiring vacant budgeted positions. Additional savings of \$25,782 are attributable to lower than budgeted spending on miscellaneous maintenance contracts and other professional services.

The **Police Division** projects an overall surplus of \$5,919,060. This surplus reflects projected savings in services of \$1,374,369 and in the transfer line of \$5,704,269, partially offset by projected deficits in personnel of \$666,733 and supplies of \$492,845. The surplus in services is primarily attributable to projected savings in fleet services.

The variances in personnel and supplies are offset by the transfer line which represents the budget authority for the 136th (June) and 137th (December) recruit classes, as well as expenses related to the Comprehensive Neighborhood Safety Strategy Initiative. As a result, the true variances in personnel and supplies are surpluses of \$4,327,986 and \$171,705, respectively.

A contributing factor to the expected surplus in personnel is that separations of uniformed personnel in the fourth quarter of 2020 exceeded projections by a total of 22 positions. Therefore, the beginning year 2021 strength was less than budgeted. Uniformed overtime costs are also currently projected to end the year under budget by approximately \$1 million.

The **Division of Fire** anticipates an overall deficit of \$7,151,930. The expected deficits in personnel of \$10,913,036 and in supplies of \$101,176 are partially offset by the transfer line which represents the budget authority for the June and December recruit classes. As a result, the true variances in personnel and supplies are a deficit of \$9,042,264 and a surplus of \$194,824, respectively. The anticipated surplus in services, \$1,660,210, is primarily attributable to projected savings in fleet services.

The deficit in personnel is primarily reflective of sworn overtime expenses, which are anticipated to be over budget by approximately \$8.9 million. This projected shortfall is primarily driven by ongoing initiatives related to the mitigation of the COVID-19 public health emergency and others that serve to meet the community's needs. The Department of Finance and Management will continue to partner with Public Safety to monitor these expenditures through the duration of the year. Additional deficits in the personnel category reflect unbudgeted expenses related to the provisions in the executed contract with the International Association of Fire Fighters (IAFF) that were unknown at the time of budget formation. Fire claims are currently projected under budget by \$35,300 in the other category.

A total projected surplus of \$69,786 is anticipated in the **Office of the Mayor**. Savings of \$56,451 in personnel reflect budgeted vacancies and delays in filling them. Less than expected expenses of \$13,336 in the supplies and services categories combined are due to small miscellaneous variances.

The **Office of Diversity and Inclusion** projects a net surplus of \$267,040, mainly attributed to personnel savings from hiring delays.

A surplus totaling \$218,673 is projected for the **Department of Education**, primarily as a result of hiring delays.

The **Development Department, Administration Division** projects an overall surplus of \$190,940. The majority of this variance results from delays in filling several vacant positions and a small portion, or \$1,680, can be attributed to reduced projections for internal services.

The **Economic Development Division** projects expenses to fall very close to budget with a slight surplus of \$7,457 that is comprised of savings in personnel and services.

An overall deficit of \$282,771 is anticipated in the **Code Enforcement Division**. Of this variance, the \$301,163 expected shortfall in the personnel category primarily reflects unbudgeted expenses related to the provisions in the executed contracts with various labor unions which were not assumed at the time of budget formation. This deficit is partly offset by savings of \$18,391 within the services category as the result of reduced costs for fleet services.

A negative variance of \$32,012 is expected in the **Planning Division**, largely driven by unbudgeted expenses related to the provisions in the executed Communication Workers of America (CWA) labor union contract that were unknown at the time of budget formation.

The **Housing Division** forecasts an overall deficit of \$125,564. Within the personnel category, expenses are anticipated to be \$127,882 over budget as a position expected to be supported with grant funds will now be covered with general operating funds. Additionally, the division's personnel variance includes unbudgeted expenses related to the provisions in the executed contracts with various labor unions that were also not anticipated at the time of budget formation. The negative variance in personnel is minimally offset by \$2,319 in savings for fleet and other internal services.

A surplus of \$8,619 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 \$185,370 is projected in the **Finance and Management Department, Administration Division**, resulting primarily from savings in personnel from delayed hiring of vacant positions.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$661,927. Of this amount, savings of \$122,821 are the result of delays in filling vacant budgeted positions. In addition, a surplus of \$535,706 in the services category is mainly due to lower than the budgeted expenses for the public defender contract.

An overall surplus of \$776,731 is projected in the **Facilities Management Division**. The anticipated surplus of \$705,187 in the services category is expected due to savings in natural gas expenses. Smaller savings of \$20,544 in personnel and of \$51,000 in services are also expected.

The **Department of Technology** projects that costs billed for various departments within the general fund will come in under budget by \$146,398. This variance consists of savings of \$189,698 for internally billed indirect technology services and a deficit of \$43,300 for internally billed direct technology services.

The **Human Resources Department** projects overall expenditures to be in line with budgeted amounts. The \$6,368 projected deficit within personnel expenses is primarily due to an unbudgeted across the board assumption for wage increases, and will be offset by miscellaneous \$6,368 savings within supplies and services.

The **Department of Neighborhoods** anticipates a surplus of \$74,864. This surplus is the result of expected personnel savings of \$57,105 due to delays in hiring vacant positions, as well as savings of \$17,759 within services reflecting less than budgeted expenditures for internally billed services, employee travel, and mileage costs.

The current projected general fund transfer to the **Health Department** is estimated to be equal to the budgeted level of \$32,953,181. Additional information on Health's first quarter projections is provided in Section 3 of this report.

The current projected general fund transfer to the **Recreation and Parks Department** is estimated to be equal at \$42,562,142. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

The **Refuse Collection Division** projects an overall surplus of \$1,465,446. An anticipated surplus of \$1,698,917 in the services category primarily reflects projected savings related to internal charges for fleet management. This surplus helps to offset larger than anticipated expenses in personnel of \$233,471 resulting from the provisions in executed contracts with various labor unions that were unknown at the time of budget formation.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 27,794,196
Plus Estimated 2021 Revenues	66,800,000
Plus Estimated Encumbrance Cancellations	1,000,000
Total Estimated Available For Appropriation	<u>95,594,196</u>
Less Projected 2021 Expenditures Public Service Director's Office	(6,605,986)
Less Projected 2021 Expenditures Traffic Management Division	(20,560,655)
Less Projected 2021 Expenditures Infrastructure Management Division	(36,169,053)
Less Projected 2021 Expenditures Design & Construction Division	(7,558,810)
Less Projected 2021 Expenditures Refuse	(3,600,000)
Less Total Projected 2021 Expenditures	<u>(74,494,504)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ 21,099,692</u>
Total Appropriated	<u>\$ 78,053,795</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,559,291</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 2021, the unencumbered cash balance in the street construction, maintenance and repair fund was \$27,794,196, or roughly \$7.1 million higher than budgeted. Currently, revenues for 2021 are estimated at \$66.8 million and encumbrance cancellations are estimated at \$1 million, for a combined decrease of \$450,000 compared to budgeted assumptions. Revenue projections are down due to anticipated losses of state gasoline tax receipts. 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 \$21,099,692, which is approximately \$10.2 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 \$45,532, mostly due to savings in service costs from budgeted assumptions, while the Infrastructure Management Division's expected surplus of over \$2.2 million reflects savings in fleet charges and personnel costs due to vacancies. The Traffic Management Division projects a surplus of over \$1 million related to budgeted but vacant positions, and delays in filling them. The Director's Office will net a surplus of \$260,737 primarily due to savings in personnel due to delayed hiring.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 168,020
Plus Estimated 2021 Revenues	8,708,095
Plus Estimated General Fund Transfer	32,953,181
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>41,929,296</u>
Less Projected 2021 Expenditures	<u>(38,932,328)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ 2,996,968</u>
Total Appropriated	<u>\$ 41,729,513</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,797,185</u>

