

August 20, 2020

MEMORANDUM TO: Andrew J. Ginther
Mayor

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

SUBJECT: **Second Quarter Financial Review**

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

Quarterly reviews examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the second quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$40.4 million less than the original appropriation for 2020. A reduction in general fund expenditures of this magnitude would typically be seen at year end and considered to be a positive trend in building a budget carryover. However, as you are aware, on June 9 of this year, the City Auditor reduced the 2020 general fund revenue estimate because of the negative impact on the city's income tax collections due to the COVID emergency and its effect on the local economy. The financial report on the first quarter issued in May forecast an uncertain impact on revenues due to the COVID emergency. That impact is now known, with the Auditor decreasing general fund available resources by \$41.5 million. By Charter, the City Auditor establishes the official general fund revenue estimate upon which the general fund budget is based and, therefore, a commensurate reduction in expenditures must take place by year end in order to maintain a balanced city budget. Due to spending controls implemented in March, and with the immense cooperation of city departments, the previously referenced savings are projected to be realized by year end.

Through June, overall total revenues are tracking 1.6 percent, or approximately \$7.6 million below the same period in 2019. Income tax collections, the largest source of general fund revenues, are trending below 2019 receipts by 4.7 percent. Indeed, several general fund revenue sources are tracking below 2019 levels with the exception of growth in property tax receipts (5.8%), casino revenue (3.9%), investment earnings (6.3%), and all other revenues (927.9%). In addition to income tax collections, the local government fund (-7.7%), license and permit fees (-16.3%), fines and penalties (-35.8%), charges for services (-3.7%), and the kilowatt tax (-4.2%), are trending below the levels experienced during the second quarter last year. If not for a Worker's Compensation Insurance rebate of \$12.9 million received during this quarter and reported under "all other revenue," the year over year revenue comparison would be significantly more negative.

From the general fund expenditure perspective, and as noted above, the Finance and Management Department projects the city will spend approximately \$40.4 million less than the original appropriation for 2020. Expenditures in all of the general fund departments are tracking below budget, with the exception of the Department of Education. These positive variances are the results of hiring and expenditure controls that were instituted at the beginning of the emergency and continue to significantly reduce expenditures above the \$26.5 million projected in the first quarter review. Also,



use of CARES Act funds provided by the US Treasury Department are being used for expenditures related to the COVID emergency in many departments but especially in the Health Department. As in the first quarter review, with the exception of those positions that are necessary to address the COVID emergency, most departments have a number of unfilled personnel vacancies and 2020 initiatives that are presently on hold. Departments are required to provide additional justification of operational or service impact for any positions that are not needed to address COVID-19. In addition, travel has been suspended and only essential travel will be considered, and savings from reduced costs related to utilities, and fuel and maintenance charges from Fleet Management, have lowered general fund expenditures in several departments. Besides the Health Department referenced earlier, the most significant projected general fund surpluses mainly come from the Departments of Public Safety, Finance and Management, Public Service and Development. The \$940K deficit in the Department of Education is due to the increased costs of the Early Start Columbus program.

Savings in the Finance and Management Department are the result of lower utilities expenses and unfilled vacancies in Facilities Management. Additional savings in the Finance and Management Department are related to the citywide account where several 2020 initiatives are currently on hold. The overall savings in Public Safety are the result of lower than budgeted charges for fuel and maintenance, delays in filling vacant civilian positions, as well as some savings in supplies and lower costs for the EMS billing contract in the Fire Division. Overtime expenditures in the Police and Fire Divisions are currently projected over budget, but are offset by aforementioned savings in other areas of their respective budgets.

The Finance and Management Department will closely monitor revenue collections and continue to manage expenditures through the remainder of the year in order to ensure positive variances within the general fund while maintaining vital city services. In the unlikely event that further expenditure reductions are not realized by year end, it is possible that a small appropriation and transfer of funds from the Basic City Services will be needed to cover the approximately \$1.0 million cash deficit noted in this report.

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



SECOND QUARTER FINANCIAL REVIEW

As of June 30, 2020

Prepared by:
Department of Finance and Management

Joseph A. Lombardi
Director

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1. Introduction

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2020 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a negative \$1,057,131 unencumbered cash balance. An appropriation of and transfer from the Basic City Services subfund of the general fund is planned to cover this projected deficit, if needed. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

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

**TABLE A
GENERAL FUND SUMMARY PROJECTION**

FUND BALANCE SUMMARY JUNE 30, 2020	
Beginning Cash Balance (January 1, 2020)	\$ 74,637,636
Less Outstanding Encumbrances (As of December 31, 2019)	33,842,249
Less misc. adjustment to the cash balance in order to match the Auditor's Est.	387
Unencumbered Cash Balance (January 1, 2020)*	<u>40,795,000</u>
Plus Revised Estimated 2020 Receipts - City Auditor (as of 6/9/20)	\$ 878,233,000
Plus Encumbrance Cancellations	5,000,000
Plus Transfers In & Misc. Transfers	4,000,000
Total Available for Appropriation	<u>\$ 928,028,000</u>
Total Appropriated as of June 30, 2020	\$ 969,528,000
Less 2020 Projected Operating Expenditures	<u>929,085,131</u>
Projected Appropriation Surplus/(Deficit)	\$ 40,442,869
Projected Available Cash Balance (December 31, 2020)	<u>\$ (1,057,131)</u>
*Actual unencumbered cash balance was \$40,795,387 as reported in Finance and Mgmt.'s 2019 year-end report.	
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2020)	\$ 80,655,018
Plus 2020 Deposit	3,000,000
Plus Estimated Investment Earnings	1,500,000
Projected Unencumbered Cash Balance (December 31, 2020)	<u>\$ 85,155,018</u>
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2020)	\$ 25,129,786
Plus 2020 Deposit	2,609,000
Less Anticipated Expense in December for the 27th pay day	26,000,000
Projected Unencumbered Cash Balance (December 31, 2020)	<u>\$ 1,738,786</u>
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2020)	\$ 14,761,329
Plus 2020 Deposit	5,636,176
Plus Miscellaneous Revenue	454,912
Projected Unencumbered Cash Balance (December 31, 2020)	<u>\$ 20,852,417</u>

2. General Fund Overview

The general fund budget, as amended, is \$969.5 million, or 6.4 percent higher than actual 2019 year end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. On June 9, 2020, the City Auditor officially reduced this year's estimate of available resources in response to the economic effects of the COVID-19 pandemic. The current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$878.2 million, or \$41.5 million less than the original estimate of \$919.7 million, on which City Council based the passage of the current operating budget in February. The specific revenue reductions are reflected on Table 4 of this report.

Through June, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 1.6 percent, or \$7.6 million, lower than during the same time period in 2019. As expected at the end of the first quarter, the revenue numbers at the end of the second quarter reflect some of the effects of the COVID-19 pandemic on the local economy as well as consumer behavior. The largest revenue stream into the general fund, income tax, posted receipts that are 4.7 percent down in comparison to 2019 through June. For context, the original budget assumption for income tax receipts was a positive growth of 1.93 percent over last year's revenue by year end. This negative 4.7% growth at the end of the first six months of the year mirrors the percentage decline in the City Auditor's June revised estimate for income tax by year end.

Other revenue streams are likewise underperforming in comparison to the end of June in 2019 (refer to Table 5). Total shared revenue is lagging behind 2019 by \$1.7 million, or negative 11.7 percent. Not reflected in these numbers yet is the closure of the casinos due to the COVID-19 pandemic. Though the casino revenue number posted at the end of the quarter reflects a modest increase over last year through June, the City Auditor's June revised estimate accounts for a \$2.3 million reduction from 2019 in that particular line by year end. License and permit fees, fines and penalties, as well as charges for service are all down from 2019 during the same time by \$1 million, \$3 million, and \$1.2 million respectively. The City Auditor's revised estimate assumes these downward trends will continue, and lost revenue will not be recovered by year end.

Property tax revenue caught up in the second quarter from what was reported at the end of the first quarter. Receipts at the end of June totaled over \$28.1 million, or 5.8 percent higher than year to date revenue in 2019. Investment earnings are likewise higher in comparison to the same period in 2019 by \$666,923, or 6.3 percent. The City Auditor did reduce her original estimate for property tax by \$500,000, but left her original estimate for investment earnings static at \$17.9 million. It should be noted that the year-end estimate for both lines still assumes negative year over year growth of -.4 percent and -15.4 percent respectively. Therefore, while both revenue streams are performing positively in comparison to 2019 at the close of the second quarter, these positive trends are not expected to continue in the second half of the year.

Lastly, revenue in the All Other Revenue category exceeds \$16 million at the end of the second quarter, primarily reflecting the deposit of a rebate from the Bureau of Workers' Compensation. This deposit was not assumed in the Auditor's original estimate, but was accounted for in her June

revised numbers. The Administration and the Auditor's Office are closely monitoring revenue in relation to the current public health emergency.

Expenditures:

Expenditures are projected to total \$929.1 million, or \$40.4 million below the current appropriation. The projected expenditures include a \$3.0 million transfer to the economic stabilization fund, a \$2.6 million transfer to the anticipated expenditure fund (for the 27th pay period), and a \$5.6 million transfer to the basic city services fund. Ordinance 2925-2019, which passed as amended by City Council on February 10, 2020, established the 2020 general fund budget at \$969.5 million, in alignment with the Auditor's original estimate of available resources (not the revised estimate issued on June 9th).

