

November 5, 2018

MEMORANDUM TO: Andrew J. Ginther
Mayor

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

SUBJECT: Third Quarter Financial Review

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

The quarterly financial reviews examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the end of the third quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$7.8 million less than the original appropriation for 2018. This is a significant improvement of nearly \$5.6 million from the second quarter financial review. Income tax collections through September are still tracking below the Auditor's 2018 estimate while other revenue streams have increased somewhat to offset the decline in income tax receipts. Overall, total revenues are expected to equal the 2018 General Fund estimate of \$851.8 million. The expenditure reductions noted above are encouraging trends towards a general fund budget surplus at year-end. These carry-over funds are necessary to balance next year's budget and ensure that the city will maintain service levels for 2019.

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

In the Finance and Management Department, the positive variance of \$4 million is mostly the result of lower utilities expenses and lower than anticipated technology billings for general fund agencies citywide. In Public Service, the positive variances are mostly due to delays in filling budgeted vacancies and lower fuel and maintenance costs. The positive variances of \$1.2 million in the Health Department and \$1.3 million in Recreation and Parks are primarily the results of unfilled vacancies and lower fuel costs.

An overall deficit of \$3.52 million in Public Safety is significantly lower than the \$6.8 million deficit projected at the second quarter financial review. The deficit reduction is due to lower overtime expenditures in the Division of Police than earlier projected, lower than anticipated costs for supplies in Police, and savings in maintenance and fuel costs in the Fire Division.



JOSEPH A. LOMBARDI

Director

Income tax collections, the largest source of general fund revenues, continued to track below the Auditor's 2018 estimate. As of the end of the third quarter, income tax receipts were 1.5 percent above 2017 third quarter collections. Overall, income tax receipts will need to increase to 1.9 percent by year-end 2018 to reach the Auditor's estimate for this revenue source. Fortunately, most other general fund revenues are tracking positively when compared to 2017. Property tax collections (10.1%), investment earnings (27.5%), charges for services (1.4%), casino revenue (3.9%), and "all other revenues" (28.7%) are trending well above collections during the same time period last year. The local government fund is tracking about even with 2017 revenues while license and permit fees (-3.1%) and fines and penalties (-3.2%) are trending below levels experienced through the third quarter of last year.

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

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



THIRD QUARTER FINANCIAL REVIEW

As of September 30, 2018

Prepared by:
Department of Finance and Management

Joseph A. Lombardi
Director

TABLE OF CONTENTS

	<u>PAGE</u>
1. INTRODUCTION	1
2. GENERAL FUND OVERVIEW	2
Table A	2-1
Revenue and Expenditure Summaries	2-2
3. SPECIAL REVENUE FUNDS	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
4. INTERNAL SERVICE FUNDS	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
5. ENTERPRISE FUNDS	5
Water Operating	5-1
Sewerage System Operating	5-3
Storm Sewer Maintenance	5-5
Electricity Enterprise	5-6
6. COMMUNITY DEVELOPMENT BLOCK GRANT	6
7. TABLE REPORTS	
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

1. Introduction

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, 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 \$7,837,331 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**

FUND BALANCE SUMMARY	
September 30, 2018	
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 September 30, 2018	\$ 894,018,000
Less 2018 Projected Operating Expenditures	<u>886,180,669</u>
Projected Appropriation Surplus/(Deficit)	\$ 7,837,331
Projected Available Cash Balance (December 31, 2018)	<u>\$ 7,837,331</u>
* Actual unencumbered cash balance was \$17,670,166 as reported in Finance & Mgmt.'s 2017 year-end report.	
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2018)	\$ 73,945,877
Plus 2018 Deposit	1,200,000
Plus Estimated Investment Earnings	<u>1,067,284</u>
Projected Unencumbered Cash Balance (December 31, 2018)	\$ 76,213,161
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
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
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2018)	\$ 16,651,138
Less 2018 Transfer to the General Fund	(16,784,000)
Plus miscellaneous revenue	<u>13,095,480</u>
Projected Unencumbered Cash Balance (December 31, 2018)	\$ 12,962,618

2. General Fund Overview

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 September, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 2.3 percent, or \$15,259,714, higher than during the same time period in 2017. As of the end of the third quarter, the three largest revenue streams into the general fund are performing positively. Income tax receipts are currently up 1.5 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 third quarter, however, receipts into this line item totaled \$51.2 million, an increase of 1.4 percent over 2017 during the same nine months. Property tax revenue through the first three quarters of the year has already surpassed the Auditor's original year end estimate by over \$2.2 million.

Several smaller revenue lines continue to trend well at the close of the third quarter. Investment earnings of \$9 million were expected by year end, and the city has already received \$10.3 million through the first nine months, a 27.5 percent increase over 2017 during the same period. Casino revenue is currently up almost \$184,000 or 3.9%, but is budgeted to end the year down by roughly \$159,000. In the All Other Revenue category, receipts are up 28.7 percent through the third quarter, and have already exceeded the Auditor's original estimate of \$2.1 million by over \$600,000.

The fourth largest projected revenue source to the general fund is lagging behind 2017 amounts as anticipated. Local government fund revenue is down almost \$11,000 in relation to the third quarter 2017 receipts, and is expected to be \$416,000 lower than 2017 by the end of the year. Further, at the end of the third quarter, several of the general fund's other sources remain flat and/or declining in comparison to the first nine months of 2017. The estate tax, liquor permit, and cigarette tax revenue all continue to remain flat, though positive, at the end of the third quarter by approximately \$6,500 combined. The budget assumed a total decrease in these lines of over \$99,000 by year end. As of the end of September, kilowatt hour tax revenue is down approximately \$13,500 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 third quarter 2017 receipts by over \$440,000, a 3.2 percent decline. Finally, receipts of license and permit fees, which were up at the end of the second quarter, have slipped during the third quarter. After nine months of receipts, revenue into this line is \$267,000 less than 2017 during the same time period, and are anticipated to be down by \$296,000, or 2.6 percent, by year end.

Expenditures:

Expenditures are projected to total \$886.2 million, or roughly \$7.8 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 27th pay period).

Ordinance 3008-2017, which passed as amended by City Council on February 5th, 2018, established the 2018 general fund budget at \$894 million.

The personnel projections in this report reflect employees on the city payroll as of September 19th, 2018, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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

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

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

City Council projects an overall deficit of \$157,736 attributed to personnel costs as a result of hiring and staff promotions. The anticipated overage in personnel is slightly offset by savings from various supplies and services categories.

The **Auditor's Office** projects an overall surplus of \$128,181. Of this amount, \$62,060 is associated with personnel savings, \$57,621 in various services, and \$8,500 in office and technology supplies.

A total surplus of \$364,355 is anticipated in the **Income Tax Division**. Projected savings of \$195,693 in personnel are the result of delays in hiring vacant positions and associated benefits. The remainder of the expected surplus is attributable to \$134,146 in administrative and clerical services, and \$34,516 in technology and office supplies.

The **City Treasurer** projects an overall surplus of \$31,366, much of which is attributed to personnel savings.

The **Municipal Court Clerk** projects an overall surplus of \$127,468, the majority of which reflects delays in filling vacant positions.

A surplus of \$161,963 is projected in the **Civil Service Commission**. Savings in part time personnel utilization account for the anticipated personnel surplus of \$53,316. The projections in supplies and services reflect lower than budgeted expenses, \$108,647 combined, on office supplies and various purchased services.

The Department of **Public Safety, Administration Division** projects an overall surplus of \$189,539. The surplus in personnel of \$165,881 is associated with the delayed hiring of a vacant full-time position, while the remainder of the anticipated savings is the result of lower than expected costs in various supplies and services categories.