The 2021 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 \$168,020. Overall, revenues are currently projected at \$8,708,095, slightly higher than the budgeted assumption of \$8,676,332 due to increased immunizations, the provision of death certificates, and food service operation licenses. 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 \$32,953,181, equal to the budgeted amount for 2021. Given these assumptions, the fund will end the year with a \$2,996,968 unencumbered cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2,797,185 is projected in the Health Department. The majority of the anticipated surplus is in personnel related to budgeted vacancies and delays in hiring.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 4,002,593
Plus Estimated 2021 Revenues	10,344,500
Plus Estimated General Fund Transfer	42,562,142
Plus Estimated Encumbrance Cancellations	550,000
Total Estimated Available For Appropriation	57,459,235
Less Projected 2021 Expenditures	(53,906,083)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 3,553,152
Total Appropriated	\$ 53,456,642
Projected Appropriation Surplus/(Deficit)	\$ (449,441)

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 2021 with an unencumbered cash balance of \$4,002,593. Current revenue projections are \$10,344,500 as originally budgeted. Encumbrance cancellations are projected at \$550,000, which equals the budgeted assumption. The current projected general fund transfer is estimated to equal the budgeted level of \$42,562,142. The anticipated year-end unencumbered cash balance is 3,553,152.

OPERATING BUDGET SUMMARY

An overall budget deficit of \$449,441 is projected for the fund. A deficit of \$539,875 in personnel is attributed to unbudgeted expenses related to the provisions in the executed contracts with various labor unions that were unknown at the time of budget formation. Savings of \$90,434 in supplies and services will partially offset the reflected deficit in personnel. Assuming these numbers, a supplemental appropriation of the fund balance will be needed.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 1,582,438
Plus Estimated 2021 Revenues-Municipal Court Clerk	791,000
Plus Estimated 2021 Revenues-Municipal Court Judges	325,000
Plus Estimated Encumbrance Cancellations	24,000
Total Estimated Available For Appropriation	2,722,438
Less Projected 2021 Expenditures-Municipal Court Clerk	(925,934)
Less Projected 2021 Expenditures-Municipal Court Judges	(567,130)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 1,229,374
Total Appropriated	\$ 2,210,118
Projected Appropriation Surplus/(Deficit)	\$ 717,054

The municipal court computer system procurement and maintenance fund provides the Municipal Court with a dedicated funding source for computer hardware, software, training, and related expenses. Revenues to this fund are generated through various court fees.

REVENUE SUMMARY

The beginning year unencumbered cash balance in the fund of \$1,582,438 was \$126,457 lower than budgeted. Projected revenues at the end of the first quarter total \$1,116,000, which is lagging behind the budgeted assumption of \$1,475,000. The total revenue projection is the combination of those provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Additionally, encumbrance cancellations are currently expected to be \$24,000, which is higher than 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 \$1,229,374 at the end of 2021, which is \$245,597 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$717,054 is currently projected for the computer fund. Savings of \$615,091 is expected in the personnel category of the Municipal Court Clerk's office, primarily reflecting the Clerk's decision to shift the personnel costs from the computer fund to the general fund. The Municipal Court Judges project an overall surplus of \$98,259 mainly due to miscellaneous savings in supplies and services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 15,708,527
Plus Estimated 2021 Revenues	21,120,000
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>36,878,527</u>
Less Total Projected 2021 Expenditures	(22,454,699)
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ 14,423,828</u>
Total Appropriated	<u>\$ 23,008,744</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 554,045</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 2021 with an unencumbered cash balance of \$15,708,527, \$2,057,671 higher than budgeted. The current revenue projection of \$21,120,000 mirrors the original budgeted amount, as do encumbrance cancellation projections. The fund is projected to end the year with an unencumbered cash balance of \$14,423,828, exceeding budget primarily due to the higher than anticipated opening balance.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation surplus of \$554,045. These anticipated savings are largely due to the forecasted surplus within the services category of \$657,199, including a prior year credit for internal technology services. Additionally, the department expects to underspend their supplies budget by \$10,721. These savings are partially offset by a projected personnel deficit of \$113,875, a reflection of unbudgeted expenses related to the provisions in the executed contracts with various labor unions that were unknown at the time of budget formation.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 36,036
Plus Estimated 2021 Revenues	\$899,793
Plus Estimated General Fund Transfer	\$604,915
Plus Estimated Encumbrance Cancellations	10,722
Total Estimated Available For Appropriation	<u>1,551,466</u>
Less Projected 2021 Expenditures	<u>(1,551,466)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 1,571,033</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 19,567</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 2021 was \$36,036. Total revenue projections of \$1,504,708 reflect a general fund subsidy of \$604,915. 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 \$19,567 is attributed to lower than anticipated utility bills.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 2,034,012
Plus Estimated 2021 Revenues	4,835,627
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>6,899,639</u>
Less Projected 2021 Expenditures Public Service Director's Office	(114,545)
Less Projected 2021 Expenditures Design & Construction Division	<u>(5,164,587)</u>
Less Projected 2021 Expenditures	(5,279,132)
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ 1,620,507</u></u>
Total Appropriated	\$ 5,270,307
Projected Appropriation Surplus/(Deficit)	<u><u>\$ (8,825)</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 2021 beginning unencumbered cash balance was \$2,034,012, \$211,793 higher than assumed in the budget. However, the current revenue projections for the fund, as shown in the table above, are estimated to be \$322,112 lower than the budgeted assumption. Encumbrance cancellations are estimated to equal the budget. The projected year-end unencumbered cash balance is \$1,620,507, which is \$119,144 lower than was projected at the time of budget formation, due to the aforementioned variance in the current revenue projections, and the projected expenses discussed below.

OPERATING BUDGET SUMMARY

The Public Service Department currently projects this fund to end the year with a budget deficit of \$8,825 (though the cash balance will remain positive). This deficit in the personnel category primarily reflects unbudgeted expenses related to the provisions in the executed contract with the AFSCME labor union that were not assumed at the time of budget formation.

H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ (60,614)
Plus Estimated 2021 Revenues	6,629,295
Plus Estimated Encumbrance Cancellations	50,000
Less 2021 Transfer	<u>(693,397)</u>
Total Estimated Available For Appropriation	5,925,284
Less Projected 2021 Expenditures	<u>(5,925,284)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ -</u></u>
Total Appropriated	\$ 6,163,272
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 237,988</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 operating expenses are charged to this fund.

REVENUE SUMMARY

The 2021 beginning unencumbered cash balance was \$(60,614), or \$157,011 higher than budgeted. Revenue projections for the fund are currently \$6.6 million, or \$238,705 below budgeted assumptions as a result of the ongoing impact from the COVID-19 pandemic; encumbrance cancellations projections match the budget. Due to the aforementioned decrease in revenues and the beginning year unencumbered cash balance, as well as lower than expended expenditures discussed below, the projected unencumbered fund balance at year end is zero, or \$162,897 higher than the budgeted assumption.

OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a positive appropriation variance of \$237,988. This variance is primarily due to savings in personnel as the result of delayed hiring and lower than budgeted expenses in the service category.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ -
Plus Estimated 2021 Revenues- Human Resources	5,544,462
Plus Estimated 2021 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	5,939,462
Less Estimated 2021 Projected Expenditures- Human Resources	(5,544,462)
Less Estimated 2021 Projected Expenditures-Boiler/Property Insurance	(395,000)
Less Total Projected 2021 Expenditures	(5,939,462)
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ -</u>
Appropriated- Human Resources	5,594,579
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 5,989,579</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 50,117</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 \$50,117 is generated from the Human Resources portion of the fund. Savings of \$25,939 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted supplies, internal service charges, and professional services account for the \$24,178 remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 255,341
Plus Estimated 2021 Revenues - Mail	1,225,898
Plus Estimated 2021 Revenues - Print	608,106
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	2,089,345
Less Projected 2021 Mail and Print Expenditures	(1,834,004)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 255,341
Total Appropriated	\$ 1,923,245
Projected Appropriation Surplus/(Deficit)	\$ 89,241

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 \$255,341, or \$11,473 more than expected during budget formation. Mail and print shop revenues are projected at \$1,225,898 and \$608,106, respectively, or \$89,241 less than budgeted when combined. In addition, \$25,000 in encumbrance cancellations of prior year commitments were anticipated at the time of budget formation, but are not currently projected. By year end, the fund's unencumbered balance is projected at \$255,341.

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 \$89,241 is anticipated, reflecting savings in personnel and supplies.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 350,779
Plus Estimated 2021 Revenues	940,681
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,291,460</u>
Less Projected 2021 Expenditures	<u>(1,128,446)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ 163,014</u>
Total Appropriated	<u>\$ 1,190,281</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 61,835</u>

Revenues to the land acquisition fund are comprised of charges to other city divisions for land acquisition services.

REVENUE SUMMARY

The land acquisition fund began 2021 with an unencumbered cash balance of \$350,779, which was \$66,703 lower than assumed in the budget. Revenues are currently estimated at \$940,681 for the year, which is \$4,681 higher than what was budgeted. Projected encumbrance cancellations were not included in the budgeted assumptions. Due to the lower than expected beginning balance and higher than estimated revenues, as well as the expenditure savings discussed below, the fund is projected to end 2021 with an unencumbered cash balance of \$163,014, a decrease of \$187 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$61,835. This savings is primarily the result of lower than expected personnel costs due to delayed hiring and a reduction in anticipated service expenses.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 7,096,978
Plus Estimated 2021 Revenues	51,233,657
Plus Estimated Encumbrance Cancellations	250,000
Less Billing True-up to Agencies	(6,400,000)
Total Estimated Available For Appropriation	52,180,635
Less Estimated Technology Administration Expenditures	(15,020,272)
Less Estimated Information Services Expenditures	(37,118,361)
Less Total Projected 2021 Expenditures	(52,138,633)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 42,001
Total Appropriated	\$ 52,694,299
Projected Appropriation Surplus/(Deficit)	\$ 555,666

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 2021 with an unencumbered cash balance of \$7,096,978, or almost \$2 million higher than budgeted assumptions. The current revenue estimates are \$1,460,641 lower than budgeted. This decrease includes \$1,453,503 in lower than anticipated revenues for indirect technology billings and \$7,138 in direct technology billings. In addition, encumbrance cancellations are now projected at \$250,000, or \$50,000 lower than budget assumptions. Lastly, with a higher than budgeted beginning year cash balance, the billing true-up to agencies is increased by \$1.4 million in comparison to budget. With these assumptions, the fund is projected to end the year with a \$42,001 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Director's Office expects an appropriation surplus of \$119,174. The division anticipates a savings of \$112,474 within personnel as the result of delays in hiring vacant positions.

The Information Services Division projects a surplus of \$436,492. This variance is primarily comprised of savings from delays in filling vacant positions totaling \$650,489 and is offset by the \$242,079 projected deficit in professional services due to software maintenance expenditures.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ (2,219,506)
Plus Estimated 2021 Revenues	32,395,512
Plus Estimated Encumbrance Cancellations	1,272,464
Total Estimated Available For Appropriation	31,448,470
Less Projected 2021 Fleet Management Division Expenditures	(32,922,032)
Less Projected 2021 Finance and Management Director's Office Expenditures	(939,585)
Less Total Projected 2021 Expenditures	(33,861,617)
Projected Unencumbered Cash at Dec. 31, 2021	\$ (2,413,147)
Total Appropriated	\$ 39,165,438
Projected Appropriation Surplus/(Deficit)	\$ 5,303,821

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 \$2,219,506, or \$2,715,414 lower than budgeted assumptions. Revenues are currently projected to total \$32,395,512, which is \$6,949,342 less than budgeted. With estimated encumbrance cancellations totaling \$1,272,464, or \$372,464 more than budgeted, the fund will end the year with a negative unencumbered cash balance of \$2,413,147.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$5,303,821 is projected in the fleet management fund. In the Fleet Management Division, anticipated savings of \$3,281,227 in supplies primarily reflects lower than budgeted fuel costs. Personnel savings of \$547,120 are due to delays in hiring budgeted full-time positions. Additionally, the services category is expected to end the year with a surplus of \$1,455,433 related to lower than expected costs of repairs and maintenance.

A projected surplus of \$20,042 within the Finance and Management Director's Office is driven by changes in personnel from originally budgeted assumptions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 6,522,754
Plus Estimated 2021 Revenue Receipts	10,581,588
Plus Estimated Encumbrance Cancellations	70,000
Total Estimated Available For Appropriation	17,174,342
Less Projected 2021 Expenditures Design & Construction Division	(11,899,177)
Less Projected 2021 Expenditures Public Service Director's Office	(949,029)
Less Total Projected 2021 Expenditures	(12,848,206)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 4,326,136
Total Appropriated	\$ 12,891,642
Projected Appropriation Surplus/(Deficit)	\$ 43,436

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 2021, the unencumbered cash balance in the fund was \$6,522,754, or \$1,221,481 more than budgeted. Current year revenues are projected to total \$10,581,588 and encumbrance cancellations are estimated at \$70,000; this total revenue estimate is lower than the budgeted assumptions by \$1,179,050. As a result of the higher than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$4,326,136 is projected at year end, an increase of \$85,867 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$43,436 is projected in this fund. This variance is primarily attributed to delayed hiring of personnel in the Service Director's Office and savings in internal service charges in the Design and Construction Division.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Cash Balance (January 1, 2021)	\$ 172,677,466
Plus Estimated 2021 Revenues	208,875,940
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>381,553,406</u>
Less Projected 2021 Expenditures Water Division	(208,981,332)
Less Projected 2021 Expenditures Public Utilities Director's Office	(13,024,052)
Less Total Projected 2021 Expenditures	<u>(222,005,384)</u>
Projected Cash at Dec. 31, 2021	<u>\$ 159,548,021</u>
Total Appropriated	\$ 224,590,447
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,585,063</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, 2021, the cash balance in the water enterprise fund was over \$172.6 million, comprised of carryover funds and reserve funds totaling approximately \$127.6 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 \$218.4 million. Projections for the above-noted revenues are now expected to be \$9.5 million lower than initial estimates. The projected year-end cash balance in the fund is approximately \$159.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2.6 million is projected in the water enterprise fund due to anticipated savings in several budget categories. Projected personnel savings of \$772,075 reflect an increase in vacancies and separations, and delays in filling positions. The division anticipates a combined surplus of \$1.2 million in services, principal, and the 'other' category. This surplus is the primarily the result of less than anticipated costs associated with internal technology service charges and principal payments on OWDA loans. The division also expects an interest surplus of \$251,453, which is the result of premium proceeds from the 2020 bond sale. Partially offsetting these savings is a projected deficit in supplies of \$90,504 attributed to increases in technology supplies.