The personnel projections in this report reflect employees on the city payroll as of June 17, 2020, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

Salaries and wages are projected at the negotiated rate currently in effect pursuant to the various collective bargaining agreements, as appropriate. Projections for employees not covered by such agreements (e.g. MCP employees) are based on current administrative salary ordinances that establish wage and salary guidelines. No projections of "across the board" pay increases for 2020 are included in these projections, with the exception of the Municipal Court Clerk's employees who received such increases effective April 5th. Such assumptions for the remaining city departments contribute to the anticipated personnel savings in both the general fund discussed below, as well as in the non-general funds described in Sections 3 through 5 of this report.

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

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

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

City Council projects an overall surplus of \$99,556. This variance is a result of \$40,662 in personnel savings, primarily related to part-time wages, as well as \$58,756 in various services categories.

The **City Auditor** expects a surplus of \$48,085. This variance is comprised of savings in personnel totaling \$37,515 as the result of hiring delays, and \$10,570 in savings from several services accounts.

A total surplus of \$875,537 is anticipated in the **Income Tax Division**, primarily attributable to savings of \$714,119 in personnel as a result of hiring delays and associated benefits. The division anticipates lower than budgeted expenditures of \$148,386 for various services categories, including clerical services, postage, and employee travel. Lastly, a savings of \$12,682 is expected in supplies as well.

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.

The **City Treasurer** projects an overall surplus of \$238,996. Of this variance, \$206,745 is the result of delays in hiring personnel, and \$32,251 in savings is expected in banking and other services categories.

The **Municipal Court Judges** project an overall surplus of \$399,266. These savings are primarily in personnel due to anticipated savings in sick leave reciprocity costs and insurance, and in various services line items, including employee travel and training.

An overall surplus of \$334,215 is expected in the office of the **Municipal Court Clerk** resulting from hiring delays and associated benefits, as well as lower than anticipated internal charges for mail, which are projected by the Finance and Management Department.

The **Civil Service Commission** expects a total surplus of \$85,265. Savings of \$66,312 reflect delays in filling vacant budgeted positions. Lower than budgeted costs related to general supplies and various purchased services contribute to the overall projected surplus by \$18,954.

The Department of **Public Safety, Administration Division** projects an overall year-end deficit of \$43,408. A personnel surplus of \$474,780 is the result of delays in hiring vacant positions and related benefit costs. These anticipated savings are more than offset by higher than projected costs in purchased services of \$518,188, related to various maintenance and professional services contracts.

An overall surplus of \$1,117,639 is anticipated in the **Support Services Division**. Of this total, \$632,207 is due to delays in hiring vacant positions. Savings of \$233,801 in office and technology supplies, as well as \$251,631 related to lower than budgeted spending on repair and maintenance contracts represent the additional savings within the division.

The **Police Division** projects an overall surplus of \$4,514,399. This projection is the result of an anticipated deficit in personnel of \$2,811,523, netted against projected savings in supplies of \$115,118, in services of \$1,971,574, and in the transfer line of \$5,239,229. The surplus in services is primarily attributable to lower than anticipated internal charges for fleet services, coupled with savings in prisoner medical bills.

The transfer line, which represents the budget authority for the 134th (June) and 135th (December) recruit classes as well as the expenses related to the Comprehensive Neighborhood Safety Strategy Initiative, partially offsets expenses reflected in the personnel and supplies categories. As a result, the true variances in personnel and supplies are surpluses of \$2,128,431 and \$389,393, respectively.

Deficits in personnel related to sworn overtime, termination pay, and associated benefits are offset by anticipated savings attributable to delays in filling vacant budgeted civilian positions. The surplus in supplies is the result of lower than anticipated helicopter fuel and general supply purchases.

The **Division of Fire** anticipates an overall surplus of \$1,947,984. An expected deficit in personnel of \$1,772,701 is 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 \$172,312. The deficit in personnel is primarily reflected in sworn overtime, which is partially offset by savings attributable to the delayed hiring of vacant civilian positions, sworn shift differential, and associated benefits.

The deficit in supplies of \$106,542 is offset by the budget authority for the recruit classes' uniform and supply needs budgeted in the transfer line. Accounting for the transfer, the true variance in supplies is a projected surplus of \$411,458. In services, anticipated savings of \$1,610,837 is the result of less

than budgeted expenses in the EMS billing program, as well as savings in fleet maintenance and fuel. Fire claims are currently projected to end the year under budget by \$98,000.

A total projected surplus of \$667,379 is anticipated in the **Office of the Mayor**. Savings of \$556,083 in personnel reflect budgeted vacancies and delays in filling them. Less than expected expenses of \$102,797 in the services category is due to lower than budgeted needs for employee travel and various contracts.

The **Office of Diversity and Inclusion** projects a surplus of \$397,948, attributed to personnel savings from hiring delays.

The **Department of Education** anticipates a deficit of \$940,513. This shortfall is comprised of higher-than-anticipated needs of \$1,071,223 within the services category for the Early Start Columbus program. This deficit is slightly offset by \$125,210 in projected savings tied to delays in filling vacant positions, as well as some small savings in supplies.

The **Development Department, Administration Division** projects an overall surplus of \$461,571, mainly attributed to personnel savings of \$313,542 resulting from a delay in filling vacant full-time positions. In addition, savings of \$11,696 and \$136,333 are the result of lower than anticipated general and office supply purchases as well as contracted services, respectively.

The **Economic Development Division** anticipates a total surplus of \$281,713. The majority of this surplus, or \$195,266, results from the delayed hiring of vacant full-time positions. Savings of \$81,946 in the services category are due to lower than budgeted spending on advertising, registration, and employee travel.

An overall surplus of \$731,596 is projected in the **Code Enforcement Division**. Of this amount, savings of \$532,779 are the result of delays in filling vacant budgeted positions, and \$191,019 is from lower than anticipated lawn care and fleet services.

A total surplus of \$386,650 is expected in the **Planning Division**, primarily reflecting less than budgeted personnel costs of \$361,809 from delays in filling vacant positions. Savings of \$24,049 are projected in services, mainly in travel and registration.

The **Housing Division** anticipates a deficit of \$72,567. This deficit is mainly attributable to unforeseen personnel expenses, and is partially offset by savings of \$21,333 in various services, and minor savings of \$1,250 in supplies.

A surplus of \$107,695 is expected in the personnel category within the **Land Redevelopment Division**, due to savings as a result of a vacant position.

An overall surplus of \$614,140 is projected in the **Finance and Management Department, Administration Division**. Of this amount, personnel savings of \$96,888 reflect delays in filling a budgeted vacant position. In addition, a positive variance of \$488,533 in the services category is expected due in large part to utility cost savings related to the Municipal Court Building, along with budgeted expenses for which alternative funding sources have been identified.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$12,883,590. Of this amount, savings of \$250,298 are the result of delays in filling vacant budgeted positions. Additionally, reduced costs for the Franklin County Public Defender's contract accounts for the majority of the anticipated surplus of \$1,126,792 in the services category. The

citywide account is expected to end the year with a surplus of \$11,500,000, reflecting a decision to delay some discretionary spending in that account.

An overall surplus of \$1,115,455 is anticipated in the **Facilities Management Division**, primarily representing resulting from delays in filling vacant full-time and part-time positions and less than budgeted utility costs. The projected deficit of \$186,444 in supplies reflects costs that were budgeted in the services category, but are more appropriately captured as supply expenses.

The **Department of Technology** projects that costs billed for various departments within the general fund will come in under budget by \$282,619. This variance consists of savings of \$246,467 for internally billed indirect technology services and \$36,152 for internally billed direct technology services.

A positive variance of \$112,068 for the **Human Resources Department** is anticipated by year end. The result is primarily due to less than budgeted personnel expenses of \$76,298, as well as reduced supplies and services costs that contribute to the remaining \$35,770.

The **Department of Neighborhoods** anticipates a surplus of \$711,006. This surplus is the result of expected personnel savings of \$325,632 due to delays in hiring vacant positions, miscellaneous savings of \$7,658 in supplies, as well as savings of \$377,716 within the services category from less than budgeted expenditures in various contracts and employee travel and training.

The current projected general fund transfer to the **Health Department** is estimated to be \$17,170,260, a savings to the general fund of \$9,546,543. Additional information on Health's first quarter projections is provided in Section 3 of this report.

The current projected general fund transfer to the **Recreation and Parks Department** is estimated at \$41,892,630, or a savings to the general fund of \$1,137,983. Additional information on Recreation and Parks' first quarter projection is provided in Section 3 of this report.