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

A projected surplus of \$86,435 is anticipated in the **Support Services Division**. The surplus of \$116,965 in supplies resulting from savings on tools and equipment will be partially offset by a projected deficit of \$38,883 in services, the result of a slight increase in maintenance contracts. Additional savings of 8,353 are expected in miscellaneous personnel costs.

The **Police Division** projects an overall deficit of \$4,535,208, primarily the result of projected overages in personnel of \$8,581,109, which is partially offset by surpluses in supplies of 339,156 and services of 200,838. The latter reflect lower than budgeted expenses in various supply categories and fleet costs.

The personnel deficit is further 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 personnel variance is a deficit of \$5,075,202. This deficit in personnel is primarily reflective of uniformed overtime expenses, which are currently expected to exceed the budgeted amount by approximately \$2.8 million. Additional expenditures on fringe benefits associated with overtime add to the deficit, and are partially offset by projected savings in civilian overtime of 848,663.

The **Division of Fire** anticipates an overall surplus of \$733,876. An expected deficit in personnel of \$2,742,553 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 \$977,476.

The deficit in personnel primarily reflects costs related to sworn overtime and associated benefits; sworn overtime is anticipated to be over budget by \$1,759,664 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 delays in hiring vacant budgeted civilian positions. Expected savings in sworn and civilian wages (approximately \$823,000 combined), along with an anticipated surplus of \$293,386 in clothing allowance, will partially offset the projected overtime deficit.

A surplus of \$312,768 is projected in supplies and is the result of lower than anticipated spending on various budgeted categories. The anticipated services surplus of nearly \$1.4M is largely related to savings in fleet services, coupled with savings in miscellaneous maintenance contracts and other professional services. Fire claims are currently projected even with budget authority.

The **Office of Diversity and Inclusion** projects a surplus of \$266,771 primarily as a result of the department's restructuring and delayed re-staffing.

A projected savings of roughly \$255,000 in the **Office of the Mayor** reflects a lower than budgeted need for several services contracts.

The **Department of Education** anticipates an overall deficit of \$18,688 related to the cost of a professional services contract.

The **Development Department, Administration Division** projects an overall surplus of \$80,425 primarily due to delays in hiring vacant positions resulting in savings of \$102,525, partially offset by \$23,095 in services expenses related to a contract to be executed in the fourth quarter.

The **Economic Development Division** anticipates an overall surplus of \$49,622 mostly due to lower than expected costs for contracted services.

An overall surplus of \$143,247 is projected in the **Code Enforcement Division**. The majority of this surplus, or \$193,598, is the result of delays in hiring vacant budgeted positions. These anticipated savings are offset by higher than projected costs in purchased service of \$50,454 related to lawn care and internal fleet charges.

A surplus of \$148,266 is expected in the **Planning Division**. Savings of \$131,816 reflect delays in filling vacant budgeted positions, while the remainder is attributed to lower than anticipated supply purchases of \$3,304, and various services of \$13,146.

The **Housing Division** anticipates an overall deficit of \$57,047. A personnel deficit of \$22,397 is attributed to a reallocation of employees, and a services shortfall of \$45,095 is related to higher than projected costs in support of community agencies. This deficit is partly offset by a savings in various supplies.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$273,636 at the end of the third quarter. A personnel surplus of \$182,923 is the result of delays in filling vacant positions. Additional savings of \$79,386 in various service contracts, and \$11,327 in office and technology supplies, account for the remaining surplus.

The **Financial Management Division** projects an overall surplus of \$329,360. The majority of this surplus is the result of delays in filling vacant budgeted positions. The remainder is attributable to savings of \$19,113 in the public defender contract and \$7,890 in furniture and technology supplies.

An overall surplus of \$2,043,936 is anticipated in the **Facilities Management Division**. In personnel, a \$206,714 surplus is projected due to delays in hiring vacant full-time positions. Savings of \$1,837,222 in utilities, as well as repair and maintenance services, represent the majority of the surplus within the division.

Citywide Technology billings for general funded agencies are coming in lower than budgeted by approximately \$1.35 million due mostly to variances in indirect charges.

The **Human Resources Department** projects an overall surplus of \$41,733. A personnel surplus of \$33,324 is due to the delay in hiring a vacant position. In addition, minor surpluses of \$3,164 in supplies and \$5,245 in various services are expected by year-end.

The **Department of Neighborhoods** anticipates a surplus of \$191,600 in personnel services. This surplus is the result of expected savings due to delays in hiring vacant positions and related benefit costs. Lower than budgeted costs related to community agency contracts and other purchased services contribute to the overall projected surplus by \$76,422.

The current projected general fund transfer to the **Health Department** is estimated at \$22,900,285, or \$1,203,951 lower than budget. Additional information on Health's third quarter projections is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$40,326,391, less than budgeted by \$1,305,076. Additional information on Recreation and Parks' third quarter projection is provided in Section 3 of this report.

An overall surplus of \$31,185 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 \$2,950,182. The division expects \$835,915 in personnel savings due to the delayed hiring of vacant positions. A surplus of \$2,112,961 in the services category reflects projected savings related to internal charges for fleet management.

The **Division of Traffic Management** anticipates overall savings of \$22,661 consisting of minor surpluses in supplies, services, and capital outlay.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 23,667,575
Plus Estimated 2018 Revenues	53,800,000
Plus Estimated Encumbrance Cancellations	1,300,000
Total Estimated Available For Appropriation	<u>78,767,575</u>
Less Projected 2018 Expenditures Public Service Director's Office	(3,530,242)
Less Projected 2018 Expenditures Traffic Management Division	(13,697,501)
Less Projected 2018 Expenditures Infrastructure Management Division	(32,791,546)
Less Projected 2018 Expenditures Design & Construction Division	(5,709,893)
Less Projected 2018 Expenditures Refuse	(3,314,435)
Less Total Projected 2018 Expenditures	<u>(59,043,617)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u>\$ 19,723,958</u>
Total Appropriated	<u>\$ 63,073,492</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,029,875</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 \$53.8 million and encumbrance cancellations are estimated at \$1.3 million. Both figures are higher than initially budgeted. Therefore, the SCMR fund is projected to have an unencumbered cash balance of \$19,723,958 at the end of 2018, which is \$11,129,007 higher than assumed at the time of budget formation.

OPERATING BUDGET SUMMARY

In the Public Service Director's Office, an overall anticipated surplus of \$544,024 is expected, which is largely in personnel due to delays in filling vacant positions. The Traffic Management Division projects a surplus of \$641,129 largely due to delays in hiring and savings in fleet maintenance services. The Infrastructure Management Division expects a surplus of \$2,611,723 mostly reflecting savings associated with internal fleet expenses and other purchased services, as well as position vacancies and delayed hiring. 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 \$232,999, mostly in the personnel category due to delays in hiring vacant positions.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 399,474
Plus Estimated 2018 Revenues	8,754,982
Plus Estimated General Fund Transfer	22,900,285
Plus Estimated Encumbrance Cancellations	37,000
Total Estimated Available For Appropriation	<u>32,091,741</u>
Less Projected 2018 Expenditures	<u>(32,091,741)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u>\$ -</u>
Total Appropriated	<u>\$ 32,565,440</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 473,699</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 \$8,754,982, higher than the budgeted projection of \$8,152,141 due to a rebate from the Bureau of Workers' Compensation. Encumbrance cancellations are currently estimated at \$37,000, \$113,000 less than budgeted. At the end of the third quarter, the general fund transfer is projected to be approximately \$1.2M 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

A projected overall appropriation surplus of \$473,699 remains almost unchanged from the second quarter. Savings of \$289,978 in personnel services are due to delays in hiring vacant full-time positions and lower than budgeted expenditures for employee insurance. In addition, surpluses are projected in materials and supplies of \$63,139 and in services of \$114,990. These savings primarily reflect lower than budgeted costs for health and medical supplies and various professional service contracts, respectively.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 315,296
Plus Estimated 2018 Revenues	12,382,460
Plus Estimated General Fund Transfer	40,326,391
Plus Estimated Encumbrance Cancellations	550,000
Total Estimated Available For Appropriation	53,574,147
Less Projected 2018 Expenditures	(53,574,147)
Projected Unencumbered Cash at Dec. 31, 2018	\$ -
Total Appropriated	\$ 54,003,467
Projected Appropriation Surplus/(Deficit)	\$ 429,320

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 higher than the original budgeted amount by \$712,460, primarily due to the division's receipt of a workers' compensation rebate. Encumbrance cancellations are projected at \$550,000, even with budgeted assumptions. The general fund transfer is projected at \$40,326,391, or \$1,305,076 less than the budgeted assumption. The anticipated year end unencumbered cash balance, therefore, is zero.

