

August 17, 2018

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

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

**SUBJECT:** **Second Quarter Financial Review**

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

The quarterly reviews examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the second quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$2.26 million less than the original appropriation for 2018. This is a \$1.54 million improvement from the first quarter when a positive \$718K general fund savings was projected. While the increase in the positive expenditure variance is welcome, the overall expenditure and revenue trends for the remainder of 2018 are less encouraging. Income tax collections through June remain well below the Auditor's 2018 estimate of 2.75 percent and Public Safety overtime expenditures, especially in the Division of Police, continue to increase. All Departments will need to firmly control their costs for the remainder of the year if the city is to achieve a general fund budget surplus at year-end.

Expenditures in nearly all of the general fund departments continue to track below budget with the exception of Public Safety and the Education Department. The positive variances are mostly the results of unfilled personnel vacancies across Departments and lower than projected costs for utilities in Facilities Management and lower expenditures for fuel in Fleet Management. Overall, significant surpluses are projected in the Finance and Management and Public Service Departments.

In the Finance and Management Department, the positive variance of \$4.6 million is the result of lower utilities expenses and surpluses in the citywide account. In Public Service, the positive variances are mostly due to delays in filling budgeted vacancies and lower fuel and maintenance costs.

The projected deficit of \$6.8 million in Public Safety is due to salary and benefit costs associated with overtime compensation in the Police and Fire Divisions. The overtime expenditures in the Division of Police continue to rise when compared to the first quarter review. While neither Division's overtime appears to be moderating from the first quarter, the Fire Division's overtime deficit is significantly lower than for the Police Division. Overall, lower charges for maintenance and fuel are partially offsetting the total Safety Department deficit.



**JOSEPH A. LOMBARDI**  
Director

In the Department of Education, the expenditure deficit of \$810K is due to contracts for professional services associated with the Future Ready program.

Income tax collections, the largest source of general fund revenues, are currently trending below the Auditor's 2018 estimate. As of the end of the second quarter, income tax receipts were 0.9 percent above 2017 second quarter collections. Overall income tax receipts must increase by 1.9 percent in 2018 to reach the Auditor's estimate.

On a positive note, most of the other general fund revenue items are trending higher when compared to the second quarter of 2017. Property tax collections (11.6%), casino revenues (4.7%), charges for services (0.5%), license and permit fees (1%), investment earnings (19.7%), and "all other revenues" (25.6%) are trending above collections during the same time period last year.

Since 2011, the city continues to experience reductions in the revenue received in the local government fund. By comparison the city received \$40.4 million in local government revenue in 2011, but is projected to receive only \$19.1 million in 2018 due to cuts in state funding. Revenue for fines and penalties is also trending below levels experienced through the second quarter of last year.

The Finance and Management Department will continue to closely monitor revenue collections as well as expenditure trends, and report any significant variances. Should you have any questions concerning this report, please do not hesitate to contact me at your convenience.

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



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# **SECOND QUARTER FINANCIAL REVIEW**

As of June 30, 2018

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Prepared by:  
Department of Finance and Management

Joseph A. Lombardi  
Director

# TABLE OF CONTENTS

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	<u>PAGE</u>
<b>1. INTRODUCTION</b> .....	1
<b>2. GENERAL FUND OVERVIEW</b> .....	2
Table A .....	2-1
Revenue and Expenditure Summaries .....	2-2
<b>3. SPECIAL REVENUE FUNDS</b> .....	3
Street Construction Maintenance & Repair .....	3-1
Health Special Revenue .....	3-2
Recreation and Parks Operations .....	3-3
Municipal Court Computer .....	3-4
Development Services .....	3-5
Property Management Fund .....	3-6
Private Construction Inspection .....	3-7
Parking Meter Program .....	3-8
<b>4. INTERNAL SERVICE FUNDS</b> .....	4
Employee Benefits .....	4-1
Print Services .....	4-2
Land Acquisition .....	4-3
Technology Services .....	4-4
Fleet Management Services .....	4-5
Construction Inspection .....	4-6
<b>5. ENTERPRISE FUNDS</b> .....	5
Water Operating .....	5-1
Sewerage System Operating .....	5-3
Storm Sewer Maintenance .....	5-4
Electricity Enterprise .....	5-5
<b>6. COMMUNITY DEVELOPMENT BLOCK GRANT</b> .....	6
<b>7. TABLE REPORTS</b>	
Table 1: General Fund Appropriation Summary	7
Table 2: General Fund Projections by Object of Expenditure	8
Table 3: General Fund Variances by Object of Expenditure	9
Table 4: City Auditor’s Current General Fund Revenue Estimate	10
Table 5: General Fund Revenue Summary Year-to-Date Comparison	11
Table 6: General Fund Legislative Appropriations Summary	12
Table 7: All Operating Funds Revenue and Appropriation Summary	13
Table 8: All Funds Variances by Object of Expenditure	14
Table 9: General Fund and All Funds Vacant Positions To Be Filled	15
Table 10: General Fund and Other City Funds Personnel Levels	17
Table 11: Citywide Account Projected Use	19
Table 12: Safety Overtime Report	20

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# 1. Introduction

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This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2018 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 \$2,262,333 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), 5 (Enterprise Funds) and 6 (Community Development Block Grant).

**TABLE A**  
**GENERAL FUND SUMMARY PROJECTION**

<b>FUND BALANCE SUMMARY</b>	
<b>June 30, 2018</b>	
Beginning Cash Balance (January 1, 2018)	\$ 52,791,108
Less Outstanding Encumbrances (As of December 31, 2017)	35,120,943
Less Misc. Adjustment to the cash balance in order to match the Auditor's Est.	<u>(166)</u>
Unencumbered Cash Balance (January 1, 2018)*	17,670,000
Plus Estimated 2018 Receipts - City Auditor	\$ 851,770,000
Plus Encumbrance Cancellations	3,044,000
Plus Transfers In & Misc. Transfers	<u>21,534,000</u>
Total Available for Appropriation	\$ 894,018,000
Total Appropriated as of June 30, 2018	\$ 894,018,000
Less 2018 Projected Operating Expenditures	<u>891,755,667</u>
Projected Appropriation Surplus/(Deficit)	\$ 2,262,333
Projected Available Cash Balance (December 31, 2018)	<u>\$ 2,262,333</u>
* Actual unencumbered cash balance was \$17,670,166 as reported in Finance & Mgmt.'s 2017 year-end report.	
<b>ECONOMIC STABILIZATION FUND BALANCE SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2018)	\$ 73,945,877
Plus 2018 Deposit	1,200,000
Plus Estimated Investment Earnings	<u>739,000</u>
Projected Unencumbered Cash Balance (December 31, 2018)	\$ 75,884,877
<b>ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2018)	\$ 20,137,786
Plus 2018 Deposit	<u>2,459,000</u>
Projected Unencumbered Cash Balance (December 31, 2018)	\$ 22,596,786
<b>2013 BASIC CITY SERVICES FUND</b>	
Beginning Unencumbered Cash Balance (January 1, 2018)	\$ 16,651,138
Less 2018 Transfer to the General Fund	(16,784,000)
Plus miscellaneous revenue	<u>13,082,381</u>
Projected Unencumbered Cash Balance (December 31, 2018)	\$ 12,949,519

## 2. General Fund Overview

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The general fund budget, as amended, is \$894 million, or 3.7 percent higher than actual 2017 year end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

### **Revenues:**

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. The current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$851.8 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009, the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent.

Through June, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 1.6 percent, or \$7,048,495, higher than during the same time period in 2017. As of the end of the second quarter, the three largest revenue streams into the general fund are performing positively, albeit down from the first quarter. Income tax receipts are currently up only .9 percent, but were assumed in budget formation to be up 1.9 percent over last year's revenue by year end. Charges for service are expected to be \$1 million, or 1.6 percent lower than 2017. At the end of the second quarter, receipts into this line item totaled \$33.8 million, an increase of .5 percent over 2017 during the same six months. Property tax revenue is expected to exceed that of last year by 5.1 percent or roughly \$2.3 million at year end. After receipt of the first six months, property tax revenue is up \$2.7 million, or 11.6 percent through the first six months.

Several smaller revenue lines continue to trend well at the close of the second quarter, though, again, not all performed as well as reported at the first quarter. Investment earnings of \$9 million are expected by year end, and the city received almost 6.7 million through the first six months, a 19.7 percent increase over 2017 during the same period. Casino revenue is currently up a little over \$126,000 or 4.7%, but is budgeted to end the year down by roughly \$159,000. In the All Other Revenue category, receipts are up over \$400,000 through the second quarter. However, by year end, this line is expected to be 12.6 percent, or \$302,000, lower than 2017. Finally, receipts of license and permit fees are \$57,000 more than 2017 at the end of the first half of the year, but are anticipated to be down by \$296,000, or 2.6 percent, by year end.

The fourth largest projected revenue source to the general fund is lagging behind 2017 amounts as anticipated. Local government fund revenue is down \$122,000 in relation to the second quarter 2017 receipts, and is expected to be \$416,000 lower by the end of the year. Further, at the end of the second quarter, several of the general fund's other sources remain flat and/or declining in comparison to the first six months of 2017. As of the end of June, kilowatt hour tax revenue is down \$159,000 from 2017. However, receipts are expected to be \$184,000 higher than 2017 by year end. Fines and penalties, expected to be up 1.8 percent, or roughly \$338,000 by year end, are lower than second quarter 2017 receipts by over \$434,000, a 4.9 percent decline. The estate tax, liquor permit, and cigarette tax revenue all continue to trend downward or flat at the end of the second quarter by more than \$13,000 combined. The budget assumed a total decrease in these lines of over \$99,000.

### **Expenditures:**

Expenditures are projected to total \$891,755,667 million, or roughly \$2.26 million below the current appropriation. The projected expenditures include a \$1.2 million transfer to the economic stabilization

fund and a \$2.5 million transfer to the anticipated expenditure fund (for the 27<sup>th</sup> pay period). Ordinance 3008-2017, which passed as amended by City Council on February 5<sup>th</sup>, 2018, established the 2018 general fund budget at \$894 million.