An overall surplus of \$43,409 is anticipated in the **Department of Public Service, Director's Office**. The majority of these savings are projected in personnel due to hiring adjustments and delays in filling vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$2,354,671. The division expects \$761,450 in personnel savings due to the delayed hiring of vacant positions. An anticipated surplus of \$1,582,919 in the services category primarily reflects projected savings related to internal charges for fleet management.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 22,676,722
Plus Estimated 2020 Revenues	63,050,000
Plus Estimated Encumbrance Cancellations	1,000,000
Total Estimated Available For Appropriation	<u>86,726,722</u>
Less Projected 2020 Expenditures Public Service Director's Office	(5,888,441)
Less Projected 2020 Expenditures Traffic Management Division	(20,546,321)
Less Projected 2020 Expenditures Infrastructure Management Division	(36,247,283)
Less Projected 2020 Expenditures Design & Construction Division	(7,603,110)
Less Projected 2020 Expenditures Refuse	(3,600,000)
Less Total Projected 2020 Expenditures	<u>(73,885,155)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u>\$ 12,841,567</u>
Total Appropriated	<u>\$ 79,204,822</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 5,319,667</u>

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

REVENUE SUMMARY

At the beginning of 2020, the unencumbered cash balance in the street construction, maintenance and repair fund was \$22,676,722, or roughly \$4.9 million higher than budgeted. Currently, revenues for 2020 are estimated at \$63 million and encumbrance cancellations are estimated at \$1 million, for a combined decrease of \$6.4 million compared to budgeted assumptions. Revenue projections are down due to anticipated losses of state gasoline tax receipts from decreased driving during the COVID-19 pandemic. Despite decreased revenue, the higher than budgeted beginning year balance along with projected expenditure savings discussed below, will result in a year-end unencumbered cash balance of \$12,841,567, which is approximately \$2.8 million higher than assumed at the time of budget formation.

OPERATING BUDGET SUMMARY

The Refuse Division's expenses in this fund are currently projected even with budgeted amounts. The Design and Construction Division anticipates a total surplus of \$279,378, mostly due to savings in personnel costs from budgeted assumptions, while the Infrastructure Management Division's expected surplus of over \$3.8 million reflects savings in fleet charges and personnel costs due to vacancies. The Traffic Management Division projects a surplus of nearly \$1.2 million related to budgeted but vacant positions, and delays in filling them. The Director's Office will net a surplus of \$56,775 primarily due to savings in professional services.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 608,627
Plus Estimated 2020 Revenues	9,057,088
Plus Estimated General Fund Transfer	17,170,260
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>26,935,976</u>
Less Projected 2020 Expenditures	<u>(26,935,976)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u>\$ -</u>
Total Appropriated	<u>\$ 36,087,437</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 9,151,461</u>

The 2020 Health Department budget allows for the continued provision of public health mandated services, as well as services that meet the Mayor's priorities and those deemed essential by the Board of Health. Health's special revenue fund receives funding from the city's general fund each year to cover all budgeted operating expenses that cannot be supported solely by other revenue sources. Typically, the general fund subsidy represents approximately 75% of the department's operating revenue.

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$608,627. Overall, revenues are currently projected at \$9,057,088, slightly higher than the budgeted assumption of \$9,025,634 due to a rebate from the Bureau of Workers' Compensation. Encumbrance cancellations are currently estimated at the budgeted level of \$100,000. At the end of the second quarter, the general fund transfer is projected to be \$17,170,260, lower than the budgeted amount of \$26,716,803. Given these assumptions, the fund will end the year with a zero unencumbered cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$9,151,461 is projected in the Health Department. A projected surplus of \$8,455,065 in personnel is the result of the use of CARES Act funding for personnel whose time is substantially devoted to responding to the COVID-19 pandemic. Savings of \$108,006 in supplies are attributed to a reduction of spending on laboratory supplies from fewer clinic visits, and educational and printed materials normally used for community events that have been cancelled due COVID-19 guidelines. In addition, a surplus of \$729,085 is anticipated in services resulting from reductions in community events and engagements, home visiting services, medication assisted treatment services, advertising, and employee travel.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 949,178
Plus Estimated 2020 Revenues	7,670,000
Plus Estimated General Fund Transfer	41,892,630
Plus Estimated Encumbrance Cancellations	654,000
Total Estimated Available For Appropriation	51,165,808
Less Projected 2020 Expenditures	(51,165,808)
Projected Unencumbered Cash at Dec. 31, 2020	\$ -
Total Appropriated	\$ 56,415,613
Projected Appropriation Surplus/(Deficit)	\$ 5,249,805

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

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2020 with an unencumbered cash balance of \$949,178. Revenue projections are \$7,670,000 or \$4,540,000 lower than originally budgeted due to the temporary closure of recreation centers and facilities, thus resulting in a loss of fees associated with programming and rentals. Encumbrance cancellations are projected at \$654,000, which is higher than the budgeted assumption of \$550,000. The current projected general fund transfer of \$41,892,630 is \$1,137,983 less than the budgeted assumption. The anticipated year end unencumbered cash balance, therefore, is zero.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$5,249,805 is projected for the fund. Savings of \$3,422,415 in personnel, \$307,909 in supplies, and \$1,518,878 in services are attributed to a delay in hiring vacant positions as well as a reduction of staff hours due to the closures, lower than anticipated costs for supplies, internal services, and professional services related expenditures.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 1,956,647
Plus Estimated 2020 Revenues-Municipal Court Clerk	825,000
Plus Estimated 2020 Revenues-Municipal Court Judges	305,000
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	3,096,647
Less Projected 2020 Expenditures-Municipal Court Clerk	(921,125)
Less Projected 2020 Expenditures-Municipal Court Judges	(604,601)
Projected Unencumbered Cash at Dec. 31, 2020	\$ 1,570,922
Total Appropriated	\$ 2,182,474
Projected Appropriation Surplus/(Deficit)	\$ 656,748

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 \$223,436 higher than budgeted. However, projected revenues at the end of the second quarter total \$1,130,000, which is significantly lagging behind the budgeted assumption of \$1,792,300. The total revenue projection is the combination of those provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Additionally, encumbrance cancellations are currently expected to be \$10,000, which is in line with the budgeted expectation. Based on these assumptions and coupled with the expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,570,922 at the end of 2020, which is \$217,885 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$656,748 is currently projected for the computer fund. An appropriation surplus of \$646,350 is expected in the Municipal Court Clerk's office which is primarily the result of anticipated savings in personnel. The savings in the personnel category reflect the Clerk's decision to shift the personnel costs off of the computer fund and onto the general fund. The Municipal Court Judges project an overall surplus of \$10,398 mainly due to small savings in supplies and services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 15,758,567
Plus Estimated 2020 Revenues	19,200,000
Plus Estimated Encumbrance Cancellations	<u>165,000</u>
Total Estimated Available For Appropriation	35,123,567
Less Total Projected 2020 Expenditures	<u>(24,092,678)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u>\$ 11,030,889</u>
Total Appropriated	<u>\$ 25,033,146</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 940,468</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 2020 with an unencumbered cash balance of \$15,758,567, \$930,914 more than budgeted. The current revenue projection of \$19,200,000 is \$4,477,309 less than the original budgeted amount of \$23,677,309, and encumbrance cancellation projections are \$115,000 higher than the original budgeted amount of \$50,000. This decrease in revenue is a result of a slowdown in the construction industry related to the COVID-19 pandemic. The fund is projected to end the year with an unencumbered cash balance of \$11,030,889.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation surplus of \$940,468. These anticipated savings include \$502,529 in personnel savings from delays in filling vacant budgeted positions, and \$290,000 in delayed capital expenditures.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 338,858
Plus Estimated 2020 Revenues	\$889,032
Plus Estimated General Fund Transfer	\$312,230
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,540,120</u>
Less Projected 2020 Expenditures	<u>(1,540,120)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ -</u></u>
Total Appropriated	\$ 1,530,357
Projected Appropriation Surplus/(Deficit)	<u><u>\$ (9,763)</u></u>

The east broad street operation fund is the largest subfund within the property management fund and is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current paying tenants include the Workforce Development Board and the Department of Technology.

REVENUE SUMMARY

The unencumbered balance at the beginning of 2020 was \$338,858. Total revenue projections of \$1,201,262 reflect a general fund subsidy of \$312,230. The projected expenditures equal the estimate of available resources in this fund at the end of the second quarter. As a result, a zero unencumbered cash balance is expected in this fund at year end.

OPERATING BUDGET SUMMARY

At this time, a projected appropriation deficit of \$9,763 is attributed to higher than anticipated utility bills. A supplemental appropriation may be needed before year end.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 1,593,826
Plus Estimated 2020 Revenues	4,910,426
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>6,534,252</u>
Less Projected 2020 Expenditures Public Service Director's Office	(86,811)
Less Projected 2020 Expenditures Design & Construction Division	<u>(4,805,021)</u>
Less Projected 2020 Expenditures	(4,891,832)
Projected Unencumbered Cash at Dec. 31, 2020	<u>\$ 1,642,420</u>
Total Appropriated	<u>\$ 5,288,350</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 396,518</u>

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

REVENUE SUMMARY

The 2020 beginning unencumbered cash balance was \$1,593,826, \$579,191 higher than assumed in the budget. The current revenue projections for the fund, as shown in the table above, are estimated to be \$313,047 lower than the budgeted assumption, while encumbrance cancellations are estimated to be \$5,000 greater. The projected year-end unencumbered cash balance is \$1,642,420, which is \$367,662 higher than was projected at the time of budget formation, due to the aforementioned variance in the beginning year balance and the projected appropriation savings discussed below.

OPERATING BUDGET SUMMARY

The Public Service Department currently projects this fund to end the year with a budget surplus of \$396,518. The budget included an expansion in personnel and programming, which will be delayed due to the unknown impact of the COVID-19 pandemic. As a result, the department anticipates reductions in personnel, supplies, and capital expenditures.