OPERATING BUDGET SUMMARY

At the end of the third quarter, an overall budget surplus of \$429,320 is projected. In personnel, anticipated savings of \$119,584 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 \$243,222 in savings in the services category, primarily due to fleet related expenses and other purchased services, \$55,380 in various supplies, and \$11,135 in claims.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,512,326
Plus Estimated 2018 Revenues-Municipal Court Clerk	1,356,000
Plus Estimated 2018 Revenues-Municipal Court Judges	376,868
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	<u>3,255,194</u>
Less Projected 2018 Expenditures-Municipal Court Clerk	(1,127,309)
Less Projected 2018 Expenditures-Municipal Court Judges	(485,605)
Less Total Projected 2018 Expenditures	<u>(1,612,914)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u>\$ 1,642,280</u>
Total Appropriated	<u>\$ 2,176,412</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 563,498</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 third quarter total \$1,732,868, 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, \$10,000 less than the budgeted expectation. However, based on these assumptions, along with the current projected expenditure savings discussed below, the fund is expected to have an unencumbered cash balance of \$1,642,280 at the end of 2018, which is \$676,320 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$563,498 is currently projected for the computer fund.

An appropriation surplus of \$434,458 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 during the year.

The Municipal Court Judges project an overall surplus of \$129,040. Savings of \$102,445 in personnel reflect a budgeted position that is currently vacant and not projected to be filled later in the year. The remaining \$26,595 surplus is the result of less than anticipated spending in supplies and services combined.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 13,175,327
Plus Estimated 2018 Revenues	20,700,000
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>33,925,327</u>
Less Total Projected 2018 Expenditures	(20,733,384)
Projected Unencumbered Cash at Dec. 31, 2018	<u>\$ 13,191,943</u>
Total Appropriated	<u>\$ 22,124,998</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,391,614</u>

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

REVENUE SUMMARY

The development services fund began 2018 with an unencumbered cash balance of \$13,175,327, \$1,185,391 more than budgeted. Current revenue projections are trending higher than the original budgeted amount of \$20,181,504 by \$518,496. Encumbrance cancellations remain at the budgeted assumption of \$50,000. The fund is projected to end the year with an unencumbered cash balance of \$13,191,943. This increase of \$3,095,501 over budgeted assumptions is comprised of the aforementioned variance in the beginning cash balance and the projected operating surpluses explained below.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation surplus of \$1,391,614, which includes \$840,927 in personnel savings from delays in filling vacant budgeted positions. A savings of \$563,702 in services is primarily driven by reduced technology services, and vehicle purchases came in \$30,486 under budget in capital outlay. These surpluses are offset by a combined deficit of \$43,500 in various supplies and other expense categories.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 19,510
Plus Estimated 2018 Revenues	889,032
Plus Estimated General Fund Transfer	497,414
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,405,956</u>
Less Projected 2018 Expenditures	<u>(1,405,956)</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>\$ 42,255</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 \$1,386,446 reflect a general fund subsidy of \$497,414. The projected expenditures equal the estimate of available resources in this fund at the end of the third quarter. As a result, a zero unencumbered cash balance is expected in this fund.

OPERATING BUDGET SUMMARY

At this time, an appropriation surplus of \$42,255 is the result of projected savings in general supplies and utilities.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,780,154
Plus Estimated 2018 Revenues	4,144,853
Plus Estimated Encumbrance Cancellations	55,049
Total Estimated Available For Appropriation	<u>5,980,056</u>
Less Projected 2018 Expenditures Public Service Director's Office	(80,639)
Less Projected 2018 Expenditures Design & Construction Division	<u>(5,586,227)</u>
Less Projected 2018 Expenditures	<u>(5,666,866)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u>\$ 313,190</u>
Total Appropriated	<u>\$ 5,872,308</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 205,442</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 \$4,144,853 with encumbrance cancellations of \$55,049. This combined revenue projection is \$223,673 lower than the budgeted revenue. The projected year end unencumbered cash balance is \$313,190, which is \$386,086 lower than 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 \$205,442, primarily the result of delayed hiring of vacant positions in the Design and Construction Division.

H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,754,256
Plus Estimated 2018 Revenues	6,946,051
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>8,800,307</u>
Less Projected 2018 Expenditures	(3,695,135)
Less 2018 Transfer	(3,349,870)
Projected Unencumbered Cash at Dec. 31, 2018	<u><u>\$ 1,755,302</u></u>
Total Appropriated	<u>\$ 4,218,429</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 523,294</u></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 \$6,946,051, or \$675,093 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, the projected unencumbered fund balance at year end is \$1,755,302, or \$841,042 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 \$523,294. The majority of this variance is in the services category, and is the result of a mid-year supplemental appropriation that is not needed to cover current projected expenses.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ -
Plus Estimated 2018 Revenues- Human Resources	4,363,162
Plus Estimated 2018 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>4,758,162</u>
Less Estimated 2018 Projected Expenditures- Human Resources	(4,363,162)
Less Estimated 2018 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2018 Expenditures	(4,758,162)
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>\$ 624,493</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 \$624,493 is generated from the Human Resources portion of the fund. Of this, a savings of \$477,754 in personnel is due to hiring delays of several budgeted vacant positions. In addition, \$143,057 in projected services savings reflects lower than budgeted projections for internal technology services. The property and boiler insurance estimates continue to remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 231,858
Plus Estimated 2018 Revenues - Mail	1,173,637
Plus Estimated 2018 Revenues - Print	573,895
Plus Estimated Encumbrance Cancellations	<u>12,000</u>
Total Estimated Available For Appropriation	1,991,390
Less Projected 2018 Mail and Print Expenditures	<u>(1,779,963)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u>\$ 211,427</u>
Total Appropriated	<u>\$ 1,776,606</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (3,357)</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 \$1,173,637 and \$573,895, respectively, roughly \$128,000 less than budgeted when combined. By year-end, the fund's unencumbered balance is projected at \$211,427.