The personnel projections in this report reflect employees on the city payroll as of June 20, 2018, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits<sup>1</sup> were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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

Projections for materials, supplies, services, capital outlay, interest, principal, and other costs were calculated by summing expenditures and encumbrances through June 30<sup>th</sup> and adding the result to the projected costs, by division, for these items for the balance of the year.

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

**City Council** projects an overall deficit of \$53,656 attributed to personnel costs as a result of hiring and staff promotions. The anticipated overage in personnel is partially offset by savings from various services categories.

A total surplus of \$167,075 is anticipated in the **Income Tax Division**. The majority of this total is the result of personnel savings from delays in hiring vacant positions and associated benefits.

The **City Treasurer** projects an overall surplus of \$16,231. A personnel savings of \$45,592 offsets a projected deficit in services of \$28,061 related to banking contract needs.

The **City Attorney** anticipates an overall deficit of \$79,462, which is due to the anticipation of a higher than budgeted grant match obligation.

An overall surplus of \$168,472 is expected in the **Municipal Court Judges**. The majority of this total is in personnel resulting from delays in filling vacant positions.

The **Municipal Court Clerk** projects an overall surplus of \$129,661, the majority of which is attributed to delays in filling vacant positions.

A surplus of \$111,638 is projected in the **Civil Service Commission**. The majority of this surplus is the result of delays in filling vacant budgeted positions (104,859), while the remainder is attributable to lower than anticipated internal charges for mail services (6,779).

The Department of **Public Safety, Administration Division** projects an overall surplus of \$250,588. The surplus in personnel of \$132,439 is associated with the delayed hiring of a vacant full-time position, while the remainder of the surplus is attributable to savings from the Franklin County Emergency Management and Homeland Security contract and other miscellaneous professional services.

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



A projected surplus of \$99,716 is anticipated in the **Support Services Division**, primarily resulting from projected savings for tools and equipment.

The **Police Division** projects an overall deficit of \$7,525,308. The expected deficit is the result of projected overages in personnel of \$11,077,511 and supplies of \$326,695.

These deficits are partly offset by the transfer line which represents the budget authority for the 130th (June) and 131st (December) recruit classes, as well as the expenses related to the Comprehensive Neighborhood Safety Strategy. As a result, the true variances in personnel and supplies are an anticipated deficit of \$7,071,606 and a surplus of \$46,298, respectively. The deficit in personnel is primarily reflective of uniformed overtime expenses, which are currently expected to exceed the budgeted amount by approximately \$4.8 million. Additional expenditures on fringe benefits associated with overtime add to the deficit, and are partially offset by projected savings in civilian overtime of nearly \$1.1 million.

The **Division of Fire** anticipates an overall surplus of \$331,622. The expected deficit in personnel of \$2,752,185 is partially offset by the transfer line which represents the budget authority for the June and December recruit classes. As a result, the true personnel variance is a deficit of \$987,108.

The deficit in personnel primarily reflects costs related to sworn overtime and associated benefits; sworn overtime is anticipated to be over budget by \$1,694,888 at year end. Uniformed wages are trending under budget, the result of an increased number of retirements projected compared to budget assumptions. Civilian wages are also trending under budget due to the delay in hiring a vacant full-time civilian position. Expected savings in sworn and civilian wages (approximately \$600,000 combined), along with anticipated surpluses of \$293,386 in clothing allowance and \$201,102 in shift differential will partially offset the projected overtime deficit.

The deficit in supplies of \$90,318 is offset by the budget authority for the recruit classes' uniform and supply needs in the transfer line, resulting in a projected surplus of \$205,682. The anticipated services surplus of \$1.1 million is primarily attributable to projected savings in fleet services. Fire claims are currently projected even with budget authority.

The **Office of Diversity and Inclusion** projects a surplus of \$366,253 as a result of the department's restructuring and delayed re-staffing.

A projected savings of roughly \$150,000 in the **Office of the Mayor** reflects a lower than budgeted need for a services contract.

The **Department of Education** anticipates an overall deficit of \$810,245. This budgetary shortfall is driven by additional spending in contracted professional services.

The **Development Department, Administration Division** projects an overall surplus of \$98,586. The majority of this surplus is due to delays in hiring two vacant positions (\$93,674). The remainder is due to lower than anticipated internal charges for fleet (\$4,374) and mail services (\$538).

The **Economic Development Division** expects a minor surplus of \$11,612 in personnel resulting from disability leave savings, and lower than anticipated sick leave reciprocity costs.

The **Code Enforcement Division** projects an overall surplus of \$376,826. The majority of this savings is in personnel (\$382,800) due to delays in hiring vacant positions, and seven budgeted employees electing to forego the city's health insurance coverage. This savings is partially offset by a minor deficit (\$5,975) in various purchased services.

An overall surplus of \$98,421 is projected in the **Planning Division**. The majority of this savings is in personnel (\$95,444) due to delays in hiring two vacant positions. The remainder of the anticipated savings reflects lower than expected costs in purchased services (\$2,977) related to internal fleet and mail charges.

The **Housing Division** anticipates an overall deficit of \$72,137 attributed to a reallocation of staff (\$147,158), which is partly offset by a surplus in contracted services (\$75,021).

The **Finance and Management Department, Administration Division** projects an overall surplus of \$257,068 at the end of the second quarter. A personnel surplus of \$161,275 is the result of delays in filling vacant positions. Additional savings of \$82,792 in utilities and various service contracts, and \$13,001 in office and technology supplies, account for the remaining surplus.

The **Financial Management Division** projects an overall surplus of \$250,523. A deficit of \$27,955 for continued Vinimaya hosting software and professional services, are completely offset by savings of \$273,088 in personnel, due to delays in hiring vacant positions. A \$1.38 million **Citywide account** surplus accounts for savings in budgeted economic development incentives and will be transferred by year-end to various departments to cover projected deficits.

An overall surplus of \$2,504,952 is anticipated in the **Facilities Management Division**. In personnel, a \$212,329 surplus is projected due to delays in hiring vacant full-time positions. Savings of \$2,290,623 in utilities as well as repair and maintenance services represent the majority of savings within the division.

The **Human Resources Department** projects an overall surplus of \$63,305. A personnel surplus of \$37,852 is due to a delay in hiring a vacant position. In addition, a minor surplus in supplies and \$23,658 for various services are expected by year-end.

The **Department of Neighborhoods** anticipates a surplus of \$136,639 in personnel services. This surplus is the result of expected savings due to delays in hiring vacant positions and all related benefit costs. Lower than budgeted costs related to community agency contracts and other purchased services also contribute to the overall projected surplus by about \$37,000.

The current projected general fund transfer to the **Health Department** is estimated at \$3,356,416, or \$747,820 lower than budget. Additional information on Health's second quarter projections is provided in Section 3 of this report.

Likewise, the general fund transfer to the **Recreation and Parks Department** is estimated at \$40,953,324, less than budgeted by \$678,143. Additional information on Recreation and Parks' second quarter projection is provided in Section 3 of this report.

An overall surplus of \$12,126 is anticipated in the **Department of Public Service, Director's Office**. The majority of these savings are projected in personnel due to hiring adjustments and delays in the filling of vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$2,117,553. The division expects \$510,103 in personnel savings due to the delayed hiring of vacant positions. The division also anticipates a surplus of \$1,597,450 in the services category, primarily due to savings related to internal charges for fleet management.

The **Division of Traffic Management** projects overall savings of \$16,714. Fleet management costs are largely under budget, which accounts for most of the surplus within purchased services.

## 3. Special Revenue Funds

### A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 23,667,575
Plus Estimated 2018 Revenues	52,700,000
Plus Estimated Encumbrance Cancellations	900,000
Total Estimated Available For Appropriation	<u>77,267,575</u>
Less Projected 2018 Expenditures Public Service Director's Office	(3,630,202)
Less Projected 2018 Expenditures Traffic Management Division	(13,724,332)
Less Projected 2018 Expenditures Infrastructure Management Division	(33,938,991)
Less Projected 2018 Expenditures Design & Construction Division	(5,839,042)
Less Projected 2018 Expenditures Refuse	(3,314,435)
Less Total Projected 2018 Expenditures	<u>(60,447,003)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 16,820,572</b></u>
Total Appropriated	\$ 63,073,492
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 2,626,489</b></u>

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

#### REVENUE SUMMARY

At the beginning of 2018, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$23,667,575, or roughly \$4.2 million higher than budgeted. In the fourth quarter of 2017, the fund experienced lower than anticipated expenses in personnel and fleet and higher than expected encumbrance cancellations and revenues. Currently, revenues for 2018 are estimated at \$52.7 million, and encumbrance cancellations are estimated at \$900,000, both figures higher than initially budgeted. Therefore, the SCMR fund is projected to have an unencumbered cash balance of \$16,820,572 at the end of 2018, which is \$8,225,621 higher than assumed at the time of budget formation.

#### OPERATING BUDGET SUMMARY

In the Public Service Director's Office, an overall anticipated surplus of \$444,064 is expected, which is largely in personnel due to delays in filling vacant positions. The Traffic Management Division projects a surplus of \$614,298 stemming from delays in hiring vacant positions as well as lower than budgeted expenses in various supplies and purchased services. The Infrastructure Management Division expects a surplus of \$1,464,278 mostly reflecting position vacancies and delayed hiring, as well as savings associated with internal fleet expenses and other purchased services. The Refuse Division's expenses in this fund are currently projected even with budgeted amounts. Finally, the Design and Construction Division anticipates a total surplus of \$103,850, entirely in the personnel category due to delays in hiring vacant positions.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 399,474
Plus Estimated 2018 Revenues	8,071,817
Plus Estimated General Fund Transfer	23,356,416
Plus Estimated Encumbrance Cancellations	106,000
Total Estimated Available For Appropriation	<u>31,933,707</u>
Less Projected 2018 Expenditures	<u>(31,933,707)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 32,406,377</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 472,670</u></u>

The 2018 Health Department budget allows for the continued provision of public health mandated services, as well as services that meet the Mayor's priorities and those deemed essential by the Board of Health. Health's special revenue fund receives funding from the city's general fund each year to cover all budgeted operating expenses that cannot be supported solely by other revenue sources. Typically, the general fund subsidy represents approximately 75% of the department's operating revenue.