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 \$1.1 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$466,738.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Cash Balance (January 1, 2021)	\$ 262,432,378
Plus Estimated 2021 Revenues	292,348,641
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>554,781,019</u>
Less Projected 2021 Expenditures Sanitary Sewer Division	(301,217,012)
Less Projected 2021 Expenditures Public Utilities Director's Office	(14,437,834)
Less Total Projected 2021 Expenditures	<u>(315,654,846)</u>
Projected Cash at Dec. 31, 2021	<u><u>\$ 239,126,173</u></u>
Total Appropriated	\$ 320,236,603
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 4,581,757</u></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, 2021, the cash balance in the sewerage system enterprise fund was \$262.4 million, comprised of carryover funds totaling \$182.9 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 \$18.2 million. The projected year-end cash balance in the fund is \$239.1 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.6 million is projected in the sewer system enterprise fund, comprised of a surplus of \$4.1 million in the Sanitary Sewer Division and a \$516,693 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, services, capital, principal, and interest categories. The projected \$1.8 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. A surplus of \$1.1 million in services is primarily due to savings from internal fleet charges and indirect technology services. Capital purchases are projected to be lower than budgeted by \$192,140 related to machinery and equipment purchases. Reduced premiums on bond interest and lower than budgeted loan fees and premium account for savings of \$1.2 million. Partially offsetting these savings is a projected deficit in supplies of \$265,895 attributed to additional parts purchased for Project Dry Basement repairs, and other supplies necessary for operations.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Cash Balance (January 1, 2021)	\$ 32,991,068
Plus Estimated 2021 Revenues	43,475,204
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>76,466,272</u>
Less Projected 2021 Expenditures Storm Sewer Division	(40,948,209)
Less Projected 2021 Expenditures Public Utilities Director's Office	<u>(3,848,974)</u>
Less Total Projected 2021 Expenditures	<u>(44,797,183)</u>
Projected Cash at Dec. 31, 2021	<u>\$ 31,669,089</u>
Total Appropriated	<u>\$ 45,534,274</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 737,091</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, 2021, the cash balance in the storm sewer maintenance fund was \$33 million, comprised of carryover funds totaling \$24 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 \$45.9 million. Projections for the above-noted revenues are trending \$2.4 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 \$31.7 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$737,091 is projected in the storm sewer maintenance fund, comprised of approximately \$703,509 million surplus in the Storm Sewer Division and a \$33,582 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 \$366,859 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$430,656 surplus in services is related to lower costs associated with direct and indirect technology services and professional services. A projected deficit of \$273,691 within interest is due to unbudgeted loan application fees.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2021	
Cash Balance (January 1, 2021)	\$ 33,536,224
Plus Estimated 2021 Revenues	86,023,306
Plus Estimated 2021 Encumbrance Cancellations	<u>-</u>
Total Estimated Available For Appropriation	119,559,530
Less Projected 2021 Expenditures Power Division	(93,518,065)
Less Projected 2021 Expenditures Public Utilities Director's Office	<u>(2,027,522)</u>
Less Total Projected 2021 Expenditures	(95,545,587)
Projected Cash at Dec. 31, 2021	<u>\$ 24,013,943</u>
Total Appropriated	<u>\$ 96,168,879</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 623,292</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, 2021, the cash balance in the electricity enterprise fund was over \$33.5 million, comprised of carryover funds totaling \$29.2 million and reserve funds totaling \$4.4 million. This beginning year cash balance was \$5.0 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 \$85.5 million. Projections for the above-noted revenues are now reflecting an increase of \$539,872. As of the end of the first quarter, the anticipated year-end cash balance is expected to be \$24.0 million, which exceeds the budgeted estimate of \$17.8 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$623,292 is projected in the electricity enterprise fund. This surplus is comprised of \$555,949 in the Power Division and \$67,343 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 \$1.6 million. A deficit of \$1.5 million in supplies is projected mainly related to purchased power costs. The surplus of \$458,993 in services is mainly due to savings in electricity charges and professional services. The division also expects an interest deficit of \$7,884, which is the result of fees associated with the 2020 bond sale.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2021

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,983,081	\$ 1,198,974	\$ 3,784,107	\$ 5,067,479	\$ (84,398)
City Auditor					
City Auditor	4,789,735	943,160	3,846,575	4,757,051	32,684
Income Tax	9,814,679	1,881,385	7,933,294	9,632,134	182,545
Total	<u>14,604,414</u>	<u>2,824,546</u>	<u>11,779,868</u>	<u>14,389,185</u>	<u>215,229</u>
City Treasurer	1,459,566	411,815	1,047,751	1,387,231	72,335
City Attorney					
City Attorney	13,440,669	3,345,127	10,095,542	13,448,844	(8,175)
Real Estate	167,293	41,148	126,145	167,274	19
Total	<u>13,607,962</u>	<u>3,386,275</u>	<u>10,221,687</u>	<u>13,616,118</u>	<u>(8,156)</u>
Municipal Court Judges	20,429,897	5,511,145	14,918,752	20,411,474	18,423
Municipal Court Clerk	12,467,435	3,326,050	9,141,385	12,441,424	26,011
Civil Service	4,557,037	1,038,608	3,518,429	4,571,928	(14,891)
Public Safety*					
Administration	12,689,562	3,027,981	9,661,581	11,713,462	976,100
Support Services	20,476,888	5,356,835	15,120,053	19,622,702	854,186
Police	336,846,128	88,134,799	248,711,329	330,927,068	5,919,060
Fire	265,484,193	85,042,199	180,441,994	272,636,123	(7,151,930)
Total	<u>635,496,771</u>	<u>181,561,814</u>	<u>453,934,957</u>	<u>634,899,355</u>	<u>597,416</u>
Office of the Mayor					
Mayor	4,795,379	915,522	3,879,857	4,725,593	69,786
Office of Diversity & Inclusion	1,859,993	287,254	1,572,739	1,592,953	267,040
Total	<u>6,655,372</u>	<u>1,202,776</u>	<u>5,452,596</u>	<u>6,318,546</u>	<u>336,826</u>
Education	6,594,143	3,428,809	3,165,334	6,375,470	218,673
Development					
Administration	8,213,903	860,489	7,353,414	8,022,963	190,940
Econ. Development	4,566,038	542,987	4,023,051	4,558,581	7,457
Code Enforcement	8,594,330	2,235,176	6,359,154	8,877,101	(282,771)
Planning	1,681,524	387,643	1,293,881	1,713,536	(32,012)
Housing	7,587,698	5,965,054	1,622,644	7,713,262	(125,564)
Land Redevelopment	855,053	184,616	670,438	846,435	8,619
Total	<u>31,498,546</u>	<u>10,175,964</u>	<u>21,322,582</u>	<u>31,731,877</u>	<u>(233,332)</u>
Finance and Management					
Administration	5,610,902	1,729,708	3,881,195	5,425,532	185,370
Financial Management	5,236,976	1,550,536	3,686,440	4,575,049	661,927
Facilities Management	17,725,166	8,129,042	9,596,124	16,948,435	776,731
Finance Citywide	40,605,611	8,800,958	31,804,653	40,605,611	-
Citywide Technology Billings	27,926,987	27,926,987	-	27,780,589	146,398
Total	<u>97,105,642</u>	<u>48,137,231</u>	<u>48,968,412</u>	<u>95,335,217</u>	<u>1,770,426</u>
Human Resources	3,082,605	1,587,395	1,495,210	3,082,605	-
Neighborhoods	8,377,689	1,126,059	7,251,630	8,302,825	74,864
Health	32,953,181	32,953,181	-	32,953,181	-
Recreation and Parks	42,562,142	42,562,142	-	42,562,142	-
Public Service					
Administration	740,614	182,274	558,340	739,665	949
Refuse Collection	33,887,861	19,511,827	14,376,034	32,422,415	1,465,446
Total	<u>34,628,475</u>	<u>19,694,101</u>	<u>14,934,374</u>	<u>33,162,080</u>	<u>1,466,395</u>
Grand Total:	\$ 971,063,958	\$ 360,126,886	\$ 610,937,072	\$ 966,608,139	\$ 4,455,819

