

October 28, 2020

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

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

**SUBJECT:** Third Quarter Financial Review

The Finance and Management Department's 2020 Third 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 third quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$47.9 million less than the revised appropriation for 2020. 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 by \$41.5 million. The second quarter financial review identified savings, and in order to maintain a balanced budget, legislation 1436-2020, passed by City Council on September 17<sup>th</sup>, reduced the general fund appropriation by that amount. Due to the spending controls implemented in March, use of the CARES Act funds from the US Treasury Department, and with the immense cooperation of city departments, these additional savings identified in the third quarter will help the city put forth a 2021 general fund budget in the context of flat and reduced revenue estimates.

Through September, overall total revenues are tracking .5 percent, or approximately \$3.3 million below the same period in 2019. Income tax collections, the largest source of general fund revenues, are trending below 2019 receipts by .3 percent. Indeed, all general fund revenue sources are tracking below 2019 levels with the exception of minor growth in investment earnings (.3%) and all other revenues (652%). In addition to income tax collections, property tax (-7%), the local government fund (-1.5%), casino revenue (-37.3%), license and permit fees (-19.5%), fines and penalties (-40.9%), charges for services (-6.8%), and the kilowatt tax (-4.5%), are trending below the levels experienced as of the end of the third quarter last year. If not for a Workers' Compensation Insurance rebate of \$12.9 million received during the second 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 \$47.9 million less than the revised appropriation for 2020. Expenditures in all of the general fund departments are tracking below budget. These positive variances are the results of hiring and expenditure controls that were instituted at the beginning of the COVID emergency. The most significant increase in projected savings from the second to the third quarter is in the Fire and Police Divisions, where CARES Act funds are being used for expenditures related to the COVID emergency. As was reported last quarter, 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 remain on hold. Departments are required to provide additional justification of operational or service impact for any positions that are not directly needed to address the pandemic. In addition, savings from non-essential travel and other discretionary expenditures, as well as savings from reduced costs related to fuel and maintenance charges from Fleet Management, have lowered general fund expenditures in several departments. Besides the Department of Public Safety referenced earlier, the most significant projected general fund surpluses mainly come from the Departments of Finance and Management and Recreation and Parks.

Savings in the Finance and Management Department are primarily related to the citywide account, where several 2020 initiatives remain on hold. Recreation and Parks' projected surplus is the result of lower than budgeted personnel, supplies, and services costs reflecting reduced and modified programming this year to adhere to health and safety guidelines.

Due to the COVID emergency and the economic slowdown, the City of Columbus faced fiscal challenges in 2020. Because of the diligent work of our departments, the city has been able to continue to provide essential services with reduced resources. However, as noted earlier, much of the projected general fund savings reflected in this third quarter review is directly related to the use of the CARES Act funding for expenditures in the Divisions of Fire and Police. This funding expires at year end and is not projected as a resource in 2021. Therefore, the city faces continued fiscal challenges in 2021 for which it must be prepared. 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.

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

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



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# **THIRD QUARTER FINANCIAL REVIEW**

As of September 30, 2020

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Prepared by:  
Department of Finance and Management

Joseph A. Lombardi  
Director

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# 1. Introduction

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This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 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 \$47,850,000 unencumbered cash balance. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

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

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

FUND BALANCE SUMMARY SEPTEMBER 30, 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 <b>Revised</b> 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 September 30, 2020	\$ 928,028,000
Less 2020 Projected Operating Expenditures	<u>880,178,000</u>
Projected Appropriation Surplus/(Deficit)	\$ 47,850,000
Projected Available Cash Balance (December 31, 2020)	<u>\$ 47,850,000</u>
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	1,544,982
Projected Unencumbered Cash Balance (December 31, 2020)	<u>\$ 85,200,000</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>

\*Actual unencumbered cash balance was \$40,795,387 as reported in Finance and Mgmt.'s 2019 year-end report.

## 2. General Fund Overview

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The general fund budget, as amended in September, is \$928 million, or \$41.5 million less than that which was adopted by Columbus City Council in February. This revised budget is only 1.8 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. As such, the Finance and Management Department put forth Ordinance 1436-2020 to reduce appropriations in the departments and divisions of the general fund to mirror the City Auditor's revised projections. The specific revenue reductions are reflected on Table 4 of this report.

Through September, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 0.5 percent, or \$3.3 million, lower than during the same time period in 2019. Though lower, total revenue at the end of the third quarter reflects improvement from second quarter figures. The largest revenue stream into the general fund, income tax, posted receipts that are 0.3 percent down in comparison to 2019 through September. 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. The City Auditor's June revised estimate for income tax is 4.7% negative growth by year end.

Other revenue streams are likewise underperforming in comparison to the end of September in 2019 (refer to Table 5). Total shared revenue is lagging behind 2019 by \$2.1 million, or negative 9.7 percent. Declines in both the local government fund and casino revenue lines account for the majority of this decrease. License and permit fees, fines and penalties, as well as charges for service are all down from 2019 during the same time by \$1.8 million, \$5.6 million, and \$3.3 million respectively. The City Auditor's revised estimate assumes these downward trends will continue, and lost revenue will not be recovered by year end. In addition, property tax revenue caught up in the second quarter, but is lagging again in the third. Receipts at the end of September totaled almost \$46.9 million, which is 7 percent lower than year to date revenue in 2019.

Investment earnings are relatively comparable to the same period in 2019, with receipts of \$17.1 million. The City Auditor did leave the original year-end estimate for investment earnings static at \$17.9 million, though it should be noted that that estimate still assumes negative year over year growth of -15.4 percent.

Lastly, revenue in the All Other Revenue category is almost \$17 million at the end of the third 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 continue to closely monitor revenue in relation to the current public health emergency.

**Expenditures:**

Expenditures are projected to total \$880.2 million, or \$47.85 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 27<sup>th</sup> 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. As previously stated, Ordinance 1436-2020, which was passed by City Council on September 14, 2020, reduced this appropriation by \$41.5 million to mirror the Auditor's revised estimate.

The personnel projections in this report reflect employees on the city payroll as of September 22, 2020, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits<sup>1</sup> were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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 5<sup>th</sup>. Such assumptions for the remaining city departments contributed to the city's ability to reduce the general fund appropriation, and are reflected as anticipated personnel savings 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 September 30<sup>th</sup> and adding the result to the projected costs, by division, for these items for the balance of the year.

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

**City Council** projects an overall surplus of \$4,220 that is largely the result of savings in the supplies category.

The **City Auditor** expects a surplus totaling \$83,566. This variance is primarily comprised of savings in personnel totaling \$72,323 as the result of hiring delays.

A total surplus of \$630,203 is anticipated for the **Income Tax Division**. A large portion of this variance, \$451,437, reflects savings in personnel due to delays in filling vacant positions. The division expects lower than budgeted expenditures of \$167,732 for various services categories, including postage, banking, clerical services, technology services, and court costs. A savings of \$10,634 is expected in supplies as well, primarily for office supplies.

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



The **City Treasurer** projects an overall surplus of \$45,407. Of this variance, \$18,514 is the result of delays in hiring personnel, and \$23,087 in savings is expected in banking and other services categories.

A year-end appropriation surplus of \$103,768 in the **City Attorney's Office** is anticipated, reflecting savings in personnel (\$82,067), services (20,417), and supplies (48,763), partially offset by a planned grant match of \$49,141 in the transfer category. Lower than budgeted needs in office supplies and various membership fees, as well as personnel expenditures account for the majority of the overall surplus.

In the City Attorney's **Real Estate Division**, a minor deficit of \$11,206 is projected in personnel.

The **Municipal Court Judges** project an overall surplus of \$29,184. These savings are primarily in personnel (\$16,397) due to lower than budgeted expenses in sick leave reciprocity costs and insurance, and in various services line items, including employee travel and training.