**REVENUE SUMMARY**

The health special revenue fund began the year with an unencumbered cash balance of \$399,474. Overall, revenues are currently projected at \$8,071,817, lower than the budgeted projection of \$8,152,141 primarily due to fewer than budgeted projections for immunizations and birth certificate requests. Encumbrance cancellations are currently estimated at \$106,000, \$44,000 less than budgeted. At the end of the second quarter, the general fund transfer is projected \$747,820 less than the budgeted amount of \$24,104,236. Given these assumptions, the fund will end the year with an unencumbered cash balance of zero.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$472,670 remains relatively unchanged from the first quarter. Savings of \$428,924 in personnel services are due to delays in hiring vacant full-time positions and lower than budgeted expenditures for employee insurance. In addition, a surplus is projected in purchased services category of \$32,155 from lower than budgeted costs for various service contracts.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 315,296
Plus Estimated 2018 Revenues	11,729,665
Plus Estimated General Fund Transfer	40,953,324
Plus Estimated Encumbrance Cancellations	550,000
Total Estimated Available For Appropriation	53,548,285
Less Projected 2018 Expenditures	(53,548,285)
Projected Unencumbered Cash at Dec. 31, 2018	\$ -
Total Appropriated	\$ 53,938,467
Projected Appropriation Surplus/(Deficit)	\$ 390,182

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 2018 with an unencumbered cash balance of \$315,296. Revenue projections are slightly higher than the original budgeted amount by \$59,665, in part due to the operation's robust program offerings. Encumbrance cancellations are projected at \$550,000, even with budgeted assumptions. The general fund transfer is projected at \$40,953,324, or \$678,143 less than the budgeted assumption. The anticipated year end unencumbered cash balance, therefore, is zero.

### OPERATING BUDGET SUMMARY

At the end of the second quarter, an overall budget surplus of \$390,182 is projected. In personnel, anticipated savings of \$198,307 are the result of delays in hiring vacant full-time positions and lower than budgeted part-time salaries and wages. In addition, the department expects \$175,594 of savings in the services category, primarily due to fleet related expenses, \$13,009 in various supplies, and \$3,272 in medical claims.

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

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,512,326
Plus Estimated 2018 Revenues-Municipal Court Clerk	1,310,000
Plus Estimated 2018 Revenues-Municipal Court Judges	241,164
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	<u>3,073,490</u>
Less Projected 2018 Expenditures-Municipal Court Clerk	(1,171,557)
Less Projected 2018 Expenditures-Municipal Court Judges	(430,057)
Less Total Projected 2018 Expenditures	<u>(1,601,614)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 1,471,876</b></u>
Total Appropriated	<u>\$ 2,176,412</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 574,798</b></u>

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

### REVENUE SUMMARY

The beginning year unencumbered cash balance in the fund was \$231,252 higher than budgeted. However, projected revenues at the end of the first quarter total \$1,551,164, which is lagging behind the budgeted assumption of \$1,841,298. The total revenue projection is the combination of those provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Additionally, encumbrance cancellations are currently expected to be \$10,000. Based on these assumptions, along with the current projected expenditure savings discussed below, the fund is expected to have an unencumbered cash balance of \$1,471,876 at the end of 2018, approximately \$506,000 more than assumed in the budget formation.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$574,798 is currently projected for the computer fund.

An appropriation surplus of \$390,210 is projected in the Municipal Court Clerk's office which is primarily the result of anticipated savings in personnel. The savings in the personnel category reflects the Clerk's decision to shift a portion of the personnel costs off of the computer fund for the remainder of the year.

The Municipal Court Judges project an overall surplus of almost \$185,000. Savings of \$102,445 in personnel stem from a budgeted position that is currently vacant and not projected to be filled later in the year. The remaining \$82,143 surplus is the result of less than anticipated spending in supplies and services.

**E. DEVELOPMENT SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 13,175,327
Plus Estimated 2018 Revenues	20,181,505
Plus Estimated Encumbrance Cancellations	<u>50,000</u>
Total Estimated Available For Appropriation	33,406,832
Less Total Projected 2018 Expenditures	<u>(21,507,415)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<b><u>\$ 11,899,417</u></b>
Total Appropriated	<u>\$ 22,124,998</u>
Projected Appropriation Surplus/(Deficit)	<b><u>\$ 617,583</u></b>

The development services fund supports the operations of the Department of Building and Zoning Services, which separated from the Department of Development in 2010. The fund derives revenue from fees paid for construction permits, review of commercial and residential building plans, and construction inspections.

**REVENUE SUMMARY**

The development services fund began 2018 with an unencumbered cash balance of \$13,175,327, \$1,185,391 more than budgeted. Current revenue projections are nearly equal to the original budgeted amount of \$20,181,504, as are encumbrance cancellations at \$50,000. The fund is projected to end the year with an unencumbered cash balance of \$11,899,417. This increase of \$1,802,975 over budgeted assumptions is comprised of the aforementioned variance in the beginning cash balance and the projected operating surplus explained below.

**OPERATING BUDGET SUMMARY**

The Department of Building and Zoning Services projects an overall appropriation surplus of \$617,583 which primarily reflects personnel savings from delays in filling vacant budgeted positions. An additional combined savings of \$130,832 was identified in various services and capital expenses. These surpluses are slightly offset by a projected deficit of \$9,359 in materials and supplies.



## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 19,510
Plus Estimated 2018 Revenues	889,032
Plus Estimated General Fund Transfer	501,414
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,409,956</u>
Less Projected 2018 Expenditures	<u>(1,409,956)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 1,448,211</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 38,255</u></u>

The east broad street operation fund is the largest fund 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 tenants include the Workforce Development Board, and the Departments of Recreation and Parks and Technology.

### REVENUE SUMMARY

The unencumbered balance at the beginning of 2018 was \$19,510. Total revenue projections of \$1,390,446 reflect a general fund subsidy of \$501,414. The projected expenditures equal the estimate of available resources in this fund at the end of the second quarter. As a result, a zero unencumbered cash balance is expected in this fund.

### OPERATING BUDGET SUMMARY

At this time, an appropriation surplus of \$38,255 is the result of projected savings in general supplies and utilities.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,780,154
Plus Estimated 2018 Revenues	4,236,520
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>6,046,674</u>
Less Projected 2018 Expenditures Public Service Director's Office	(86,438)
Less Projected 2018 Expenditures Design & Construction Division	<u>(5,646,384)</u>
Less Projected 2018 Expenditures	<u>(5,732,822)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 313,852</b></u>
Total Appropriated	<u>\$ 5,872,308</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 139,486</b></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 2018 beginning unencumbered cash balance was \$1,780,154, slightly higher than the \$1,648,009 assumed in the budget. The current revenue projection for the fund is \$4,236,520 with encumbrance cancellations of \$30,000. This revenue projection is \$157,055 lower than the budgeted revenue. The projected year end unencumbered cash balance is \$313,852, which is \$385,424 lower than what was projected at the time of budget formation and is the result of increased spending due to market demand.

**OPERATING BUDGET SUMMARY**

After a \$500,000 supplemental appropriation that occurred in the second quarter, the Public Service Department currently projects this fund to end the year with a budget surplus of \$139,486, primarily the result of delayed hiring of vacant positions in the Design and Construction Division.

**H. PARKING METER PROGRAM FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,754,256
Plus Estimated 2018 Revenues	6,836,755
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>8,691,011</u>
Less Projected 2018 Expenditures	(3,397,654)
Less 2018 Transfer	(3,349,870)
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ 1,943,487</u></u>
Total Appropriated	<u>\$ 3,438,429</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 40,775</u>

The parking meter program fund was established in 2010 to collect a portion of parking meter revenue. This revenue is intended to be used to replace older parking meters, to manage, operate, and maintain the replacement meter system, and to enforce parking regulations.

**REVENUE SUMMARY**

The 2018 beginning unencumbered cash balance was \$1,745,256, or \$524,655 higher than budgeted. Revenue projections for the fund are currently \$6,836,755, or \$565,797 above budgeted assumptions. Encumbrance cancellations are projected to total \$100,000, which is less than the original budgeted projection by \$102,000.

Due to the aforementioned increase in revenues and the beginning year unencumbered cash balance, coupled with decreased spending as discussed below, the projected unencumbered fund balance at year end is \$1,943,487, or \$1,029,227 greater than the budgeted assumption.

**OPERATING BUDGET SUMMARY**

The parking meter program fund is projected to end the year with a positive appropriation variance of \$31,064 in personnel due to delayed hiring of a vacant position. An additional \$9,711 in savings is expected in services due to projected fleet expenses.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ -
Plus Estimated 2018 Revenues- Human Resources	4,618,235
Plus Estimated 2018 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,013,235</u>
Less Estimated 2018 Projected Expenditures- Human Resources	(4,618,235)
Less Estimated 2018 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2018 Expenditures	(5,013,235)
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ -</u></u>
Appropriated- Human Resources	4,987,655
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 5,382,655</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 369,420</u></u>

The employee benefits fund was established in 1993 and represents funds intended for the administration of benefit programs for city employees as well as funds for property and boiler insurance for city facilities. These operations are managed in the Human Resources Department and the Finance and Management Department, respectively.

#### REVENUE SUMMARY

The cash position of the employee benefits fund, as shown above, represents both the portion intended for the administration of the benefits program in the Human Resources Department as well as property and boiler insurance, which is managed in the Department of Finance and Management. Funds intended for payment of employee benefit claims are not reflected in this document. Current revenue projections for the fund are even with projected expenditures. The fund is expected to end the year with a zero unencumbered cash balance.

