


October 29, 2021

MEMORANDUM TO: Andrew J. Ginther
Mayor

FROM: Joseph A. Lombardi 
Finance and Management Director

SUBJECT: Third Quarter Financial Review - 2021

The Finance and Management Department's 2021 Third Quarter Financial Review is attached. This memorandum serves as a brief narrative which outlines the material highlights of this financial review.

The quarterly reviews conducted by the Finance and Management Department examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the third quarter, for the general fund, the Finance and Management Department projects a budget surplus, where the city will spend approximately \$28.7 million less than the revised appropriation for 2021. In contrast, the Second Quarter Financial Review projected a \$2.23 million budget deficit. This differential, between the Second and Third Quarter Financial Reviews is largely related to the City Auditor's revised 2021 Official Revenue Estimate. This revision occurred subsequent to the Second Quarter Financial Review (effective July 23, 2021) and increased the 2021 overall revenue estimate by \$63 million. These additional revenues were appropriated in full, however a portion of this revised appropriation is projected to be unspent at year end.

Expenditures:

Expenditures are tracking below budget for many general fund departments. These positive variances are mostly the results of unfilled personnel vacancies across departments and lower than projected costs related to Fleet service charges. The most significant projected surpluses are related to the Department of Finance and Management. In the Finance and Management Department, the positive variance of \$16.5 million is the result of personnel vacancies and lower costs associated with citywide expenditures.

While most general fund departments are trending toward budget surpluses, there are several departments that are projected to experience budget deficits. The Public Safety Department is the most notable, with a projected negative variance (budget deficit) of \$2.3 million. This deficit is due to the net effect of various surpluses and deficits across divisions that merit noting. The Administration and Support Services Divisions reflect positive variances of \$4.3 million and \$1.9 million respectively, which are due to personnel savings from the delayed hiring of vacant positions as well as lower than anticipated costs related to the jail contract. The Division of Police is also anticipating a year-end surplus of \$1.7 million, which is due to savings in, supplies, and Fleet service charges. The Division of Fire however, is projecting a negative variance (deficit) of \$10.2 million. This deficit is attributed mainly to significantly higher sworn overtime expenses than budgeted, which is consistent with what was reflected at the Second Quarter Financial Review. 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.

Revenues:

As of the end of the third quarter, income tax receipts are 10.9 percent above 2020 third quarter collections. In addition to income tax collections, the following revenue categories are all trending above collections during the same time period last year: property tax collections (28.4% growth), kilowatt hour tax (2.9% growth), local government fund (14.0% growth), casino revenue (74.2% growth), fines & penalties (19.0% growth), and charges for services (4.3% growth). There are however several revenue categories experiencing negative growth in comparison to 2020. These include: liquor permit fees (86.3% decline), license & permit fees (12.6% decline), investment earnings (54.5% decline), and other revenue (66.8% decline). It should be noted that revenues are collectively 8.2 percent above the same time period in 2020. It should also be noted that the City Auditor revised the 2021 Official Revenue Estimate, effective July 23, 2021. This revision increased the 2021 overall revenue estimate by \$63 million, with Income Tax revenue growth being the primary driver (a \$53.9 million increase).

The Finance and Management Department is optimistic that departments will continue to actively manage expenditures to realize 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

THIRD QUARTER FINANCIAL REVIEW

As of September 30, 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 \$34,936,567 unencumbered cash balance. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

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

TABLE A
GENERAL FUND SUMMARY PROJECTION

FUND BALANCE SUMMARY SEPTEMBER 30, 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 Revised Estimated 2021 Receipts - City Auditor (as of 7/23/21)	\$ 946,026,000
Plus Encumbrance Cancellations	5,000,000
Plus REVISED Transfers In & Misc. Transfers*	14,000,000
REVISED Subtotal Available for Appropriation*	<u>\$ 1,043,285,958</u>
REVISED Total Available for Appropriation*	<u>\$ 1,043,285,958</u>
Total Appropriated as of September 30, 2021	\$ 1,037,027,706
Less 2021 Projected Operating Expenditures	1,008,349,390
Projected Appropriation Surplus/(Deficit)	<u>\$ 28,678,316</u>
Projected Available Cash Balance (December 31, 2021)	<u>\$ 34,936,567</u>
*See Table 4	
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	720,675
Projected Unencumbered Cash Balance (December 31, 2021)	<u>\$ 87,878,948</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)
Less 2021 Appropriation and Transfer Out (0683-2021)	<u>\$ (400,000)</u>
Projected Unencumbered Cash Balance (December 31, 2021)	<u>\$ 60,845,492</u>

TABLE A, CONTINUED
GENERAL FUND SUMMARY PROJECTION

JOB GROWTH SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 1,168,554
Plus 2021 Receipts	1,926,667
Less Projected Expenditures/Encumbrances	<u>(914,884)</u>
Projected Unencumbered Cash Balance (December 31, 2021)	\$ 2,180,337
PUBLIC SAFETY INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 754,221
Plus 2021 Receipts	525,000
Less Projected Expenditures/Encumbrances	<u>(784,430)</u>
Projected Unencumbered Cash Balance (December 31, 2021)	\$ 494,791
NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 1,465,089
Plus 2021 Receipts	3,688,958
Less Projected Expenditures/Encumbrances	<u>(1,458,750)</u>
Projected Unencumbered Cash Balance (December 31, 2021)	\$ 3,695,297
REIMAGINE SAFETY SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ -
Plus 2021 Receipts	10,000,000
Less Projected Expenditures/Encumbrances	<u>(4,000,000)</u>
Projected Unencumbered Cash Balance (December 31, 2021)	\$ 6,000,000

2. General Fund Overview

The general fund budget, as amended in March, was \$970.3 million. This figure is 3.9 percent higher than actual 2020 year end expenditures and outstanding liabilities. On April 7, 2021, the City Auditor increased the estimate of available resources by \$10 million in recognition of the funds City Council set aside in the Reimagine Safety subfund and that which will be transferred to the main operating subfund for appropriation and use. On July 23, 2021, the Auditor issued a second revision to the revenue estimate, increasing the total by a little over \$63 million. Estimates for income tax, shared revenues and miscellaneous revenue were increased. 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 third quarter, the current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$946 million, the majority of which comes from the 2.5 percent municipal income tax.

Through September, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 8.2 percent, or \$57.5 million, higher than during the same time period in 2020. The largest revenue stream into the general fund, income tax, posted receipts that are up 10.9 percent in comparison to 2020 through September. 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 third quarter, tax receipts in this category came in 28.4 percent, or \$13.3 million, higher than the first three quarters of 2020. The local government fund, kilowatt hour tax, casino revenue, cigarette tax receipts, fines and penalties, and charges for service came in higher than receipts through September 2020 as well.

All other revenue streams are underperforming in comparison to the end of September 2020 (refer to Table 5). Liquor permits are down almost \$1 million but this is just a timing issue. License and permit fees are down 12.6% from 2020 receipts through September. Total other revenues and investment earnings are also down from 2020 collections.

The Administration and the Auditor's Office continue to closely monitor revenue.

Expenditures:

Expenditures are projected to total \$1.008 billion, or \$28.7 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. As previously mentioned, in April, the Auditor increased the estimate of available resources by \$10 million, to a total of \$980.3 million. Then in July the auditor adjusted the revenue estimate by an additional \$63 million. On September 20, 2021, City Council passed ordinance 2330-2021 adding \$63 million in appropriation to the general fund. Accounting for transfers from the Basic City Services subfund and the Reimagine Safety subfund through September 30th, the appropriation in the general fund was \$1.037 billion. See Table 6 for more details.

The personnel projections in this report reflect employees on the city payroll as of September 18, 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.

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 September 30th and adding the result to the projected costs, by division, for these items for the balance of the year.

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

City Council projects an overall surplus of \$ \$142,478. This variance is comprised of an anticipated deficit in personnel totaling \$20,741 due to increased sick leave reciprocity payments, offset by an expected surplus of \$161,219 in various services categories.

The **City Auditor** expects an overall surplus totaling \$98,142. This variance primarily consists of a projected surplus in personnel totaling \$45,747 and a surplus of \$50,611 expected in various services categories.

A total surplus of \$1,676,223 is anticipated for the **Income Tax Division**. The majority of this variance, or \$1,594,768, is due to delays in filling open positions, retirements, and attrition.

The **City Treasurer** projects an overall surplus of \$137,004. This variance primarily consists of a projected surplus in personnel totaling \$164,956 which offsets a deficit of 29,953 expected in various services categories.