An overall surplus of \$180,574 is expected in the office of the **Municipal Court Clerk**, primarily resulting from hiring delays and associated benefits, as well as lower than budgeted charges in internal services.

The **Civil Service Commission** expects a total surplus of \$67,052. Savings of \$44,402 reflect delays in filling vacant budgeted positions. Lower than budgeted expenses related to general supplies (\$7,418) and various purchased services (\$15,232) also contribute to the overall projected surplus.

The Department of **Public Safety, Administration Division** projects an overall year-end surplus of \$7,437. A personnel deficit of \$45,970 is expected to be offset by savings in general supplies (\$3,367) and various maintenance contracts (\$50,040).

An overall surplus of \$117,225 is anticipated in the **Support Services Division**. The majority of the surplus is in the services category (\$71,389) and is related to lower than budgeted spending on repair and maintenance contracts. Delays in hiring vacant positions account for savings of \$35,518 in personnel. Small surpluses in supplies and non-medical claims, of \$6,996 and \$3,322 respectively, account for the remainder.

The **Police Division** projects an overall surplus of \$4,380,698. In the personnel category, a surplus of \$2,846,076 primarily reflects the expenditure of CARES Act funding on the partial salaries and benefits of Police personnel for work performed substantially in dedication to the mitigation of the COVID-19 public health emergency. A surplus of \$213,606 in supplies reflects savings in helicopter fuel and technology supplies, while lower than expected fleet expenditures represent savings in services (\$1,321,016).

The **Division of Fire** anticipates an overall surplus of \$37,513,489. In the personnel category, a surplus of \$36,628,379 primarily reflects the expenditure of CARES Act funding on the partial salaries and benefits of Fire personnel for work performed substantially in dedication to the mitigation of the COVID-19 public health emergency. In addition, the division projects a surplus in the supplies category totaling \$627,341, mostly from savings in uniform supplies. A positive variance of \$254,769 is anticipated in services, mainly attributed to lower than budgeted expenses in the EMS billing program. Fire claims are trending under budget, resulting in a small anticipated surplus of \$3,000.

A total projected surplus of \$196,978 is anticipated in the **Office of the Mayor**. Savings of \$148,343 in personnel reflect budgeted vacancies and delays in filling them. Less than expected expenses of \$43,532 in the services category are due to lower than budgeted needs for employee travel and various contracts.

The **Office of Diversity and Inclusion** projects a small surplus of \$7,378, attributed to personnel savings from hiring delays.

A surplus totaling \$113,084 is projected for the **Department of Education**. Much of this variance, \$97,736, is made up of savings in personnel as the result of delays in filling vacant positions. The department anticipates \$11,348 in savings from various services categories including employee travel and printing. Additional, smaller savings are expected in supplies as well.

The **Development Department, Administration Division** projects an overall surplus of \$53,918, mainly attributed to personnel savings of \$42,240 resulting from a delay in filling vacant full-time positions. In addition, savings of \$11,678 are the result of lower than anticipated supplies, services, and other charges.

The **Economic Development Division** anticipates a total surplus of \$35,051. This surplus is the result of personnel savings of \$14,383 resulting from the delayed hiring of vacant full-time positions. In addition, savings of \$20,667 are mainly due to lower than budgeted spending on fleet and print services, and in various supplies combined.

An overall surplus of \$115,708 is projected in the **Code Enforcement Division**. Of this amount, savings of \$106,748 are the result of lower than anticipated fleet, print, and mail services. Savings of \$7,900 are projected in general and office supplies, in addition to minor savings in personnel.

A total surplus of \$11,423 is expected in the **Planning Division**, primarily reflecting less than budgeted fleet and mail services of \$11,131, as well as supplies and other charges of \$1,622. These budget savings are partially offset by a minor deficit of \$1,330 in personnel costs.

The **Housing Division** anticipates a total surplus of \$25,897. This surplus is mainly attributable to savings from internal fleet, print and mail services of \$33,416, and minor savings of \$2,554 in supplies and other charges. These savings are partially offset by a projected deficit of \$10,073 in personnel costs.

A surplus of \$12,619 is expected in the personnel category within the **Land Redevelopment Division**, due to savings as a result of a vacant position.

An overall surplus of \$15,869 is projected in the **Finance and Management Department, Administration Division**, resulting from minor savings in various categories.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$1,608,616. Of this amount, savings of \$41,844 are the result of delays in filling vacant budgeted positions. The **citywide account** is expected to end the year with a surplus of \$1,557,932, reflecting a decision to delay some discretionary spending in that account.

An overall deficit of \$346,793 is projected in the **Facilities Management Division**. The projected deficit of \$177,006 in supplies reflects costs that were budgeted in the services category, but are more appropriately captured as supply expenses. In addition, a negative variance of \$173,749 in the services category is expected due to various unexpected building maintenance costs.

The **Department of Technology** projects that costs billed for various departments within the general fund will come in under budget by \$336,975. This variance consists of savings of \$248,168 for internally billed indirect technology services and \$88,807 for internally billed direct technology services.

A positive variance of \$42,851 for the **Human Resources Department** is anticipated by year end. The result is primarily due to less than budgeted personnel expenses of \$21,422 as well as reduced supplies and services costs that contribute to the remaining \$21,429.

The **Department of Neighborhoods** anticipates a surplus of \$47,261. This surplus is the result of expected personnel savings of \$21,848 due to delays in hiring vacant positions, as well as savings of \$25,413 within the services and other categories, combined, due to 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 \$17,058,263, a savings to the general fund of \$158,540. Additional information on Health's third 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 \$39,921,871, or a savings to the general fund of \$2,083,742. Additional information on Recreation and Parks' third quarter projection is provided in Section 3 of this report.

An overall surplus of \$25,313 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 \$153,952. The division expects \$85,447 in personnel savings due to the delayed hiring of vacant positions. An anticipated surplus of \$54,104 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

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 22,676,722
Plus Estimated 2020 Revenues	67,980,000
Plus Estimated Encumbrance Cancellations	1,300,000
Total Estimated Available For Appropriation	<u>91,956,722</u>
Less Projected 2020 Expenditures Public Service Director's Office	(5,876,674)
Less Projected 2020 Expenditures Traffic Management Division	(19,896,286)
Less Projected 2020 Expenditures Infrastructure Management Division	(34,291,400)
Less Projected 2020 Expenditures Design & Construction Division	(7,557,725)
Less Projected 2020 Expenditures Refuse	(3,600,000)
Less Total Projected 2020 Expenditures	<u>(71,222,085)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ 20,734,637</u></u>
Total Appropriated	<u>\$ 79,204,822</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 7,982,737</u></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 nearly \$68 million and encumbrance cancellations are estimated at \$1.3 million, for a combined decrease of \$1.2 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 \$20,784,637, which is approximately \$10.7 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 \$324,763, mostly due to savings in personnel costs from budgeted assumptions, while the Infrastructure Management Division's expected surplus of over \$5.7 million reflects savings in fleet charges and personnel costs due to vacancies. The Traffic Management Division projects a surplus of over \$1.8 million related to budgeted but vacant positions, and delays in filling them. The Director's Office will net a surplus of \$68,542 primarily due to savings in professional services.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 608,627
Plus Estimated 2020 Revenues	9,316,934
Plus Estimated General Fund Transfer	17,058,263
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>27,083,824</u>
Less Projected 2020 Expenditures	<u>(27,083,824)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u>\$ -</u>
Total Appropriated	\$ 26,987,437
Projected Appropriation Surplus/(Deficit)	<u>\$ (96,387)</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 \$9,316,934, slightly higher than the budgeted assumption of \$9,025,634 due to rebates 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 \$17,058,263, lower than the budgeted amount of \$17,216,803. Given these assumptions, the fund will end the year with a zero unencumbered cash balance.