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, a minimal appropriation deficit of \$3,357 is anticipated. Of this amount, \$83,360 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 transfer of, and a supplemental appropriation will be submitted before the end of the year. This deficit is offset by savings of \$24,039 in general and office supplies and \$55,964 in various services categories.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
September 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	<u>(1,018,612)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u>\$ 458,704</u>
Total Appropriated	<u>\$ 1,116,111</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 97,499</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 \$458,704, an increase of \$175,082 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$97,499, which is attributed to savings of \$59,878 in personnel due to delayed hiring and reallocation of personnel, as well as unanticipated savings of \$30,621 in purchased services.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 3,176,213
Plus Estimated 2018 Revenues	32,716,347
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	36,042,560
Less Estimated Technology Administration Expenditures	(6,309,737)
Less Estimated Information Services Expenditures	(29,173,633)
Less Total Projected 2018 Expenditures	(35,483,370)
Projected Unencumbered Cash at Dec. 31, 2018	\$ 559,190
Total Appropriated	\$ 37,985,208
Projected Appropriation Surplus/(Deficit)	\$ 2,501,838

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 \$5,244,343 lower than budgeted. Much of these reduced charges stem from the Department of Utilities, the Department of Public Service, and the Department of Safety. Encumbrance cancellations are still expected to equal 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 fall \$1,354,820 short of budget at \$17,389,121. With these assumptions, the fund is projected to end the year with a \$559,190 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Director's Office anticipates a surplus of \$1,494,315. Of this, a large savings of \$840,158 in services reflects lower than anticipated costs for software maintenance for the Department of Public Safety. A projected surplus in supplies of \$599,324 is attributed to savings in planned technology equipment purchases for various departments. Finally, delays in filling vacancies and savings in capital outlay account for \$25,332 and \$29,501 of the remaining variance, respectively.

The Information Services Division projects a surplus of \$1,007,523. These anticipated savings include a personnel surplus of \$903,662 resulting from delays in hiring vacant positions. The division also expects savings of \$141,342 in services from lower than budgeted hardware maintenance costs and support contracts. A deficit of \$37,482 is forecasted for supplies due to higher than expected costs related to technology supplies for media services and unexpected needs for the data center.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ (2,990,875)
Plus Estimated 2018 Revenues	33,648,695
Plus Estimated Encumbrance Cancellations	360,000
Total Estimated Available For Appropriation	<u>31,017,820</u>
Less Projected 2018 Fleet Management Division Expenditures	(34,791,082)
Less Projected 2018 Finance and Management Director's Office Expenditures	(787,490)
Less Total Projected 2018 Expenditures	<u>(35,578,572)</u>
Projected Unencumbered Cash at Dec. 31, 2018	<u>\$ (4,560,752)</u>
Total Appropriated	<u>\$ 38,581,639</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,003,067</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 \$4,560,752, compared to the budgeted assumption of a positive \$1.3 million. Revenues are projected to total \$33,648,695, or approximately \$6.2 million less than budgeted. Revenues and expenditures, as discussed below, will continue to be monitored for the remainder of the year, and adjustments made as appropriate.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3,003,067 is projected in the fleet management fund. In the Fleet Management Division, a surplus of \$2,814,572 in supplies is the result of lower than budgeted unleaded and diesel fuel prices. A services surplus of \$447,914 reflects savings in natural gas, direct technology services, and other purchased services. The division's surplus is slightly offset by a projected deficit in personnel of \$268,720 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 be submitted before the end of the year.

A projected surplus of \$9,301 in personnel within the Finance and Management Director's Office is the result of minimal savings in wages and associated benefits.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 1,170,849
Plus Estimated 2018 Revenue Receipts	9,272,133
Plus Estimated Encumbrance Cancellations	111,272
Total Estimated Available For Appropriation	10,554,254
Less Projected 2018 Expenditures Design & Construction Division	(7,101,175)
Less Projected 2018 Expenditures Public Service Director's Office	(516,293)
Less Total Projected 2018 Expenditures	(7,617,468)
Projected Unencumbered Cash at Dec. 31, 2018	\$ 2,936,786
Total Appropriated	\$ 7,914,110
Projected Appropriation Surplus/(Deficit)	\$ 296,642

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 \$9,272,133 and encumbrance cancellations are estimated at \$111,272; this total revenue estimate is an increase of \$1,957,550 over the budget estimate. At the end of the third quarter, an unencumbered cash balance of \$2,936,786 is projected at year-end, an increase of \$1,723,364 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 \$296,642 is projected in this fund. The Design and Construction Division projects savings of \$269,142. Of this, nearly \$100,000 reflects lower than anticipated personnel costs due to delays in filling vacant positions and personnel reallocation, and \$132,252 is the result of lower than anticipated spending in technology and fleet. The Public Service Director's Office projects a savings of \$27,500, largely in personnel, due to delayed hiring of vacant positions.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Cash Balance (January 1, 2018)	\$ 115,950,179
Plus Estimated 2018 Revenues	202,361,504
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>318,311,683</u>
Less Projected 2018 Expenditures Water Division	(181,062,708)
Less Projected 2018 Expenditures Public Utilities Director's Office	<u>(9,890,826)</u>
Less Total Projected 2018 Expenditures	<u>(190,953,534)</u>
Projected Cash at Dec. 31, 2018	<u>\$ 127,358,149</u>
Total Appropriated	<u>\$ 200,616,990</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 9,663,456</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 \$2,031,421 higher than initial estimates. The projected year end cash balance in the fund is approximately \$127 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$9.7 million is projected in the water enterprise fund. This surplus is due to anticipated savings in several budget categories. Savings of \$582,772 in supplies reflects reduced spending in various main accounts, including natural gas and propane, chemicals, and clothing. An anticipated surplus of \$2.2 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. Projected personnel savings of \$763,454 also contribute to the overall variance.

The majority of the overall surplus, or \$4.4 million, is due to lower than anticipated interest charges in addition to premium proceeds. The lower interest charges and a portion of the premium savings

are the result of a refunding bond sale that occurred in late 2017. The balance of the premium savings are the result of a bond sale in 2018.

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 just over \$3.6 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$1.6 million.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Cash Balance (January 1, 2018)	\$ 246,566,039
Plus Estimated 2018 Revenues	282,574,505
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>529,140,544</u>
Less Projected 2018 Expenditures Sanitary Sewer Division	(263,952,185)
Less Projected 2018 Expenditures Public Utilities Director's Office	(11,512,648)
Less Total Projected 2018 Expenditures	<u>(275,464,833)</u>
Projected Cash at Dec. 31, 2018	<u>\$ 253,675,711</u>
Total Appropriated	<u>\$ 288,060,065</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 12,595,232</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 \$2,971,632. The projected year end cash balance in the fund is almost \$254 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$12.6 million is projected in the sewer system enterprise fund, comprised of a surplus of just over \$11 million in the Sanitary Sewer Division and a \$1.4 million surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in the personnel, services, other, capital, and interest categories. The projected \$3 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Savings of \$949,592 are expected in the services category, reflecting lower than budgeted spending for repair and maintenance services, as well as internal charges. A reduction in planned machinery and vehicle purchases account for the \$763,029 surplus in the capital category. A portion of the interest charges savings of \$7.2 million reflects a late 2017 refunding bond sale, which reduced the interest rates paid on a portion of the enterprise's current debt. The remainder of the savings is due to premium proceeds from the 2017 refunding bond sale and the 2018 bond sale, which will be used to pay a portion of the fund's interest charges.