H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 1,608,372
Plus Estimated 2020 Revenues	6,100,000
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>7,858,372</u>
Less Projected 2020 Expenditures	(6,938,176)
Less 2020 Transfer	(700,000)
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ 220,196</u></u>
Total Appropriated	<u>\$ 12,946,310</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 6,008,134</u></u>

The parking meter program fund was established in 2010, and revised in 2018, to collect a portion of parking meter revenue. Effective January 2019, all on street parking revenues, except parking citation revenues, are deposited into the fund and all Parking Services Division operating expenses are charged to this fund.

REVENUE SUMMARY

The 2020 beginning unencumbered cash balance was \$1,608,372, or \$380,645 lower than budgeted. Revenue projections for the fund are currently \$6.1 million, or \$3,881,340 below budgeted assumptions as a result of the impact from the COVID-19 pandemic; encumbrance cancellations are \$100,000 higher than budgeted. Due to the aforementioned decrease in revenues and the beginning year unencumbered cash balance, the projected unencumbered fund balance at year end is \$220,163, or \$2,153,851 less than the budgeted assumption.

OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a positive appropriation variance of \$6,008,134. A majority of this variance is the result of a \$4 million appropriation increase approved with the creation of an additional parking benefit district and is not associated with any planned expenditures. The balance of this variance, approximately \$2 million, is primarily due to expenditure corrections to reallocate administrative costs, delays in filling vacant positions and reducing expenditures related to departmental service contracts.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ -
Plus Estimated 2020 Revenues- Human Resources	5,441,117
Plus Estimated 2020 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,836,117</u>
Less Estimated 2020 Projected Expenditures- Human Resources	(5,441,117)
Less Estimated 2020 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2020 Expenditures	(5,836,117)
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ -</u></u>
Appropriated- Human Resources	5,808,836
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 6,203,836</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 367,719</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 \$367,719 is generated from the Human Resources portion of the fund. Savings of \$124,565 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted internal service charges and professional services account for the majority of the remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 279,676
Plus Estimated 2020 Revenues - Mail	1,112,668
Plus Estimated 2020 Revenues - Print	589,607
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	1,981,950
Less Projected 2020 Mail and Print Expenditures	(1,682,380)
Projected Unencumbered Cash at Dec. 31, 2020	\$ 299,570
Total Appropriated	\$ 1,941,901
Projected Appropriation Surplus/(Deficit)	\$ 259,521

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

REVENUE SUMMARY

The fund began the year with an available unencumbered cash balance of \$279,676, or \$122,077 more than expected during budget formation. Mail and print shop revenues are projected at \$1,112,668 and \$589,607, respectively, or \$239,626 less than budgeted when combined. By year end, the fund's unencumbered balance is projected at \$299,570.

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

OPERATING BUDGET SUMMARY

By year end, an appropriation surplus of \$259,521 is anticipated, primarily reflecting savings in personnel and professional services.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 542,419
Plus Estimated 2020 Revenues	947,506
Plus Estimated Encumbrance Cancellations	26,261
Total Estimated Available For Appropriation	1,516,186
Less Projected 2020 Expenditures	(1,142,946)
Projected Unencumbered Cash at Dec. 31, 2020	\$ 373,240
Total Appropriated	\$ 1,234,584
Projected Appropriation Surplus/(Deficit)	\$ 91,638

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

REVENUE SUMMARY

The land acquisition fund began 2020 with an unencumbered cash balance of \$542,419, which was \$5,452 higher than assumed in the budget. Revenues are currently estimated at \$947,506 for the year, which is \$11,506 higher than what was budgeted. The projected encumbrance cancellation amount of \$26,261 was not included in the budget assumptions. Due to the higher than expected beginning balance and estimated revenues, as well as the expenditure savings discussed below, the fund is projected to end 2020 with an unencumbered cash balance of \$373,240, an increase of \$134,857 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$91,638. This savings is primarily the results of lower than expected personnel costs due to delayed hiring and a reduction in anticipated service expenses.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 4,112,351
Plus Estimated 2020 Revenues	42,652,236
Plus Estimated Encumbrance Cancellations	472,247
Total Estimated Available For Appropriation	<u>47,236,835</u>
Less Estimated Technology Administration Expenditures	(10,134,991)
Less Estimated Information Services Expenditures	(32,752,401)
Less Total Projected 2020 Expenditures	<u>(42,887,391)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u>\$ 4,349,443</u>
Total Appropriated	<u>\$ 43,866,268</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 978,877</u>

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

REVENUE SUMMARY

The technology services fund began 2020 with an unencumbered cash balance of \$4,112,351, \$3,409,446 higher than anticipated. Current revenue estimates are \$532,516 lower than budgeted. This decrease includes \$897,549 in lower than anticipated revenues for indirect technology billings, partially offset by \$365,033 related to an unbudgeted workers' compensation rebate. Direct revenue projections are falling very close to budget. With these assumptions, the fund is projected to end the year with a \$4,349,443 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Director's Office expects an appropriation surplus of \$162,901. This variance is almost solely attributed to delays in filling open positions.

The Information Services Division anticipates a surplus of \$815,975. This variance includes savings from delays in filling vacant positions totaling \$564,607. Lower than budgeted projections in services of \$189,454 includes savings in communication, employee travel, and training, slightly offset by higher expenses in professional services related to increased fiber location requests. Expected deferments of capital purchases of \$57,914 and minimal savings in other expenditures make up the remaining balance of the overall variance.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ (4,004,505)
Plus Estimated 2020 Revenues	33,794,152
Plus Fleet True-up Billing	4,100,000
Plus Estimated Encumbrance Cancellations	900,000
Total Estimated Available For Appropriation	<u>34,789,648</u>
Less Projected 2020 Fleet Management Division Expenditures	(33,119,453)
Less Projected 2020 Finance and Management Director's Office Expenditures	<u>(1,017,079)</u>
Less Total Projected 2020 Expenditures	<u>(34,136,532)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u>\$ 653,116</u>
Total Appropriated	\$ 40,139,099
Projected Appropriation Surplus/(Deficit)	<u>\$ 6,002,567</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 \$4,004,505, or \$203,995 lower than budgeted assumptions. Revenues are currently projected to total \$33,794,152, which is \$7,185,230 less than budgeted. A billing true-up was planned at the very end of last year for 2020, and added \$4.1 million in revenue to the fund. With estimated encumbrance cancellations totaling \$900,000, or \$500,000 more than budgeted, the fund will end the year with an unencumbered cash balance of \$653,116.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$6,002,567 is projected in the fleet management fund. In the Fleet Management Division, an anticipated surplus of \$5,333,648 in supplies primarily reflects lower than budgeted fuel costs. Personnel savings of \$838,232 are due to delays in hiring budgeted full-time positions. Partially offsetting these, repair and maintenance service expenses are expected to come in over budget by \$154,197.

A projected deficit of \$40,116 within the Finance and Management Director's Office is driven by changes in personnel from originally budgeted assumptions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 6,039,393
Plus Estimated 2020 Revenue Receipts	11,219,066
Plus Estimated Encumbrance Cancellations	70,000
Total Estimated Available For Appropriation	17,328,459
Less Projected 2020 Expenditures Design & Construction Division	(11,178,891)
Less Projected 2020 Expenditures Public Service Director's Office	(549,149)
Less Total Projected 2020 Expenditures	(11,728,040)
Projected Unencumbered Cash at Dec. 31, 2020	\$ 5,600,419
Total Appropriated	\$ 12,544,223
Projected Appropriation Surplus/(Deficit)	\$ 816,183

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Department of Public Service's Division of Design and Construction. This division provides these services for roadway, bridge, water, sanitary and storm sewer, electric power, and signal infrastructure for the City of Columbus.

REVENUE SUMMARY

At the beginning of 2020, the unencumbered cash balance in the fund was \$6,039,393, or \$892,580 more than budgeted. Current year revenues are projected to total \$11,219,066 and encumbrance cancellations are estimated at \$70,000; this total revenue estimate is lower than the budgeted assumptions by \$111,881. As a result of the higher than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$5,600,419 is projected at year end, an increase of \$896,882 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$816,183 is projected in this fund. This variance is primarily attributed to a delayed implementation of a budgeted expansion of programming and personnel due to the uncertainty of the impact of the COVID-19 pandemic.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Cash Balance (January 1, 2020)	\$ 145,391,058
Plus Estimated 2020 Revenues	213,129,377
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>358,520,435</u>
Less Projected 2020 Expenditures Water Division	(182,918,298)
Less Projected 2020 Expenditures Public Utilities Director's Office	(11,823,931)
Less Total Projected 2020 Expenditures	<u>(194,742,230)</u>
Projected Cash at Dec. 31, 2020	<u>\$ 163,778,205</u>
Total Appropriated	<u>\$ 216,186,025</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 21,443,795</u>

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

REVENUE SUMMARY

On January 1, 2020, the cash balance in the water enterprise fund was just over \$145 million, comprised of carryover funds and reserve funds totaling approximately \$100.4 million and \$45.0 million respectively. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources was \$210.3 million.