**OPERATING BUDGET SUMMARY**

An overall appropriation deficit of \$96,387 is projected in the Health Department. A projected deficit of \$166,960 in personnel is the result of multiple staff reallocations related to the COVID-19 pandemic. Savings of \$190,319 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 \$58,089 is anticipated in services resulting from reductions in community events and engagements, advertising, and employee travel. Refunds of current year revenue comprise the projected deficit of \$190,645 in the other category. A supplemental appropriation of the fund balance will be needed by year end to address the overall, projected appropriation deficit.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 949,178
Plus Estimated 2020 Revenues	8,310,892
Plus Estimated General Fund Transfer	39,921,871
Plus Estimated Encumbrance Cancellations	720,257
Total Estimated Available For Appropriation	49,902,198
Less Projected 2020 Expenditures	(49,902,198)
Projected Unencumbered Cash at Dec. 31, 2020	\$ -
Total Appropriated	\$ 55,390,613
Projected Appropriation Surplus/(Deficit)	\$ 5,488,415

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 \$8,310,892 or \$3,899,108 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 \$720,257, which is higher than the budgeted assumption of \$550,000. The current projected general fund transfer of \$39,921,871 is \$3,108,742 less than the budgeted assumption. The anticipated year end unencumbered cash balance, therefore, is zero.

### OPERATING BUDGET SUMMARY

An overall budget surplus of \$5,488,415 is projected for the fund. Savings of \$3,504,841 in personnel, \$231,295 in supplies, and \$1,751,522 in services are attributed to a delay in hiring vacant positions as well as a reduction of staff hours due to the closures, and lower than anticipated costs for supplies, internal services, and professional services related expenditures, respectively.

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

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 1,956,647
Plus Estimated 2020 Revenues-Municipal Court Clerk	830,732
Plus Estimated 2020 Revenues-Municipal Court Judges	306,231
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	3,103,610
Less Projected 2020 Expenditures-Municipal Court Clerk	(900,644)
Less Projected 2020 Expenditures-Municipal Court Judges	(494,071)
Projected Unencumbered Cash at Dec. 31, 2020	<b>\$ 1,708,895</b>
Total Appropriated	\$ 2,182,474
Projected Appropriation Surplus/(Deficit)	<b>\$ 787,759</b>

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

### REVENUE SUMMARY

The beginning year unencumbered cash balance in the fund of \$1,956,647 was \$223,436 higher than budgeted. However, projected revenues at the end of the third quarter total \$1,136,963, 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 \$1,708,895 at the end of 2020, which is \$355,858 more than assumed in the budget formation.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$787,759 is currently projected for the computer fund. An appropriation surplus of \$666,831 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 \$120,928 mainly due to miscellaneous savings in supplies and services.

**E. DEVELOPMENT SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 15,758,567
Plus Estimated 2020 Revenues	21,408,770
Plus Estimated Encumbrance Cancellations	165,000
Total Estimated Available For Appropriation	<u>37,332,337</u>
Less Total Projected 2020 Expenditures	(23,681,481)
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ 13,650,856</u></u>
Total Appropriated	<u>\$ 25,033,146</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,351,665</u></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 \$21,408,770 is \$2,268,539 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 \$13,650,856, roughly in line with budgeted assumptions.

**OPERATING BUDGET SUMMARY**

The Department of Building and Zoning Services projects an overall appropriation surplus of \$1,351,665. These anticipated savings include \$699,045 in personnel savings from delays in filling vacant budgeted positions, and \$290,000 in delayed capital expenditures. Expected savings in supplies of \$56,749 results from less spending on discretionary items, and \$302,872 in services reflects decreased internal services and pro rata charges.



## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 338,858
Plus Estimated 2020 Revenues	\$889,032
Plus Estimated General Fund Transfer	\$311,043
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,538,933</u>
Less Projected 2020 Expenditures	<u>(1,538,933)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 1,530,357</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ (8,576)</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 \$1,200,075 reflect a general fund subsidy of \$311,043. The projected expenditures equal the estimate of available resources in this fund at the end of the third quarter. As a result, a zero unencumbered cash balance is expected in this fund at year end.

### OPERATING BUDGET SUMMARY

At this time, a projected appropriation deficit of \$8,576 is attributed to higher than anticipated utility bills. A supplemental appropriation will be needed before year end.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 1,593,826
Plus Estimated 2020 Revenues	5,167,281
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>6,791,107</u>
Less Projected 2020 Expenditures Public Service Director's Office	(87,338)
Less Projected 2020 Expenditures Design & Construction Division	<u>(4,881,550)</u>
Less Projected 2020 Expenditures	(4,968,888)
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ 1,822,219</u></u>
Total Appropriated	<u>\$ 5,288,350</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 319,462</u></u>

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

**REVENUE SUMMARY**

The 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 \$56,192 lower than the budgeted assumption, while encumbrance cancellations are estimated to be \$5,000 greater. The projected year-end unencumbered cash balance is \$1,822,219, which is \$547,461 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 \$319,462. 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, services, and capital expenditures.

## H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 1,608,372
Plus Estimated 2020 Revenues	6,134,000
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	7,892,372
Less Projected 2020 Expenditures	(7,409,997)
Less 2020 Transfer	(700,000)
Projected Unencumbered Cash at Dec. 31, 2020	\$ (217,625)
Total Appropriated	\$ 12,946,310
Projected Appropriation Surplus/(Deficit)	\$ 5,536,313

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 \$3,847,340 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 a negative \$217,625, or \$2,591,672 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 \$5,536,313. 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 \$1.5 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

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ -
Plus Estimated 2020 Revenues- Human Resources	5,087,464
Plus Estimated 2020 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	5,482,464
Less Estimated 2020 Projected Expenditures- Human Resources	(5,087,464)
Less Estimated 2020 Projected Expenditures-Boiler/Property Insurance	(395,000)
Less Total Projected 2020 Expenditures	(5,482,464)
Projected Unencumbered Cash at Dec. 31, 2020	<u>\$ -</u>
Appropriated- Human Resources	5,808,836
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	\$ 6,203,836
Projected Appropriation Surplus/(Deficit)	<u>\$ 721,372</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 \$721,372 is generated from the Human Resources portion of the fund. Savings of \$168,850 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

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 279,676
Plus Estimated 2020 Revenues - Mail	1,016,825
Plus Estimated 2020 Revenues - Print	571,663
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	1,868,164
Less Projected 2020 Mail and Print Expenditures	(1,624,296)
Projected Unencumbered Cash at Dec. 31, 2020	<b>\$ 243,868</b>
Total Appropriated	\$ 1,856,901
Projected Appropriation Surplus/(Deficit)	<b>\$ 232,605</b>

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 \$1,016,825 and \$571,663, respectively, or \$353,413 less than budgeted when combined. By year end, the fund's unencumbered balance is projected at \$243,868.

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 \$232,605 is anticipated, primarily reflecting savings in personnel and professional services.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 542,419
Plus Estimated 2020 Revenues	989,277
Plus Estimated Encumbrance Cancellations	26,261
Total Estimated Available For Appropriation	1,557,957
Less Projected 2020 Expenditures	(1,140,475)
Projected Unencumbered Cash at Dec. 31, 2020	<b>\$ 417,482</b>
Total Appropriated	\$ 1,234,584
Projected Appropriation Surplus/(Deficit)	<b>\$ 94,109</b>

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 \$989,277 for the year, which is \$53,277 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 \$417,482, an increase of \$179,099 from the budgeted assumption.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$94,109. This savings is primarily the result of lower than expected personnel costs due to delayed hiring and a reduction in anticipated service expenses.