#### OPERATING BUDGET SUMMARY

An appropriation surplus of \$369,420 is generated from the Human Resources portion of the fund. Of this, a savings of \$350,753 in personnel is due to hiring delays of several budgeted vacant positions. In addition, an \$18,667 surplus is projected in various purchased services. The property and boiler insurance estimates continue to remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b> June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 231,858
Plus Estimated 2018 Revenues - Mail	1,160,257
Plus Estimated 2018 Revenues - Print	612,258
Plus Estimated Encumbrance Cancellations	12,000
Total Estimated Available For Appropriation	<u>2,016,373</u>
Less Projected 2018 Mail and Print Expenditures	<u>(1,838,689)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 177,684</b></u>
Total Appropriated	<u>\$ 1,776,606</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ (62,083)</b></u>

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

### REVENUE SUMMARY

The fund began the year with an available unencumbered cash balance of \$231,858, or \$42,299 less than expected during budget formation. Mail and print shop revenues are projected at \$1,160,257 and \$612,258 respectively, roughly \$103,000 less than budgeted when combined. By year-end, the fund's unencumbered balance is projected at \$177,684.

Print shop revenues and expenditures remain closely monitored and evaluated. The city continues to work towards encouraging city agencies to use the print shop for the majority of their needs and has put into place agreements with outside vendors to accommodate varying workload and timeframes.

### OPERATING BUDGET SUMMARY

By year-end, an appropriation deficit of \$62,083 is anticipated. Of this amount, \$95,891 in personnel is due to an omission of an appropriation adjustment during the formation of the budget to account for an expansion of services provided by an additional position. As a result, a supplemental appropriation will be submitted before the end of the year. This deficit is slightly offset by savings of \$5,772 in general supplies and \$28,037 in various services categories.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 498,852
Plus Estimated 2018 Revenues	962,874
Plus Estimated Encumbrance Cancellations	15,590
Total Estimated Available For Appropriation	<u>1,477,316</u>
Less Projected 2018 Expenditures	(1,019,497)
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 457,819</b></u>
Total Appropriated	<u>\$ 1,116,111</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 96,614</b></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 2018 with an unencumbered cash balance of \$498,852, or \$35,119 higher than assumed in the budget. Revenues are currently estimated at \$962,874 for the year, which is \$26,874 higher than what was budgeted. The projected encumbrance cancellation amount of \$15,590 was not included in the budget assumptions. Due to the higher than expected beginning balance and estimated revenues, coupled with the expenditure savings discussed below, the fund is projected to end 2018 with an unencumbered cash balance of \$457,819, an increase of \$174,197 from the budgeted assumption.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$96,614, which is attributed to savings in personnel due to delayed hiring and reallocation of personnel, as well as unanticipated savings in purchased services.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 3,176,213
Plus Estimated 2018 Revenues	36,385,252
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	39,711,465
Less Estimated Technology Administration Expenditures	(7,351,292)
Less Estimated Information Services Expenditures	(29,236,567)
Less Total Projected 2018 Expenditures	(36,587,859)
Projected Unencumbered Cash at Dec. 31, 2018	<b>\$ 3,123,606</b>
Total Appropriated	\$ 37,985,208
Projected Appropriation Surplus/(Deficit)	<b>\$ 1,397,349</b>

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

### REVENUE SUMMARY

The technology services fund began 2018 with an unencumbered cash balance of \$3,176,213, \$2,665,441 higher than anticipated. Current revenue estimates are \$1,575,438 lower than budgeted, driven primarily by reduced charges to the Departments of Public Utilities (DPU). Encumbrance cancellations are currently assumed equal to the original budget projection of \$150,000. Anticipated revenue from general fund agencies, for which equivalent charges are budgeted in the Department of Finance and Management, is projected to come in slightly lower than budget at \$18,528,639. Under these current assumptions, the fund is projected to end the year with a \$3,123,606 unencumbered cash balance.

### OPERATING BUDGET SUMMARY

The Director's Office currently projects a surplus of \$452,760. Delays in filling vacancies account for \$33,196 of the variance. In addition, projected savings of \$344,461 in supplies and \$75,103 in services, primarily as a result of reduced needs in the Department of Public Utilities, account for the majority of the surplus.

The Information Services Division currently projects a surplus of \$944,589. These anticipated savings include lower personnel costs of \$599,459 resulting from delays in hiring vacant positions. The division anticipates lower than budgeted expenses of \$20,000 in general supplies and an overall services savings of \$281,310, primarily within repair and maintenance and communication costs. A \$43,820 surplus is projected within the capital category.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ (2,990,875)
Plus Estimated 2018 Revenues	35,389,806
Plus Estimated Encumbrance Cancellations	400,000
Total Estimated Available For Appropriation	<u>32,798,931</u>
Less Projected 2018 Fleet Management Division Expenditures	(34,440,050)
Less Projected 2018 Finance and Management Director's Office Expenditures	(850,622)
Less Total Projected 2018 Expenditures	<u>(35,290,672)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u><b>\$ (2,491,741)</b></u>
Total Appropriated	<u>\$ 38,581,639</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 3,290,967</b></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 \$2,990,875 and is projected to end the year with a negative unencumbered cash balance of \$2,491,741, compared to the budgeted assumption of a positive \$1.3 million. Revenues are projected to total \$35,389,806, or approximately \$4.5 million less than budgeted. Revenues and expenditures (discussed below) will continue to be monitored for the remainder of the year, and adjustments made as appropriate.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3,290,967 is projected in the fleet management fund. In the Fleet Management Division, a surplus of \$2,507,466 in supplies is the result of lower than budgeted unleaded and diesel fuel prices. A services surplus of \$884,029 reflects savings in repair and maintenance services, technology services, and other purchased services. The fund's surplus is slightly offset by a projected deficit in personnel of \$47,067 related to an omission of an appropriation adjustment during the formation of the budget to account for expansion services provided by several positions. As a result, an appropriation transfer will likely be submitted before the end of the year.

A deficit of \$53,831 in personnel within the Finance and Management Director's Office is the result of higher than budgeted salaries and wages and associated benefits.



## F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,170,849
Plus Estimated 2018 Revenue Receipts	8,898,676
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	10,099,525
Less Projected 2018 Expenditures Design & Construction Division	(7,067,519)
Less Projected 2018 Expenditures Public Service Director's Office	(525,979)
Less Total Projected 2018 Expenditures	(7,593,498)
Projected Unencumbered Cash at Dec. 31, 2018	\$ 2,506,027
Total Appropriated	\$ 7,914,110
Projected Appropriation Surplus/(Deficit)	\$ 320,612

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 2018, the unencumbered cash balance in the fund was \$1,170,849, or \$30,828 less than budgeted. Demand for inspections during the fourth quarter of 2017 rested more heavily in private construction projects than anticipated. As a result, fewer fees for services rendered on public construction projects were charged. Current year revenues are projected to total \$8,898,676 and encumbrance cancellations are estimated at \$30,000; this revenue estimate is an increase of \$1,502,821 over the budget estimate. At the end of the second quarter, an unencumbered cash balance of \$2,506,027 is projected at year-end, an increase of \$1,292,605 compared to the budgeted figure. This positive variance is attributed to lower than estimated expenditures, discussed below, as well as higher than estimated revenue.

### OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$320,612 is projected in this fund. The Design and Construction Division projects savings of \$302,798. Of this, \$180,752 reflects lower than anticipated personnel costs due to delays in filling vacant positions and personnel reallocation. The Public Service Director's Office projects a savings of \$17,814, largely in personnel, due to delayed hiring of vacant positions.

## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Cash Balance (January 1, 2018)	\$ 115,950,179
Plus Estimated 2018 Revenues	203,478,505
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>319,428,684</u>
Less Projected 2018 Expenditures Water Division	(182,961,402)
Less Projected 2018 Expenditures Public Utilities Director's Office	<u>(10,427,448)</u>
Less Total Projected 2018 Expenditures	<u>(193,388,850)</u>
Projected Cash at Dec. 31, 2018	<u><b>\$ 126,039,834</b></u>
Total Appropriated	<u>\$ 200,616,990</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 7,228,140</b></u>

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

#### REVENUE SUMMARY

On January 1, 2018, the cash balance in the water enterprise fund was just under \$116 million, comprised of carryover funds and reserve funds totaling approximately \$71 million and \$45 million respectively. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources was \$200.3 million.

Projections for the above-noted revenues are now expected to be \$3,148,422 higher than initial estimates. The projected year end cash balance in the fund is approximately \$126 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$7.2 million is projected in the water enterprise fund. This surplus is due to anticipated savings in several budget categories. Savings of \$580,795 in supplies reflects reduced spending in various main accounts, including natural gas and propane, clothing, and general supplies. An anticipated surplus of \$1.4 million in services is the result of less than anticipated spending in various main accounts, including electricity charges, repair and maintenance services, and internal billing for technology and fleet services.

Offsetting a portion of the overall surplus is a \$620,092 deficit in other expenses. The anticipated deficit is the result of claims payments which will necessitate an appropriation transfer.

## Enterprise Funds

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The majority of the overall surplus, or \$4.2 million, is due to lower than anticipated interest charges in addition to premium proceeds. Both of these were the result of a refunding bond sale that occurred in late 2017.

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 almost \$2.6 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$1.1 million.

**B. SEWERAGE SYSTEM ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Cash Balance (January 1, 2018)	\$ 246,566,039
Plus Estimated 2018 Revenues	280,537,027
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>527,103,066</u>
Less Projected 2018 Expenditures Sanitary Sewer Division	(264,154,459)
Less Projected 2018 Expenditures Public Utilities Director's Office	(11,959,913)
Less Total Projected 2018 Expenditures	<u>(276,114,372)</u>
Projected Cash at Dec. 31, 2018	<u><b>\$ 250,988,694</b></u>
Total Appropriated	<u>\$ 288,060,065</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 11,945,693</b></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, 2018, the cash balance in the sewerage system enterprise fund was \$246.6 million, comprised of carryover funds totaling \$121.6 million and reserve funds totaling \$125 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income, and miscellaneous other sources was \$279.6 million.