A projected appropriation deficit in the **City Attorney's Office** of \$45,482 consists of an anticipated total expense of \$108,620 in the transfer line for grant match funds as well as personnel costs which were \$29,035 over the budgeted estimate. These assumptions are partially offset by projected savings of \$28,992 in office and general supplies.

The **Municipal Court Judges** project an overall deficit of \$128,691. The anticipated deficit of \$173,322 in personnel reflects increased costs associated with separation pay. In addition, the department expects a deficit of \$38,946 in miscellaneous supplies due to the additional costs associated with the new self-help center.

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

An overall surplus of \$182,321 is expected in the office of the **Municipal Court Clerk**, primarily resulting from savings in personnel due to the delayed hiring of vacant positions.

The **Civil Service Commission** anticipates a surplus of \$78,641. A decision to postpone entry-level Firefighter testing until 2022 due to the COVID-19 pandemic is expected to generate part-time personnel savings of \$220,822. The positive variance is partially offset by unbudgeted costs of \$142,486 in professional services related to ongoing efforts to audit and improve the Police Officer recruitment process.

The Department of **Public Safety, Administration Division** projects an overall year-end surplus of \$4,314,437. The division expects \$916,181 in personnel savings due to the delayed hiring of vacant positions. An anticipated surplus of \$3,395,709 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 \$1,894,084 is anticipated in the **Support Services Division**. In personnel, the surplus of \$1,903,173 is the result of a projected deficit in civilian overtime of \$400,573 offset by delays in hiring vacant budgeted positions. Savings generated through lower than budgeted spending on general supplies (\$105,263) are expected to be offset by higher costs associated with maintenance contracts (\$117,020).

The **Police Division** projects an overall surplus of \$1,696,425. A personnel deficit of \$5,040,757 is expected to be offset by savings in general supplies (\$171,607), the services category (\$1,436,856), and the transfer line (\$5,128,719). The surplus in services is primarily attributable to projected savings in fleet services.

The transfer line, which offsets the variances in personnel and supplies, 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 a deficit of \$46,038 and a surplus of 260,607, respectively. The personnel deficit is primarily reflective of an increase in the sworn overtime projection netted against savings associated with a higher than anticipated pace uniformed personnel separations.

The **Division of Fire** anticipates an overall deficit of \$10,204,081. The expected deficit in personnel of \$12,652,549 is partially offset by the transfer line which represents the budget authority for the June and December recruit classes. As a result, the true variance in personnel is a deficit of \$10,781,777, and is primarily reflective of sworn overtime expenses which are anticipated to be over budget by approximately \$10.7 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.

Outside of personnel, a deficit of \$50,219 in materials and supplies is anticipated to be offset by savings in the services category associated with fleet services (\$611,615). Fire claims are currently projected under budget by \$16,300 in the other category.

A total projected surplus of \$239,544 is anticipated in the **Office of the Mayor**. Savings of \$147,403 in personnel reflect budgeted vacancies and delays in filling them. Less than expected expenses of \$92,141 in the services categories are due to small miscellaneous variances.

The **Office of Diversity and Inclusion** projects a net surplus of \$428,269, mainly attributed to personnel savings from hiring delays.

The **Office of CelebrateOne** anticipates an overall surplus of \$179,091. The expected surplus in personnel is due to vacancies throughout the year.

The **Inspector General** anticipates an overall surplus of \$948,188, mostly in the personnel category.

The **Department of Education** anticipates an overall surplus of \$34,427 for the year. Much of this variance, \$26,655, consists of savings in personnel as the result of delays in filling vacant positions. The department anticipates additional savings totaling \$7,772 resulting from lower than anticipated spending on various supplies and services.

The **Division of Building and Zoning Services** projects an overall surplus of \$9,525. These savings are entirely due to lower than expected personnel costs.

The **Code Enforcement Division** projects an overall appropriation surplus of \$379,613. The decision to delay filling vacant positions contributes to anticipated personnel savings of \$319,830. A deficit of \$47,858 in the supplies category is anticipated to be offset by \$107,640 in professional services.

The **Development Department, Administration Division** projects an overall surplus of \$392,073. The majority of this variance, \$394,069, stems from delays in filling several vacant positions as well as a savings of \$5,674 in supplies. Spending within various service categories is projected to be more than budgeted with an estimated increase of \$8,171 this deficit will be offset by the savings within personnel and supplies categories.

The **Economic Development Division** estimates a total savings of \$91,902. Reduced costs in personnel make up \$130,700 of this balance as well as \$4,951 savings within supplies and other categories, will be offset by a \$43,750 deficit in services, mostly attributed to an unplanned professional services contract.

An overall surplus of \$1,769 is anticipated in the **Code Enforcement Division**. Of this variance, a supplies savings of \$31 is projected, and \$1,738 in savings within the services category is expected due to lower than anticipated internal billings.

The **Planning Division** anticipates ending the year with deficit of \$63,877, this deficit is due to unanticipated expenditures within professional services. The deficit of \$128,332 within professional services will be partially offset by a personnel surplus of \$60,555 and a savings within supplies of \$3,900.

The **Housing Division** also projects an overall surplus of \$51,516. Personnel costs are projected to run \$38,965 lower than budgeted due to delays in hiring vacant positions. The positive variance in supplies and services of \$12,551 is due to reduced spending within office supplies and lower than anticipated internal bills.

A surplus of \$43,157 is expected in the personnel category within the **Land Redevelopment Division**, due to a delay in filling a vacant position.

An overall surplus of \$178,167 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 \$14,794,012. Of this amount, savings of \$231,616 are the result of delays in filling vacant budgeted positions. In addition, a surplus of \$561,746 in the services category is mainly due to lower than the budgeted expenses for the public defender contract. The citywide account projects a surplus of \$14,000,000, which reflects the decision not to spend part of the general fund dollars that were appropriated after the Auditor revised the 2021 estimate.

An overall surplus of \$76,516 is projected in the **Facilities Management Division**. The anticipated deficit of \$430,822 in personnel reflects the increased pay rates for the current year as well as the hiring of three unbudgeted positions. The projected surplus of \$670,648 in the services category is expected due to savings in electricity and natural gas expenses.

The **Department of Technology** projects that costs billed for various departments within the general fund will come in under budget by \$1,448,396. This variance mainly consists of a surplus of \$1,446,606 for internally billed indirect technology services .

The **Human Resources Department** projects overall expenditures to be under budget by \$111,478. The projected surplus of \$63,600 within personnel is primarily due to department vacancies and delays in hiring. The remaining \$47,878 is attributed to lower than anticipated costs associated with supplies and services.

The **Department of Neighborhoods** anticipates a surplus of \$2,499,726. This surplus is the result of expected personnel savings of \$98,831 due to delays in hiring vacant positions, a savings of \$894 within services, reflecting less than budgeted expenditures for internally billed services, and a savings within their transfer line of \$2,400,000.

The current projected general fund transfer to the **Health Department** is estimated to decrease to \$29,963,189 from the budgeted level of \$32,953,181. Additional information on Health's second 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 decrease to \$40,042,730. Additional information on Recreation and Parks' second quarter projections is provided in Section 3 of this report.

The **Refuse Collection Division** projects an overall surplus of \$1,483,424. An anticipated surplus of \$1,804,205 in the services category primarily reflects projected savings related to internal charges for fleet management. Additionally, a surplus of \$700,588 in personnel is mainly due to delays in hiring. These surpluses are offset by a deficit in capital expenditures, primarily due to rising costs of refuse collection containers.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY		
September 30, 2021		
Unencumbered Cash Balance (January 1, 2021)	\$	27,794,196
Plus Estimated 2021 Revenues		66,400,000
Plus Estimated Encumbrance Cancellations		1,200,000
Total Estimated Available For Appropriation		95,394,196
Less Projected 2021 Expenditures Public Service Director's Office		(6,363,429)
Less Projected 2021 Expenditures Traffic Management Division		(20,448,572)
Less Projected 2021 Expenditures Infrastructure Management Division		(36,189,839)
Less Projected 2021 Expenditures Design & Construction Division		(7,443,752)
Less Projected 2021 Expenditures Refuse		(3,600,000)
Less Total Projected 2021 Expenditures		(74,045,591)
Projected Unencumbered Cash at Dec. 31, 2021	\$	21,348,605
Total Appropriated	\$	78,053,795
Projected Appropriation Surplus/(Deficit)	\$	4,008,204