**D. TECHNOLOGY SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 4,112,351
Plus Estimated 2020 Revenues	41,679,604
Plus Estimated Encumbrance Cancellations	615,738
Total Estimated Available For Appropriation	<u>46,407,693</u>
Less Estimated Technology Administration Expenditures	(8,636,344)
Less Estimated Information Services Expenditures	<u>(32,600,129)</u>
Less Total Projected 2020 Expenditures	(41,236,473)
Projected Unencumbered Cash at Dec. 31, 2020	<u><u>\$ 5,171,220</u></u>
Total Appropriated	<u>\$ 43,596,268</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 2,359,795</u></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 \$1,505,148 lower than budgeted. This decrease includes \$713,551 in lower than anticipated revenues for indirect technology billings and 1,475,538 in direct technology billings. This loss in revenue is partially offset by \$683,941 in previously unanticipated workers' compensation rebates. In addition, encumbrance cancellations were budgeted at \$150,000 and are now projected at \$615,738. With these assumptions, the fund is projected to end the year with a \$5,171,220 unencumbered cash balance.

**OPERATING BUDGET SUMMARY**

The Director's Office expects an appropriation surplus of \$1,631,548. Much of the overall variance, \$1,334,281, is the result of savings in services, including repair and maintenance, licensing of software, maintenance of software, and communication. The division also anticipates \$186,010 savings in personnel as the result of unfilled vacant positions. Making up the remaining balance of the overall variance is a projected surplus in delayed capital expenditures of \$109,771.

The Information Services Division projects a surplus of \$728,247. This variance is primarily comprised of savings from delays in filling vacant positions totaling \$607,157. The division also expects to realize savings in various supply and services categories for a total of \$59,427. Lower than anticipated interest on debt, \$48,548, and minimal savings in other expenditures make up the remaining balance of the overall variance.

**E. FLEET MANAGEMENT SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ (4,004,505)
Plus Estimated 2020 Revenues	33,946,099
Plus Fleet True-up Billing	4,100,000
Plus Estimated Encumbrance Cancellations	548,836
Total Estimated Available For Appropriation	<u>34,590,430</u>
Less Projected 2020 Fleet Management Division Expenditures	(33,092,670)
Less Projected 2020 Finance and Management Director's Office Expenditures	<u>(1,001,852)</u>
Less Total Projected 2020 Expenditures	<u>(34,094,522)</u>
Projected Unencumbered Cash at Dec. 31, 2020	<u><b>\$ 495,908</b></u>
Total Appropriated	\$ 35,164,099
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,069,577</b></u>

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

**REVENUE SUMMARY**

The fleet management fund began the year with a negative unencumbered cash balance of \$4,004,505, or \$203,996 lower than budgeted assumptions. Revenues are currently projected to total \$33,946,099, which is \$7,033,283 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 \$548,836, or \$148,836 more than budgeted, the fund will end the year with an unencumbered cash balance of \$495,908.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$1,069,577 is projected in the fleet management fund. In the Fleet Management Division, an anticipated surplus of \$303,718 in supplies primarily reflects lower than budgeted fuel costs. Personnel savings of \$599,785 are due to delays in hiring budgeted full-time positions.

A projected surplus of \$16,111 within the Finance and Management Director's Office is driven by changes in personnel from originally budgeted assumptions.



## F. CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Unencumbered Cash Balance (January 1, 2020)	\$ 6,039,393
Plus Estimated 2020 Revenue Receipts	11,151,696
Plus Estimated Encumbrance Cancellations	70,000
Total Estimated Available For Appropriation	17,261,089
Less Projected 2020 Expenditures Design & Construction Division	(11,420,080)
Less Projected 2020 Expenditures Public Service Director's Office	(539,736)
Less Total Projected 2020 Expenditures	(11,959,816)
Projected Unencumbered Cash at Dec. 31, 2020	<b>\$ 5,301,273</b>
Total Appropriated	\$ 12,544,223
Projected Appropriation Surplus/(Deficit)	<b>\$ 584,407</b>

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 \$11,151,696 and encumbrance cancellations are estimated at \$70,000; this total revenue estimate is lower than the budgeted assumptions by \$179,251. As a result of the higher than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$5,301,273 is projected at year end, an increase of \$597,736 compared to the budgeted figure.

### OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$584,407 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

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Cash Balance (January 1, 2020)	\$ 145,391,058
Plus Estimated 2020 Revenues	212,321,973
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>357,713,031</u>
Less Projected 2020 Expenditures Water Division	(181,587,344)
Less Projected 2020 Expenditures Public Utilities Director's Office	<u>(11,360,215)</u>
Less Total Projected 2020 Expenditures	<u>(192,947,559)</u>
Projected Cash at Dec. 31, 2020	<u><u>\$ 164,765,472</u></u>
Total Appropriated	\$ 216,186,025
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 23,238,466</u></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 \$2.0 million higher than initial estimates. The projected year-end cash balance in the fund is approximately \$164.8 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$23.2 million is projected in the water enterprise fund due to anticipated savings in several budget categories. Projected personnel savings of \$4.9 million reflect an increase in vacancies and separations, and delays in filling positions. The division anticipates a combined surplus of \$747,903 in services, principal, and the 'other' category. This surplus is the primarily the result of less than anticipated costs associated with various purchases and service contracts. The division also expects an interest surplus of \$15.9 million, which is the result of premium proceeds from the 2019 bond sale. Partially offsetting these savings is a projected deficit in supplies of \$246,364 attributed to increases in chemical costs as well as chemical usage.

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 \$4.7 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$1,995,112.

## B. SEWERAGE SYSTEM ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Cash Balance (January 1, 2020)	\$ 229,844,118
Plus Estimated 2020 Revenues	299,594,659
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	529,438,777
Less Projected 2020 Expenditures Sanitary Sewer Division	(273,140,779)
Less Projected 2020 Expenditures Public Utilities Director's Office	(12,761,118)
Less Total Projected 2020 Expenditures	(285,901,897)
Projected Cash at Dec. 31, 2020	<b>\$ 243,536,880</b>
Total Appropriated	\$ 312,099,791
Projected Appropriation Surplus/(Deficit)	<b>\$ 26,197,894</b>

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 \$11.1 million. The projected year-end cash balance in the fund is \$243.5 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$26.2 million is projected in the sewer system enterprise fund, comprised of a surplus of \$24.2 million in the Sanitary Sewer Division and a \$2 million surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in the personnel, services, capital, principal and interest categories. The projected \$3,239,131 personnel surplus reflects employee turnover and subsequent delays in filling vacancies. A surplus of \$660,792 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 \$1,092,854 related to machinery and equipment purchases. Reduced premiums on bond interest

and lower than budgeted loan fees account for savings of \$19,715,535. Partially offsetting these savings are projected deficits in supplies of \$223,744 attributed to additional parts purchased for Project Dry Basement repairs, and \$269,101 in other charges for anticipated legal claims payments.

### C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Cash Balance (January 1, 2020)	\$ 27,152,175
Plus Estimated 2020 Revenues	44,663,308
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>71,815,483</u>
Less Projected 2020 Expenditures Storm Sewer Division	(38,603,990)
Less Projected 2020 Expenditures Public Utilities Director's Office	(3,357,002)
Less Total Projected 2020 Expenditures	<u>(41,960,992)</u>
Projected Cash at Dec. 31, 2020	<u><b>\$ 29,854,491</b></u>
Total Appropriated	\$ 45,835,291
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 3,874,299</b></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 \$312,967 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 \$29.9 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3.8 million is projected in the storm sewer maintenance fund, comprised of approximately \$3.3 million surplus in the Storm Sewer Division and a \$567,642 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 \$384,972 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$181,397 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 \$2,733,273.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2020	
Cash Balance (January 1, 2020)	\$ 36,983,055
Plus Estimated 2020 Revenues	82,769,882
Plus Estimated 2020 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>119,752,937</u>
Less Projected 2020 Expenditures Power Division	(89,331,111)
Less Projected 2020 Expenditures Public Utilities Director's Office	<u>(1,866,377)</u>
Less Total Projected 2020 Expenditures	<u>(91,197,488)</u>
Projected Cash at Dec. 31, 2020	<u><b>\$ 28,555,449</b></u>
Total Appropriated	\$ 97,059,900
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 5,862,412</b></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 \$7.2 million. As of the end of the third quarter, the anticipated year-end cash balance is expected to be \$28.5 million, which exceeds the budgeted estimate of \$22.5 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$5.8 million is projected in the electricity enterprise fund. This surplus is comprised of \$5.6 million in the Power Division and \$201,268 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 \$2.1 million. A deficit of \$185,533 in supplies is projected but will be offset by the surplus of \$2.4 million in services. The surplus in services is mainly due to savings in electricity charges and professional services. The \$958,104 savings in capital expenditures reflects lower than anticipated costs associated with vehicle purchases. The division also expects an interest surplus of \$393,150, which is the result of premium proceeds from the 2019 bond sale.