Current revenue projections are more than the budgeted amount by \$934,154. The projected year end cash balance in the fund is almost \$251 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$11.9 million is projected in the sewer system enterprise fund, comprised of a surplus of just under \$11 million in the Sanitary Sewer Division and a \$971,852 surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in the personnel, supplies, services, other, capital, and interest categories. The projected \$1.7 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. A modest \$1,856 surplus in supplies is due to less than expected spending for tires, road salt, and automotive supplies. Savings of \$548,525 is expected in the services category reflecting lower than budgeted spending for repair and maintenance services and internal charges. A reduction in planned machinery and vehicle purchases account for the \$1.6 million surplus in the capital category. Interest charges savings of \$7.1 million reflect a late 2017 refunding bond sale, which reduced the interest rates paid on a portion of the enterprise's current debt and provided premium proceeds. These funds will be used to pay a portion of the fund's interest charges.

## C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Cash Balance (January 1, 2018)	\$ 25,192,110
Plus Estimated 2018 Revenues	42,903,662
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	68,095,772
Less Projected 2018 Expenditures Storm Sewer Division	(37,788,619)
Less Projected 2018 Expenditures Public Utilities Director's Office	(3,128,039)
Less Total Projected 2018 Expenditures	(40,916,658)
Projected Cash at Dec. 31, 2018	<b>\$ 27,179,114</b>
Total Appropriated	\$ 42,673,226
Projected Appropriation Surplus/(Deficit)	<b>\$ 1,756,568</b>

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

### REVENUE SUMMARY

On January 1, 2018, the cash balance in the storm sewer maintenance fund was \$25.2 million, comprised of carryover funds totaling \$16.2 million and reserve funds totaling \$9.0 million. At that time, the revenue estimate from all sources, including storm sewer maintenance fees, interest income, penalties, and miscellaneous other sources, was \$42.8 million.

Projections for the above-noted revenues are trending \$136,088 ahead of the current year budget. As of the end of the second quarter, the projected year-end cash balance in the fund is expected to be about \$2 million higher than the beginning of the year balance.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of just under \$1.8 million is projected in the storm sewer maintenance fund, comprised of a \$1.4 million surplus in the Storm Sewer Division and a \$319,489 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).

The majority of the surplus in the Storm Sewer Division, or \$1.2 million, is in the interest category, and is due to lower than expected costs for interest charges and premium proceeds resulting from a late 2017 refunding bond sale. An additional projected surplus of \$191,531 in the purchased services category is the result of lower than expected internal charges.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Cash Balance (January 1, 2018)	\$ 29,178,231
Plus Estimated 2018 Revenues	83,723,529
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>112,901,760</u>
Less Projected 2018 Expenditures Power Division	(84,990,882)
Less Projected 2018 Expenditures Public Utilities Director's Office	<u>(1,653,428)</u>
Less Total Projected 2018 Expenditures	<u>(86,644,310)</u>
Projected Cash at Dec. 31, 2018	<u><u>\$ 26,257,450</u></u>
Total Appropriated	\$ 88,487,809
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,843,499</u></u>

The electricity enterprise fund is used by the city to account for all financial activity related to the operation of the electricity enterprise. The city purchases electricity for resale to its residential and commercial customers. Revenues consist primarily of user charges.

**REVENUE SUMMARY**

On January 1, 2018, the cash balance in the electricity enterprise fund was \$29.2 million, comprised of carryover funds totaling \$24.8 million and reserve funds totaling \$4.4 million. At that time, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, was \$82.4 million.

Projections for the above-noted revenues are up by \$1.4 million. As of the end of the second quarter, the anticipated year-end cash balance is expected to fall to \$26.3 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$1,843,499 is projected in the electricity enterprise fund. This surplus is comprised of \$1,680,225 in the Power Division and \$163,274 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 \$975,863, with an additional \$402,799 in supplies, primarily due to reduced spending on purchase power. The division anticipates a deficit in services totaling \$75,548 due to more than anticipated spending on electricity, rent and lease other than equipment and vehicles, and other internal services.

## 6. Community Development Block Grant

<b>FUND BALANCE SUMMARY</b>	
June 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 5,037,635
Plus CDBG Entitlement Award	7,036,924
Plus Estimated Entitlement Fund Revenues	309,555
Plus Estimated Revolving Loan Fund Revenues	419,218
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>12,903,332</u>
Less Projected 2018 Expenditures	<u>(7,147,503)</u>
Available Unencumbered Cash at Dec. 31, 2018	<u><b>\$ 5,755,829</b></u>
Total Appropriated	<u>\$ 8,289,445</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,141,942</b></u>

The Community Development Block Grant (CDBG) has been awarded to the City of Columbus through the U.S. Department of Housing and Urban Development on an annual formula allocation basis since 1975. It is used to address community development needs around four broad themes: Affordable Housing Opportunities, Neighborhood and Target Area Revitalization, Economic Development and Opportunity, and Supportive Services. At least seventy percent of the CDBG resources will be used for activities that benefit low to moderate-income persons.

### REVENUE SUMMARY

The beginning year unencumbered cash balance of \$5,037,635 was \$1,891,757 higher than the amount projected during budget development. The 2018 CDBG entitlement award of \$7,036,924 is \$1,213,019 higher than projected. The revised projection for other entitlement fund revenue of \$309,555 including housing loan repayments is \$54,555 higher than the budget assumption of \$255,000. Revolving loan fund revenue of \$419,218 is higher than the budget assumption of \$185,000 because of returned sub-recipient funds due to program restructure. The total projected revenues of \$7,765,697 are estimated to be \$1,501,792 above the budgeted revenue of \$6,263,905.

Encumbrance cancellations are projected to be \$100,000. The fund is expected to end the year with an unencumbered cash balance of \$5,755,829, or \$4,085,491 more than the amount projected during the budget process. This is largely due to the aforementioned positive variance in the beginning year balance and higher than anticipated award amount.

### OPERATING BUDGET SUMMARY

The CDBG operating budget of \$8,829,445 is distributed among seven city divisions. At the end of the second quarter, divisions project an overall surplus of \$1,141,942. This savings is primarily in personnel due to normal employee turnover, fewer than budgeted hours charged to the grant for actual employee time spent on such work, and unanticipated savings from various staff on disability leave. Savings of \$925 are also projected in the other category.

**TABLE 1**  
**GENERAL FUND**  
**APPROPRIATION SUMMARY**  
**JUNE 30, 2018**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,207,469	\$ 2,180,479	\$ 2,026,990	\$ 4,261,125	\$ (53,656)
<b>City Auditor</b>					
City Auditor	4,626,236	2,494,328	2,131,908	4,625,627	609
Income Tax	9,657,328	4,568,051	5,089,277	9,490,253	167,075
Total	<u>14,283,564</u>	<u>7,062,379</u>	<u>7,221,185</u>	<u>14,115,880</u>	<u>167,684</u>
City Treasurer	1,172,878	572,655	600,223	1,156,647	16,231
<b>City Attorney</b>					
City Attorney	13,490,935	6,741,031	6,749,904	13,571,198	(80,263)
Real Estate	133,198	63,603	69,595	132,397	801
Total	<u>13,624,133</u>	<u>6,804,634</u>	<u>6,819,499</u>	<u>13,703,595</u>	<u>(79,462)</u>
Municipal Court Judges	18,865,752	10,339,173	8,526,579	18,697,280	168,472
Municipal Court Clerk	12,576,830	6,413,627	6,163,203	12,447,169	129,661
Civil Service	4,310,306	2,216,542	2,093,764	4,198,668	111,638
<b>Public Safety</b>					
Administration	7,500,353	6,210,251	1,290,102	7,249,765	250,588
Support Services	6,724,709	3,781,511	2,943,198	6,624,993	99,716
Police	331,312,636	178,306,083	153,006,553	338,837,944	(7,525,308)
Fire	256,695,517	138,846,810	117,848,707	256,363,895	331,622
Total	<u>602,233,215</u>	<u>327,144,655</u>	<u>275,088,560</u>	<u>609,076,597</u>	<u>(6,843,382)</u>
<b>Office of the Mayor</b>					
Mayor	4,293,046	1,880,705	2,412,341	4,142,252	150,794
Office of Diversity & Inclusion	1,303,341	571,005	732,336	937,088	366,253
Total	<u>5,596,387</u>	<u>2,451,709</u>	<u>3,144,678</u>	<u>5,079,340</u>	<u>517,047</u>
Education	4,512,694	1,059,245	3,453,449	5,322,939	(810,245)
<b>Development</b>					
Administration	5,757,609	4,060,576	1,697,033	5,659,023	98,586
Econ. Development	6,734,447	5,557,953	1,176,493	6,722,835	11,612
Code Enforcement	7,979,491	4,158,145	3,821,346	7,602,665	376,826
Planning	2,043,780	986,994	1,056,786	1,945,359	98,421
Housing	6,347,460	5,866,548	480,912	6,419,597	(72,137)
Land Redevelopment	669,927	396,206	273,721	666,148	3,779
Total	<u>29,532,714</u>	<u>21,026,423</u>	<u>8,506,291</u>	<u>29,015,627</u>	<u>517,087</u>
<b>Finance and Management</b>					
Administration	5,040,659	3,766,877	1,273,782	4,783,591	257,068
Financial Management	3,895,380	2,002,169	1,893,211	3,644,857	250,523
Facilities Management	17,863,703	12,613,076	5,250,627	15,358,751	2,504,952
Finance Citywide	25,956,754	6,593,000	19,363,754	24,572,954	1,383,800
Citywide Technology Billings	18,743,941	18,683,799	60,142	18,528,639	215,302
Total	<u>71,500,437</u>	<u>43,658,922</u>	<u>27,841,515</u>	<u>66,888,792</u>	<u>4,611,645</u>
Human Resources	2,963,716	1,997,646	966,070	2,900,411	63,305
Neighborhoods	4,954,924	2,286,205	2,668,719	4,780,974	173,950
Health	24,104,236	24,104,236	-	23,356,416	747,820
Recreation and Parks	41,631,467	41,631,467	-	40,953,324	678,143
<b>Public Service</b>					
Administration	1,372,305	697,593	674,712	1,360,179	12,126
Refuse Collection	34,262,846	24,415,676	9,847,170	32,145,293	2,117,553
Traffic	2,312,127	1,645,945	666,182	2,295,413	16,714
Total	<u>37,947,278</u>	<u>26,759,214</u>	<u>11,188,064</u>	<u>35,800,885</u>	<u>2,146,393</u>
<b>Grand Total:</b>	<b>\$ 894,018,000</b>	<b>\$ 527,709,210</b>	<b>\$ 366,308,790</b>	<b>\$ 891,755,667</b>	<b>\$ 2,262,333</b>