*Year-to-date expenditures reflect the reorganization of Public Safety personnel set forth in the 2021 operating budget.

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
MARCH 31, 2021

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,667,534	\$ 28,000	\$ 368,945	\$ 3,000	\$ -	\$ -	\$ 5,067,479
City Auditor							
City Auditor	3,974,470	27,600	753,981	1,000	-	-	4,757,051
Income Tax	8,312,335	78,500	1,240,999	300	-	-	9,632,134
Total	12,286,805	106,100	1,994,980	1,300	-	-	14,389,185
City Treasurer	1,055,523	10,200	321,509	-	-	-	1,387,231
City Attorney							
City Attorney	12,956,142	54,700	345,276	1,200	-	91,526	13,448,844
Real Estate	167,274	-	-	-	-	-	167,274
Total	13,123,415	54,700	345,276	1,200	-	91,526	13,616,118
Municipal Court Judges	17,728,406	50,112	2,142,957	-	-	490,000	20,411,474
Municipal Court Clerk	11,518,405	140,734	782,285	-	-	-	12,441,424
Civil Service	3,812,952	28,828	726,648	3,500	-	-	4,571,928
Public Safety							
Administration	6,445,764	10,367	5,257,231	100	-	-	11,713,462
Support Services	15,669,182	427,175	3,520,545	5,800	-	-	19,622,702
Police	308,880,173	5,235,259	13,555,713	255,000	3,000,000	923	330,927,068
Fire	256,949,436	4,810,905	10,786,082	89,700	-	-	272,636,123
Total	587,944,555	10,483,706	33,119,571	350,600	3,000,000	923	634,899,355
Office of the Mayor							
Mayor	4,193,063	13,250	518,029	1,250	-	-	4,725,593
Office of Diversity & Inclusion	1,262,615	3,500	326,839	-	-	-	1,592,953
Total	5,455,678	16,750	844,868	1,250	-	-	6,318,546
Education	347,814	7,500	6,020,156	-	-	-	6,375,470
Development							
Administration	3,048,660	22,000	4,801,302	151,000	-	-	8,022,963
Econ. Development	1,696,876	6,500	2,754,038	101,167	-	-	4,558,581
Code Enforcement	8,077,904	66,400	725,798	7,000	-	-	8,877,101
Planning	1,646,842	8,400	57,295	1,000	-	-	1,713,536
Housing	1,919,643	12,500	5,770,118	11,000	-	-	7,713,262
Land Redevelopment	845,435	-	1,000	-	-	-	846,435
Total	17,235,359	115,800	14,109,552	271,167	-	-	31,731,877
Finance and Management							
Administration	2,630,823	44,000	2,750,709	-	-	-	5,425,532
Financial Management	2,842,534	10,390	1,722,125	-	-	-	4,575,049
Facilities Management	7,666,666	840,000	8,438,769	3,000	-	-	16,948,435
Citywide Technology Billings	-	-	27,780,589	-	-	-	27,780,589
Finance Citywide	-	-	-	-	-	40,605,611	40,605,611
Total	13,140,024	894,390	40,692,192	3,000	-	40,605,611	95,335,217
Human Resources	1,800,616	35,169	1,246,820	-	-	-	3,082,605
Neighborhoods	4,505,679	60,500	1,282,646	1,500	-	2,452,500	8,302,825
Health	-	-	-	-	-	32,953,181	32,953,181
Recreation and Parks	-	-	-	-	-	42,562,142	42,562,142
Public Service							
Administration	720,979	-	18,686	-	-	-	739,665
Refuse Collection	17,264,113	163,400	14,932,902	52,000	10,000	-	32,422,415
Total	17,985,092	163,400	14,951,588	52,000	10,000	-	33,162,080
Grand Total:	\$ 712,607,856	\$ 12,195,889	\$ 118,949,994	\$ 688,517	\$ 3,010,000	\$ 119,155,883	\$ 966,608,139

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2021

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (85,244)	\$ -	\$ 846	\$ -	\$ -	\$ -	\$ (84,398)
City Auditor							
City Auditor	19,531	-	13,153	-	-	-	32,684
Income Tax	181,094	-	1,251	200	-	-	182,545
Total	200,625	-	14,404	200	-	-	215,229
City Treasurer	67,975	-	4,359	-	-	-	72,335
City Attorney							
City Attorney	(11,595)	30,500	62,646	1,800	-	(91,526)	(8,175)
Real Estate	19	-	-	-	-	-	19
Total	(11,576)	30,500	62,646	1,800	-	(91,526)	(8,156)
Municipal Court Judges	127,022	14,888	(123,488)	-	-	-	18,423
Municipal Court Clerk	2,264	-	23,747	-	-	-	26,011
Civil Service	(14,891)	-	-	-	-	-	(14,891)
Public Safety							
Administration	734,226	-	241,874	-	-	-	976,100
Support Services	828,404	-	25,782	-	-	-	854,186
Police	(666,733)	(492,845)	1,374,369	-	-	5,704,269	5,919,060
Fire	(10,913,036)	(101,176)	1,660,210	35,300	-	2,166,772	(7,151,930)
Total	(10,017,139)	(594,021)	3,302,235	35,300	-	7,871,041	597,416
Office of the Mayor							
Mayor	56,451	1,750	11,586	-	-	-	69,786
Office of Diversity & Inclusion	285,328	(1,500)	(16,789)	-	-	-	267,040
Total	341,779	250	(5,203)	-	-	-	336,826
Education	216,673	2,000	-	-	-	-	218,673
Development							
Administration	189,261	-	1,680	-	-	-	190,940
Econ. Development	6,921	-	536	-	-	-	7,457
Code Enforcement	(301,163)	-	18,391	-	-	-	(282,771)
Planning	(32,350)	-	337	-	-	-	(32,012)
Housing	(127,882)	-	2,319	-	-	-	(125,564)
Land Redevelopment	8,619	-	-	-	-	-	8,619
Total	(256,594)	-	23,263	-	-	-	(233,332)
Finance and Management							
Administration	176,769	2,000	6,601	-	-	-	185,370
Financial Management	122,821	3,400	535,706	-	-	-	661,927
Facilities Management	20,544	51,000	705,187	-	-	-	776,731
Citywide Technology Billings	-	-	146,398	-	-	-	146,398
Finance Citywide	-	-	-	-	-	-	-
Total	320,133	56,400	1,393,892	-	-	-	1,770,426
Human Resources	(6,368)	2,792	3,576	-	-	-	-
Neighborhoods	57,105	-	17,759	-	-	-	74,864
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	949	-	-	-	-	-	949
Refuse Collection	(233,471)	-	1,698,917	-	-	-	1,465,446
Total	(232,522)	-	1,698,917	-	-	-	1,466,395
Grand Total:	\$ (9,290,758)	\$ (487,191)	\$ 6,416,952	\$ 37,300	\$ -	\$ 7,779,515	\$ 4,455,819