**TABLE 1**  
**GENERAL FUND**  
**APPROPRIATION SUMMARY**  
**SEPTEMBER 30, 2020**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,783,103	\$ 3,644,740	\$ 1,138,363	\$ 4,778,883	\$ 4,220
<b>City Auditor</b>					
City Auditor	4,752,068	3,635,129	1,116,939	4,668,502	83,566
Income Tax	9,087,729	6,335,473	2,752,256	8,457,526	630,203
Total	<u>13,839,797</u>	<u>9,970,602</u>	<u>3,869,195</u>	<u>13,126,028</u>	<u>713,769</u>
City Treasurer	1,248,290	954,571	293,719	1,202,883	45,407
<b>City Attorney</b>					
City Attorney	13,581,589	10,366,873	3,214,716	13,477,821	103,768
Real Estate	155,321	127,307	28,014	166,527	(11,206)
Total	<u>13,736,910</u>	<u>10,494,180</u>	<u>3,242,729</u>	<u>13,644,348</u>	<u>92,562</u>
Municipal Court Judges	19,843,125	15,528,766	4,314,359	19,813,941	29,184
Municipal Court Clerk	12,454,364	9,472,528	2,981,836	12,273,790	180,574
Civil Service	4,367,504	3,272,429	1,095,075	4,300,452	67,052
<b>Public Safety</b>					
Administration	8,316,340	7,721,242	595,098	8,308,903	7,437
Support Services	7,056,198	5,561,419	1,494,779	6,938,973	117,225
Police	356,705,856	275,643,645	81,062,211	352,325,158	4,380,698
Fire	270,008,625	173,863,050	96,145,575	232,495,136	37,513,489
Total	<u>642,087,019</u>	<u>462,789,355</u>	<u>179,297,664</u>	<u>600,068,170</u>	<u>42,018,850</u>
<b>Office of the Mayor</b>					
Mayor	4,278,793	2,939,375	1,339,418	4,081,815	196,978
Office of Diversity & Inclusion	1,377,387	1,056,517	320,870	1,370,009	7,378
Total	<u>5,656,180</u>	<u>3,995,892</u>	<u>1,660,288</u>	<u>5,451,824</u>	<u>204,356</u>
Education	7,684,410	5,999,768	1,684,642	7,571,326	113,084
<b>Development</b>					
Administration	6,059,009	5,277,439	781,570	6,005,091	53,918
Econ. Development	16,344,591	15,557,568	787,024	16,309,541	35,051
Code Enforcement	8,476,891	6,510,134	1,966,757	8,361,183	115,708
Planning	1,529,343	1,161,485	367,858	1,517,920	11,423
Housing	7,678,960	7,139,605	539,355	7,653,063	25,897
Land Redevelopment	583,974	433,742	150,232	571,355	12,619
Total	<u>40,672,768</u>	<u>36,079,972</u>	<u>4,592,796</u>	<u>40,418,153</u>	<u>254,615</u>
<b>Finance and Management</b>					
Administration	4,893,934	4,179,784	714,150	4,878,065	15,869
Financial Management	3,559,896	2,826,716	733,180	3,509,212	50,684
Facilities Management	16,737,202	14,584,074	2,153,128	17,083,995	(346,793)
Finance Citywide	16,875,108	14,827,176	2,047,932	15,317,176	1,557,932
Citywide Technology Billings	19,990,570	19,988,419	2,151	19,653,595	336,975
Total	<u>62,056,710</u>	<u>56,406,170</u>	<u>5,650,540</u>	<u>60,442,043</u>	<u>1,614,667</u>
Human Resources	3,035,816	2,559,174	476,642	2,992,965	42,851
Neighborhoods	5,393,550	3,892,845	1,500,705	5,346,289	47,261
Health	17,216,803	17,216,803	-	17,058,263	158,540
Recreation and Parks	42,005,613	32,272,960	9,732,653	39,921,871	2,083,742
<b>Public Service</b>					
Administration	682,412	499,365	183,047	657,099	25,313
Refuse Collection	31,263,626	26,680,760	4,582,866	31,109,674	153,952
Total	<u>31,946,038</u>	<u>27,180,125</u>	<u>4,765,913</u>	<u>31,766,773</u>	<u>179,265</u>
<b>Grand Total:</b>	<b>\$ 928,028,000</b>	<b>\$ 701,730,878</b>	<b>\$ 226,297,122</b>	<b>\$ 880,178,000</b>	<b>\$ 47,850,000</b>

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,559,914	\$ 24,846	\$ 191,123	\$ 3,000	\$ -	\$ -	4,778,883
<b>City Auditor</b>							
City Auditor	3,748,414	22,712	896,376	1,000	-	-	4,668,502
Income Tax	7,470,629	55,866	930,931	100	-	-	8,457,526
Total	11,219,043	78,578	1,827,307	1,100	-	-	13,126,028
City Treasurer	933,676	3,394	265,813	-	-	-	1,202,883
<b>City Attorney</b>							
City Attorney	12,951,375	36,437	385,420	1,338	-	103,251	13,477,821
Real Estate	166,527	-	-	-	-	-	166,527
Total	13,117,902	36,437	385,420	1,338	-	103,251	13,644,348
Municipal Court Judges	17,351,086	58,918	1,913,937	-	-	490,000	19,813,941
Municipal Court Clerk	11,426,184	137,234	710,372	-	-	-	12,273,790
Civil Service	3,563,015	28,982	704,955	3,500	-	-	4,300,452
<b>Public Safety</b>							
Administration	1,736,445	7,000	6,565,358	100	-	-	8,308,903
Support Services	4,464,600	190,179	2,281,716	2,478	-	-	6,938,973
Police	333,008,644	4,893,358	13,970,599	440,000	-	12,557	352,325,158
Fire	218,021,189	4,660,673	9,692,559	27,000	-	93,715	232,495,136
Total	557,230,878	9,751,210	32,510,232	469,578	-	106,272	600,068,170
<b>Office of the Mayor</b>							
Mayor	3,686,773	5,447	388,895	700	-	-	4,081,815
Office of Diversity & Inclusion	1,118,366	8,000	243,643	-	-	-	1,370,009
Total	4,805,139	13,447	632,538	700	-	-	5,451,824
Education	324,161	1,000	7,246,165	-	-	-	7,571,326
<b>Development</b>							
Administration	2,823,418	8,904	3,022,769	150,000	-	-	6,005,091
Econ. Development	1,633,728	2,250	2,612,506	12,061,057	-	-	16,309,541
Code Enforcement	7,721,700	43,000	586,483	10,000	-	-	8,361,183
Planning	1,473,963	8,378	35,579	-	-	-	1,517,920
Housing	2,032,083	9,946	5,601,034	10,000	-	-	7,653,063
Land Redevelopment	570,355	-	1,000	-	-	-	571,355
Total	16,255,247	72,478	11,859,371	12,231,057	-	-	40,418,153
<b>Finance and Management</b>							
Administration	2,692,689	15,476	2,169,900	-	-	-	4,878,065
Financial Management	2,801,283	8,790	699,139	-	-	-	3,509,212
Facilities Management	7,788,343	936,972	8,356,680	2,000	-	-	17,083,995
Citywide Technology Billings	-	-	19,653,596	-	-	-	19,653,596
Finance Citywide	-	-	-	-	-	15,317,176	15,317,176
Total	13,282,315	961,238	30,879,315	2,000	-	15,317,176	60,442,043
Human Resources	1,771,889	12,749	1,208,327	-	-	-	2,992,965
Neighborhoods	4,318,074	50,500	903,347	868	-	73,500	5,346,289
Health	-	-	-	-	-	17,058,263	17,058,263
Recreation and Parks	-	-	-	-	-	39,921,871	39,921,871
<b>Public Service</b>							
Administration	641,889	-	15,210	-	-	-	657,099
Refuse Collection	16,779,481	148,801	14,003,694	92,000	85,698	-	31,109,674
Total	17,421,370	148,801	14,018,904	92,000	85,698	-	31,766,773
<b>Grand Total:</b>	<b>\$ 677,579,893</b>	<b>\$ 11,379,812</b>	<b>\$ 105,257,125</b>	<b>\$ 12,805,141</b>	<b>\$ 85,698</b>	<b>\$ 73,070,333</b>	<b>\$ 880,178,000</b>