Offsetting a portion of the overall surplus is an anticipated deficit of \$801,783 in supplies. This deficit is the result of increased chemical prices for both treatment plants, and some supply contracts erroneously budgeted as services.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 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	(37,603,005)
Less Projected 2018 Expenditures Public Utilities Director's Office	(3,111,815)
Less Total Projected 2018 Expenditures	(40,714,820)
Projected Cash at Dec. 31, 2018	\$ 27,380,952
Total Appropriated	\$ 42,673,226
Projected Appropriation Surplus/(Deficit)	\$ 1,958,406

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 third quarter, the projected year-end cash balance in the fund is expected to be about \$2.2 million higher than the beginning of the year balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of just under \$2 million is projected in the storm sewer maintenance fund, comprised of a \$1.6 million surplus in the Storm Sewer Division and a \$335,714 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 \$1.3 million, is in the interest category, and is due to lower than expected costs for interest charges resulting from a late 2017 refunding bond sale and premium proceeds resulting from the 2017 refunding bond sale and the 2018 bond sale. Offsetting the projected surplus in various categories is a deficit of \$161,018 in the purchased services category, which is the result of higher than expected internal charges.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2018	
Cash Balance (January 1, 2018)	\$ 29,178,231
Plus Estimated 2018 Revenues	83,801,779
Plus Estimated 2018 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>112,980,010</u>
Less Projected 2018 Expenditures Power Division	(84,329,983)
Less Projected 2018 Expenditures Public Utilities Director's Office	<u>(1,585,480)</u>
Less Total Projected 2018 Expenditures	<u>(85,915,463)</u>
Projected Cash at Dec. 31, 2018	<u>\$ 27,064,547</u>
Total Appropriated	\$ 88,556,577
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,641,114</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 third quarter, the anticipated year-end cash balance is expected to be \$27.1 million, which exceeds the budgeted estimate of \$26 million and the second quarter projection of \$26.3 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2,641,114 is projected in the electricity enterprise fund. This surplus is comprised of \$2.4 million in the Power Division and \$231,222 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

In the Power Division, personnel savings are currently projected at \$1,207,320, with an additional \$260,476 in supplies, primarily due to reduced spending on purchase power. The division also anticipates a surplus in services totaling \$505,009 as a result of less than anticipated spending on professional services, electricity, rent and lease expenses, and repair and maintenance services. Savings of \$413,088 are forecasted in the capital expenditures category reflecting less than anticipated spending for capital improvements.

6. Community Development Block Grant

FUND BALANCE SUMMARY	
September 30, 2018	
Unencumbered Cash Balance (January 1, 2018)	\$ 5,037,635
Plus CDBG Entitlement Award	7,036,294
Plus Estimated Entitlement Fund Revenues	372,860
Plus Estimated Revolving Loan Fund Revenues	2,570,995
Plus Estimated Encumbrance Cancellations	1,050,000
Total Estimated Available For Appropriation	16,067,784
Less Projected 2018 Expenditures	(5,469,202)
Available Unencumbered Cash at Dec. 31, 2018	<u>\$ 10,598,582</u>
Total Appropriated	\$ 8,373,526
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,904,324</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 \$7,036,294 is \$1,212,389 higher than anticipated. The revised projection for other entitlement fund revenue of \$372,860, including housing loan repayments, is \$117,860 higher than the budget assumption of \$255,000. Projected revolving loan fund revenue of \$2,570,995 is more than the budget assumption of \$185,000 because of returned sub-recipient funds due to program restructuring. The total projected revenues of \$9,980,149 are estimated to be \$3,716,244 above the budgeted revenue of \$6,263,905.

Encumbrance cancellations are projected to be \$1,050,000, or \$1 million more than anticipated at the time of budget formation due to slower than anticipated project spend. The fund is expected to end the year with an unencumbered cash balance of \$10,598,582, or \$8,928,244 more than the amount projected during the budget process. This increase is due to the aforementioned positive variance in the beginning year balance, higher than anticipated award amount, and the returned sub-recipient funds.

OPERATING BUDGET SUMMARY

The CDBG operating budget of \$8,373,526 is distributed among seven city divisions. At the end of the third quarter, divisions project an overall surplus of \$2,904,324. This savings primarily reflects fewer than budgeted hours charged to the grant for actual employee time spent on such work, and projected savings in the services category is related to project timing for spending.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
SEPTEMBER 30, 2018

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,207,469	\$ 3,290,373	\$ 917,096	\$ 4,365,205	\$ (157,736)
City Auditor					
City Auditor	4,626,236	3,454,681	1,171,555	4,498,055	128,181
Income Tax	9,657,328	6,808,197	2,849,131	9,292,973	364,355
Total	14,283,564	10,262,878	4,020,686	13,791,028	492,536
City Treasurer	1,240,378	955,624	284,754	1,209,012	31,366
City Attorney					
City Attorney	13,490,935	10,261,360	3,229,575	13,487,402	3,533
Real Estate	133,198	103,251	29,947	132,219	979
Total	13,624,133	10,364,611	3,259,522	13,619,621	4,512
Municipal Court Judges	18,865,752	14,821,978	4,043,774	18,859,866	5,886
Municipal Court Clerk	12,576,830	9,493,139	3,083,691	12,449,362	127,468
Civil Service	4,310,306	3,253,134	1,057,172	4,148,343	161,963
Public Safety					
Administration	8,185,353	7,425,114	760,239	7,995,814	189,539
Support Services	6,724,709	5,481,108	1,243,601	6,638,274	86,435
Police	331,312,636	259,864,032	71,448,604	335,847,844	(4,535,208)
Fire	256,695,517	198,756,423	57,939,094	255,961,641	733,876
Total	602,918,215	471,526,677	131,391,538	606,443,573	(3,525,358)
Office of the Mayor					
Mayor	4,293,046	3,084,463	1,208,583	4,038,229	254,817
Office of Diversity & Inclusion	1,303,341	826,591	476,750	1,036,570	266,771
Total	5,596,387	3,911,055	1,685,332	5,074,799	521,588
Education	5,327,694	5,217,907	109,787	5,346,382	(18,688)
Development					
Administration	5,757,609	4,899,392	858,217	5,677,184	80,425
Econ. Development	20,261,757	19,522,089	739,669	20,212,135	49,622
Code Enforcement	7,862,491	5,918,298	1,944,193	7,719,244	143,247
Planning	2,043,780	1,457,019	586,761	1,895,514	148,266
Housing	6,464,460	6,251,488	212,973	6,521,507	(57,047)
Land Redevelopment	669,927	541,903	128,024	665,208	4,719
Total	43,060,024	38,590,188	4,469,837	42,690,792	369,232
Finance and Management					
Administration	5,400,659	4,975,498	425,161	5,127,023	273,636
Financial Management	3,953,380	2,962,714	990,666	3,624,020	329,360
Facilities Management	17,768,203	15,177,282	2,590,921	15,724,267	2,043,936
Finance Citywide	10,539,444	6,593,000	3,946,444	10,539,444	-
Citywide Technology Billings	18,743,941	18,697,201	46,740	17,389,121	1,354,820
Total	56,405,627	48,405,694	7,999,932	52,403,875	4,001,752
Human Resources	2,963,716	2,482,844	480,872	2,921,983	41,733
Neighborhoods	4,954,924	3,429,310	1,525,614	4,686,902	268,022
Health	24,104,236	24,104,236	-	22,900,285	1,203,951
Recreation and Parks	41,631,467	41,631,467	-	40,326,391	1,305,076
Public Service					
Administration	1,372,305	1,024,761	347,544	1,341,120	31,185
Refuse Collection	34,262,846	28,853,628	5,409,218	31,312,664	2,950,182
Traffic	2,312,127	2,185,300	126,827	2,289,466	22,661
Total	37,947,278	32,063,689	5,883,589	34,943,250	3,004,028
Grand Total:	\$ 894,018,000	\$ 723,804,802	\$ 170,213,198	\$ 886,180,669	\$ 7,837,331