Projections for the above-noted revenues are now expected to be \$2.8 million higher than initial estimates. The projected year-end cash balance in the fund is approximately \$163.8 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$21.4 million is projected in the water enterprise fund due to anticipated savings in several budget categories. Projected personnel savings of \$3.9 million reflect an increase in vacancies and separations, and delays in filling positions. An anticipated net surplus of \$193,298 in supplies, services, and the 'other' category is the result of less than anticipated costs associated with various purchases and service contracts, coupled with potential unbudgeted claims settlements. The division also expects an interest surplus of \$15.8 million, which is the result of premium proceeds from the 2019 bond sale.

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 \$3.7 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$1,531,396.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Cash Balance (January 1, 2020)	\$ 229,844,118
Plus Estimated 2020 Revenues	303,865,497
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	533,709,615
Less Projected 2020 Expenditures Sanitary Sewer Division	(276,026,617)
Less Projected 2020 Expenditures Public Utilities Director's Office	(13,238,631)
Less Total Projected 2020 Expenditures	(289,265,248)
Projected Cash at Dec. 31, 2020	\$ 244,444,367
Total Appropriated	\$ 312,099,791
Projected Appropriation Surplus/(Deficit)	\$ 22,834,543

The sanitary sewer enterprise fund is used by the city to account for all financial activity related to the operation of the sanitary sewer enterprise. The city collects and treats effluent of city residents and residents of certain suburban areas. The city has two sewerage treatment plants. Revenues consist primarily of user charges.

REVENUE SUMMARY

On January 1, 2020, the cash balance in the sewerage system enterprise fund was \$229.8 million, comprised of carryover funds totaling \$150.3 million and reserve funds totaling \$79.5 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income, and miscellaneous other sources was \$310.6 million.

Current revenue projections are less than the budgeted amount by \$6.7 million. The projected year end cash balance in the fund is \$244.4 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$22.8 million is projected in the sewer system enterprise fund, comprised of a surplus of \$21.3 million in the Sanitary Sewer Division and a \$1.5 million surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in the personnel, supplies, services, and capital categories. The projected \$2,836,468 personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Supplies are anticipated to be \$253,300 less than budgeted, mainly due to lower than budgeted general supply purchases. A surplus of \$469,495 in services is due to savings from internal fleet charges, indirect technology services, employee travel, registration, and training, and other purchased services. Capital purchases are projected to be lower than budgeted by \$324,514 related to machinery and vehicle purchases. Reduced premiums on interest bonds and lower than budgeted loan fees account for savings of \$17,525,523. Partially offsetting these savings is a projected deficit in medical claim payments of \$79,671.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Cash Balance (January 1, 2020)	\$ 27,152,175
Plus Estimated 2020 Revenues	44,773,940
Plus Estimated 2020 Encumbrance Cancellations	<u>-</u>
Total Estimated Available For Appropriation	71,926,115
Less Projected 2020 Expenditures Storm Sewer Division	(38,837,858)
Less Projected 2020 Expenditures Public Utilities Director's Office	<u>(3,497,366)</u>
Less Total Projected 2020 Expenditures	(42,335,224)
Projected Cash at Dec. 31, 2020	<u>\$ 29,590,891</u>
Total Appropriated	<u>\$ 45,835,291</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,500,067</u>

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

REVENUE SUMMARY

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

Projections for the above-noted revenues are trending \$202,335 lower than budget. As of the end of the second quarter, the projected year-end cash balance in the fund is expected to be about \$29.6 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3.5 million is projected in the storm sewer maintenance fund, comprised of approximately \$3.1 million surplus in the Storm Sewer Division and a \$427,278 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

In the Storm Sewer Division, a \$319,418 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$69,988 surplus in services is related to direct and indirect technology services, as well as employee travel, registration and training. Reduced premiums on interest bonds and lower than budgeted loan fees account for savings of \$2,683,383.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2020	
Cash Balance (January 1, 2020)	\$ 36,983,055
Plus Estimated 2020 Revenues	81,786,157
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>118,769,212</u>
Less Projected 2020 Expenditures Power Division	(90,420,592)
Less Projected 2020 Expenditures Public Utilities Director's Office	<u>(1,841,068)</u>
Less Total Projected 2020 Expenditures	<u>(92,261,660)</u>
Projected Cash at Dec. 31, 2020	<u>\$ 26,507,553</u>
Total Appropriated	<u>\$ 97,059,900</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,798,240</u>

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

REVENUE SUMMARY

On January 1, 2020, the cash balance in the electricity enterprise fund was nearly \$37 million, comprised of carryover funds totaling \$32.6 million and reserve funds totaling \$4.4 million. This beginning year cash balance was \$7.4 million higher than assumed during budget formation. At that time, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, was \$89.9 million.

Projections for the above-noted revenues are down by \$8.2 million. As of the end of the second quarter, the anticipated year-end cash balance is expected to be \$26.5 million, which exceeds the budgeted estimate of \$22.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.8 million is projected in the electricity enterprise fund. This surplus is comprised of \$4.6 million in the Power Division and \$226,577 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

In the Power Division, personnel savings are currently projected at \$1.7 million. Purchase power savings comprise the majority of the \$571,259 projected surplus in supplies. A surplus of \$994,048 is projected in services mainly due to savings in electricity charges and professional services. The \$849,624 savings in capital expenditures reflects lower than anticipated costs associated with vehicle purchases. The division also expects an interest surplus of \$393,886, which is the result of premium proceeds from the 2019 bond sale.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
JUNE 30, 2020

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,881,103	\$ 2,400,166	\$ 2,480,937	\$ 4,781,547	\$ 99,556
City Auditor					
City Auditor	4,799,068	2,234,768	2,564,301	4,750,983	48,085
Income Tax	9,952,729	4,160,911	5,791,818	9,077,192	875,537
Total	<u>14,751,797</u>	<u>6,395,679</u>	<u>8,356,119</u>	<u>13,828,175</u>	<u>923,622</u>
City Treasurer	1,473,290	699,786	773,504	1,234,294	238,996
City Attorney					
City Attorney	13,581,589	6,904,985	6,676,604	13,579,209	2,380
Real Estate	155,321	83,609	71,712	155,321	-
Total	<u>13,736,910</u>	<u>6,988,594</u>	<u>6,748,316</u>	<u>13,734,530</u>	<u>2,380</u>
Municipal Court Judges	20,215,446	10,763,359	9,452,087	19,816,180	399,266
Municipal Court Clerk	12,767,864	6,537,627	6,230,237	12,433,649	334,215
Civil Service	4,427,504	2,232,012	2,195,492	4,342,239	85,265
Public Safety					
Administration	8,128,152	6,438,283	1,689,869	8,171,560	(43,408)
Support Services	7,921,198	4,250,412	3,670,786	6,803,559	1,117,639
Police	360,155,422	190,827,695	169,327,727	355,641,023	4,514,399
Fire	271,628,625	146,641,035	124,987,590	269,680,641	1,947,984
Total	<u>647,833,397</u>	<u>348,157,424</u>	<u>299,675,973</u>	<u>640,296,783</u>	<u>7,536,614</u>
Office of the Mayor					
Mayor	4,921,379	1,969,045	2,952,334	4,254,000	667,379
Office of Diversity & Inclusion	1,757,387	584,175	1,173,212	1,359,439	397,948
Total	<u>6,678,766</u>	<u>2,553,219</u>	<u>4,125,547</u>	<u>5,613,438</u>	<u>1,065,328</u>
Education	6,661,910	2,921,391	3,740,519	7,602,423	(940,513)
Development					
Administration	6,352,009	4,370,823	1,981,186	5,890,438	461,571
Econ. Development	6,329,806	4,829,986	1,499,820	6,048,093	281,713
Code Enforcement	9,129,891	4,472,341	4,657,550	8,398,295	731,596
Planning	1,899,343	759,888	1,139,455	1,512,693	386,650
Housing	7,598,810	6,676,576	922,234	7,671,377	(72,567)
Land Redevelopment	678,974	284,137	394,837	571,279	107,695
Total	<u>31,988,833</u>	<u>21,393,752</u>	<u>10,595,082</u>	<u>30,092,175</u>	<u>1,896,659</u>
Finance and Management					
Administration	5,377,434	3,934,304	1,443,130	4,763,294	614,140
Financial Management	4,917,896	2,077,419	2,840,477	3,534,306	1,383,590
Facilities Management	17,666,036	12,733,715	4,932,321	16,550,581	1,115,455
Finance Citywide	42,710,424	14,827,176	27,883,248	31,210,424	11,500,000
Citywide Technology Billings	20,260,570	20,196,242	64,328	19,977,951	282,619
Total	<u>90,932,360</u>	<u>53,768,855</u>	<u>37,163,504</u>	<u>76,036,556</u>	<u>14,895,804</u>
Human Resources	3,122,816	2,078,455	1,044,361	3,010,748	112,068
Neighborhoods	6,089,550	2,714,488	3,375,062	5,378,544	711,006
Health	26,716,803	26,711,170	5,633	17,170,260	9,546,543
Recreation and Parks	43,030,613	43,030,613	-	41,892,630	1,137,983
Public Service					
Administration	712,412	335,751	376,661	669,003	43,409
Refuse Collection	33,506,626	23,723,510	9,783,116	31,151,955	2,354,671
Total	<u>34,219,038</u>	<u>24,059,261</u>	<u>10,159,777</u>	<u>31,820,959</u>	<u>2,398,079</u>
Grand Total:	\$ 969,528,000	\$ 563,405,850	\$ 406,122,150	\$ 929,085,131	\$ 40,442,869