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 1,066	\$ 3,154	\$ -	\$ -	\$ -	\$ -	4,220
City Auditor							
City Auditor	72,323	4,888	6,355	-	-	-	83,566
Income Tax	451,437	10,634	167,732	400	-	-	630,203
Total	523,760	15,522	174,087	400	-	-	713,769
City Treasurer	18,514	3,806	23,087	-	-	-	45,407
City Attorney							
City Attorney	82,067	48,763	20,417	1,662	-	(49,141)	103,768
Real Estate	(11,206)	-	-	-	-	-	(11,206)
Total	70,860	48,763	20,417	1,662	-	(49,141)	92,562
Municipal Court Judges	16,397	1,382	11,406	-	-	-	29,184
Municipal Court Clerk	151,625	-	28,949	-	-	-	180,574
Civil Service	44,402	7,418	15,232	-	-	-	67,052
Public Safety							
Administration	(45,970)	3,367	50,040	-	-	-	7,437
Support Services	35,518	6,996	71,389	3,322	-	-	117,225
Police	2,846,076	213,606	1,321,016	-	-	-	4,380,698
Fire	36,628,379	627,341	254,769	3,000	-	-	37,513,489
Total	39,464,003	851,310	1,697,214	6,322	-	-	42,018,850
Office of the Mayor							
Mayor	148,343	4,553	43,532	550	-	-	196,978
Office of Diversity & Inclusion	6,834	500	44	-	-	-	7,378
Total	155,177	5,053	43,576	550	-	-	204,356
Education	97,736	4,000	11,348	-	-	-	113,084
Development							
Administration	42,240	5,696	4,982	1,000	-	-	53,918
Econ. Development	14,383	5,750	13,917	1,000	-	-	35,051
Code Enforcement	1,060	7,900	106,748	-	-	-	115,708
Planning	(1,330)	622	11,131	1,000	-	-	11,423
Housing	(10,073)	1,554	33,416	1,000	-	-	25,897
Land Redevelopment	12,619	-	-	-	-	-	12,619
Total	58,899	21,522	170,195	4,000	-	-	254,615
Finance and Management							
Administration	5,978	8,024	1,867	-	-	-	15,869
Financial Management	41,844	3,500	5,340	-	-	-	50,684
Facilities Management	3,962	(177,006)	(173,749)	-	-	-	(346,793)
Citywide Technology Billings	-	-	336,975	-	-	-	336,975
Finance Citywide	-	-	-	-	-	1,557,932	1,557,932
Total	51,784	(165,482)	170,433	-	-	1,557,932	1,614,667
Human Resources	21,422	5,660	15,769	-	-	-	42,851
Neighborhoods	21,848	-	24,781	632	-	-	47,261
Health	-	-	-	-	-	158,540	158,540
Recreation and Parks	-	-	-	-	-	2,083,742	2,083,742
Public Service							
Administration	25,906	-	(593)	-	-	-	25,313
Refuse Collection	85,447	10,099	54,104	-	4,302	-	153,952
Total	111,353	10,099	53,511	-	4,302	-	179,265
<b>Grand Total:</b>	<b>\$ 40,808,844</b>	<b>\$ 812,208</b>	<b>\$ 2,460,005</b>	<b>\$ 13,566</b>	<b>\$ 4,302</b>	<b>\$ 3,751,073</b>	<b>\$ 47,850,000</b>



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

CATEGORY	(A) FY 2020 CITY AUDITOR'S REVISED REV. EST.*	(B) FY 2020 CITY AUDITOR'S REVENUE ESTIMATE	(C) FY 2019 ACTUAL REVENUES	(D) \$ 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%)
<b>Total Taxes and Assessments</b>	<b>726,804,000</b>	<b>773,804,000</b>	<b>759,845,544</b>	<b>(33,041,544)</b>	<b>(4.3%)</b>
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%)
<b>Total Shared Revenues</b>	<b>28,631,000</b>	<b>30,631,000</b>	<b>29,628,116</b>	<b>(997,116)</b>	<b>(3.4%)</b>
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%
<b>Total Other Revenue</b>	<b>122,798,000</b>	<b>115,298,000</b>	<b>120,135,412</b>	<b>2,662,588</b>	<b>2.2%</b>
<b>Total Revenues</b>	<b>\$ 878,233,000</b>	<b>\$ 919,733,000</b>	<b>\$ 909,609,072</b>	<b>\$ (31,376,072)</b>	<b>(3.4%)</b>
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%)
<b>Total Resources</b>	<b>\$ 928,028,000</b>	<b>\$ 969,528,000</b>	<b>\$ 952,099,636</b>	<b>\$ (24,071,636)</b>	<b>(2.5%)</b>

\*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**  
**SEPTEMBER 30, 2020**

CATEGORY	FY 2020 YEAR-TO-DATE	FY 2019 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 537,777,959	\$ 539,319,039	\$ (1,541,080)	(0.3%)
Property Tax	46,869,368	50,374,593	(3,505,225)	(7.0%)
KWH Tax	2,406,093	2,518,177	(112,084)	(4.5%)
<b>Total Taxes &amp; Assessments</b>	<b>587,053,420</b>	<b>592,211,809</b>	<b>(5,158,389)</b>	<b>(0.9%)</b>
Local Government Fund	15,649,092	15,895,110	(246,018)	(1.5%)
Liquor Permit Fund	1,122,948	1,140,540	(17,592)	(1.5%)
Cigarette Tax, Other	26,156	28,639	(2,483)	(8.7%)
Casino Revenue	3,159,978	5,038,752	(1,878,774)	(37.3%)
<b>Total Shared Revenue</b>	<b>19,958,174</b>	<b>22,103,041</b>	<b>(2,144,867)</b>	<b>(9.7%)</b>
License and Permit Fees	7,439,386	9,242,067	(1,802,681)	(19.5%)
Fines and Penalties	8,048,925	13,630,651	(5,581,726)	(40.9%)
Investment Earnings	17,145,910	17,094,831	51,079	0.3%
Charges for Service	45,502,610	48,827,221	(3,324,611)	(6.8%)
All Other Revenue	16,905,072	2,247,873	14,657,199	652.0%
<b>Total Other Revenue</b>	<b>95,041,903</b>	<b>91,042,643</b>	<b>3,999,260</b>	<b>4.4%</b>
<b>Total Revenues</b>	<b>\$ 702,053,497</b>	<b>\$ 705,357,493</b>	<b>\$ (3,303,996)</b>	<b>(0.5%)</b>
Encumbrance Cancellations	2,914,156	8,968,864	(6,054,708)	(67.5%)
Unencumbered Balance	40,795,387	16,170,687	24,624,700	152.3%
Fund Transfers	3,015,264	16,308,574	(13,293,310)	(81.5%)
<b>Total Resources</b>	<b>\$ 748,778,304</b>	<b>\$ 746,805,618</b>	<b>\$ 1,972,686</b>	<b>0.3%</b>