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
MARCH 31, 2021

CATEGORY	FY 2021 CITY AUDITOR'S REVENUE ESTIMATE	FY 2020 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 698,958,000	\$ 699,560,529	\$ (602,529)	(0.1%)
Property Tax	57,765,000	49,377,900	8,387,100	17.0%
KWH Tax	3,250,000	3,192,372	57,628	1.8%
Total Taxes and Assessments	759,973,000	752,130,801	7,842,199	1.0%
Local Government Fund	18,673,000	21,076,556	(2,403,556)	(11.4%)
Liquor Permit Fund	1,280,000	1,155,618	124,382	10.8%
Cigarette Tax, Other	33,000	39,752	(6,752)	(17.0%)
Casino Revenue	3,521,000	5,385,492	(1,864,492)	(34.6%)
Total Shared Revenues	23,507,000	27,657,418	(4,150,418)	(15.0%)
License and Permit Fees	11,641,000	9,758,763	1,882,237	19.3%
Fines and Penalties	14,738,000	11,612,764	3,125,236	26.9%
Investment Earnings	8,675,000	18,975,693	(10,300,693)	(54.3%)
Charges for Service	62,299,000	60,886,060	1,412,940	2.3%
All Other Revenue	2,171,000	83,613,669	(81,442,669)	(97.4%)
Total Other Revenue	99,524,000	184,846,949	(85,322,949)	(46.2%)
Total Revenues	\$ 883,004,000	\$ 964,635,168	\$ (81,631,168)	(8.5%)
Encumbrance Cancellations	5,000,000	3,800,071	1,199,929	31.6%
Unencumbered Balance	78,259,958	40,795,387	37,464,571	91.8%
Other Fund Transfers	4,000,000	3,041,291	958,709	31.5%
Total Resources	\$ 970,263,958	\$ 1,012,271,916	\$ (42,007,958)	(4.1%)

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
MARCH 31, 2021

CATEGORY	FY 2021 YEAR-TO-DATE	FY 2020 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 191,024,961	\$ 189,173,373	\$ 1,851,588	1.0%
Property Tax	29,107,092	24,024,669	5,082,423	21.2%
KWH Tax	800,276	787,316	12,960	1.6%
Total Taxes & Assessments	220,932,329	213,985,358	6,946,971	3.2%
Local Government Fund	5,568,344	5,254,633	313,711	6.0%
Liquor Permit Fund	32,253	79,801	(47,548)	(59.6%)
Cigarette Tax, Other	11,128	1,601	9,527	595.1%
Casino Revenue	900,343	1,042,922	(142,579)	(13.7%)
Total Shared Revenue	6,512,068	6,378,957	133,111	2.1%
License and Permit Fees	2,128,634	2,857,817	(729,183)	(25.5%)
Fines and Penalties	2,505,266	3,725,671	(1,220,405)	(32.8%)
Investment Earnings	3,691,173	8,034,648	(4,343,475)	(54.1%)
Charges for Service	15,409,410	17,425,493	(2,016,083)	(11.6%)
All Other Revenue	1,154,332	2,985,359	(1,831,027)	(61.3%)
Total Other Revenue	24,888,815	35,028,988	(10,140,173)	(28.9%)
Total Revenues	\$ 252,333,212	\$ 255,393,303	\$ (3,060,091)	(1.2%)
Encumbrance Cancellations	-	110,609	(110,609)	(100.0%)
Unencumbered Balance	78,259,958	40,795,387	37,464,571	91.8%
Fund Transfers	800,000	-	800,000	NA
Total Resources	\$ 331,393,170	\$ 296,299,299	\$ 35,093,871	11.8%

TABLE 6
2021 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
2502-2020	01-Mar-21	2021 Amended General Fund Budget Appropriation	\$ 970,263,958
0472-2021	01-Mar-21	Supplemental Appropriation from the Basic City Services Subfund	800,000
		Total Operating Appropriation:	<u><u>\$ 971,063,958</u></u>
		Total Estimated Available Resources:	970,263,958
		Plus Additional Transfers:	800,000
		Less Total Operating Appropriation:	(971,063,958)
		Less Total Reserve Deposits to Date:	<u>-</u>
		Projected Unappropriated Operating Balance:	<u><u>\$ -</u></u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
MARCH 31, 2021

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2021	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2021 (E-G)
		ORIGINAL (JAN. 2021) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 78,259,958	\$ 892,004,000	\$ 892,804,000	\$ 800,000	\$ 971,063,958	\$ 971,063,958	\$ 966,608,139	\$ 4,455,819	\$ 4,455,819
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	27,794,196	68,250,000	67,800,000	(450,000)	95,594,196	78,053,795	74,494,504	3,559,291	21,099,692
Health Special Revenue	168,020	41,729,513	41,761,276	31,763	41,929,296	41,729,513	38,932,328	2,797,185	2,996,968
Rec. and Parks Oper. & Extension	4,002,593	53,456,642	53,456,642	-	57,459,235	53,456,642	53,906,083	(449,441)	3,553,152
Municipal Court Computer Fund	1,582,438	1,485,000	1,140,000	(345,000)	2,722,438	2,210,118	1,493,064	717,054	1,229,374
Development Services	15,708,527	21,170,000	21,170,000	-	36,878,527	23,008,744	22,454,699	554,045	14,423,828
Property Mgt./East Broad Street Operation	36,036	1,571,033	\$1,515,430	(55,603)	1,551,466	1,571,033	1,551,466	19,567	-
Private Construction Inspection Fund	2,034,012	5,187,739	4,865,627	(322,112)	6,899,639	5,270,307	5,279,132	(8,825)	1,620,507
Parking Meter Program Fund	(60,614)	6,218,000	5,985,898	(232,102)	5,925,284	6,163,272	5,925,284	237,988	-
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	5,989,579	5,939,462	(50,117)	5,939,462	5,989,579	5,939,462	50,117	-
Print and Mail Services	255,341	1,948,245	1,834,004	(114,241)	2,089,345	1,923,245	1,834,004	89,241	255,341
Land Acquisition	350,779	936,000	940,681	4,681	1,291,460	1,190,281	1,128,446	61,835	163,014
Technology Services	7,096,978	47,994,298	45,083,657	(2,910,641)	52,180,635	52,694,299	52,138,633	555,666	42,001
Fleet Management Services	(2,219,506)	40,244,854	33,667,976	(6,576,878)	31,448,470	39,165,438	33,861,617	5,303,821	(2,413,147)
Construction Inspection Fund	6,522,754	11,830,638	10,651,588	(1,179,050)	17,174,342	12,891,642	12,848,206	43,436	4,326,136
ENTERPRISE FUNDS									
Water System Enterprise	172,677,466	218,377,678	208,875,940	(9,501,738)	381,553,406	224,590,447	222,005,384	2,585,063	159,548,021
Sewerage System Enterprise	262,432,378	310,564,870	292,348,641	(18,216,229)	554,781,019	320,236,603	315,654,846	4,581,757	239,126,173
Storm Sewer System Enterprise	32,991,068	45,903,817	43,475,204	(2,428,613)	76,466,272	45,534,274	44,797,183	737,091	31,669,089
Electricity Enterprise	33,536,224	85,483,434	86,023,306	539,872	119,559,530	96,168,879	95,545,587	623,292	24,013,943