**TABLE 2**  
**GENERAL FUND**  
**PROJECTIONS BY OBJECT OF EXPENDITURE**  
**JUNE 30, 2018**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,065,065	\$ 28,000	\$ 168,060	\$ -	\$ -	\$ -	\$ 4,261,125
City Auditor							
City Auditor	3,551,349	27,500	1,046,778	-	-	-	4,625,627
Income Tax	8,160,172	79,000	1,251,081	-	-	-	9,490,253
Total	11,711,521	106,500	2,297,859	-	-	-	14,115,880
City Treasurer	948,748	7,500	200,399	-	-	-	1,156,647
City Attorney							
City Attorney	12,925,322	69,761	413,893	-	-	162,221	13,571,198
Real Estate	132,397	-	-	-	-	-	132,397
Total	13,057,719	69,761	413,893	-	-	162,221	13,703,595
Municipal Court Judges	16,747,916	58,200	1,551,164	-	-	340,000	18,697,280
Municipal Court Clerk	11,527,501	136,885	782,783	-	-	-	12,447,169
Civil Service	3,549,025	39,693	609,950	-	-	-	4,198,668
Public Safety							
Administration	1,660,009	8,367	5,581,389	-	-	-	7,249,765
Support Services	4,748,075	393,365	1,477,553	6,000	-	-	6,624,993
Police	320,856,835	4,231,654	13,500,741	225,000	15,000	8,714	338,837,944
Fire	240,514,682	4,289,407	11,354,790	200,000	-	5,016	256,363,895
Total	567,779,601	8,922,793	31,914,473	431,000	15,000	13,730	609,076,597
Office of the Mayor							
Mayor	3,765,155	7,000	369,597	500	-	-	4,142,252
Office of Diversity & Inclusion	882,826	8,000	46,262	-	-	-	937,088
Total	4,647,980	15,000	415,859	500	-	-	5,079,340
Education	526,902	2,935	4,793,102	-	-	-	5,322,939
Development							
Administration	2,754,335	11,030	2,743,658	150,000	-	-	5,659,023
Econ. Development	1,043,899	8,000	2,589,546	3,081,390	-	-	6,722,835
Code Enforcement	6,824,884	58,000	718,282	1,500	-	-	7,602,665
Planning	1,820,188	9,000	116,171	-	-	-	1,945,359
Housing	798,767	17,200	5,603,630	-	-	-	6,419,597
Land Redevelopment	514,648	-	151,500	-	-	-	666,148
Total	13,756,721	103,230	11,922,787	3,232,890	-	-	29,015,627
Finance and Management							
Administration	2,608,422	2,799	2,172,370	-	-	-	4,783,591
Financial Management	2,740,289	9,900	894,668	-	-	-	3,644,857
Facilities Management	7,574,964	657,800	7,125,987	-	-	-	15,358,751
Citywide Technology Billings	-	-	18,528,639	-	-	-	18,528,639
Finance Citywide	-	-	-	-	-	24,572,954	24,572,954
Total	12,923,675	670,499	28,721,664	-	-	24,572,954	66,888,792
Human Resources	1,649,703	52,860	1,197,847	-	-	-	2,900,411
Neighborhoods	3,967,747	40,600	725,127	-	-	47,500	4,780,974
Health	-	-	-	-	-	23,356,416	23,356,416
Recreation and Parks	-	-	-	-	-	40,953,324	40,953,324
Public Service							
Administration	1,325,051	1,210	33,918	-	-	-	1,360,179
Refuse Collection	17,646,671	168,500	14,258,622	71,500	-	-	32,145,293
Traffic	(770)	120,698	2,157,485	18,000	-	-	2,295,413
Total	18,970,952	290,408	16,450,025	89,500	-	-	35,800,885
<b>Grand Total:</b>	<b>\$ 685,830,779</b>	<b>\$ 10,544,865</b>	<b>\$ 102,164,991</b>	<b>\$ 3,753,890</b>	<b>\$ 15,000</b>	<b>\$ 89,446,146</b>	<b>\$ 891,755,667</b>

**TABLE 3**  
**GENERAL FUND**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**JUNE 30, 2018**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (76,682)	\$ -	\$ 23,026	\$ -	\$ -	\$ -	\$ (53,656)
<b>City Auditor</b>							
City Auditor	-	-	609	-	-	-	609
Income Tax	163,057	-	4,018	-	-	-	167,075
Total	163,057	-	4,627	-	-	-	167,684
City Treasurer	45,592	(1,300)	(28,061)	-	-	-	16,231
<b>City Attorney</b>							
City Attorney	27,155	439	5,243	-	-	(113,100)	(80,263)
Real Estate	801	-	-	-	-	-	801
Total	27,956	439	5,243	-	-	(113,100)	(79,462)
Municipal Court Judges	168,472	-	-	-	-	-	168,472
Municipal Court Clerk	127,568	2,093	-	-	-	-	129,661
Civil Service	104,859	-	6,779	-	-	-	111,638
<b>Public Safety</b>							
Administration	132,439	2,000	116,149	-	-	-	250,588
Support Services	5,906	98,810	-	(5,000)	-	-	99,716
Police	(11,077,511)	(326,695)	-	-	-	3,878,898	(7,525,308)
Fire	(2,752,185)	(90,318)	1,113,048	-	-	2,061,077	331,622
Total	(13,691,352)	(316,203)	1,229,197	(5,000)	-	5,939,975	(6,843,382)
<b>Office of the Mayor</b>							
Mayor	5,288	-	145,506	-	-	-	150,794
Office of Diversity & Inclusion	366,253	-	-	-	-	-	366,253
Total	371,542	-	145,506	-	-	-	517,047
Education	(2,399)	6,500	(814,346)	-	-	-	(810,245)
<b>Development</b>							
Administration	93,674	-	4,912	-	-	-	98,586
Econ. Development	11,612	-	-	-	-	-	11,612
Code Enforcement	382,800	-	(5,975)	-	-	-	376,826
Planning	95,444	-	2,977	-	-	-	98,421
Housing	(147,158)	-	75,021	-	-	-	(72,137)
Land Redevelopment	3,779	-	-	-	-	-	3,779
Total	440,151	-	76,935	-	-	-	517,087
<b>Finance and Management</b>							
Administration	161,275	13,001	82,792	-	-	-	257,068
Financial Management	273,088	5,390	(27,955)	-	-	-	250,523
Facilities Management	212,329	2,000	2,290,623	-	-	-	2,504,952
Citywide Technology Billings	-	-	215,302	-	-	-	215,302
Finance Citywide	-	-	-	-	-	1,383,800	1,383,800
Total	646,692	20,391	2,560,762	-	-	1,383,800	4,611,645
Human Resources	37,852	1,796	23,658	-	-	-	63,305
Neighborhoods	136,639	-	37,311	-	-	-	173,950
Health	-	-	-	-	-	747,820	747,820
Recreation and Parks	-	-	-	-	-	678,143	678,143
<b>Public Service</b>							
Administration	10,725	-	1,401	-	-	-	12,126
Refuse Collection	510,103	-	1,597,450	-	10,000	-	2,117,553
Traffic	770	638	15,306	-	-	-	16,714
Total	521,598	638	1,614,157	-	10,000	-	2,146,393
<b>Grand Total:</b>	<b>\$ (10,978,457)</b>	<b>\$ (285,646)</b>	<b>\$ 4,884,795</b>	<b>\$ (5,000)</b>	<b>\$ 10,000</b>	<b>\$ 8,636,638</b>	<b>\$ 2,262,333</b>

**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**JUNE 30, 2018**

CATEGORY	FY 2018 CITY AUDITOR'S REVENUE ESTIMATE	FY 2017 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 669,200,000	\$ 656,889,243	\$ 12,310,757	1.9%
Property Tax	47,000,000	44,710,636	2,289,364	5.1%
KWH Tax	3,100,000	2,915,539	184,461	6.3%
<b>Total Taxes and Assessments</b>	<b>719,300,000</b>	<b>704,515,418</b>	<b>14,784,582</b>	<b>2.1%</b>
Local Government Fund	19,140,000	19,555,955	(415,955)	(2.1%)
Estate Tax	-	20,913	(20,913)	(100.0%)
Liquor Permit Fund	1,200,000	1,271,579	(71,579)	(5.6%)
Cigarette Tax, Other	30,000	36,734	(6,734)	(18.3%)
Casino Revenue	6,576,000	6,734,707	(158,707)	(2.4%)
<b>Total Shared Revenues</b>	<b>26,946,000</b>	<b>27,619,888</b>	<b>(673,888)</b>	<b>(2.4%)</b>
License and Permit Fees	11,305,000	11,600,987	(295,987)	(2.6%)
Fines and Penalties	18,988,000	18,650,054	337,946	1.8%
Investment Earnings	9,000,000	8,792,163	207,837	2.4%
Charges for Service	64,128,000	65,170,008	(1,042,008)	(1.6%)
All Other Revenue	2,103,000	2,404,812	(301,812)	(12.6%)
<b>Total Other Revenue</b>	<b>105,524,000</b>	<b>106,618,024</b>	<b>(1,094,024)</b>	<b>(1.0%)</b>
<b>Total Revenues</b>	<b>\$ 851,770,000</b>	<b>\$ 838,753,330</b>	<b>\$ 13,016,670</b>	<b>1.6%</b>
Encumbrance Cancellations	3,044,000	6,374,423	(3,330,423)	(52.2%)
Unencumbered Balance	17,670,000	30,205,726	(12,535,726)	(41.5%)
Other Fund Transfers	21,534,000	4,307,714	17,226,286	399.9%
<b>Total Resources</b>	<b>\$ 894,018,000</b>	<b>\$ 879,641,193</b>	<b>\$ 14,376,807</b>	<b>1.6%</b>