**TABLE 6**  
**2020 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

ORDINANCE NUMBER	DATE PASSED	PURPOSE	TOTAL
2925-2019	10-Feb-20	2020 Amended General Fund Budget Appropriation	\$ 969,528,000
1436-2020	14-Sep-20	General Fund Reduction	\$ (41,500,000)
		<b>Total Operating Appropriation:</b>	<b><u>\$ 928,028,000</u></b>
		<b>Total REVISED Estimated Available Resources:</b>	<b>928,028,000</b>
		<b>Less Total Operating Appropriation:</b>	<b>(928,028,000)</b>
		<b>Less Total Reserve Deposits to Date:</b>	<b><u>-</u></b>
		<b>Projected Unappropriated Operating Balance:</b>	<b><u>\$ -</u></b>

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**SEPTEMBER 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)	
<b>GENERAL FUND</b>	\$ 40,795,000	\$ 928,733,000	\$ 887,233,000	\$ (41,500,000)	\$ 928,028,000	\$ 928,028,000	\$ 880,178,000	\$ 47,850,000	\$ 47,850,000
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	22,676,722	70,450,000	69,280,000	(1,170,000)	91,956,722	79,204,822	71,222,085	7,982,737	20,734,637
Health Special Revenue	608,627	35,842,437	26,475,197	(9,367,240)	27,083,824	26,987,437	27,083,824	(96,387)	-
Rec. and Parks Oper. & Extension	949,178	55,790,613	48,953,020	(6,837,593)	49,902,198	55,390,613	49,902,198	5,488,415	-
Municipal Court Computer Fund	1,956,647	1,802,300	1,146,963	(655,337)	3,103,610	2,182,474	1,394,715	787,759	1,708,895
Development Services	15,758,567	23,727,309	21,573,770	(2,153,539)	37,332,337	25,033,146	23,681,481	1,351,665	13,650,856
Property Mgt/East Broad Street Operation	338,858	1,530,357	\$1,200,075	(330,282)	1,538,933	1,530,357	1,538,933	(8,576)	-
Private Construction Inspection Fund	1,593,826	5,248,473	5,197,281	(51,192)	6,791,107	5,288,350	4,968,888	319,462	1,822,219
Parking Meter Program Fund	1,608,372	10,031,340	5,584,000	(4,447,340)	7,192,372	12,946,310	7,409,997	5,536,313	(217,625)
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	6,203,836	5,482,464	(721,372)	5,482,464	6,203,836	5,482,464	721,372	-
Print and Mail Services	279,676	1,953,901	1,588,488	(365,413)	1,868,164	1,856,901	1,624,296	232,605	243,868
Land Acquisition	542,419	936,000	1,015,538	79,538	1,557,957	1,234,584	1,140,475	94,109	417,482
Technology Services	4,112,351	43,334,752	42,295,342	(1,039,410)	46,407,693	43,596,268	41,236,473	2,359,795	5,171,220
Fleet Management Services	(4,004,505)	41,379,382	38,594,935	(2,784,447)	34,590,430	35,164,099	34,094,522	1,069,577	495,908
Construction Inspection Fund	6,039,393	11,400,947	11,221,696	(179,251)	17,261,089	12,544,223	11,959,816	584,407	5,301,273
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	145,391,058	210,329,182	212,321,973	1,992,791	357,713,031	216,186,025	192,947,559	23,238,466	164,765,472
Sewerage System Enterprise	229,844,118	310,572,923	299,594,659	(10,978,264)	529,438,777	312,099,791	285,901,897	26,197,894	243,536,880
Storm Sewer System Enterprise	27,152,175	44,976,275	44,663,308	(312,967)	71,815,483	45,835,291	41,960,992	3,874,299	29,854,491
Electricity Enterprise	36,983,055	89,946,507	82,769,882	(7,176,625)	119,752,937	97,059,900	91,197,488	5,862,412	28,555,449

Notes:

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

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

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

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

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

**TABLE 8**  
**ALL FUNDS**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**SEPTEMBER 30, 2020**

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
<b>GENERAL FUND</b>	40,808,844	812,208	2,460,005	-	13,566	4,302	-	3,751,073	47,850,000
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	581,666	18,121	67,043	-	-	-	-	-	666,831
Municipal Court Judges	(466)	55,993	65,401	-	-	-	-	-	120,928
<b>Total Municipal Court Computer Fund</b>	<b>581,201</b>	<b>74,114</b>	<b>132,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>787,759</b>
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	1,435,112	793	204,128	-	50,000	148,204	-	-	1,838,237
Infrastructure Management	3,344,926	126,673	1,987,971	-	20,350	271,274	-	-	5,751,195
Design and Construction	299,814	77	22,042	-	-	2,830	-	-	324,763
Service Director	(221,770)	2,000	286,812	-	1,500	-	-	-	68,542
Refuse	-	-	-	-	-	-	-	-	-
<b>Total SCMR</b>	<b>4,858,082</b>	<b>129,544</b>	<b>2,500,953</b>	<b>-</b>	<b>71,850</b>	<b>422,308</b>	<b>-</b>	<b>-</b>	<b>7,982,737</b>
<b>Health Special Revenue</b>									
Department of Health	(166,960)	190,319	58,089	-	(190,645)	12,810	-	-	(96,387)
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	3,504,841	231,295	1,751,522	-	757	-	-	-	5,488,415
<b>Development Services Fund</b>									
Building and Zoning Services	699,045	56,749	302,872	-	3,000	290,000	-	-	1,351,665
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	5,000	(13,576)	-	-	-	-	-	(8,576)
<b>Private Construction Inspection Fund</b>									
Design and Construction	243,794	-	58,251	-	-	4,140	-	-	306,185
Service Director	13,277	-	-	-	-	-	-	-	13,277
<b>Total Private Construction Inspection Fund</b>	<b>257,072</b>	<b>-</b>	<b>58,251</b>	<b>-</b>	<b>-</b>	<b>4,140</b>	<b>-</b>	<b>-</b>	<b>319,462</b>
<b>Parking Meter Fund</b>									
Parking Services	3,074,685	142,429	1,360,938	-	24,239	150,000	-	-	4,752,291
Service Director	770,166	2,000	11,856	-	-	-	-	-	784,022
<b>Total Parking Meter Fund</b>	<b>3,844,851</b>	<b>144,429</b>	<b>1,372,794</b>	<b>-</b>	<b>24,239</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>5,536,313</b>
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	168,850	45,499	507,023	-	-	-	-	-	721,372
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>168,850</b>	<b>45,499</b>	<b>507,023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>721,372</b>
<b>Print &amp; Mail Services</b>									
Department of Finance	149,709	11,399	71,497	-	-	-	-	-	232,605
<b>Land Acquisition</b>									
Division of Real Estate	45,299	1,307	47,503	-	-	-	-	-	94,109
<b>Technology Services</b>									
Division of Information Services	607,157	11,914	47,513	-	4,000	9,114	48,548	-	728,247
Department of Technology	186,010	1,486	1,334,281	-	-	109,771	-	-	1,631,548
<b>Total Technology Services</b>	<b>793,167</b>	<b>13,400</b>	<b>1,381,795</b>	<b>-</b>	<b>4,000</b>	<b>118,885</b>	<b>48,548</b>	<b>-</b>	<b>2,359,795</b>
<b>Fleet Management Services</b>									
Division of Fleet Management	599,785	303,718	124,962	-	-	25,000	1	-	1,053,466
Finance and Management Director	16,111	-	-	-	-	-	-	-	16,111
<b>Total Fleet</b>	<b>615,895</b>	<b>303,718</b>	<b>124,962</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>1</b>	<b>-</b>	<b>1,069,577</b>
<b>Construction Inspection Fund</b>									
Design and Construction	297,439	1,149	160,008	-	60	6,326	-	-	464,983
Service Director	117,424	2,000	-	-	-	-	-	-	119,424
<b>Total Construction Inspection</b>	<b>414,863</b>	<b>3,149</b>	<b>160,008</b>	<b>-</b>	<b>60</b>	<b>6,326</b>	<b>-</b>	<b>-</b>	<b>584,407</b>
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	4,883,775	(246,364)	588,012	82,830	77,061	-	15,858,040	-	21,243,354
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	3,239,131	(223,744)	660,792	1,167,476	(269,101)	1,092,854	18,548,059	-	24,215,468
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	384,972	4,015	181,397	57,873	-	3,000	2,675,400	-	3,306,657
<b>Electricity Enterprise</b>									
Division of Electricity	2,108,608	(185,533)	2,371,065	-	15,750	958,104	393,150	-	5,661,144
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	3,593,071	55,109	1,098,268	-	-	-	-	-	4,746,449