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 \$66.4 million and encumbrance cancellations are estimated at \$1.2 million, for a combined decrease of \$650,000 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 \$21,348,605, which is approximately \$10.4 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 \$160,590, mostly due to savings in personnel costs from budgeted assumptions, while the Infrastructure Management Division's expected surplus of \$2.2 million reflects savings in fleet charges and personnel costs due to vacancies. The Traffic Management Division projects a surplus of nearly \$1.2 million related to budgeted but vacant positions, and delays in filling them. The Director's Office will net a surplus of \$503,294 primarily due to savings in personnel from delayed hiring.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 168,020
Plus Estimated 2021 Revenues	8,140,062
Plus Estimated General Fund Transfer	29,963,189
Plus Estimated Encumbrance Cancellations	350,000
Total Estimated Available For Appropriation	38,621,271
Less Projected 2021 Expenditures	(38,621,271)
Projected Unencumbered Cash at Dec. 31, 2021	\$ -
Total Appropriated	\$ 41,729,513
Projected Appropriation Surplus/(Deficit)	\$ 3,108,242

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 percent 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 \$8,140,062, lower than the budgeted assumption of \$8,676,332. Projections for the 2021 budget included lab revenue which, due to the COVID-19 response, prompted redirection of services to a Title X Grant program. Title X Grant Programs require generated revenue to funnel back into program services. Encumbrance cancellations are estimated at \$350,000, this is \$250,000 more than the budgeted assumption. At the end of the third quarter, the general fund transfer is projected to be \$29,963,189, a reduction of \$2,989,992 from the total budgeted assumption for 2021. Given these assumptions, the fund will end the year with no unencumbered cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3,108,242 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	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 4,002,593
Plus Estimated 2021 Revenues	13,489,221
Plus Estimated General Fund Transfer	40,042,730
Plus Estimated Encumbrance Cancellations	1,600,000
Total Estimated Available For Appropriation	59,134,544
Less Projected 2021 Expenditures	(59,034,544)
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ 100,000</u></u>
 Total Appropriated	 \$ 59,111,792
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 77,248</u></u>

The recreation and parks operation and extension fund is the primary operating fund supporting the department's activities. The largest revenue source for the fund is the annual transfer from the general fund. The department operates community centers, facilities for cultural arts, outdoor education, and therapeutic recreation. Some major revenue sources include fees paid by participants in adult/youth sports and recreation classes, permits for facility rentals, memberships to the city's community recreation centers, and fees for boat docks and stakes at the city's waterfront facilities.

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2021 with an unencumbered cash balance of \$4,002,593. Current revenue projections are \$13,489,221, slightly higher than originally budgeted. Encumbrance cancellations are projected at \$1,600,000, which is \$1,050,000 higher than the budgeted assumption. The current projected general fund subsidy is estimated to be \$40,042,730, rather than the budgeted amount of \$42,562,142. Given these assumptions, the anticipated year-end unencumbered cash balance is \$100,000.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$77,248 is currently reflected for the fund. A deficit of \$2,419 in supplies is attributed to higher than anticipated expenditures for Golf. This and the deficit in Other will be offset by savings in Personnel and Services.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 1,582,438
Plus Estimated 2021 Revenues-Municipal Court Clerk	800,000
Plus Estimated 2021 Revenues-Municipal Court Judges	250,000
Plus Estimated Encumbrance Cancellations	42,497
Total Estimated Available For Appropriation	2,674,935
Less Projected 2021 Expenditures-Municipal Court Clerk	(958,379)
Less Projected 2021 Expenditures-Municipal Court Judges	(436,959)
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ 1,279,598</u></u>
 Total Appropriated	 \$ 2,210,118
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 814,781</u></u>

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

REVENUE SUMMARY

The beginning year unencumbered cash balance in the fund of \$1,582,438 was \$126,457 lower than budgeted. Projected revenues at the end of the second quarter total \$1,050,000, which is lower than 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 \$42,497, which is higher than the budgeted expectation of \$10,000. Based on these assumptions, and coupled with the expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,190,522 at the end of 2021, which is \$295,821 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$814,781 is currently projected for the computer fund. Savings of \$563,683 is expected in the personnel category of the Municipal Court Clerk's office, 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 \$229,694 mainly due to miscellaneous savings in supplies and services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 15,708,527
Plus Estimated 2021 Revenues	24,600,000
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	40,408,527
Less Total Projected 2021 Expenditures	(23,756,105)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 16,652,422
Total Appropriated	\$ 23,008,744
Projected Appropriation Surplus/(Deficit)	\$ (747,361)

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 \$24,600,000 exceeds the original budgeted amount by \$3,480,000. Anticipated encumbrance cancellations of \$100,000 are higher than the original budget of \$50,000. The fund is projected to end the year with an unencumbered cash balance of \$16,652,422, exceeding budget due to the higher than anticipated opening balance and increase in projected revenue.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation deficit of \$747,361. This variance is largely due to a shift of general fund expenditures to the Development Services Fund, providing the personnel category with a \$761,561 deficit. The other expenditures category also surpasses budget due to two unanticipated refunds of current year revenue. The aforementioned deficits are partly offset by projected savings in supplies of \$13,544 as well as \$87,156 in professional services and indirect technology services combined. A supplemental appropriation will be put forth in the third quarter.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 36,306
Plus Estimated 2021 Revenues	889,032
Plus Estimated General Fund Transfer	\$682,001
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,607,339</u>
Less Projected 2021 Expenditures	<u>(1,659,386)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ (52,047)</u></u>
 Total Appropriated	 \$ 1,571,033
Projected Appropriation Surplus/(Deficit)	<u><u>\$ (88,353)</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 \$1,571,033 reflect a general fund subsidy of \$682,001. The projected expenditures of \$1,659,386 are higher than the estimate of available resources in this fund at the end of the third quarter. As a result, a negative unencumbered cash balance of \$52,047 is expected in this fund at year end.

OPERATING BUDGET SUMMARY

At this time, a projected appropriation deficit of \$88,353 is attributed to higher than anticipated utility bills.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 2,034,012
Plus Estimated 2021 Revenues	4,129,980
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	6,193,992
Less Projected 2021 Expenditures Public Service Director's Office	(112,629)
Less Projected 2021 Expenditures Design & Construction Division	(4,825,664)
Less Projected 2021 Expenditures	(4,938,293)
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ 1,255,699</u></u>
 Total Appropriated	 \$ 5,293,653
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 355,360</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 \$1,027,759 lower than the budgeted assumption. Encumbrance cancellations are estimated to equal the budget. The projected year-end unencumbered cash balance is \$1,255,699, which is \$483,952 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 surplus of \$355,360. This surplus is split between personnel costs, as a result of delayed hiring, and professional services, as a result of lower than anticipated spending.

H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ (60,614)
Plus Estimated 2021 Revenues	10,654,761
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	10,644,147
Less Projected 2021 Expenditures	(8,742,516)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 1,901,631
Total Appropriated	\$ 6,163,272
Projected Appropriation Surplus/(Deficit)	\$ (2,579,244)

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 nearly \$10.7 million, or \$3.8 million above budgeted assumptions as a result of a protected revenue injection of \$3 million in the fourth quarter to mitigate the impact of pandemic related lost revenues in 2020 and 2021. Encumbrance cancellations projections match the budget. Due to the aforementioned adjustments, as well as higher than budgeted expenditures discussed below, the projected unencumbered fund balance at year end is \$1,901,631, or \$2,064,528 higher than the budgeted assumption.

OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a negative appropriation variance of \$(2,579,244). This variance is primarily due to unanticipated spending supplies and services, specifically parking meters and the related maintainance and software, and is expected to be corrected with an appropriation increase in the fourth quarter.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ -
Plus Estimated 2021 Revenues- Human Resources	5,249,073
Plus Estimated 2021 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	5,644,073
Less Estimated 2021 Projected Expenditures- Human Resources	(5,249,073)
Less Estimated 2021 Projected Expenditures-Boiler/Property Insurance	(395,000)
Less Total Projected 2021 Expenditures	(5,644,073)
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>\$ 345,506</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 \$345,506 is generated from the Human Resources portion of the fund. Savings of \$198,339 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted supplies, internal service charges, and professional services account for the \$147,167 remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 255,341
Plus Estimated 2021 Revenues - Mail	1,240,369
Plus Estimated 2021 Revenues - Print	631,106
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>2,126,816</u>
Less Projected 2021 Mail and Print Expenditures	<u>(1,871,475)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ 255,341</u>
 Total Appropriated	 <u>\$ 1,923,245</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 51,770</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 \$255,341, or \$11,473 more than expected during budget formation. Mail and print shop revenues are projected at \$1,240,369 and \$631,106, respectively, or \$51,770 lower than the amount budgeted. In addition, \$25,000 in encumbrance cancellations of prior year commitments were anticipated at the time of budget formation, but are not currently being 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 \$51,770 is anticipated, reflecting various savings in personnel, supplies, and services.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 350,779
Plus Estimated 2021 Revenues	961,708
Plus Estimated Encumbrance Cancellations	28,517
Total Estimated Available For Appropriation	<u>1,341,004</u>
Less Projected 2021 Expenditures	<u>(1,126,184)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ 214,820</u></u>
 Total Appropriated	 \$ 1,190,281
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 64,097</u></u>

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

REVENUE SUMMARY

The land acquisition fund began 2021 with an unencumbered cash balance of \$350,779, which was \$66,703 lower than assumed in the budget. Revenues are currently estimated at \$961,708 for the year, which is \$25,708 higher than what was budgeted. Projected encumbrance cancellations were not included in the budgeted assumptions, and are currently estimated at \$28,517. Due to the lower than expected beginning balance and higher than estimated revenues and encumbrance cancellations, as well as the expenditure savings discussed below, the fund is projected to end 2021 with an unencumbered cash balance of \$214,820, an increase of \$51,619 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$64,097. 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	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 7,096,978
Plus Estimated 2021 Revenues	49,519,745
Plus Estimated Encumbrance Cancellations	704,375
Less Billing True-up to Agencies	(6,600,000)
Total Estimated Available For Appropriation	50,721,098
Less Estimated Technology Administration Expenditures	(14,417,166)
Less Estimated Information Services Expenditures	(35,802,372)
Less Total Projected 2021 Expenditures	(50,219,538)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 501,559
 Total Appropriated	 \$ 52,694,299
Projected Appropriation Surplus/(Deficit)	\$ 2,474,761

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 \$3,174,554 lower than budgeted. This decrease includes \$2,545,595 in lower than anticipated revenues for indirect technology billings and \$628,959 lower in direct technology billings. In addition, encumbrance cancellations are now projected at \$704,375, or \$ 404,375 higher than budget assumptions. Lastly, with a higher than budgeted beginning year cash balance, the billing true-up to agencies was increased by \$1.6 million in comparison to budget. With these assumptions, the fund is projected to end the year with a \$501,559 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Director's Office expects an appropriation surplus of \$722,280, reflecting decreased costs for professional services, software maintenance and repair and maintenance services. The division anticipates savings of \$ \$91,900 within personnel as the result of delays in hiring vacant positions.

The Information Services Division projects a surplus of \$1,752,481. This variance is primarily comprised of savings from delays in filling vacant positions totaling \$1,811,356 and a \$1,073,126 reduction in interest. This is partially offset by a \$1,169,163 projected deficit in professional services due to software licensing and maintenance, as well as communication expenditures.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ (2,219,506)
Plus Estimated 2021 Revenues	34,472,635
Plus Estimated Encumbrance Cancellations	1,200,000
Total Estimated Available For Appropriation	33,453,129
Less Projected 2021 Fleet Management Division Expenditures	(35,437,731)
Less Projected 2021 Finance and Management Director's Office Expenditures	(873,455)
Less Total Projected 2021 Expenditures	(36,311,186)
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ (2,858,057)</u></u>
 Total Appropriated	 \$ 39,165,438
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 2,854,252</u></u>

The fleet management services fund is an internal services fund that supports the operations of the Fleet Management Division within the Department of Finance and Management. The fund derives revenue through charges to city agencies for labor and maintenance on city-owned vehicles and equipment, gasoline, diesel, and compressed natural gas distribution, as well as surcharges on parts acquired for maintenance and repair of assets.

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$2,219,506, or \$2,715,414 lower than budgeted assumptions. Revenues are currently projected to total \$34,472,635, which is \$4,872,219 less than budgeted. With estimated encumbrance cancellations totaling \$1,200,000, or \$300,000 more than budgeted, the fund will end the year with a negative unencumbered cash balance of \$2,858,057.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2,854,252 is projected in the fleet management fund. In the Fleet Management Division, anticipated savings of \$1,041,211 in supplies primarily reflects lower than budgeted fuel costs. Personnel savings of \$668,249 are due to delays in hiring budgeted full-time positions. Additionally, the services category is expected to end the year with a surplus of \$1,058,621 related to lower than expected costs of repairs and maintenance.

A projected surplus of \$86,172 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	
September 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 6,522,754
Plus Estimated 2021 Revenue Receipts	10,032,993
Plus Estimated Encumbrance Cancellations	70,000
Total Estimated Available For Appropriation	<u>16,625,747</u>
Less Projected 2021 Expenditures Design & Construction Division	(11,088,535)
Less Projected 2021 Expenditures Public Service Director's Office	(901,514)
Less Total Projected 2021 Expenditures	<u>(11,990,049)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ 4,635,698</u></u>
 Total Appropriated	 <u>\$ 12,946,117</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 956,068</u></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 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 \$10,032,993 and encumbrance cancellations are estimated at \$70,000; this total revenue estimate is lower than the budgeted assumptions by \$1,727,645. As a result of the higher than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$4,635,698 is projected at year end, an increase of \$395,429 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$956,068 is projected in this fund. This variance is primarily attributed to delayed hiring of personnel in the Service Director's Office, as well as savings in personnel and internal service charges in the Design and Construction Division.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY		
September 30, 2021		
Cash Balance (January 1, 2021)	\$	172,677,466
Plus Estimated 2021 Revenues		214,588,706
Plus Estimated 2021 Encumbrance Cancellations		-
Total Estimated Available For Appropriation		387,266,172
Less Projected 2021 Expenditures Water Division		(202,991,784)
Less Projected 2021 Expenditures Public Utilities Director's Office		(10,742,751)
Less Total Projected 2021 Expenditures		(213,734,535)
Projected Cash at Dec. 31, 2021	\$	173,531,637
Total Appropriated	\$	224,590,447
Projected Appropriation Surplus/(Deficit)	\$	10,855,912

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 \$3.8 million lower than initial estimates. The projected year-end cash balance in the fund is approximately \$173.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$10.8 million is projected in the water enterprise fund due to anticipated savings in several budget categories. Projected personnel savings of \$2.5 million reflect an increase from the second quarter projections in vacancies and separations, and delays in filling positions. The division anticipates a combined surplus of \$4.4 million in services, principal, and the "other" category. This surplus is primarily the result of less than anticipated costs associated with principal payments on OWDA loans. The division also expects an interest surplus of \$1.9 million, reflecting premium proceeds from the 2020 bond sale. Partially offsetting these savings is a projected deficit in supplies of \$821,708 attributed to increases in chemicals as well as other supply costs.

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 \$6.8 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$2.7 million.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Cash Balance (January 1, 2021)	\$ 262,432,378
Plus Estimated 2021 Revenues	295,444,346
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	557,876,724
Less Projected 2021 Expenditures Sanitary Sewer Division	(294,815,315)
Less Projected 2021 Expenditures Public Utilities Director's Office	(11,860,080)
Less Total Projected 2021 Expenditures	(306,675,394)
Projected Cash at Dec. 31, 2021	<u><u>\$ 251,201,330</u></u>
Total Appropriated	\$ 320,236,603
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 13,561,209</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 \$15.1 million. The projected year-end cash balance in the fund is \$251.2 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$13.5 million is projected in the sewer system enterprise fund, comprised of a surplus of \$10.4 million in the Sanitary Sewer Division and a \$3.1 million 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, capital, principal, other, interest, and transfer categories. The projected \$3.2 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. A surplus of \$1.2 million is primarily the result of less than anticipated costs associated with principal payments on OWDA loans. Capital purchases are projected to be lower than budgeted by \$697,024 related to machinery and equipment purchases. Reduced premiums on bond interest and lower than budgeted loan fees and premium account for savings of \$4.9 million.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Cash Balance (January 1, 2021)	\$ 32,991,068
Plus Estimated 2021 Revenues	44,016,535
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>77,007,603</u>
Less Projected 2021 Expenditures Storm Sewer Division	(39,168,574)
Less Projected 2021 Expenditures Public Utilities Director's Office	<u>(3,160,855)</u>
Less Total Projected 2021 Expenditures	<u>(42,329,428)</u>
Projected Cash at Dec. 31, 2021	<u>\$ 34,678,175</u>
Total Appropriated	\$ 45,534,274
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,204,846</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 \$1.9 million lower than budget. As of the end of the third quarter, the projected year-end cash balance in the fund is expected to be about \$34.6 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3.2 million is projected in the storm sewer maintenance fund, comprised of approximately \$2.5 million surplus in the Storm Sewer Division and a \$721,701 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 \$547,254 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$1.4 million surplus in services is related to lower than anticipated costs associated professional services. A projected surplus of \$554,104 within principal and interest is due to lower than anticipated costs associated with these payments.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2021	
Cash Balance (January 1, 2021)	\$ 33,536,224
Plus Estimated 2021 Revenues	86,414,656
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	119,950,880
Less Projected 2021 Expenditures Power Division	(89,810,043)
Less Projected 2021 Expenditures Public Utilities Director's Office	(1,765,537)
Less Total Projected 2021 Expenditures	(91,575,580)
Projected Cash at Dec. 31, 2021	\$ 28,375,300
Total Appropriated	\$ 96,168,879
Projected Appropriation Surplus/(Deficit)	\$ 4,593,299