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
JUNE 30, 2020

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,560,318	\$ 27,861	\$ 190,367	\$ 3,000	\$ -	\$ -	4,781,547
City Auditor							
City Auditor	3,820,222	27,600	902,161	1,000	-	-	4,750,983
Income Tax	7,912,947	65,818	1,098,277	150	-	-	9,077,192
Total	11,733,169	93,418	2,000,438	1,150	-	-	13,828,175
City Treasurer	945,445	4,200	284,649	-	-	-	1,234,294
City Attorney							
City Attorney	13,042,438	69,430	319,271	960	-	147,110	13,579,209
Real Estate	155,321	-	-	-	-	-	155,321
Total	13,197,759	69,430	319,271	960	-	147,110	13,734,530
Municipal Court Judges	17,355,010	60,001	1,911,169	-	-	490,000	19,816,180
Municipal Court Clerk	11,570,037	134,734	728,878	-	-	-	12,433,649
Civil Service	3,601,105	20,023	717,611	3,500	-	-	4,342,239
Public Safety							
Administration	1,715,695	10,367	6,445,398	100	-	-	8,171,560
Support Services	4,427,911	193,374	2,176,474	5,800	-	-	6,803,559
Police	335,728,039	4,941,296	14,424,607	440,000	-	107,081	355,641,023
Fire	254,646,879	5,158,374	9,836,491	27,000	-	11,897	269,680,641
Total	596,518,524	10,303,411	32,882,970	472,900	-	118,978	640,296,783
Office of the Mayor							
Mayor	3,824,619	7,000	421,630	750	-	-	4,254,000
Office of Diversity & Inclusion	1,124,252	8,500	226,687	-	-	-	1,359,439
Total	4,948,871	15,500	648,317	750	-	-	5,613,438
Education	416,687	2,000	7,183,736	-	-	-	7,602,423
Development							
Administration	2,857,116	10,904	2,871,418	151,000	-	-	5,890,438
Econ. Development	1,637,845	3,500	2,619,477	1,787,272	-	-	6,048,093
Code Enforcement	7,714,981	47,900	627,212	8,202	-	-	8,398,295
Planning	1,460,824	8,208	42,661	1,000	-	-	1,512,693
Housing	2,022,010	10,250	5,628,117	11,000	-	-	7,671,377
Land Redevelopment	570,279	-	1,000	-	-	-	571,279
Total	16,263,055	80,762	11,789,885	1,958,474	-	-	30,092,175
Finance and Management							
Administration	2,686,779	14,780	2,061,734	-	-	-	4,763,294
Financial Management	2,832,829	8,790	692,687	-	-	-	3,534,306
Facilities Management	7,779,436	861,244	7,907,901	2,000	-	-	16,550,581
Citywide Technology Billings	-	-	19,977,951	-	-	-	19,977,951
Finance Citywide	-	-	-	-	-	31,210,424	31,210,424
Total	13,299,044	884,814	30,640,274	2,000	-	31,210,424	76,036,556
Human Resources	1,782,013	11,949	1,216,786	-	-	-	3,010,748
Neighborhoods	4,329,290	46,342	927,912	1,500	-	73,500	5,378,544
Health	-	-	-	-	-	17,170,260	17,170,260
Recreation and Parks	-	-	-	-	-	41,892,630	41,892,630
Public Service							
Administration	657,444	-	11,559	-	-	-	669,003
Refuse Collection	16,893,478	155,900	14,044,879	52,000	5,698	-	31,151,955
Total	17,550,922	155,900	14,056,438	52,000	5,698	-	31,820,959
Grand Total:	\$ 718,071,250	\$ 11,910,346	\$ 105,498,701	\$ 2,496,234	\$ 5,698	\$ 91,102,902	\$ 929,085,131

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2020

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 40,662	\$ 139	\$ 58,756	\$ -	\$ -	\$ -	99,556
City Auditor							
City Auditor	37,515	-	10,570	-	-	-	48,085
Income Tax	714,119	12,682	148,386	350	-	-	875,537
Total	751,634	12,682	158,956	350	-	-	923,622
City Treasurer	206,745	-	32,251	-	-	-	238,996
City Attorney							
City Attorney	(8,996)	15,770	86,566	2,040	-	(93,000)	2,380
Real Estate	-	-	-	-	-	-	-
Total	(8,996)	15,770	86,566	2,040	-	(93,000)	2,380
Municipal Court Judges	314,887	299	84,080	-	-	-	399,266
Municipal Court Clerk	212,772	5,000	116,443	-	-	-	334,215
Civil Service	66,312	1,377	17,576	-	-	-	85,265
Public Safety							
Administration	474,780	-	(518,188)	-	-	-	(43,408)
Support Services	632,207	233,801	251,631	-	-	-	1,117,639
Police	(2,811,523)	115,118	1,971,574	-	-	5,239,229	4,514,399
Fire	(1,772,701)	(106,542)	1,610,837	98,000	-	2,118,390	1,947,984
Total	(3,477,237)	242,377	3,315,854	98,000	-	7,357,619	7,536,614
Office of the Mayor							
Mayor	556,083	8,000	102,797	500	-	-	667,379
Office of Diversity & Inclusion	397,948	-	-	-	-	-	397,948
Total	954,031	8,000	102,797	500	-	-	1,065,328
Education	125,210	5,500	(1,071,223)	-	-	-	(940,513)
Development							
Administration	313,542	11,696	136,333	-	-	-	461,571
Econ. Development	195,266	4,500	81,946	-	-	-	281,713
Code Enforcement	532,779	6,000	191,019	1,798	-	-	731,596
Planning	361,809	792	24,049	-	-	-	386,650
Housing	(95,150)	1,250	21,333	-	-	-	(72,567)
Land Redevelopment	107,695	-	-	-	-	-	107,695
Total	1,415,942	24,238	454,681	1,798	-	-	1,896,659
Finance and Management							
Administration	96,888	28,720	488,533	-	-	-	614,140
Financial Management	250,298	6,500	1,126,792	-	-	-	1,383,590
Facilities Management	247,869	(186,444)	1,054,030	-	-	-	1,115,455
Citywide Technology Billings	-	-	282,619	-	-	-	282,619
Finance Citywide	-	-	-	-	-	11,500,000	11,500,000
Total	595,055	(151,224)	2,951,973	-	-	11,500,000	14,895,804
Human Resources	76,298	16,460	19,310	-	-	-	112,068
Neighborhoods	325,632	7,658	377,716	-	-	-	711,006
Health	-	-	-	-	-	9,546,543	9,546,543
Recreation and Parks	-	-	-	-	-	1,137,983	1,137,983
Public Service							
Administration	40,351	-	3,058	-	-	-	43,409
Refuse Collection	761,450	6,000	1,582,919	-	4,302	-	2,354,671
Total	801,801	6,000	1,585,977	-	4,302	-	2,398,079
Grand Total:	\$ 2,400,747	\$ 194,275	\$ 8,291,713	\$ 102,688	\$ 4,302	\$ 29,449,145	\$ 40,442,869

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
JUNE 30, 2020

CATEGORY	{A}	{B}	{C}	{D}	
	FY 2020 CITY AUDITOR'S REVISED REV. EST.*	FY 2020 CITY AUDITOR'S REVENUE ESTIMATE	FY 2019 ACTUAL REVENUES	\$ VARIANCE {A-C}	% VARIANCE {D/C}
Income Tax	\$ 673,242,000	\$ 719,742,000	\$ 706,085,907	\$ (32,843,907)	(4.7%)
Property Tax	50,212,000	50,712,000	50,390,381	(178,381)	(0.4%)
KWH Tax	3,350,000	3,350,000	3,369,256	(19,256)	(0.6%)
Total Taxes and Assessments	726,804,000	773,804,000	759,845,544	(33,041,544)	(4.3%)
Local Government Fund	22,494,000	22,494,000	21,232,931	1,261,069	5.9%
Liquor Permit Fund	1,280,000	1,280,000	1,258,456	21,544	1.7%
Cigarette Tax, Other	33,000	33,000	36,582	(3,582)	(9.8%)
Casino Revenue	4,824,000	6,824,000	7,100,147	(2,276,147)	(32.1%)
Total Shared Revenues	28,631,000	30,631,000	29,628,116	(997,116)	(3.4%)
License and Permit Fees	11,931,000	12,431,000	12,106,082	(175,082)	(1.4%)
Fines and Penalties	15,564,000	19,564,000	18,921,231	(3,357,231)	(17.7%)
Investment Earnings	17,900,000	17,900,000	21,145,912	(3,245,912)	(15.4%)
Charges for Service	60,934,000	63,234,000	65,365,937	(4,431,937)	(6.8%)
All Other Revenue	16,469,000	2,169,000	2,596,250	13,872,750	534.3%
Total Other Revenue	122,798,000	115,298,000	120,135,412	2,662,588	2.2%
Total Revenues	\$ 878,233,000	\$ 919,733,000	\$ 909,609,072	\$ (31,376,072)	(3.4%)
Encumbrance Cancellations	5,000,000	5,000,000	9,995,846	(4,995,846)	(50.0%)
Unencumbered Balance	40,795,000	40,795,000	16,170,687	24,624,313	152.3%
Other Fund Transfers	4,000,000	4,000,000	16,324,030	(12,324,030)	(75.5%)
Total Resources	\$ 928,028,000	\$ 969,528,000	\$ 952,099,636	\$ (24,071,636)	(2.5%)

*In response to the economic effects of the COVID-19 pandemic, the City Auditor revised her estimate of available resources on June 9, 2020.