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, 2021

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(9,290,758)	(487,191)	6,416,952	-	37,300	-	-	7,779,515	4,455,819
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	615,091	-	3,704	-	-	-	-	-	618,795
Municipal Court Judges	(1,560)	15,000	84,819	-	-	-	-	-	98,259
Total Municipal Court Computer Fund	613,531	15,000	88,523	-	-	-	-	-	717,054
Street Construction, Main. & Repair									
Traffic Management	910,131	833	141,708	-	-	-	-	-	1,052,673
Infrastructure Management	909,150	1,908	1,289,291	-	-	-	-	-	2,200,349
Design and Construction	(2,821)	-	47,258	-	-	1,095	-	-	45,532
Service Director	211,270	-	49,467	-	-	-	-	-	260,737
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	2,027,730	2,741	1,527,725	-	-	1,095	-	-	3,559,291
Health Special Revenue									
Department of Health	2,690,991	8,284	97,910	-	-	-	-	-	2,797,185
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	(539,875)	2,577	87,857	-	-	-	-	-	(449,441)
Development Services Fund									
Building and Zoning Services	(113,875)	10,721	657,199	-	-	-	-	-	554,045
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	-	19,567	-	-	-	-	-	19,567
Private Construction Inspection Fund									
Design and Construction	(28,279)	538	20,831	-	-	-	-	-	(6,909)
Service Director	(1,916)	-	-	-	-	-	-	-	(1,916)
Total Private Construction Inspection Fund	(30,195)	538	20,831	-	-	-	-	-	(8,825)
Parking Meter Fund									
Parking Services	118,642	32,500	71,846	-	15,000	-	-	-	237,988
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	25,939	1,154	23,024	-	-	-	-	-	50,117
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	25,939	1,154	23,024	-	-	-	-	-	50,117
Print & Mail Services									
Department of Finance	49,996	39,245	-	-	-	-	-	-	89,241
Land Acquisition									
Division of Real Estate	16,513	2,000	42,322	-	1,000	-	-	-	61,835
Technology Services									
Division of Information Services	650,489	21,936	(242,079)	-	-	6,145	-	-	436,492
Department of Technology	112,474	-	6,700	-	-	-	-	-	119,174
Total Technology Services	762,963	21,936	(235,378)	-	-	6,145	-	-	555,666
Fleet Management Services									
Division of Fleet Management	547,120	3,281,227	1,455,433	-	-	-	-	-	5,283,779
Finance and Management Director	20,042	-	-	-	-	-	-	-	20,042
Total Fleet	567,161	3,281,227	1,455,433	-	-	-	-	-	5,303,821
Construction Inspection Fund									
Design and Construction	(41,739)	1,256	51,519	-	-	-	-	-	11,035
Service Director	32,401	-	-	-	-	-	-	-	32,401
Total Construction Inspection	(9,338)	1,256	51,519	-	-	-	-	-	43,436
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	772,075	(90,504)	595,623	555,511	34,167	-	251,453	-	2,118,325
Sewerage System Enterprise									
Division of Sewers and Drains	1,819,891	(265,895)	1,087,647	828,781	-	192,140	402,500	-	4,065,064
Storm System Enterprise									
Division of Sewers and Drains	366,859	-	430,656	179,685	-	-	(273,691)	-	703,509
Electricity Enterprise									
Division of Electricity	1,576,285	(1,471,795)	458,993	-	350	-	(7,884)	-	555,949
Various Enterprise Funds									
Public Utilities Director's Office	1,072,021	9,000	3,334	-	-	-	-	-	1,084,355

TABLE 9**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2021**

Division	Position Title	# of Positions	Full-time/ Part-time	Projected 2021 Wages
City Council	Legislative Analyst	2	Full-Time	102,760
	Legislative Assistant	1	Full-Time	29,440
	Legislative Interns	10	Part-Time	36,000
City Auditor	Asst. Auditor III (D365)	1	Full-Time	43,520
	Asst. Auditor IV (Payroll/Dayforce)	1	Full-Time	70,400
	Asst. Auditor I	1	Full-Time	38,080
City Auditor - Income Tax	Management Analyst II	2	Full-Time	117,648
	Business Systems Analyst	2	Full-Time	120,384
	Office Asst. III	2	Full-Time	76,608
	Office Asst. II	6	Full-Time	180,576
	Office Asst. I	2	Full-Time	54,720
	Auditor	3	Full-Time	113,681
	Tax Supervisor	1	Full-Time	63,954
	Tax Specialist	1	Full-Time	68,400
	Office Asst. I	1	Part-Time	21,600
City Treasurer	Management Analyst II	1	Full-Time	45,296
City Attorney	Attorney	4	Full-Time	196,518
	Legal Advocate	1	Full-Time	25,458
	Communications Director	1	Full-Time	42,560
Municipal Court Judges	HR Director	1	Full-Time	46,791
	HR Assistant	1	Full-Time	26,616
	Probation - DV	5	Full-Time	182,542
	Court Reporter Chief	1	Full-Time	42,940
	Small Claims Supervisor	1	Full-Time	39,507
	Court Reporters	2	Full-Time	41,647
	Dep Jury Commissioner	1	Full-Time	32,344
	Probation Support Officer	1	Full-Time	32,048
	Probation Officers	2	Full-Time	73,017
Municipal Court Clerk	Deputy Clerk	15	Full-Time	39,469
Civil Service Commission	Personnel Analyst I	1	Full-Time	34,000
	Office Assistant II	1	Full-Time	29,920
Safety-Director's Office	Management Analyst II	1	Full-Time	37,440
	Payroll/Benefits Clerk	1	Full-Time	30,160
	Management Analyst I	2	Full-Time	23,920
	Human Resources Analyst	1	Part-Time	2,338
Safety-Support Services	Emergency Dispatcher	19	Full-Time	207,495
	Emergency Call Taker	17	Full-Time	156,407
	Network Manager	1	Full-Time	50,880
	Emergency Communications Manager	1	Full-Time	46,080
	License Officer	2	Full-Time	42,120
	Office Assistant II	1	Full-Time	24,640
	Database Administrator	1	Full-Time	21,560
	Communication System Specialist	1	Full-Time	15,400
	Senior Storekeeper	1	Full-Time	11,000