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,155,679	\$ 26,000	\$ 183,526	\$ -	\$ -	\$ -	\$ 4,365,205
City Auditor							
City Auditor	3,489,289	19,000	989,766	-	-	-	4,498,055
Income Tax	8,127,536	44,484	1,120,953	-	-	-	9,292,973
Total	11,616,825	63,484	2,110,719	-	-	-	13,791,028
City Treasurer	947,837	8,493	252,682	-	-	-	1,209,012
City Attorney							
City Attorney	12,870,172	69,077	385,932	-	-	162,221	13,487,402
Real Estate	132,219	-	-	-	-	-	132,219
Total	13,002,391	69,077	385,932	-	-	162,221	13,619,621
Municipal Court Judges	16,910,824	58,200	1,550,842	-	-	340,000	18,859,866
Municipal Court Clerk	11,511,846	133,978	803,538	-	-	-	12,449,362
Civil Service	3,600,568	31,959	515,816	-	-	-	4,148,343
Public Safety							
Administration	1,626,567	3,886	6,365,361	-	-	-	7,995,814
Support Services	4,745,628	372,210	1,516,436	4,000	-	-	6,638,274
Police	318,360,433	3,938,794	13,299,903	225,000	15,000	8,714	335,847,844
Fire	240,505,050	4,182,321	11,069,254	200,000	-	5,016	255,961,641
Total	565,237,678	8,497,211	32,250,954	429,000	15,000	13,730	606,443,573
Office of the Mayor							
Mayor	3,784,739	9,532	243,216	742	-	-	4,038,229
Office of Diversity & Inclusion	941,527	26,964	68,079	-	-	-	1,036,570
Total	4,726,266	36,496	311,295	742	-	-	5,074,799
Education	529,076	3,739	4,813,567	-	-	-	5,346,382
Development							
Administration	2,745,484	10,035	2,771,665	150,000	-	-	5,677,184
Econ. Development	1,050,663	3,663	2,586,609	16,571,200	-	-	20,212,135
Code Enforcement	6,897,086	57,897	762,761	1,500	-	-	7,719,244
Planning	1,783,816	5,696	106,002	-	-	-	1,895,514
Housing	851,310	6,755	5,663,442	-	-	-	6,521,507
Land Redevelopment	513,708	-	151,500	-	-	-	665,208
Total	13,842,067	84,046	12,041,979	16,722,700	-	-	42,690,792
Finance and Management							
Administration	2,586,774	4,473	2,535,776	-	-	-	5,127,023
Financial Management	2,711,020	7,400	905,600	-	-	-	3,624,020
Facilities Management	7,580,579	659,800	7,483,888	-	-	-	15,724,267
Citywide Technology Billings	-	-	17,389,121	-	-	-	17,389,121
Finance Citywide	-	-	-	-	-	10,539,444	10,539,444
Total	12,878,373	671,673	28,314,385	-	-	10,539,444	52,403,875
Human Resources	1,654,231	51,492	1,216,260	-	-	-	2,921,983
Neighborhoods	3,912,786	40,600	686,016	-	-	47,500	4,686,902
Health	-	-	-	-	-	22,900,285	22,900,285
Recreation and Parks	-	-	-	-	-	40,326,391	40,326,391
Public Service							
Administration	1,310,478	510	30,132	-	-	-	1,341,120
Refuse Collection	17,320,859	178,500	13,743,111	70,194	-	-	31,312,664
Traffic	-	104,762	2,168,704	16,000	-	-	2,289,466
Total	18,631,337	283,772	15,941,947	86,194	-	-	34,943,250
Grand Total:	\$ 683,157,784	\$ 10,060,220	\$ 101,379,458	\$ 17,238,636	\$ 15,000	\$ 74,329,571	\$ 886,180,669

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (167,296)	\$ 2,000	\$ 7,560	\$ -	\$ -	\$ -	(\$ 157,736)
City Auditor							
City Auditor	62,060	8,500	57,621	-	-	-	128,181
Income Tax	195,693	34,516	134,146	-	-	-	364,355
Total	257,753	43,016	191,767	-	-	-	492,536
City Treasurer	26,503	(2,293)	7,156	-	-	-	31,366
City Attorney							
City Attorney	82,305	(7,722)	29,761	-	-	(100,811)	3,533
Real Estate	979	-	-	-	-	-	979
Total	83,284	(7,722)	29,761	-	-	(100,811)	4,512
Municipal Court Judges	5,564	-	322	-	-	-	5,886
Municipal Court Clerk	143,223	5,000	(20,755)	-	-	-	127,468
Civil Service	53,316	7,734	100,913	-	-	-	161,963
Public Safety							
Administration	165,881	6,481	17,177	-	-	-	189,539
Support Services	8,353	116,965	(38,883)	-	-	-	86,435
Police	(8,581,109)	339,156	200,838	-	-	3,505,907	(4,535,208)
Fire	(2,742,553)	312,768	1,398,584	-	-	1,765,077	733,876
Total	(11,149,428)	775,370	1,577,716	-	-	5,270,984	(3,525,358)
Office of the Mayor							
Mayor	(14,296)	(2,532)	271,387	258	-	-	254,817
Office of Diversity & Inclusion	257,552	11,036	(1,817)	-	-	-	266,771
Total	243,257	8,503	269,570	258	-	-	521,588
Education	(4,573)	5,696	(19,811)	-	-	-	(18,688)
Development							
Administration	102,525	995	(23,095)	-	-	-	80,425
Econ. Development	4,848	4,337	40,437	-	-	-	49,622
Code Enforcement	193,598	103	(50,454)	-	-	-	143,247
Planning	131,816	3,304	13,146	-	-	-	148,266
Housing	(22,397)	10,445	(45,095)	-	-	-	(57,047)
Land Redevelopment	4,719	-	-	-	-	-	4,719
Total	415,109	19,184	(65,061)	-	-	-	369,232
Finance and Management							
Administration	182,923	11,327	79,386	-	-	-	273,636
Financial Management	302,357	7,890	19,113	-	-	-	329,360
Facilities Management	206,714	-	1,837,222	-	-	-	2,043,936
Citywide Technology Billings	-	-	1,354,820	-	-	-	1,354,820
Finance Citywide	-	-	-	-	-	-	-
Total	691,994	19,217	3,290,541	-	-	-	4,001,752
Human Resources	33,324	3,164	5,245	-	-	-	41,733
Neighborhoods	191,600	-	76,422	-	-	-	268,022
Health	-	-	-	-	-	1,203,951	1,203,951
Recreation and Parks	-	-	-	-	-	1,305,076	1,305,076
Public Service							
Administration	25,298	700	5,187	-	-	-	31,185
Refuse Collection	835,915	-	2,112,961	1,307	-	-	2,950,182
Traffic	-	16,574	4,087	-	2,000	-	22,661
Total	861,213	17,274	2,122,235	1,307	2,000	-	3,004,028
Grand Total:	\$ (8,315,156)	\$ 896,143	\$ 7,573,579	\$ 1,565	\$ 2,000	\$ 7,679,200	\$ 7,837,331

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
SEPTEMBER 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%
Total Taxes and Assessments	719,300,000	704,515,418	14,784,582	2.1%
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%)
Total Shared Revenues	26,946,000	27,619,888	(673,888)	(2.4%)
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%)
Total Other Revenue	105,524,000	106,618,024	(1,094,024)	(1.0%)
Total Revenues	\$ 851,770,000	\$ 838,753,330	\$ 13,016,670	1.6%
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%
Total Resources	\$ 894,018,000	\$ 879,641,193	\$ 14,376,807	1.6%