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
JUNE 30, 2020

CATEGORY	FY 2020 YEAR-TO-DATE	FY 2019 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 355,139,758	\$ 372,570,363	\$ (17,430,605)	(4.7%)
Property Tax	28,104,349	26,565,102	1,539,247	5.8%
KWH Tax	1,528,376	1,594,967	(66,591)	(4.2%)
Total Taxes & Assessments	384,772,483	400,730,432	(15,957,949)	(4.0%)
Local Government Fund	9,431,114	10,219,844	(788,730)	(7.7%)
Liquor Permit Fund	79,801	1,057,108	(977,307)	(92.5%)
Cigarette Tax, Other	21,997	25,548	(3,551)	(13.9%)
Casino Revenue	3,013,033	2,898,905	114,128	3.9%
Total Shared Revenue	12,545,945	14,201,405	(1,655,460)	(11.7%)
License and Permit Fees	5,192,571	6,200,541	(1,007,970)	(16.3%)
Fines and Penalties	5,457,007	8,499,597	(3,042,590)	(35.8%)
Investment Earnings	11,324,315	10,657,392	666,923	6.3%
Charges for Service	31,159,212	32,369,319	(1,210,107)	(3.7%)
All Other Revenue	16,163,607	1,572,463	14,591,144	927.9%
Total Other Revenue	69,296,712	59,299,312	9,997,400	16.9%
Total Revenues	\$ 466,615,140	\$ 474,231,149	\$ (7,616,009)	(1.6%)
Encumbrance Cancellations	2,648,624	7,551,408	(4,902,784)	(64.9%)
Unencumbered Balance	40,795,387	16,170,687	24,624,700	152.3%
Fund Transfers	388,535	13,304,173	(12,915,638)	(97.1%)
Total Resources	\$ 510,447,686	\$ 511,257,417	\$ (809,731)	(0.2%)

TABLE 6
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
JUNE 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2020	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2020 (E-G)
		ORIGINAL (JAN. 2020) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 40,795,000	\$ 928,733,000	\$ 887,233,000	\$ (41,500,000)	\$ 928,028,000	\$ 969,528,000	\$ 929,085,131	\$ 40,442,869	\$ (1,057,131)
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	22,676,722	70,450,000	64,050,000	(6,400,000)	86,726,722	79,204,822	73,885,155	5,319,667	12,841,567
Health Special Revenue	608,627	35,842,437	26,327,349	(9,515,088)	26,935,976	36,087,437	26,935,976	9,151,461	-
Rec. and Parks Oper. & Extension	949,178	55,790,613	50,216,630	(5,573,983)	51,165,808	56,415,613	51,165,808	5,249,805	-
Municipal Court Computer Fund	1,956,647	1,802,300	1,140,000	(662,300)	3,096,647	2,182,474	1,525,726	656,748	1,570,922
Development Services	15,758,567	23,727,309	19,365,000	(4,362,309)	35,123,567	25,033,146	24,092,678	940,468	11,030,889
Property Mgt/East Broad Street Operation	338,858	1,530,357	\$1,201,262	(329,095)	1,540,120	1,530,357	1,540,120	(9,763)	-
Private Construction Inspection Fund	1,593,826	5,248,473	4,940,426	(308,047)	6,534,252	5,288,350	4,891,832	396,518	1,642,420
Parking Meter Program Fund	1,608,372	10,031,340	5,550,000	(4,481,340)	7,158,372	12,946,310	6,938,176	6,008,134	220,196
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	6,203,836	5,836,117	(367,719)	5,836,117	6,203,836	5,836,117	367,719	-
Print and Mail Services	279,676	1,953,901	1,702,274	(251,627)	1,981,950	1,941,901	1,682,380	259,521	299,570
Land Acquisition	542,419	936,000	973,767	37,767	1,516,186	1,234,584	1,142,946	91,638	373,240
Technology Services	4,112,351	43,334,752	43,124,483	(210,269)	47,236,835	43,866,268	42,887,391	978,877	4,349,443
Fleet Management Services	(4,004,505)	41,379,382	38,794,152	(2,585,230)	34,789,648	40,139,099	34,136,532	6,002,567	653,116
Construction Inspection Fund	6,039,393	11,400,947	11,289,066	(111,881)	17,328,459	12,544,223	11,728,040	816,183	5,600,419
ENTERPRISE FUNDS									
Water System Enterprise	145,391,058	210,329,182	213,129,377	2,800,195	358,520,435	216,186,025	194,742,230	21,443,795	163,778,205
Sewerage System Enterprise	229,844,118	310,572,923	303,865,497	(6,707,426)	533,709,615	312,099,791	289,265,248	22,834,543	244,444,367
Storm Sewer System Enterprise	27,152,175	44,976,275	44,773,940	(202,335)	71,926,115	45,835,291	42,335,224	3,500,067	29,590,891
Electricity Enterprise	36,983,055	89,946,507	81,786,157	(8,160,350)	118,769,212	97,059,900	92,261,660	4,798,240	26,507,553

Notes:

The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions.

The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office.

The budgeted and projected expenditure figures for the enterprise funds **do not** include projections for internal transfers from the operating to the reserve fund.

Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance.

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

TABLE 7
ALL FUNDS
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2020

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	2,400,747	194,275	8,291,713	-	102,688	4,302	-	29,449,145	40,442,869
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	605,215	20,000	21,135	-	-	-	-	-	646,350
Municipal Court Judges	142	4,392	5,864	-	-	-	-	-	10,398
Total Municipal Court Computer Fund	605,357	24,392	26,999	-	-	-	-	-	656,748
Street Construction, Main. & Repair									
Traffic Management	1,086,652	335	91,755	-	5,000	4,460	-	-	1,188,202
Infrastructure Management	2,649,220	1,268	1,123,600	-	20,950	274	-	-	3,795,312
Design and Construction	228,877	141	10,360	-	-	40,000	-	-	279,378
Service Director	(192,495)	2,000.0	247,270	-	-	-	-	-	56,775
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	3,772,254	3,744	1,472,985	-	25,950	44,734	-	-	5,319,667
Health Special Revenue									
Department of Health	8,455,065	108,006	729,085	-	(140,694)	-	-	-	9,151,461
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	3,422,415	307,909	1,518,978	-	503	-	-	-	5,249,805
Development Services Fund									
Building and Zoning Services	502,529	55,343	75,097	-	17,500	290,000	-	-	940,468
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	5,000	(14,763)	-	-	-	-	-	(9,763)
Private Construction Inspection Fund									
Design and Construction	406,809	2,316	(28,351)	-	(27,060)	29,000	-	-	382,714
Service Director	13,804	-	-	-	-	-	-	-	13,804
Total Private Construction Inspection Fund	420,613	2,316	(28,351)	-	(27,060)	29,000	-	-	396,518
Parking Meter Fund									
Parking Services	3,110,601	103,081	1,872,286	-	19,000	120,000	-	-	5,224,968
Service Director	770,166	2,000	11,000	-	-	-	-	-	783,166
Total Parking Meter Fund	3,880,767	105,081	1,883,286	-	19,000	120,000	-	-	6,008,134
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	124,565	41,993	201,161	-	-	-	-	-	367,719
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	124,565	41,993	201,161	-	-	-	-	-	367,719
Print & Mail Services									
Department of Finance	119,639	30,124	109,758	-	-	-	-	-	259,521
Land Acquisition									
Division of Real Estate	44,411	1,307	44,809	-	1,111	-	-	-	91,638
Technology Services									
Division of Information Services	564,607	-	189,454	-	4,000	57,914	-	-	815,975
Department of Technology	162,661	240	-	-	-	-	-	-	162,901
Total Technology Services	727,269	240	189,455	-	4,000	57,914	-	-	978,877
Fleet Management Services									
Division of Fleet Management	838,232	5,333,648	(154,197)	-	-	25,000	-	-	6,042,683
Finance and Management Director	(40,116)	-	-	-	-	-	-	-	(40,116)
Total Fleet	798,115	5,333,648	(154,197)	-	-	25,000	-	-	6,002,567
Construction Inspection Fund									
Design and Construction	759,514	7,219	(65,620)	-	(91,607)	96,667	-	-	706,172
Service Director	108,011	2,000	-	-	-	-	-	-	110,011
Total Construction Inspection	867,525	9,219	(65,620)	-	(91,607)	96,667	-	-	816,183
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	3,868,892	74,302	453,434	-	(334,439)	-	15,850,210	-	19,912,400
Sewerage System Enterprise									
Division of Sewers and Drains	2,836,468	253,300	469,495	-	(79,671)	324,514	17,525,523	-	21,329,629
Storm System Enterprise									
Division of Sewers and Drains	319,418	-	69,988	-	-	-	2,683,383	-	3,072,789
Electricity Enterprise									
Division of Electricity	1,742,825	571,259	994,048	3,271	16,750	849,624	393,886	-	4,571,663
Various Enterprise Funds									
Public Utilities Director's Office	3,146,495	45,864	497,556	-	251	-	-	-	3,690,165