TABLE 9 (Continued)**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2021**

Division	Position Title	# of Positions	Full-time/ Part-time	Projected 2021 Wages
Safety-Police	Police Recruits	90	Full-Time	1,433,448
	Cadet	20	Part-Time	202,300
	Police Record Technician	8	Full-Time	154,752
	Office Assistant II	4	Full-Time	84,614
	Fingerprint Technician	4	Full-Time	82,576
	Forensic Scientist III	1	Full-Time	72,947
	Forensic Scientist II	2	Full-Time	71,885
	Public Safety Manager	1	Full-Time	53,043
	Evidence Technician	2	Full-Time	47,320
	Police Property Clerk	2	Full-Time	43,410
	Office Assistant I	2	Full-Time	39,707
	Programmer Analyst	1	Full-Time	36,618
	Management Analyst II	1	Full-Time	32,417
	Security Specialist	1	Full-Time	21,486
Safety-Fire	Fire Recruits	80	Full-Time	1,207,411
	Cadet	20	Part-Time	202,300
	Storekeeper	1	Full-Time	29,832
	EMS Instructor I	1	Full-Time	28,890
Office of the Mayor	Executive Assistant II	7	Full-Time	396,278
	Executive Assistant I	2	Full-Time	83,440
	Deputy Chief of Staff	1	Full-Time	126,312
	Executive Secretary II	1	Full-Time	37,548
Office of Diversity and Inclusion	Executive Assistant	1	Full-Time	41,440
	Compliance Officer	1	Full-Time	28,448
	Workforce Diversity Coordinator	1	Full-Time	23,520
	Asst. Director	1	Full-Time	69,136
	Supplier Diversity Manager	1	Full-Time	33,864
	HR Analyst	1	Full-Time	21,248
Education	Director	1	Full-Time	22,976
	Executive Secretary II (U)	1	Full-Time	6,922
Development-Administration	Office Assistant III	1	Full-Time	18,528
	Executive Secretary II	1	Full-Time	26,200
	Grant Fiscal Manager	1	Full-Time	47,040
	Management Analyst II	1	Full-Time	37,386
	Asistant Director	1	Full-Time	70,400
Development-Economic Development	Business Development Specialist	1	Full-Time	26,698
Development-Code Enforcement	Property Maintenance Inspector	8	Full-Time	296,032
	Property Maintenance Inspector Supervisor	1	Full-Time	54,400
Development-Planning	Planner II	1	Full-Time	33,372
Development-Housing	Office Assistant III	1	Full-Time	23,040
	Development Program Manager	1	Full-Time	42,560
Development-Land Redevelopment	Planner II	1	Full-Time	22,248
Neighborhoods	311 Service Representative	2	Full-Time	50,816
	Office Assistant III	1	Full-Time	9,227
	Neighborhood Program Specialist	3	Full-Time	121,469
Public Service- Directors Office	Payroll Clerk	1	Full-Time	3,804
Refuse Collection	Refuse Collection Vehicle Operator	36	Full-Time	753,221
	KCB Manager	1	Full-Time	39,680
	Solid Waste Inspector	1	Full-Time	24,354

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2021
City Council	43	47	40
City Auditor	32	36	31
Income Tax	84	84	65
City Treasurer	9	10	8
City Attorney	128	142	125
Real Estate	1	6	1
Municipal Court Judges	216	217	201
Municipal Court Clerk	165	172	149
Civil Service	36	36	34
Public Safety - Admin.	64	66	54
Support Services ¹	189	41	33
Police - Civilian ¹	231	377	313
Police - Uniformed	1,969	1,992	1,921
Fire - Civilian	43	43	41
Fire - Uniformed	1,602	1,632	1,568
Office of the Mayor	31	34	22
Office of Diversity and Inclusion	14	14	8
Education	4	4	2
Development Admin.	25	26	20
Economic Development	15	15	14
Code Enforcement	84	84	75
Planning	17	17	3
Housing	19	19	17
Land Redevelopment	9	9	8
Finance and Management - Dir. Office	30	38	27
Financial Management	27	31	26
Facilities Management	94	99	92
Human Resources	15	18	15
Neighborhoods	48	67	42
Public Service - Dir. Office	6	8	7
Refuse Collection	226	226	188
General Fund Total	5,476	5,610	5,149

¹Some budgeted personnel reorganizations have not yet occurred as of the end of the first quarter.

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2021
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	151	153	128
Technology: Administration	15	15	14
Finance/Print/Mail Shop Fund	7	7	6
Human Resources/Employee Benefits	32	32	28
Facilities - Other Funds ²	0	8	0
Health Special Revenue Fund	309	325	255
Municipal Court Computer Fund	7	13	1
Recreation and Parks Operation Fund	353	356	314
Public Service - Dir. Office/SCMR Fund	50	53	33
Traffic Management/SCMR Fund	122	123	101
Infrastructure Management/SCMR Fund	210	213	172
Design and Construction/SCMR Fund	36	39	35
Parking Services/Parking Meter Fund	51	53	42
Fleet Management	132	138	120
Finance and Management - Dir. Office/Fleet Fund	8	10	8
Design and Construction/Construction Inspection	71	71	62
Public Service - Dir. Office/Construction Inspection	8	8	7
Design and Construction/Private Construction Inspection	31	30	27
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	161	166	157
Public Utilities: Administration	239	240	205
Sewers and Drains (Storm)	26	25	20
Sewers and Drains (Sanitary)	472	472	393
Electricity	110	110	88
Water	468	461	391
Other Funds Total	3,078	3,134	2,616
All Funds	8,554	8,744	7,765

²Budgeted & 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 anticipated expenditure fund (27th pay fund)	2,687,000
Legal settlements & miscellaneous	4,000,000
Economic Development incentive payments	16,000,000
Civilian Review Board and Office of Inspector General	1,000,000
Miscellaneous	10,943,070
Transfers for City Council's amendments	6,113,958
	<u>40,744,028</u>

TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2021

<u>Purpose</u>	<u>Amount</u>	<u>Dept./Division</u>	<u>Ordinance No.</u>
Transfer to the 27th pay period fund	2,687,000	City Auditor/Finance & Mgmt	2502-2020
Transfer to the neighborhood initiative fund	3,688,958	City Auditor/Finance & Mgmt	2502-2020
Transfer to the jobs growth fund	1,900,000	City Auditor/Finance & Mgmt	2502-2020
Transfer to the public safety initiative fund	525,000	City Auditor/Finance & Mgmt	2502-2020
Transfer to Public Safety for Police Chief search contract	38,250	Public Safety	0305-2021
Total Transferred and Expended	8,839,208		

TABLE 12
SAFETY OVERTIME REPORT
MARCH 31, 2021

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	1,749,234	493,666	28.22%	1,576,185	2,069,851	(320,617)
Police Civilian	1,366,904	269,779	19.74%	1,097,125	1,366,904	-
Police Uniformed	12,495,455	2,116,413	16.94%	9,345,570	11,461,983	1,033,472
Fire Uniformed	10,071,168	4,376,546	43.46%	14,588,487	18,965,033	(8,893,865)

Notes:

Police uniformed overtime includes the appropriation budgeted in the transfer line for the Neighborhood Safety Strategy.

Year-to-date expenditures reflect the reorganization of Public Safety personnel set forth in the 2021 operating budget.