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

CATEGORY	FY 2018 YEAR-TO-DATE	FY 2017 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 512,354,575	\$ 504,642,777	\$ 7,711,798	1.5%
Property Tax	49,227,677	44,704,826	4,522,851	10.1%
KWH Tax	2,119,035	2,132,551	(13,516)	(0.6%)
Total Taxes & Assessments	563,701,287	551,480,154	12,221,133	2.2%
Local Government Fund	14,864,684	14,875,631	(10,947)	(0.1%)
Estate Tax	-	7,324	(7,324)	(100.0%)
Liquor Permit Fund	1,190,314	1,176,708	13,606	1.2%
Cigarette Tax, Other	29,866	29,634	232	0.8%
Casino Revenue	4,922,464	4,737,953	184,511	3.9%
Total Shared Revenue	21,007,328	20,827,250	180,078	0.9%
License and Permit Fees	8,323,853	8,590,879	(267,026)	(3.1%)
Fines and Penalties	13,219,494	13,660,284	(440,790)	(3.2%)
Investment Earnings	10,343,122	8,109,230	2,233,892	27.5%
Charges for Service	51,192,068	50,470,803	721,265	1.4%
All Other Revenue	2,737,044	2,125,882	611,162	28.7%
Total Other Revenue	85,815,581	82,957,078	2,858,503	3.4%
Total Revenues	\$ 670,524,196	\$ 655,264,482	\$ 15,259,714	2.3%
Encumbrance Cancellations	6,649,879	5,139,978	1,509,901	29.4%
Unencumbered Balance	17,670,166	30,205,726	(12,535,560)	(41.5%)
Fund Transfers	20,688,693	3,445,737	17,242,956	500.4%
Total Resources	\$ 715,532,934	\$ 694,055,923	\$ 21,477,011	3.1%

TABLE 6
2018 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

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

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
SEPTEMBER 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)	
GENERAL FUND	\$ 17,670,000	\$ 876,348,000	\$ 876,348,000	\$ -	\$ 894,018,000	\$ 894,018,000	\$ 886,180,669	\$ 7,837,331	\$ 7,837,331
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	23,667,575	52,200,000	55,100,000	2,900,000	78,767,575	63,073,492	59,043,617	4,029,875	19,723,958
Health Special Revenue	399,474	32,406,377	31,692,267	(714,110)	32,091,741	32,565,440	32,091,741	473,699	-
Rec. and Parks Oper. & Extension	315,296	53,851,467	53,258,851	(592,616)	53,574,147	54,003,467	53,574,147	429,320	-
Municipal Court Computer Fund	1,512,326	1,861,298	1,742,868	(118,430)	3,255,194	2,176,412	1,612,914	563,498	1,642,280
Development Services	13,175,327	20,231,504	20,750,000	518,496	33,925,327	22,124,998	20,733,384	1,391,614	13,191,943
Property Mgt/East Broad Street Operation	19,510	904,032	1,386,446	482,414	1,405,956	1,448,211	1,405,956	42,255	-
Private Construction Inspection Fund	1,780,154	4,423,575	4,199,902	(223,673)	5,980,056	5,872,308	5,666,866	205,442	313,190
Parking Meter Program Fund	1,754,256	6,472,958	7,046,051	573,093	8,800,307	4,218,429	3,695,135	523,294	1,755,302
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	5,382,655	4,758,162	(624,493)	4,758,162	5,382,655	4,758,162	624,493	-
Print and Mail Services	231,858	1,887,908	1,759,532	(128,376)	1,991,390	1,776,606	1,779,963	(3,357)	211,427
Land Acquisition	498,852	936,000	978,464	42,464	1,477,316	1,116,111	1,018,612	97,499	458,704
Technology Services	3,176,213	38,110,690	32,866,347	(5,244,343)	36,042,560	37,985,208	35,483,370	2,501,838	559,190
Fleet Management Services	(2,990,875)	40,267,521	34,008,695	(6,258,826)	31,017,820	38,581,639	35,578,572	3,003,067	(4,560,752)
Construction Inspection Fund	1,170,849	7,425,855	9,383,405	1,957,550	10,554,254	7,914,110	7,617,468	296,642	2,936,786
ENTERPRISE FUNDS									
Water System Enterprise	115,950,179	203,830,083	202,361,504	(1,468,579)	318,311,683	200,616,990	190,953,534	9,663,456	127,358,149
Sewerage System Enterprise	246,566,039	283,102,873	282,574,505	(528,368)	529,140,544	288,060,065	275,464,833	12,595,232	253,675,711
Storm Sewer System Enterprise	25,192,110	42,817,574	42,903,662	86,088	68,095,772	42,673,226	40,714,820	1,958,406	27,380,952
Electricity Enterprise	29,178,231	86,172,254	83,801,779	(2,370,475)	112,980,010	88,556,577	85,915,463	2,641,114	27,064,547
GRANT FUNDS									
Community Development Block Grant	5,037,635	6,313,905	11,030,149	4,716,244	16,067,784	8,373,526	5,469,202	2,904,324	10,598,582

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
SEPTEMBER 30, 2018

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(8,315,156)	896,143	7,573,579	-	1,565	2,000	-	7,679,200	7,837,330
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	409,986	-	24,472	-	-	-	-	-	434,458
Municipal Court Judges	102,445	15,867	10,728	-	-	-	-	-	129,040
Total Municipal Court Computer Fund	512,431	15,867	35,200	-	-	-	-	-	563,498
Street Construction, Main. & Repair									
Traffic Management	559,661	(18,067)	99,535	-	-	-	-	-	641,129
Infrastructure Management	348,239	38,653	1,945,596	-	-	279,235	-	-	2,611,723
Design and Construction	193,273	4,393	35,333	-	-	-	-	-	232,999
Service Director	472,488	1,272	70,264	-	-	-	-	-	544,024
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	1,573,660	26,251	2,150,727	-	-	279,235	-	-	4,029,875
Health Special Revenue									
Department of Health	289,978	63,139	114,990	-	5,592	-	-	-	473,699
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	119,584	55,380	243,222	-	11,135	-	-	-	429,320
Development Services Fund									
Building and Zoning Services	840,927	(35,000)	563,702	-	(8,500)	30,486	-	-	1,391,614
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	25,000	17,255	-	-	-	-	-	42,255
Private Construction Inspection Fund									
Design and Construction	182,739	36,761	(7,049)	-	-	8,760	-	-	221,211
Service Director	(16,532)	200	563	-	-	-	-	-	(15,769)
Total Private Construction Inspection Fund	166,207	36,961	(6,486)	-	-	8,760	-	-	205,442
Parking Meter Program Fund									
Traffic Management	63,282	-	460,012	-	-	-	-	-	523,294
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	477,754	3,681	143,058	-	-	-	-	-	624,493
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	477,754	3,681	143,058	-	-	-	-	-	624,493
Print & Mail Services									
Department of Finance	(83,360)	24,039	55,964	-	-	-	-	-	(3,357)
Land Acquisition									
Division of Real Estate	59,878	7,000	30,621	-	-	-	-	-	97,499
Technology Services									
Division of Information Services	903,662	(37,482)	141,342	-	-	-	-	-	1,007,523
Department of Technology	25,332	599,324	840,158	-	-	29,501	-	-	1,494,315
Total Technology Services	928,994	561,842	981,501	-	-	29,501	-	-	2,501,838
Fleet Management Services									
Division of Fleet Management	(268,720)	2,814,572	447,914	-	-	-	-	-	2,993,766
Finance and Management Director	9,301	-	-	-	-	-	-	-	9,301
Total Fleet	(259,419)	2,814,572	447,914	-	-	-	-	-	3,003,067
Construction Inspection Fund									
Design and Construction	99,989	26,137	132,252	-	-	10,765	-	-	269,142
Service Director	26,620	180	700	-	-	-	-	-	27,500
Total Construction Inspection	126,609	26,317	132,952	-	-	10,765	-	-	296,642
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	763,454	582,772	2,165,884	-	91,542	48,002	4,368,604	-	8,020,257
Sewerage System Enterprise									
Division of Sewers and Drains	2,986,813	(801,783)	949,592	-	88,287	763,029	7,190,176	-	11,176,115
Storm System Enterprise									
Division of Sewers and Drains	60,861	1,550	(161,018)	-	10,000	401,000	1,310,300	-	1,622,693
Electricity Enterprise									
Division of Electricity	1,207,320	260,476	505,009	-	17,000	413,088	7,000	-	2,409,893
Various Enterprise Funds									
Public Utilities Director's Office	1,920,908	68,230	1,506,208	-	93	133,813	-	-	3,629,252
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Economic Development	-	-	255,650	-	-	-	-	-	255,650
Division of Code Enforcement	33,704	-	-	-	-	-	-	-	33,704
Division of Housing	613,964	-	337,193	-	-	-	-	-	951,157
Department of Finance and Management	134,317	923	(159,938)	-	925	-	-	-	(23,774)
Department of Neighborhoods	83,883	145	1,605,900	-	-	-	-	-	1,689,928
Department of Health	(2,742)	-	-	-	-	-	-	-	(2,742)
Department of Recreation and Parks	76	18	306	-	-	-	-	-	401
Total CDBG	863,201	1,086	2,039,111	-	925	-	-	-	2,904,324