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 \$931,222. As of the end of the third quarter, the anticipated year-end cash balance is expected to be \$28.3 million, which exceeds the budgeted estimate of \$17.9 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.5 million is projected in the electricity enterprise fund. This surplus is comprised of \$4.2 million in the Power Division and \$329,328 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 \$216,191 in supplies is projected, mainly related to increase in supply related costs. The surplus of \$1.5 million in services reflects savings in internal billings as well as employee travel and training related costs. The division also expects a surplus of \$536,297 which is the result of lower than anticipated other and capital related costs.

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
SEPTEMBER 30, 2021

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,603,031	\$ 26,000	\$ 354,072	\$ 3,000	\$ -	\$ -	\$ 4,986,103
<u>City Auditor</u>							
City Auditor	3,948,254	25,817	716,523	1,000	-	-	4,691,593
Income Tax	6,898,661	77,471	1,162,124	200	-	-	8,138,456
Total	10,846,915	103,288	1,878,647	1,200	-	-	12,830,049
City Treasurer	958,542	8,200	355,821	-	-	-	1,322,562
<u>City Attorney</u>							
City Attorney	12,918,304	56,208	451,731	1,305	-	108,602	13,536,151
Real Estate	167,069	-	-	-	-	-	167,069
Total	13,085,371	56,208	451,731	1,305	-	108,602	13,703,219
Municipal Court Judges	18,117,750	355,286	2,040,892	210,000	-	490,000	21,213,928
Municipal Court Clerk	11,361,518	140,734	782,861	-	-	-	12,285,114
Civil Service	3,577,239	28,523	869,134	3,500	-	-	4,478,396
<u>Public Safety</u>							
Administration	6,263,809	7,820	2,903,396	100	-	-	9,175,125
Support Services	14,594,413	304,412	3,663,347	20,632	-	-	18,582,804
Police	348,742,344	5,206,248	13,546,226	10,255,000	3,000,000	11,903	380,761,721
Fire	258,688,949	5,061,348	11,805,403	108,700	7,766	16,108	275,688,274
Total	628,289,515	10,579,828	31,918,372	10,384,432	3,007,766	28,011	684,207,924
<u>Office of the Mayor</u>							
Mayor	3,540,134	12,447	231,604	1,250	-	-	3,785,435
Office of Diversity & Inclusion	1,041,668	3,000	587,057	-	-	-	1,631,724
Office of CelebrateOne	382,885	2,553	205,871	-	-	-	591,309
Total	4,964,687	18,000	1,024,532	1,250	-	-	6,008,469
Inspector General	6,812	30,000	15,000	-	-	-	51,812
Education	337,832	4,000	8,217,884	-	-	-	8,559,716
<u>Building and Zoning Services</u>							
Building and Zoning	66,343	-	-	-	-	-	66,343
Code Enforcement	1,675,444	71,604	27,745	5,081	-	-	1,779,874
	1,741,787	71,604	27,745	5,081	-	-	1,846,217
<u>Development</u>							
Administration	2,843,852	16,326	7,030,510	150,500	-	-	10,041,187
Econ. Development	1,573,097	3,518	2,848,324	13,532,662	-	-	17,957,600
Code Enforcement	5,705,599	42,623	607,065	1,919	-	-	6,357,206
Planning	1,553,937	4,500	185,964	1,000	-	-	1,745,401
Housing	1,811,796	7,970	6,105,416	11,000	-	-	7,936,182
Land Redevelopment	810,896	-	1,000	-	-	-	811,896
Total	14,299,176	74,937	16,778,280	13,697,080	-	-	44,849,472
<u>Finance and Management</u>							
Administration	2,661,826	99,019	2,731,889	-	-	-	5,492,735
Financial Management	2,733,739	13,140	2,040,085	-	-	-	4,786,964
Facilities Management	8,118,032	1,029,311	8,473,308	8,000	20,000	-	17,648,650
Citywide Technology Billings	-	-	26,478,591	-	-	-	26,478,591
Finance Citywide	-	-	-	-	-	23,494,555	23,494,555
Total	13,513,597	1,141,470	39,723,872	8,000	20,000	23,494,555	77,901,494
Human Resources	1,730,648	18,360	1,222,120	-	-	-	2,971,127
Neighborhoods	4,463,953	60,500	3,404,636	1,500	-	52,500	7,983,088
Health	-	-	-	-	-	29,963,189	29,963,189
Recreation and Parks	-	-	-	-	-	40,042,730	40,042,730
<u>Public Service</u>							
Administration	721,928	-	18,415	-	-	-	740,343
Refuse Collection	16,330,054	164,769	14,827,614	72,000	1,010,000	-	32,404,437
Total	17,051,982	164,769	14,846,029	72,000	1,010,000	-	33,144,780
Grand Total:	\$ 748,950,355	\$ 12,881,706	\$ 123,911,628	\$ 24,388,348	\$ 4,037,766	\$ 94,179,588	\$ 1,008,349,390

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
SEPTEMBER 30, 2021

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (20,741.02)	\$ 2,000.00	\$ 161,219.10	\$ -	\$ -	-	142,478
City Auditor							
City Auditor	\$ 45,747.12	\$ 1,783.33	\$ 50,611.21	\$ -	\$ -	-	98,142
Income Tax	\$ 1,594,768.05	\$ 1,029.05	\$ 80,126.21	\$ 300.00	\$ -	-	1,676,223
Total	\$ 1,640,515.17	\$ 2,812.38	\$ 130,737.42	\$ 300.00	\$ -	-	1,774,365
City Treasurer	\$ 164,956.22	\$ 2,000.00	\$ (29,952.63)	\$ -	\$ -	-	137,004
City Attorney							
City Attorney	\$ (29,034.80)	\$ 28,991.69	\$ 5,324.64	\$ 1,695.00	\$ -	(52,458.00)	(45,482)
Real Estate	\$ 224.33	\$ -	\$ -	\$ -	\$ -	-	224
Total	\$ (28,810.47)	\$ 28,991.69	\$ 5,324.64	\$ 1,695.00	\$ -	(52,458.00)	(45,257)
Municipal Court Judges	\$ (173,322.34)	\$ (38,945.64)	\$ 83,576.55	\$ -	\$ -	-	(128,691)
Municipal Court Clerk	\$ 159,150.84	\$ -	\$ 23,170.65	\$ -	\$ -	-	182,321
Civil Service	\$ 220,822.16	\$ 305.31	\$ (142,485.85)	\$ -	\$ -	-	78,641
Public Safety							
Administration	\$ 916,180.81	\$ 2,547.00	\$ 3,395,709.25	\$ -	\$ -	-	4,314,437
Support Services	\$ 1,903,172.52	\$ 105,262.90	\$ (117,020.04)	\$ 2,668.33	\$ -	-	1,894,084
Police	\$ (5,040,756.96)	\$ 171,606.61	\$ 1,436,856.12	\$ -	\$ -	5,128,719.00	1,696,425
Fire	\$ (12,652,548.96)	\$ (50,219.42)	\$ 611,614.87	\$ 16,300.00	\$ -	1,870,772.00	(10,204,081)
Total	\$ (14,873,951.59)	\$ 229,198.09	\$ 5,327,160.20	\$ 18,968.33	\$ -	6,999,491.00	(2,299,135)
Office of the Mayor							
Mayor	\$ 147,402.87	\$ -	\$ 92,140.87	\$ -	\$ -	-	239,544
Office of Diversity & Inclusion	446,275	6,500	(24,507)	-	-	-	428,269
Office of CelebrateOne	179,092	-	-	-	-	-	179,091
Total	772,770	6,500	67,634	-	-	-	846,903
Inspector General	893,188	20,000	35,000	-	-	-	948,188
Education	26,655	5,500	2,272	-	-	-	34,427
Building and Zoning Services							
Building and Zoning	9,525	-	-	-	-	-	9,525
Code Enforcement	319,830	(47,858)	107,640	-	-	-	379,613
	329,355	(47,858)	107,640	-	-	-	389,138
Development							
Administration	394,069	5,674	(8,171)	500	-	-	392,073
Econ. Development	130,700	2,982	(43,750)	1,969	-	-	91,902
Code Enforcement	-	31	1,738	-	-	-	1,769
Planning	60,555	3,900	(128,332)	-	-	-	(63,877)
Housing	38,965	4,530	8,021	-	-	-	51,516
Land Redevelopment	43,157	-	-	-	-	-	43,157
Total	667,447	17,117	(170,493)	2,469	-	-	516,540
Finance and Management							
Administration	145,766	(53,019)	85,421	-	-	-	178,167
Financial Management	231,616	650	561,746	-	-	-	794,012
Facilities Management	(430,822)	(138,311)	670,648	(5,000)	(20,000)	-	76,516
Citywide Technology Billings	-	-	1,448,396	-	-	-	1,448,396
Finance Citywide	-	-	-	-	-	14,000,000	14,000,000
Total	(53,440)	(190,680)	2,766,212	(5,000)	(20,000)	14,000,000	16,497,092
Human Resources	63,600	19,601	28,276	-	-	-	111,478
Neighborhoods	98,831	-	894	-	-	2,400,000	2,499,726
Health	-	-	-	-	-	2,989,992	2,989,992
Recreation and Parks	-	-	-	-	-	2,519,412	2,519,412
Public Service							
Administration	-	-	271	-	-	-	271
Refuse Collection	700,588	(1,369)	1,804,205	(20,000)	(1,000,000)	-	1,483,424
Total	700,588	(1,369)	1,804,476	(20,000)	(1,000,000)	-	1,483,695
Grand Total:	\$ (9,412,386)	\$ 55,173	\$ 10,200,662	\$ (1,567)	\$ (1,020,000)	\$ 28,856,436	28,678,316