**TABLE 9****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2020**

<u>Division</u>	<u>Position Title</u>	<u># Positions</u>	<u>Full-time/ Part-time</u>	<u>Projected 2020 Wages</u>
City Auditor - Income Tax	Assistant Auditor II - Accounting	1	Full-Time	13,114
	Income Tax Auditor IV	1	Full-Time	14,880
	Income Tax Specialist	2	Full-Time	22,320
City Attorney	Attorney	1	Full-Time	12,003
	Legal Advocate	1	Full-Time	5,323
Municipal Court Judges	Judge	1	Full-Time	2,765
	Probation Officer	2	Full-Time	20,527
Municipal Court Clerk	Deputy Clerk	15	Full-Time	39,469
Civil Service Commission	Office Assistant II	1	Full-Time	5,456
Safety-Director's Office	Deputy Director	1	Full-Time	23,680
	Assistant Director	1	Full-Time	10,560
	Dept. IT Coordinator	1	Full-Time	0
Safety-Support Services	Database Administrator	1	Full-Time	13,440
	Communication Specialist	2	Full-Time	9,520
	License Officer	2	Full-Time	2,047
	Division Administrator	1	Full-Time	0
	Management Analyst I	1	Full-Time	0
	Network Manager	1	Full-Time	0
	Office Assistant III	1	Full-Time	0
Safety-Police	Police Recruits	45	Full-Time	0
	Cadet	24	Part-Time	81,151
	Emergency Dispatcher	17	Full-Time	70,886
	Emergency Call Taker	13	Full-Time	45,667
	Management Analyst I	2	Full-Time	7,360
	Security Specialist	1	Full-Time	0
	Human Resources Representative	1	Full-Time	0
	Office Assistant II	5	Full-Time	0
	Polygraphist	3	Full-Time	0
	Police Record Technician	5	Full-Time	0
	Human Resources Analyst	1	Full-Time	0
	Forensic Scientist II	2	Full-Time	0
	Police Property Clerk	2	Full-Time	0
	Payroll/Benefits Clerk	1	Full-Time	0
	Office Assistant I	2	Full-Time	0
	Fingerprint Technician	1	Full-Time	0
	Evidence Technician	1	Full-Time	0
	Programmer Analyst	1	Full-Time	0
	Security Specialist	2	Part-Time	0
	Human Resources Representative	1	Part-Time	0
	Office Assistant II	1	Part-Time	0

**TABLE 9 (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	35	Full-Time	0
	EMS Instructor	2	Full-Time	21,011
Office of the Mayor	Executive Assistant II	1	Full-Time	29,424
	Executive Assistant I	1	Full-Time	0
Office of Diversity and Inclusion	Executive Assistant	1	Full-Time	6,944
Education	Director	1	Full-Time	5,170
	Executive Secretary II (U)	1	Full-Time	1,557
Development-Administration	Management Analyst II	1	Full-Time	3,360
	IT Manager	1	Full-Time	3,600
	Executive Secretary II	1	Full-Time	2,480
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
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	845
	Community Relations Coordinator	1	Full-Time	998
Refuse Collection	Refuse Collection Vehicle Operator	9	Full-Time	51,870
	Refuse Center AS Rep	2	Full-Time	9,072

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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 9/30/2020
City Council	42	47	43
City Auditor	31	36	31
Income Tax	84	84	73
City Treasurer	9	10	8
City Attorney	124	142	126
Real Estate	1	6	1
Municipal Court Judges	208	210	198
Municipal Court Clerk	165	172	148
Civil Service	36	36	35
Public Safety - Admin.	14	14	11
Support Services*	46	46	37
Police - Civilian	412	412	354
Police - Uniformed	1,963	2,018	1,947
Fire - Civilian	54	54	50
Fire - Uniformed	1,606	1,637	1,585
Office of the Mayor	31	34	26
Office of Diversity and Inclusion	14	14	9
Education	4	4	2
Development Admin.	24	25	20
Economic Development	15	15	13
Code Enforcement	84	84	78
Planning	17	18	15
Housing	19	19	17
Land Redevelopment	7	7	6
Finance and Management - Dir. Office	29	33	28
Financial Management	27	30	24
Facilities Management	90	95	91
Human Resources	15	18	15
Neighborhoods	48	50	42
Public Service - Dir. Office	6	8	6
Refuse Collection	226	226	189
<b>General Fund Total</b>	<b>5,451</b>	<b>5,604</b>	<b>5,228</b>

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



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

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 9/30/2020
Real Estate/Land Acquisition	9	12	8
Information Services/Technology Services Fund	146	148	133
Technology: Administration	15	15	14
Finance/Print/Mail Shop Fund	7	7	6
Human Resources/Employee Benefits	31	31	29
Facilities - Other Funds <sup>1</sup>	0	8	0
Health Special Revenue Fund	283	288	249
Municipal Court Computer Fund	7	13	1
Recreation and Parks Operation Fund	356	356	318
Public Service - Dir. Office/SCMR Fund	35	37	27
Traffic Management/SCMR Fund	122	123	105
Infrastructure Management/SCMR Fund	222	222	173
Design and Construction/SCMR Fund	37	39	36
Parking Services/Parking Meter Fund	51	53	44
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	154
Public Utilities: Administration	239	240	198
Sewers and Drains (Storm)	26	26	21
Sewers and Drains (Sanitary)	471	471	400
Electricity	110	110	88
Water	468	468	396
<b>Other Funds Total</b>	<b>3,053</b>	<b>3,098</b>	<b>2,629</b>
<b>All Funds</b>	<b>8,504</b>	<b>8,702</b>	<b>7,857</b>

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

**TABLE 11**  
CITYWIDE ACCOUNT  
PROJECTED USE

Intended Purpose	Amount		
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		
	<u>44,831,696</u>		
GF Appropriation Reduction (September)	<u>(14,425,531)</u>	Finance & Management	1436-2020
Amended Balance	<u>30,406,165</u>		

**TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 30, 2020**

Purpose	Amount	Dept./Division	Ordinance No.
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
Transfer for the downtown office incentive	232,133	Economic Development	1497-2020
Transfer for the jobs growth incentive	10,274,785	Economic Development	1870-2020
Transfer for a facilities management contract	221,000	Finance & Management	2100-2020
Transfer for Sanctuary Night contract	150,000	Development Administration	2134-2020
<b>Total Transferred and Expended</b>	<b>27,594,233</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**SEPTEMBER 30, 2020**

	<u>Current Appropriation</u>	<u>Current YTD Expenditures</u>	<u>Percent of Appropriation</u>	<u>R-O-Y Projection</u>	<u>Total Projection</u>	<u>Variance</u>
Police Civilian	2,977,577	2,336,569	78.47%	786,443	3,123,012	(145,435)
Police Uniformed*	12,184,982	9,539,418	78.29%	2,832,230	12,371,648	(186,666)
Fire Uniformed	10,057,550	7,905,307	78.60%	3,133,410	11,038,717	(981,167)

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