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

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2018 Wages
City Council	Legislative Analyst	2	Full-Time	8,294
	Legislative Assistant II	1	Full-Time	3,322
City Auditor - Income Tax	Business System Analyst	1	Full-Time	14,400
	Auditor I	2	Full-Time	4,144
	Income Tax Auditor Supervisor	1	Full-Time	2,800
	Management Analyst II	1	Full-Time	2,400
City Attorney	Legal Advisor	2	Full-Time	15,902
	IT Clerk	1	Part-Time	839
	Law Clerk	3	Part-Time	2,315
	Legal Intake	4	Part-Time	2,799
	Legal Intern	1	Part-Time	741
Municipal Court Clerk	Deputy Clerk	6	Full-Time	33,376
Municipal Court Judges	Judges Secretary	1	Full-Time	6,908
	Arraignment Bailiff	1	Full-Time	4,982
	Community Sanctions	1	Full-Time	3,854
Civil Service Commission	Personnel Analyst I	2	Full-Time	6,200
Safety-Police	Police Recruits	50	Full-Time	0
	911 Call Taker	5	Full-Time	34,496
	Human Resources Analyst	1	Part-Time	12,803
	Laborer	1	Part-Time	9,494
	Fingerprint Technician Trainee	1	Full-Time	8,184
	Vehicle Impounding Specialist	1	Full-Time	8,000
	911 Dispatcher	1	Full-Time	7,786
	Police Records Technician	2	Full-Time	5,696
	Forensic Scientist II	1	Full-Time	4,000
	Management Analyst I	1	Full-Time	3,803
	Security Specialist	1	Full-Time	3,240
	Office Assistant I	1	Full-Time	2,918
	Latent Print Expert	1	Full-Time	2,470
Records Technician Supervisor	1	Full-Time	2,407	
Safety-Fire	Fire Recruits	45	Full-Time	0
	Office Assistant II	1	Full-Time	1,796
Office of the Mayor	Executive Assistant I	1	Full-Time	4,080

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

Office of Diversity and Inclusion	Supplier Diversity Manager	1	Full-Time	5,920
	Office Assistant	1	Full-Time	6,720
	Workforce Diversity Coord/HR Analyst	1	Full-Time	2,560
Development-Planning	Planner II	2	Full-Time	8,640
Finance Director	Energy Manager	1	Full-Time	14,400
Financial Management	Procurement Specialist	1	Full-Time	6,641
	Purchasing Expediter	1	Full-Time	6,641
Facilities Management	Building Maintenance Manager	1	Full-Time	15,651
	Security Manager	1	Full-Time	2,701
	Laborer	2	Full-Time	2,779
Neighborhoods	311 Service Representative	2	Full-Time	6,383
	Safety Coordinator	1	Full-Time	18,216
	Assistant Director	1	Full-Time	9,509
Service Director	Payroll and Benefits Clerk	1	Full-time	1,241
	Occupational Safety Officer	1	Full-time	3,081
	Community Relations Coordinator	1	Full-time	4,332
Refuse Collection	Refuse Collection Vehicle Operator	18	Full-Time	78,458
	Solid Waste Inspector	1	Full-Time	5,706
	Refuse Department Manager	1	Full-Time	14,902

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/2018
City Council	45	47	40
City Auditor	34	34	28
Income Tax	84	84	76
City Treasurer	10	10	8
City Attorney	142	142	125
Real Estate	6	6	1
Municipal Court Judges	196	198	189
Municipal Court Clerk	172	172	156
Civil Service	36	36	36
Public Safety - Admin.	12	12	11
Support Services*	45	45	42
Police - Civilian	412	412	365
Police - Uniformed	1,948	2,018	1,921
Fire - Civilian	51	51	49
Fire - Uniformed	1,608	1,648	1,561
Office of the Mayor	26	32	28
Office of Diversity and Inclusion	11	11	4
Education	4	4	4
Development Admin.	23	23	22
Economic Development	9	9	9
Code Enforcement	72	72	69
Planning	18	18	17
Housing	7	8	8
Land Redevelopment	5	5	5
Finance and Management - Dir. Office	29	31	29
Financial Management	27	29	24
Facilities Management	88	91	88
Human Resources	14	17	14
Neighborhoods	41	45	41
Health**	0	6	0
Recreation and Parks***	0	2	1
Public Service - Dir. Office	12	12	11
Refuse Collection	226	226	194
General Fund Total	5,413	5,556	5,176

*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 09/30/2018
Real Estate/Land Acquisition	12	12	8
Information Services/Technology Services Fund	144	146	133
Technology: Administration	15	15	15
Finance/Print/Mail Shop Fund	7	7	7
Human Resources/Employee Benefits	27	29	24
Facilities - Other Funds ¹	0	8	0
Health Special Revenue Fund	255	256	231
Municipal Court Computer Fund	13	13	0
Recreation and Parks Operation Fund	343	347	320
Public Service - Dir. Office/SCMR Fund	30	37	29
Traffic Management/SCMR Fund	117	119	106
Infrastructure Management/SCMR Fund	190	191	181
Design and Construction/SCMR Fund	40	41	38
Traffic Management/Parking Meter Fund	38	43	42
Fleet Management	131	138	123
Finance and Management - Dir. Office/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	36
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	156	161	148
Public Utilities: Administration	207	211	187
Sewers and Drains (Storm)	17	23	17
Sewers and Drains (Sanitary)	470	486	428
Electricity	101	104	88
Water	446	466	418
Community Development Block Grant			
Economic Development	1	0	0
Code Enforcement	8	8	8
Housing	15	10	8
Health	3	3	2
Finance & Management	4	4	3
Neighborhoods	3	3	1
Recreation and Parks	4	4	4
Other Funds Total	2,898	2,987	2,667
All Funds	8,311	8,543	7,843

¹Budgeted & 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
	29,363,144

TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 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
Transfer for Jobs Growth Incentive Program	13,489,811	Economic Development	2079-2018
Transfer to Finance and Mgmt for state government relations contract	60,000	Finance & Mgmt	2037-2018
Transfer to Public Safety for an operational review study	300,000	Public Safety	2034-2018
Transfer to Public Safety for the purchase of gunfire detection service	685,000	Public Safety	2151-2018
Transfer to Education for Early Start Programming	815,000	Education	2146-2018
Total Transferred and Expended	25,349,200		

Notes: Do not print

TABLE 12
SAFETY OVERTIME REPORT
SEPTEMBER 30, 2018

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,372,536	1,941,441	57.57%	582,432	2,523,873	848,663
Police Uniformed*	10,942,500	10,082,740	92.14%	3,699,924	13,782,664	(2,840,164)
Fire Uniformed	8,298,374	7,432,048	89.56%	2,625,990	10,058,038	(1,759,664)

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