**TABLE 5**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**JUNE 30, 2018**

<u>CATEGORY</u>	<u>FY 2018 YEAR-TO-DATE</u>	<u>FY 2017 YEAR-TO-DATE</u>	<u>DOLLAR VARIANCE</u>	<u>% VARIANCE</u>
Income Tax	\$ 356,617,571	\$ 353,439,237	\$ 3,178,334	0.9%
Property Tax	26,428,952	23,682,483	2,746,469	11.6%
KWH Tax	1,305,418	1,464,045	(158,627)	(10.8%)
<b>Total Taxes &amp; Assessments</b>	<b>384,351,941</b>	<b>378,585,765</b>	<b>5,766,176</b>	<b>1.5%</b>
Local Government Fund	9,665,004	9,786,846	(121,842)	(1.2%)
Estate Tax	-	7,324	(7,324)	NA
Liquor Permit Fund	1,102,529	1,107,397	(4,868)	(0.4%)
Cigarette Tax, Other	26,294	27,678	(1,384)	(5.0%)
Casino Revenue	2,823,351	2,696,847	126,504	4.7%
<b>Total Shared Revenue</b>	<b>13,617,178</b>	<b>13,626,092</b>	<b>(8,914)</b>	<b>(0.1%)</b>
License and Permit Fees	6,007,011	5,950,429	56,582	1.0%
Fines and Penalties	8,379,855	8,813,943	(434,088)	(4.9%)
Investment Earnings	6,682,767	5,582,174	1,100,593	19.7%
Charges for Service	33,813,941	33,656,201	157,740	0.5%
All Other Revenue	2,015,015	1,604,609	410,406	25.6%
<b>Total Other Revenue</b>	<b>56,898,589</b>	<b>55,607,356</b>	<b>1,291,233</b>	<b>2.3%</b>
<b>Total Revenues</b>	<b>454,867,708</b>	<b>447,819,213</b>	<b>7,048,495</b>	<b>1.6%</b>
Encumbrance Cancellations	1,216,121	3,510,140	(2,294,019)	NA
Unencumbered Balance	17,670,166	30,205,726	(12,535,560)	(41.5%)
Fund Transfers	17,180,009	495,301	16,684,708	3368.6%
<b>Total Resources</b>	<b>\$ 490,934,004</b>	<b>\$ 482,030,380</b>	<b>\$ 8,903,624</b>	<b>1.8%</b>

**TABLE 6**  
**2018 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
3008-2017	08-Feb-18	2018 Amended General Fund Budget Appropriation	\$ 894,018,000
<b>Total Operating Appropriation:</b>			<u>\$ 894,018,000</u>
<b>Total Estimated Available Resources:</b>			894,018,000
<b>Less Total Operating Appropriation:</b>			(894,018,000)
<b>Less Total Reserve Deposits to Date:</b>			<u>-</u>
<b>Projected Unappropriated Operating Balance:</b>			<u>\$ -</u>

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**JUNE 30, 2018**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2018	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2018 (E-G)
		ORIGINAL (JAN. 2018) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
<b>GENERAL FUND</b>	\$ 17,670,000	\$ 876,348,000	\$ 876,348,000	\$ -	\$ 894,018,000	\$ 894,018,000	\$ 891,755,667	\$ 2,262,333	\$ 2,262,333
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	23,667,575	52,200,000	53,600,000	1,400,000	77,267,575	63,073,492	60,447,003	2,626,489	16,820,572
Health Special Revenue	399,474	32,406,377	31,534,233	(872,144)	31,933,707	32,406,377	31,933,707	472,670	-
Rec. and Parks Oper. & Extension	315,296	53,851,467	53,232,989	(618,478)	53,548,285	53,938,467	53,548,285	390,182	-
Municipal Court Computer Fund	1,512,326	1,861,298	1,561,164	(300,134)	3,073,490	2,176,412	1,601,614	574,798	1,471,876
Development Services	13,175,327	20,231,504	20,231,505	1	33,406,832	22,124,998	21,507,415	617,583	11,899,417
Property Mgt./East Broad Street Operation	19,510	904,032	1,390,446	486,414	1,409,956	1,448,211	1,409,956	38,255	-
Private Construction Inspection Fund	1,780,154	4,423,575	4,266,520	(157,055)	6,046,674	5,872,308	5,732,822	139,486	313,852
Parking Meter Program Fund	1,754,256	6,472,958	6,936,755	463,797	8,691,011	3,438,429	3,397,654	40,775	1,943,487
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	5,382,655	5,013,235	(369,420)	5,013,235	5,382,655	5,013,235	369,420	-
Print and Mail Services	231,858	1,887,908	1,784,516	(103,392)	2,016,374	1,776,606	1,838,689	(62,083)	177,684
Land Acquisition	498,852	936,000	978,463.69	42,464	1,477,316	1,116,111	1,019,497	96,614	457,819
Technology Services	3,176,213	38,110,690	36,535,252	(1,575,438)	39,711,465	37,985,208	36,587,859	1,397,349	3,123,606
Fleet Management Services	(2,990,875)	40,267,521	35,789,806	(4,477,715)	32,798,931	38,581,639	35,290,672	3,290,967	(2,491,741)
Construction Inspection Fund	1,170,849	7,425,855	8,928,676	1,502,821	10,099,525	7,914,110	7,593,498	320,612	2,506,027
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	115,950,179	203,830,083	203,478,505	(351,578)	319,428,684	200,616,990	193,388,850	7,228,140	126,039,834
Sewerage System Enterprise	246,566,039	283,102,873	280,537,027	(2,565,846)	527,103,066	288,060,065	276,114,372	11,945,693	250,988,694
Storm Sewer System Enterprise	25,192,110	42,817,574	42,903,662	86,088	68,095,772	42,673,226	40,916,658	1,756,568	27,179,114
Electricity Enterprise	29,178,231	86,172,254	83,723,529	(2,448,725)	112,901,760	88,487,809	86,644,310	1,843,499	26,257,450
<b>GRANT FUNDS</b>									
Community Development Block Grant	5,037,635	6,313,905	7,865,697	1,551,792	12,903,332	8,289,445	7,147,503	1,141,942	5,755,829

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 Community Development Block Grant projections combine the revolving loan and the entitlement fund monies.

**TABLE 8**  
**ALL FUNDS**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**JUNE 30, 2018**

<b>Fund Name</b>	<b>Personnel</b>	<b>Materials &amp; Supplies</b>	<b>Services</b>	<b>Principal</b>	<b>Other</b>	<b>Capital Outlay</b>	<b>Interest</b>	<b>Transfers</b>	<b>Total</b>
<b>GENERAL FUND</b>	(10,978,457)	(285,646)	4,884,795	-	(5,000)	10,000	-	8,636,638	2,262,333
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	389,906	-	304	-	-	-	-	-	390,210
Municipal Court Judges	102,445	6,930	75,213	-	-	-	-	-	184,588
<b>Total Municipal Court Computer Fund</b>	<b>492,351</b>	<b>6,930</b>	<b>75,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>574,798</b>
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	595,429	13,675	5,193	-	-	-	-	-	614,298
Infrastructure Management	450,186	34,727	979,365	-	-	-	-	-	1,464,278
Design and Construction	103,850	-	-	-	-	-	-	-	103,850
Service Director	413,916	-	30,148	-	-	-	-	-	444,064
Refuse	-	-	-	-	-	-	-	-	-
<b>Total SCMR</b>	<b>1,563,381</b>	<b>48,402</b>	<b>1,014,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,626,489</b>
<b>Health Special Revenue</b>									
Department of Health	428,924	4,000	32,155	-	7,592	-	-	-	472,670
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	198,307	13,009	175,594	-	3,272	-	-	-	390,182
<b>Development Services Fund</b>									
Building and Zoning Services	496,110	(9,359)	115,346	-	-	15,486	-	-	617,583
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	25,000	13,255	-	-	-	-	-	38,255
<b>Private Construction Inspection Fund</b>									
Design and Construction	160,560	14,314	(13,820)	-	-	-	-	-	161,054
Service Director	(21,568)	-	-	-	-	-	-	-	(21,568)
<b>Total Private Construction Inspection Fund</b>	<b>138,992</b>	<b>14,314</b>	<b>(13,820)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,486</b>
<b>Parking Meter Program Fund</b>									
Traffic Management	31,064	-	9,711	-	-	-	-	-	40,775
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	350,753	-	18,667	-	-	-	-	-	369,420
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>350,753</b>	<b>-</b>	<b>18,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>369,420</b>
<b>Print &amp; Mail Services</b>									
Department of Finance	(95,891)	5,772	28,037	-	-	-	-	-	(62,083)
<b>Land Acquisition</b>									
Division of Real Estate	59,878	7,000	29,736	-	-	-	-	-	96,614
<b>Technology Services</b>									
Division of Information Services	599,459	20,000	281,310	-	-	43,820	-	-	944,589
Department of Technology	33,196	344,461	75,103	-	-	-	-	-	452,760
<b>Total Technology Services</b>	<b>632,655</b>	<b>364,461</b>	<b>356,414</b>	<b>-</b>	<b>-</b>	<b>43,820</b>	<b>-</b>	<b>-</b>	<b>1,397,349</b>
<b>Fleet Management Services</b>									
Division of Fleet Management	(47,067)	2,507,466	884,029	-	-	370	-	-	3,344,798
Finance and Management Director	(53,831)	-	-	-	-	-	-	-	(53,831)
<b>Total Fleet</b>	<b>(100,898)</b>	<b>2,507,466</b>	<b>884,029</b>	<b>-</b>	<b>-</b>	<b>370</b>	<b>-</b>	<b>-</b>	<b>3,290,967</b>
<b>Construction Inspection Fund</b>									
Design and Construction	180,752	40,863	70,418	-	-	10,765	-	-	302,798
Service Director	17,614	-	200	-	-	-	-	-	17,814
<b>Total Construction Inspection</b>	<b>198,366</b>	<b>40,863</b>	<b>70,618</b>	<b>-</b>	<b>-</b>	<b>10,765</b>	<b>-</b>	<b>-</b>	<b>320,612</b>
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	556,430	580,795	1,418,864	-	(620,092)	30,838	4,154,729	-	6,121,563
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	1,667,185	1,856	548,525	-	50,906	1,564,945	7,140,423	-	10,973,841
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	2,101	-	191,531	-	5,000	-	1,238,447	-	1,437,079
<b>Electricity Enterprise</b>									
Division of Electricity	975,863	402,779	(75,548)	-	12,000	299,434	65,697	-	1,680,225
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	1,738,989	113,583	632,592	-	1,527	74,501	-	-	2,561,191
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>									
Division of Economic Development	156,429	-	60	-	-	-	-	-	156,489
Division of Code Enforcement	30,433	-	-	-	-	-	-	-	30,433
Division of Housing	705,095	-	275	-	-	-	-	-	705,370
Department of Finance and Management	166,513	(577)	58,235	-	925	-	-	-	225,096
Department of Neighborhoods	24,555	-	-	-	-	-	-	-	24,555
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	-	-	-	-	-	-	-	-	-
<b>Total CDBG</b>	<b>1,083,024</b>	<b>(577)</b>	<b>58,570</b>	<b>-</b>	<b>925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,141,942</b>