TABLE 8**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2020**

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2020 Wages
City Auditor - Income Tax	Assistant Auditor I - Accounting	1	Full-Time	14,800
	Assistant Auditor III - Debt Analyst	1	Full-Time	34,560
	Assistant Auditor I - Payroll	1	Full-Time	14,800
	Office Assistant I	1	Full-Time	18,896
	Income Tax Auditor	6	Full-Time	107,910
	Management Analyst II	1	Full-Time	23,064
	Business Systems Analyst	1	Full-Time	28,925
	Income Tax Auditor Supervisor	1	Full-Time	23,064
	Income Tax Specialist	2	Full-Time	53,280
City Attorney	Attorney	3	Full-Time	33,394
	Legal Advocate	2	Full-Time	33,714
Municipal Court Judges	DV Probation Officer	5	Full-Time	57,590
	Assignment Case Coordinator	2	Full-Time	34,668
	Court Reporter	2	Full-Time	50,762
	Prob Admin Support	1	Full-Time	15,720
	Probation Officer	1	Full-Time	22,406
Municipal Court Clerk	Deputy Clerk	11	Full-Time	112,041
	Human Resource Manager	1	Full-Time	19,809
	Data Standard Compliance Officer	1	Full-Time	18,849
Civil Service Commission	Personnel Analyst I	2	Full-Time	14,886
	Office Assistant II	1	Full-Time	5,932
Safety-Director's Office	Deputy Director	1	Part-Time	43,680
	Assistant Director	2	Full-Time	11,864
	Deputy Director	1	Full-Time	1,483
	Dept. IT Coordinator	1	Full-Time	0
Safety-Support Services	Communication Specialist	3	Full-Time	13,232
	Division Administrator	1	Full-Time	0
	License Officer	1	Full-Time	0
	Management Analyst I	1	Full-Time	0
	Office Assistant III	1	Full-Time	0
Safety-Police	Police Recruits	90	Full-Time	1,122,264
	Cadet	24	Part-Time	243,454
	Emergency Dispatcher	23	Full-Time	95,904
	Emergency Call Taker	15	Full-Time	52,693
	Management Analyst I	2	Full-Time	12,880
	Security Specialist	2	Part-Time	1,989
	Human Resources Representative	1	Part-Time	1,146
	Office Assistant II	1	Part-Time	994
	Polygraphist	1	Full-Time	0
	Office Assistant II	5	Full-Time	0
	Police Record Technician	4	Full-Time	0
	Human Resources Analyst	1	Full-Time	0
	Forensic Scientist II	1	Full-Time	0
	Human Resources Representative	1	Full-Time	0
	Police Property Clerk	2	Full-Time	0
	Security Specialist	1	Full-Time	0
	Payroll/Benefits Clerk	1	Full-Time	0
	Office Assistant I	2	Full-Time	0

TABLE 8 (Continued)**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2020**

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2020 Wages
Safety-Fire	Fire Recruits	70	Full-Time	974,064
	Cadet	20	Part-Time	212,415
	EMS Instructor	3	Full-Time	15,758
Office of the Mayor	Senior Executive Assistant	2	Full-Time	84,705
	Executive Secretary II	2	Full-Time	40,000
	Executive Assistant II	1	Full-Time	23,694
Office of Diversity and Inclusion	Executive Assistant	1	Full-Time	16,576
Education	Director	1	Full-Time	29,869
	Executive Secretary II (U)	1	Full-Time	8,998
Development-Administration	Management Analyst II	1	Full-Time	3,360
	IT Manager	1	Full-Time	3,600
Development-Economic Development	Business Development Specialist	1	Full-Time	2,225
Development-Housing	Assistant Director	1	Full-Time	4,400
	Development Program Manager	1	Full-Time	264
Financial Management	Senior Procurement Specialist	1	Full-Time	12,197
	Budget Management Specialist	2	Full-Time	32,831
Facilities Management	Office Assistant II	1	Full-Time	46,087
	Custodial Supervisor	1	Full-Time	12,928
	Laborer	1	Full-Time	11,680
	Building Maintenance Manager	1	Full-Time	17,868
Neighborhoods	311 Service Representative	3	Full-Time	31,601
	Office Assistant III	1	Full-Time	9,227
	Neighborhood Program Specialist	1	Full-Time	17,455
Public Service- Directors Office	Payroll Clerk	1	Full-Time	2,281
	Community Relations Coordinator	1	Full-Time	2,696
Refuse Collection	Refuse Collection Vehicle Operator	18	Full-Time	163,800

TABLE 9
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 6/30/2020
City Council	42	47	42
City Auditor	31	36	28
Income Tax	84	84	75
City Treasurer	9	10	8
City Attorney	124	142	128
Real Estate	1	6	1
Municipal Court Judges	208	210	197
Municipal Court Clerk	165	172	155
Civil Service	36	36	33
Public Safety - Admin.	14	14	10
Support Services*	46	46	39
Police - Civilian	412	412	357
Police - Uniformed	1,963	2,018	1,931
Fire - Civilian	54	54	50
Fire - Uniformed	1,606	1,637	1,565
Office of the Mayor	31	34	26
Office of Diversity and Inclusion	14	14	9
Education	4	4	2
Development Admin.	24	25	22
Economic Development	15	15	14
Code Enforcement	84	84	78
Planning	17	18	15
Housing	19	19	18
Land Redevelopment	7	7	6
Finance and Management - Dir. Office	29	33	28
Financial Management	27	30	24
Facilities Management	90	95	89
Human Resources	15	18	15
Neighborhoods	48	50	42
Public Service - Dir. Office	6	8	6
Refuse Collection	226	226	191
General Fund Total	5,451	5,604	5,204

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

TABLE 9
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 6/30/2020
Real Estate/Land Acquisition	9	12	8
Information Services/Technology Services Fund	146	148	134
Technology: Administration	15	15	14
Finance/Print/Mail Shop Fund	7	7	6
Human Resources/Employee Benefits	31	31	29
Facilities - Other Funds ¹	0	8	0
Health Special Revenue Fund	283	288	248
Municipal Court Computer Fund	7	13	3
Recreation and Parks Operation Fund	356	356	322
Public Service - Dir. Office/SCMR Fund	35	37	27
Traffic Management/SCMR Fund	122	123	107
Infrastructure Management/SCMR Fund	222	222	178
Design and Construction/SCMR Fund	37	39	37
Parking Services/Parking Meter Fund	51	53	45
Public Service - Dir. Office/Parking Meter Fund	6	6	6
Fleet Management	132	138	121
Finance and Management - Dir. Office/Fleet Fund	8	10	9
Design and Construction/Construction Inspection	71	71	61
Public Service - Dir. Office/Construction Inspection	6	6	5
Design and Construction/Private Construction Inspection	30	30	26
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	164	169	152
Public Utilities: Administration	239	240	199
Sewers and Drains (Storm)	26	26	23
Sewers and Drains (Sanitary)	471	471	405
Electricity	110	110	92
Water	468	468	401
Other Funds Total	3,053	3,098	2,659
All Funds	8,504	8,702	7,863

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

TABLE 10
CITYWIDE ACCOUNT
PROJECTED USE

<u>Intended Purpose</u>	<u>Amount</u>
Transfer to economic stabilization fund (rainy day fund)	3,000,000
Transfer to anticipated expenditure fund (27th pay fund)	2,609,000
Transfer to basic city services fund	5,636,176
Legal settlements & miscellaneous	4,986,470
Economic Development incentive payments	15,000,000
Reserve for Public Safety	4,433,050
Miscellaneous	5,585,000
Transfers in from City Council's amendments	3,582,000
	44,831,696

TRANSFERS AND EXPENSES PASSED AS OF JUNE 30, 2020

<u>Purpose</u>	<u>Amount</u>	<u>Dept./Division</u>	<u>Ordinance No.</u>
Transfer to the rainy day fund	3,000,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to the 27th pay period fund	2,609,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to the basic city services fund	5,636,176	City Auditor/Finance & Mgmt	2925-2019
Transfer to the neighborhood initiative fund	1,830,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to the jobs growth fund	852,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to the public safety initiative fund	900,000	City Auditor/Finance & Mgmt	2925-2019
Transfer to Police for settlement	185,000	Division of Police	0356-2020
Transfer for Franklin Township Annexation	150,000	Development Administration	0705-2020
Transfer for school district revenue sharing	67,168	Economic Development	0726-2020
Transfer for school district revenue sharing	1,486,971	Economic Development	1170-2020
	16,716,316		
Total Transferred and Expended	16,716,316		

TABLE 11
SAFETY OVERTIME REPORT
JUNE 30, 2020

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	2,977,577	1,523,997	51.18%	1,523,997	3,047,994	(70,417)
Police Uniformed*	12,184,982	6,411,299	52.62%	6,563,315	12,974,614	(789,632)
Fire Uniformed	10,057,550	5,132,751	51.03%	7,126,935	12,259,686	(2,202,136)

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