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
SEPTEMBER 30, 2021

CATEGORY	(A) FY 2021 CITY AUDITOR'S REVISED REV. EST.*	(B) FY 2021 CITY AUDITOR'S ORIGINAL REVENUE ESTIMATE	(C) FY 2020 ACTUAL REVENUES	(D)	
				\$ VARIANCE (A-C)	% VARIANCE (D/C)
Income Tax	\$ 752,880,000	\$ 698,958,000	\$ 699,560,529	\$ 53,319,471	7.6%
Property Tax	57,765,000	57,765,000	49,377,900	8,387,100	17.0%
KWH Tax	3,250,000	3,250,000	3,192,372	57,628	1.8%
Total Taxes and Assessments	813,895,000	759,973,000	752,130,801	61,764,199	8.2%
Local Government Fund	20,773,000	18,673,000	21,076,556	(303,556)	(1.4%)
Liquor Permit Fund	1,280,000	1,280,000	1,155,618	124,382	10.8%
Cigarette Tax, Other	33,000	33,000	39,752	(6,752)	(17.0%)
Casino Revenue	7,021,000	3,521,000	5,385,492	1,635,508	30.4%
Total Shared Revenues	29,107,000	23,507,000	27,657,418	1,449,582	5.2%
License and Permit Fees	11,641,000	11,641,000	9,758,763	1,882,237	19.3%
Fines and Penalties	14,738,000	14,738,000	11,612,764	3,125,236	26.9%
Investment Earnings	8,675,000	8,675,000	18,975,693	(10,300,693)	(54.3%)
Charges for Service	62,299,000	62,299,000	60,886,060	1,412,940	2.3%
All Other Revenue	5,671,000	2,171,000	83,613,669	(77,942,669)	(93.2%)
Total Other Revenue	103,024,000	99,524,000	184,846,949	(81,822,949)	(44.3%)
Total Revenues	\$ 946,026,000	\$ 883,004,000	\$ 964,635,168	\$ (18,609,168)	(1.9%)
Encumbrance Cancellations	5,000,000	5,000,000	3,800,071	1,199,929	31.6%
Unencumbered Balance	78,259,958	78,259,958	40,795,387	37,464,571	91.8%
Other Fund Transfers	14,000,000	4,000,000	3,041,291	10,958,709	360.3%
Total Resources	\$ 1,043,285,958	\$ 970,263,958	\$ 1,012,271,916	\$ 31,014,042	3.1%

*On July 23, 2021, the Auditor revised the estimate to account for major changes in revenue, mostly in income tax.

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
SEPTEMBER 30, 2021

CATEGORY	FY 2021 YEAR-TO-DATE	FY 2020 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 596,376,056	\$ 537,777,959	\$ 58,598,097	10.9%
Property Tax	60,171,160	46,869,368	13,301,792	28.4%
KWH Tax	2,476,685	2,406,093	70,592	2.9%
Total Taxes & Assessments	659,023,901	587,053,420	71,970,481	12.3%
Local Government Fund	17,836,356	15,649,092	2,187,264	14.0%
Liquor Permit Fund	153,759	1,122,948	(969,189)	(86.3%)
Cigarette Tax, Other	64,614	26,156	38,458	147.0%
Casino Revenue	5,504,089	3,159,978	2,344,111	74.2%
Total Shared Revenue	23,558,818	19,958,174	3,600,644	18.0%
License and Permit Fees	6,503,418	7,439,386	(935,968)	(12.6%)
Fines and Penalties	9,580,474	8,048,925	1,531,549	19.0%
Investment Earnings	7,795,261	17,145,910	(9,350,649)	(54.5%)
Charges for Service	47,445,368	45,502,610	1,942,758	4.3%
All Other Revenue	5,615,146	16,905,072	(11,289,926)	(66.8%)
Total Other Revenue	76,939,667	95,041,903	(18,102,236)	(19.0%)
Total Revenues	\$ 759,522,386	\$ 702,053,497	\$ 57,468,889	8.2%
Encumbrance Cancellations	1,571,484	2,914,156	(1,342,672)	(46.1%)
Unencumbered Balance	78,259,958	40,795,387	37,464,571	91.8%
Fund Transfers	7,161,881	3,015,264	4,146,617	NA
Total Resources	\$ 846,515,709	\$ 748,778,304	\$ 97,737,405	13.1%