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

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2018 Wages</b>
<b>City Auditor</b>	Assistant Auditor II	2	Part-Time	35,980
<b>City Auditor - Income Tax</b>	Income Tax Auditor	2	Full-Time	31,080
	Office Assistant I	1	Full-Time	9,600
	Assistant Administrator	3	Full-Time	121,980
	Human Resource Analyst	1	Full-Time	19,200
	Income Tax Administrator	1	Full-Time	41,124
<b>City Attorney</b>	Attorney	2	Full-Time	95,607
	Legal Admin Assistant	1	Full-Time	22,374
	Legal Advisor	1	Full-Time	27,558
<b>Municipal Court Clerk</b>	Deputy Clerk	8	Full-Time	98,985
<b>Municipal Court Judges</b>	Probation Officer	1	Full-Time	18,269
	Court Reporter	1	Full-Time	11,202
	Intake Officer	1	Full-Time	6,833
	Dep Jury Commissioner	1	Full-Time	15,045
<b>Civil Service Commission</b>	Office Assistant II	2	Full-Time	34,188
	Personnel Analyst I	1	Full-Time	20,244
<b>Safety-Director's Office</b>	Assistant Director	1	Full-Time	7,360
<b>Safety-Support Services</b>	License Manager	1	Full-Time	0
	Office Assistant I	2	Part-Time	22,800
<b>Safety-Police</b>	Police Recruits	100	Full-Time	1,391,482
	911 Call Taker	10	Full-Time	122,248
	911 Dispatcher	8	Full-Time	117,600
	Police Records Technician	4	Full-Time	40,442
	Forensic Scientist II	1	Full-Time	27,624
	Fingerprint Technician Trainee	2	Full-Time	23,243
	Latent Print Expert	1	Full-Time	19,187
	Forensic Scientist I	1	Full-Time	19,008
	Storekeeper	1	Full-Time	16,944
	Property Clerk	1	Full-Time	16,880
	Office Assistant I	1	Full-Time	11,670
	Security Specialist	1	Full-Time	11,597
	Human Resources Analyst	1	Part-Time	8,535
	Management Analyst I	1	Full-Time	6,223
	Fingerprint Technician Trainee	1	Part-Time	5,963
Computer Crime Analyst	1	Full-Time	0	
<b>Safety-Fire</b>	Fire Recruits	80	Full-Time	1,035,308
<b>Office of the Mayor</b>	Executive Secretary II	2	Full-Time	45,544
	Executive Assistant I	1	Full-Time	28,000
	Executive Secretary I	1	Full-Time	23,920



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

<b>Office of Diversity and Inclusion</b>	Management Analyst II	1	Full-Time	26,656
	Management Analyst II	1	Full-Time	14,960
	Office Assistant III	1	Full-Time	16,192
<b>Development - Administration</b>	Management Analyst II	1	Full-Time	27,280
<b>Code Enforcement</b>	Property Maintenance Trainee	3	Full-Time	16,178
<b>Planning</b>	Historic Preservation Officer	1	Full-Time	28,800
<b>Finance Director</b>	Management Analyst II	2	Full-Time	44,544
	Energy Manager	1	Full-Time	21,280
<b>Financial Management</b>	Procurement Specialist	1	Full-Time	16,823
	Purchasing Expediter	1	Full-Time	16,823
<b>Facilities Management</b>	Building Maintenance Manager	1	Full-Time	18,848
	Custodial Worker	1	Full-Time	15,200
	Custodial Worker	2	Part-Time	27,097
	Security Specialist	2	Part-Time	26,302
<b>Neighborhoods</b>	Community Relations Representative	1	Full-Time	19,975
	311 Service Representative	1	Full-Time	9,341
	Neighborhood Program Coordinator	1	Full-Time	39,562
	Safety Coordinator	1	Full-Time	21,787
	Student Intern	1	Part-time	6,666
<b>Service Director</b>	Payroll/Benefits Coordinator	1.6	Full-time	19,735
<b>Refuse Collection</b>	Refuse Collection Vehicle Operator	19	Full-Time	230,256

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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 06/30/2018
City Council	45	47	40
City Auditor	34	34	28
Income Tax	84	84	75
City Treasurer	10	10	8
City Attorney	142	142	127
Real Estate	6	6	1
Municipal Court Judges	196	198	188
Municipal Court Clerk	172	172	157
Civil Service	36	36	33
Public Safety - Admin.	12	12	11
Support Services*	45	45	44
Police - Civilian	412	412	369
Police - Uniformed	1,948	2,018	1,886
Fire - Civilian	51	51	50
Fire - Uniformed	1,608	1,648	1,542
Office of the Mayor	26	30	24
Office of Diversity and Inclusion	11	11	3
Education	4	4	4
Development Admin.	23	23	21
Economic Development	9	9	9
Code Enforcement	72	72	69
Planning	18	18	17
Housing	7	8	6
Land Redevelopment	5	5	5
Finance and Management - Dir's Ofc.	29	31	28
Financial Management	27	29	24
Facilities Management	88	89	86
Human Resources	14	17	14
Neighborhoods	41	44	40
Health**	0	6	3
Recreation and Parks***	0	2	0
Public Service - Dir's Ofc.	12	12	11
Refuse Collection	226	226	188
<b>General Fund Total</b>	<b>5,413</b>	<b>5,551</b>	<b>5,111</b>

\*2018 Budgeted includes a full-time communication system specialist which will be funded by the E911 fund.

\*\*Positions are authorized in the neighborhood initiatives subfund of the General Fund.

\*\*\*Positions are authorized in the public safety initiatives subfund of the General Fund.

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

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 06/30/2018
Real Estate/Land Acquisition	12	12	8
Information Services/Technology Services Fund	144	146	131
Technology: Administration	15	15	15
Finance/Print/Mail Shop Fund	7	7	7
Human Resources/Employee Benefits	27	28	24
Facilities - Other Funds <sup>1</sup>	0	8	0
Health Special Revenue Fund	255	256	225
Municipal Court Computer Fund	13	13	3
Recreation and Parks Operation Fund	343	346	320
Public Service - Dir. Office/SCMR Fund	30	37	29
Traffic Management/SCMR Fund	117	119	105
Infrastructure Management/SCMR Fund	190	191	178
Design and Construction/SCMR Fund	40	41	38
Traffic Management/Parking Meter Fund	38	39	38
Fleet Management	131	138	125
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	46	47	50
Public Service - Dir. Office/Construction Inspection	5	5	4
Design and Construction/Private Construction Inspection	42	42	38
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	156	161	145
Public Utilities: Administration	207	211	187
Sewers and Drains (Storm)	17	23	17
Sewers and Drains (Sanitary)	470	486	430
Electricity	101	104	88
Water	446	466	431
Community Development Block Grant			
Economic Development	1	0	0
Code Enforcement	8	8	8
Housing	15	15	6
Health	3	3	3
Finance & Management	4	4	3
Neighborhoods	3	3	3
Recreation and Parks	4	4	4
<b>Other Funds Total</b>	<b>2,898</b>	<b>2,986</b>	<b>2,671</b>
<b>All Funds</b>	<b>8,311</b>	<b>8,537</b>	<b>7,782</b>

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

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

Intended Purpose	Amount
Reserve for 27th pay period	2,459,000
Legal settlements & miscellaneous	1,212,000
Transfer to economic stabilization fund (rainy day fund)	1,200,000
Economic Development incentive payments	21,558,144
Transfers in from City Council's amendments	2,934,000
	<b>29,363,144</b>

**TRANSFERS AND EXPENSES PASSED AS OF JUNE 30, 2018**

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to the 27th pay period fund	2,459,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to the rainy day fund	1,200,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to the neighborhood initiative fund	2,000,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to the jobs growth fund	434,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to the public safety initiative fund	500,000	City Auditor/Finance & Mgmt	3008-2017
Transfer to Development for Greater Columbus Sports Commission contract	125,000	Economic Development	0483-2018
Transfer for school district revenue sharing	225,896	Economic Development	0713-2018
Transfer for Franklin Township Annexation	150,000	Economic Development	1109-2018
Transfer to Finance and Mgmt for GCAC-Harlem Renaissance	25,000	Finance & Mgmt	0931-2018
Transfer for downtown office incentive program	965,907	Economic Development	1637-2018
Transfer for school district revenue sharing	1,889,587	Economic Development	1638-2018
Transfer to Development for The Harmony Project	25,000	Development Administration	1646-2018
<b>Total Transferred and Expended</b>	<b>9,999,389</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**JUNE 30, 2018**

	<u>Current Appropriation</u>	<u>Current YTD Expenditures</u>	<u>Percent of Appropriation</u>	<u>R-O-Y Projection</u>	<u>Total Projection</u>	<u>Variance</u>
Police Civilian	3,372,536	1,201,637	35.63%	1,097,708	2,299,345	1,073,191
Police Uniformed*	10,942,500	6,583,858	60.17%	9,169,184	15,753,042	(4,810,542)
Fire Uniformed	8,298,374	4,898,363	59.03%	5,094,899	9,993,262	(1,694,888)

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