TABLE 6
2021 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

ORDINANCE NUMBER	DATE PASSED	PURPOSE	TOTAL
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
0683-2021	22-Apr-21	Supplemental Appropriation from the Basic City Services Subfund	400,000
0891-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	225,000
0869-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	112,891
0888-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	500,000
0893-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	50,000
0761-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	350,000
1008-2021	22-Apr-21	Transfer from the Reimagine Safety Subfund	845,000
1905-2021	12-Jul-21	Transfer from the Reimagine Safety Subfund	147,535
1906-2021	12-Jul-21	Transfer from the Reimagine Safety Subfund	103,000
1907-2021	12-Jul-21	Transfer from the Reimagine Safety Subfund	133,220
1908-2021	12-Jul-21	Transfer from the Reimagine Safety Subfund	25,000
1909-2021	12-Jul-21	Transfer from the Reimagine Safety Subfund	60,602
1939-2021	12-Jul-21	Correction to Ordinance 0888-2021	(156,000)
1988-2021	26-Jul-21	Transfer from the Reimagine Safety Subfund	145,500
2330-2021	20-Sep-21	Supplemental Appropriation due to increase in Auditor's estimate	63,022,000
Total Operating Appropriation:			<u>\$ 1,037,027,706</u>
Total Estimated Available Resources:			1,043,285,958
Less Total Operating Appropriation:			<u>(1,037,027,706)</u>
Current Unappropriated Operating Balance:			<u>\$ 6,258,252</u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
SEPTEMBER 30, 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		SURPLUS/ DEFICIT (F-G)	PROJECTED CASH BALANCE DEC. 31, 2021 (E-G)
		ORIGINAL (JAN. 2021) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS		
GENERAL FUND	\$ 78,259,958	\$ 892,004,000	\$ 965,026,000	\$ 73,022,000	\$ 1,043,285,958	\$1,037,027,706	\$1,008,349,390	\$ 28,678,316	\$ 34,936,567
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	27,794,196	68,250,000	67,600,000	(650,000)	95,394,196	78,053,795	74,045,591	4,008,204	21,348,605
Health Special Revenue	168,020	41,729,513	38,453,251	(3,276,262)	38,621,271	41,729,513	38,621,271	3,108,242	-
Rec. and Parks Oper. & Extension	4,002,593	53,456,642	55,131,951	1,675,309	59,134,544	59,111,792	59,034,544	77,248	100,000
Municipal Court Computer Fund	1,582,438	1,485,000	1,092,497	(392,503)	2,674,935	2,210,118	1,395,337	814,781	1,279,598
Development Services	15,708,527	21,170,000	24,700,000	3,530,000	40,408,527	23,008,744	23,756,105	(747,361)	16,652,422
Property Mgt/East Broad Street Operation	36,306	1,571,033	1,571,033	-	1,607,339	1,571,033	1,659,386	(88,353)	(52,047)
Private Construction Inspection Fund	2,034,012	5,187,739	4,159,980	(1,027,759)	6,193,992	5,293,653	4,938,293	355,360	1,255,699
Parking Meter Program Fund	(60,614)	6,218,000	10,704,761	4,486,761	10,644,147	6,163,272	8,742,516	(2,579,244)	1,901,631
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	5,989,579	5,644,073	(345,506)	5,644,073	5,989,579	5,644,073	345,506	-
Print and Mail Services	255,341	1,948,245	1,871,475	(76,770)	2,126,816	1,923,245	1,871,475	51,770	255,341
Land Acquisition	350,779	936,000	990,225	54,225	1,341,004	1,190,281	1,126,184	64,097	214,820
Technology Services	7,096,978	47,994,298	43,624,120	(4,370,178)	50,721,098	52,694,299	50,219,538	2,474,761	501,559
Fleet Management Services	(2,219,506)	40,244,854	35,672,635	(4,572,219)	33,453,129	39,165,438	36,311,186	2,854,252	(2,858,057)
Construction Inspection Fund	6,522,754	11,830,638	10,102,993	(1,727,645)	16,625,747	12,946,117	11,990,049	956,068	4,635,698
ENTERPRISE FUNDS									
Water System Enterprise	172,677,466	218,377,678	214,588,706	(3,788,972)	387,266,172	224,590,447	213,734,535	10,855,912	173,531,637
Sewerage System Enterprise	262,432,378	310,564,870	295,444,346	(15,120,524)	557,876,724	320,236,603	306,675,394	13,561,209	251,201,330
Storm Sewer System Enterprise	32,991,068	45,903,817	44,016,535	(1,887,282)	77,007,603	45,534,274	42,329,428	3,204,846	34,678,175
Electricity Enterprise	33,536,224	85,483,434	86,414,656	931,222	119,950,880	96,168,879	91,575,580	4,593,299	28,375,300

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
SEPTEMBER 30, 2021

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(9,412,386)	55,173	10,200,661	-	(1,567)	(1,020,000)	-	28,856,436	28,678,316
<u>SPECIAL REVENUE FUNDS</u>									
Municipal Court Computer Fund									
Municipal Court Clerk	563,683	-	22,667	-	-	-	-	-	586,350
Municipal Court Judges	(1,263)	108,330	121,364	-	-	-	-	-	228,430
Total Municipal Court Computer Fund	562,420	108,330	144,032	-	-	-	-	-	814,780
Street Construction, Main. & Repair									
Traffic Management	1,037,017	(584)	78,323	-	50,000	-	-	-	1,164,756
Infrastructure Management	1,852,837	110,280	909,348	-	25,655	(718,556)	-	-	2,179,563
Design and Construction	141,331	-	18,165	-	-	1,095	-	-	160,590
Service Director	481,598	-	18,413	-	2,000	1,283	-	-	503,294
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	3,512,782	109,695	1,024,250	-	77,655	(716,179)	-	-	4,008,204
Health Special Revenue									
Department of Health	3,100,769	(2,372)	(2,994)	-	12,839	-	-	-	3,108,242
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	7,097	(2,419)	77,576	-	(5,006)	-	-	-	77,248
Development Services Fund									
Building and Zoning Services	(394,552)	13,544	87,156	-	(86,500)	-	-	-	(380,352)
Code Enforcement	(367,009)	-	-	-	-	-	-	-	(367,009)
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	-	(88,353)	-	-	-	-	-	(88,353)
Private Construction Inspection Fund									
Design and Construction	270,073	242	131,482	-	-	(46,437)	-	-	355,360
Service Director	-	-	-	-	-	-	-	-	-
Total Private Construction Inspection Fund	270,073	242	131,482	-	-	(46,437)	-	-	355,360
Parking Meter Fund									
Parking Services	154,482	(1,988,313)	(768,913)	-	23,500	-	-	-	(2,579,244)
<u>INTERNAL SERVICE FUNDS</u>									
Employee Benefits									
Department of Human Resources	198,339	13,676	133,491	-	-	-	-	-	345,506
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	198,339	13,676	133,491	-	-	-	-	-	345,506
Print & Mail Services									
Department of Finance	40,926	15,093	(4,751)	-	-	502	-	-	51,770
Land Acquisition									
Division of Real Estate	29,170	8,444	25,483	1,000	-	-	-	-	64,097
Technology Services									
Division of Information Services	1,811,356	67,016	(1,169,163)	-	-	(29,855)	1,073,127	-	1,752,481
Department of Technology	91,900	-	630,380	-	-	-	-	-	722,280
Total Technology Services	1,903,256	67,016	(538,782)	-	-	(29,855)	1,073,127	-	2,474,761
Fleet Management Services									
Division of Fleet Management	668,249	1,041,211	1,058,621	-	-	-	-	-	2,768,080
Finance and Management Director	86,172	-	-	-	-	-	-	-	86,172
Total Fleet	754,421	1,041,211	1,058,621	-	-	-	-	-	2,854,252
Construction Inspection Fund									
Design and Construction	709,836	172	274,495	-	-	(108,351)	-	-	876,152
Service Director	79,916	-	-	-	-	-	-	-	79,916
Total Construction Inspection	789,752	172	274,495	-	-	(108,351)	-	-	956,068
<u>ENTERPRISE FUNDS</u>									
Water System Enterprise									
Division of Water	2,525,658	(821,708)	3,528,805	873,948	31,065	2,024	1,968,082	-	8,107,873
Sewerage System Enterprise									
Division of Sewers and Drains	3,260,128	762	1,200,440	1,247,791	40,044	697,024	2,335,056	1,685,516	10,466,761
Storm System Enterprise									
Division of Sewers and Drains	547,254	-	1,381,786	179,685	-	-	374,419	-	2,483,144
Electricity Enterprise									
Division of Electricity	1,594,489	(216,191)	1,575,151	-	600	536,297	773,625	-	4,263,971
Various Enterprise Funds									
Public Utilities Director's Office	2,021,049	49,717	4,822,751	-	-	-	-	-	6,893,517

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	17,200
City Auditor - Income Tax	Management Analyst II	1	Full-Time	14,400
	Office Assistant I	1	Part-time	4,320
	Office Assistant II	3	Full-Time	18,480
	Assistant Auditor	2	Full-Time	16,000
	Tax Supervisor	2	Full-Time	16,000
	Auditor	9	Full-Time	69,804
	Office Assistant I	1	Full-Time	5,040
City Treasurer	Management Analyst II	2	Full-Time	18,720
City Attorney	Attorney	5	Full-Time	33,521
	Legal Advocate	3	Full-Time	20,109
	Communications Director	1	Full-Time	9,463
	Prosecution Resources Unit Director	1	Full Time	12,429
Municipal Court Judges	Probation Office Manager	1	Full-Time	10,096
	Environmental Specialist *NEW 2022*	1	Full-Time	8,077
	Environmental Magistrate Bailiff *NEW 2022	1	Full-Time	8,976
	Court Reporters	1	Full-Time	9,200
	Recovery Coordinator	1	Full-Time	9,572
	Probation Support Officer	1	Full-Time	6,152
	Probation Officers	2	Full-Time	17,528
Municipal Court Clerk	Deputy Clerk	12	Full-Time	57,600
Civil Service Commission	Personnel Analyst I	1	Full-Time	8,640
	Payroll Specialist	1	Full-Time	8,960
Safety-Director's Office	Public Safety Director	1	Full-Time	58,755
	Assistant Director	1	Full-Time	12,800
	Human Resources Representative	3	Full-Time	18,000
	Payroll/Benefit Clerk	2	Full-Time	9,509
	Management Analyst I	2	Full-Time	13,920
	Human Resources Analyst	2	Full-Time	6,914
	Fiscal Assistant II	1	Full-Time	6,384
	Office Assistant II	1	Full-Time	4,882
	Human Resources Manager	1	Full-Time	3,600
	Public Safety Manager	1	Full-Time	2,800
	Polygraphist	1	Full-Time	2,494
Safety-Support Services	Emergency Call Taker	14	Full-Time	70,258
	911 Emergency Communications Manager	1	Full-Time	16,000
	Emergency Dispatcher	5	Full-Time	9,928
	Network Manager	1	Full-Time	8,480
	License Officer	1	Full-Time	6,480
	Communication System Specialist	1	Full-Time	2,800
Safety-Police	Police Recruits	60	Full-Time	0
	Cadet	13	Part-Time	89,041
	Police Property Clerk	4	Full-Time	27,619
	Police Record Technician	6	Full-Time	27,461
	Public Relations Specialist	2	Full-Time	19,152
	Office Assistant I	4	Full-Time	16,752
	Fingerprint Technician Trainee	3	Full-Time	14,652
	Admin Secretary	1	Full-Time	12,948
	Management Analyst II	1	Full-Time	10,224

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-Fire	Fire Recruits	50	Full-Time	0
	Cadet	25	Part-Time	166,898
	EMS Instructor I	2	Full-Time	15,758
	EMS Education Manager	1	Full-Time	10,800
	Storekeeper	1	Full-Time	5,966
Office of the Mayor	Executive Secretary II	3	Full-Time	20,986
	Executive Assistant I	1	Full-Time	11,200
	Executive Assistant II	1	Full-Time	13,200
Office of Diversity and Inclusion	Compliance Officer	1	Full-Time	4,032
	Workforce Diversity Coordinator	1	Full-Time	4,032
	Asst. Director	1	Full-Time	8,352
	Business Develop Manager	1	Full-Time	12,240
	Human Resources Analyst	1	Full-Time	10,240
Office of CelebrateOne	Executive Secretary II	1	Full-Time	6,888
	Director of Community and Legislative Strategies/Executive Assistant II	1	Full-Time	9,200
Inspector General	Inspector General	1	Full-Time	5,800
Education	Director	1	Full-Time	22,976
	Executive Secretary II (U)	1	Full-Time	6,922
Building and Zoning Services	Human Resources Representative	1	Full-Time	4,800
Code Enforcement	Property Maintenance Inspector Trainee	4	Full-Time	16,000
	Management Analyst II	1	Full-Time	3,120
Development-Economic Development	Development Program Manager	1	Full-Time	9,600
Financial Management	Budget Management Specialist	1	Full-Time	2,720
	Budget Management Officer	1	Full-Time	16,320
	Budget Management Specialist	1	Full-Time	2,720
	Commission Secretary	1	Full-Time	8,960
Finance & Management Administration	Facilities Project Mgr	1	Full-Time	12,800
	Payroll Clerk (New)	1	Full-Time	6,000
Human Resources	Human Resources Analyst	1	Full-Time	2,850
Neighborhoods	311 Service Representative	1	Full-Time	4,884
	Office Assistant III	1	Full-Time	5,455
	Neighborhood Program Specialist	1	Full-Time	7,668
	Public Information Officer	1	Full-Time	15,968
	Community Relations Coordinator	1	Full-Time	6,809
Refuse Collection	Refuse Collection Vehicle Operator	6	Full-Time	48,146
	Refuse Container Assemble and Repair	2	Full-Time	16,560

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 9/30/2021
City Council	43	47	43
City Auditor	32	39	34
Income Tax	84	81	61
City Treasurer	9	10	7
City Attorney	128	142	120
Real Estate	1	6	1
Municipal Court Judges	216	217	211
Municipal Court Clerk	165	172	151
Civil Service	36	39	35
Public Safety - Admin.	64	67	53
Support Services ¹	189	188	141
Police - Civilian ¹	231	234	199
Police - Uniformed	1,969	1,992	1,882
Fire - Civilian	43	43	39
Fire - Uniformed	1,602	1,632	1,548
Office of the Mayor	31	25	21
Office of Diversity and Inclusion	14	14	8
Office of CelebrateOne	0	9	8
Inspector General	0	10	0
Education	4	4	2
Building and Zoning Services	0	3	2
Code Enforcement	84	84	78
Development Admin.	25	26	21
Economic Development	15	15	11
Planning	17	17	15
Housing	19	19	18
Land Redevelopment	9	9	8
Finance and Management - Dir. Office	29	38	27
Financial Management	28	31	23
Facilities Management	94	112	93
Human Resources	15	18	14
Neighborhoods	48	67	44
Public Service - Dir. Office	6	8	6
Refuse Collection	226	226	192
General Fund Total	5,476	5,644	5,115

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

<u>Division/Fund</u>	<u>Budgeted Strength</u>	<u>Authorized Strength</u>	<u>Actual Strength As of 9/30/2021</u>
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	151	153	128
Technology: Administration	15	16	14
Finance/Print/Mail Shop Fund	7	7	6
Human Resources/Employee Benefits	32	32	29
Facilities - Other Funds ²	0	8	0
Health Special Revenue Fund	309	325	245
Municipal Court Computer Fund	7	13	1
Recreation and Parks Operation Fund	353	363	304
Public Service - Dir. Office/SCMR Fund	50	60	48
Traffic Management/SCMR Fund	122	124	108
Infrastructure Management/SCMR Fund	210	213	172
Design and Construction/SCMR Fund	36	39	32
Parking Services/Parking Meter Fund	51	53	40
Fleet Management	132	138	116
Finance and Management - Dir. Office/Fleet Fund	8	10	7
Design and Construction/Construction Inspection	71	71	63
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	156
Public Utilities: Administration	239	240	209
Sewers and Drains (Storm)	26	25	19
Sewers and Drains (Sanitary)	472	472	378
Electricity	110	110	83
Water	468	461	380
Other Funds Total	3,078	3,150	2,580
All Funds	8,554	8,794	7,695

²Budgeted & actual strength for these positions are reflected in Public Utilities, Water Division

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

Intended Purpose	Amount
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
Increase to Auditor's estimate and following appropriation ordinance	17,522,873
	58,266,901

TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 30, 2021

Purpose	Amount	Dept./Division	Ordinance No.
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
Transfer for School District Revenue Sharing	100,167	Economic Development	0600-2021
Transfer to the City Attorney Office for special prosecution services	50,000	City Attorney Office	0860-2021
Transfer for Police Chief search contract	25,000	Public Safety	1326-2021
Transfer for various grant agreements	1,260,125	Neighborhoods	1104-2021
Transfer for post disparity study implementation support services	200,000	Office of Diversity and Inclusion	1552-2021
Transfer for security guard services	100,000	Recreation and Parks	1515-2021
Transfer for Commission on Black Girls contract	650,000	Development Administration	1598-2021
Transfer for youth programming	285,850	Recreation and Parks	1553-2021
Transfer for youth programming	576,300	Recreation and Parks	1358-2021
Transfer for School District Revenue Sharing	2,398,541	Economic Development	1419-2021
Transfer for downtown office incentive payments	369,864	Economic Development	1420-2021
Transfer for jobs growth incentive payments	10,665,059	Economic Development	1430-2021
Transfer to establish Inspector General Department	1,000,000	Inspector General	1891-2021
Transfer for County's gun violence reduction initiative	200,000	Public Safety	2058-2021
Transfer for recruitment services for inspector general	60,000	Finance & Mgmt	2046-2011
Transfer for unleashing potential court program	200,000	Muni Court Judges	2064-2021
Transfer for Red, White & Boom	150,000	Development Administration	2031-2021
Transfer for Experience Columbus Diversity Apprenticeship program	250,000	Development Administration	2090-2021
Transfer for Columbus Fashion Initiative	300,000	Development Administration	2033-2021
Transfer for Venture Suite LLC	400,000	Development Administration	2032-2021
Transfer for Boxill Settlement	210,000	Muni Court Judges	2338-2021
Transfer for Early Start Columbus program	2,000,000	Education	2182-2021
Transfer for computer purchases	245,340	Muni Court Judges	2362-2021
Total Transferred and Expended	30,535,454		

TABLE 12
SAFETY OVERTIME REPORT
SEPTEMBER 30, 2021

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	1,749,234	1,484,820	84.88%	664,987	2,149,807	(400,573)
Police Civilian	1,366,904	1,027,900	75.20%	376,576	1,404,476	(37,572)
Police Uniformed	12,495,455	10,041,039	80.36%	3,627,663	13,668,702	(1,173,247)
Fire Uniformed	10,071,168	15,187,038	150.80%	5,595,225	20,782,263	(10,711,095)

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.