

September 8, 2017

MEMORANDUM TO: Andrew J. Ginther
Mayor

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

SUBJECT: Second Quarter Financial Review

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

The quarterly reviews examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the second quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$3.6 million less than the original appropriation for 2017. This is a \$4.6M improvement from the first quarter when a general fund expenditure deficit of \$1M was projected. Income tax collections remain slightly higher than the Auditor's current revenue estimate through June. Overall, both reductions in expenditures and continued revenue growth are encouraging towards a general fund budget surplus at year-end. However, rising overtime costs in the Public Safety Department, especially the Division of Fire, are of concern. Departments still need to firmly control their costs for the remainder of the year if the city is to achieve a general fund budget surplus at year-end.

Expenditures in all of the general fund departments continue to track below budget with the exception of Public Safety. These positive variances are mostly the results of unfilled personnel vacancies across Departments and lower than projected costs for utilities and vehicle fuel. As in the first quarter financial review, significant surpluses are projected in the Finance and Management, Public Service, and Development Departments.

In the Finance and Management Department, the positive variance of \$4.2 million is the result of lower utilities expenses and surpluses in the citywide account. In Public Service and the Development Department, the positive variances are mostly due to delays in filling budgeted vacancies.

The projected deficit of \$3.5 million in Public Safety is primarily due to salary and benefit costs associated with overtime compensation in the Police and Fire Divisions. In addition, the Division of Police had twelve (12) fewer officer separations in 2016, resulting in more sworn personnel on the payroll to begin 2017 than anticipated. The overtime expenditures in the Division of Fire continue to rise. However, decreased costs for fuel in both Police and Fire are keeping the overall projected Department deficit from worsening at this time. It is anticipated that the Fire Division overtime will yet moderate with the new staffing model on emergency services calls which was implemented earlier this year and a recent graduation class of new firefighters.



Income tax collections, the largest source of general fund revenues, are currently trending slightly above the Auditor's estimate of 3.4 percent over 2016. As of the end of the second quarter, income tax receipts were 3.9 percent above 2016 second quarter collections.

Property tax collections (5.2%), charges for services (4.8%), investment earnings (19.1%), and "all other revenues" (281.9%) are trending above collections during the same time period last year. The local government fund, casino revenues, and license and permit fees are trending below levels experienced during the second quarter of last year. The Finance and Management Department will continue to closely monitor revenue collections and report any significant variances.

The Finance and Management Department is optimistic that Departments will continue to actively manage expenditures to maintain positive variances within the general fund.

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

- c. City Council
City Auditor Hugh J. Dorrian
City Attorney Richard Pfeiffer
City Treasurer Deb Klie
Department Directors



SECOND QUARTER FINANCIAL REVIEW

As of June 30, 2017

Prepared by:
Department of Finance and Management

Joseph A. Lombardi
Director

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1. Introduction

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2017 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 \$3,593,508 unencumbered cash balance. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

Details regarding other operating funds can be found in Sections 3 (Special Revenue Funds), 4 (Internal Service Funds), 5 (Enterprise Funds) and 6 (Community Development Block Grant).

**TABLE A
GENERAL FUND SUMMARY PROJECTION**

FUND BALANCE SUMMARY June 30, 2017	
Beginning Cash Balance (January 1, 2017)	\$ 62,247,596
Less Outstanding Encumbrances (As of December 31, 2016)	32,041,870
Misc. Adjustment to the cash balance in order to match the Auditor's est.	5,274
Unencumbered Cash Balance (January 1, 2017)	<u>30,211,000</u>
Plus Estimated 2017 Receipts - City Auditor	\$ 834,794,000
Plus Encumbrance Cancellations	2,208,000
Plus Transfers In & Misc. Transfers	<u>5,500,000</u>
Total Available for Appropriation	\$ 872,713,000
Total Appropriated as of March 31, 2017	\$ 872,713,000
Less 2017 Projected Operating Expenditures	<u>869,119,492</u>
Projected Appropriation Surplus/(Deficit)	\$ 3,593,508
Projected Available Cash Balance (December 31, 2017)	<u>\$ 3,593,508</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2017)	\$ 69,522,302
Plus 2017 Deposit	2,700,000
Plus One-time Revenue Deposit	1,000,000
Plus Estimated Investment Earnings	<u>696,000</u>
Projected Unencumbered Cash Balance (December 31, 2017)	\$ 73,918,302
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2017)	\$ 17,749,786
Plus 2017 Deposit	<u>2,388,000</u>
Projected Unencumbered Cash Balance (December 31, 2017)	\$ 20,137,786
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2017)	\$ 3,330,000
Less 2017 Transfer to the General Fund	-
Plus 2017 Deposit	1,750,000
Plus One-Time Revenue Deposits	<u>11,704,105</u>
Projected Unencumbered Cash Balance (December 31, 2017)	\$ 16,784,105

2. General Fund Overview

The general fund budget, as amended, is \$872.7 million, or 6.7 percent higher than actual 2016 year end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. The current revised revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$834.8 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009, the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent.

Through June, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 4.1 percent, or \$17,658,814, higher than during the same time period in 2016. As of the end of the second quarter, the three largest revenue streams into the general fund are performing positively. Income tax receipts are currently up 3.9 percent, slightly better than the expected 3.4 percent increase projected by year end. Charges for service are expected to be \$2.1 million, or 3.4 percent higher than 2016. At the end of the second quarter, receipts into this line item totaled \$33.7 million, an increase of 4.8% over 2016 during the same six months. Property tax revenue is expected to exceed that of last year by 2.1% or roughly \$900,000 at year end. After receipt of the first half-year deposit, property tax revenue is up \$1.2 million, or 5.2%.

Several smaller revenue lines are also trending well at the close of the second quarter. Investment earnings of \$9 million are expected by year end, and the city received over \$5.6 million during the second quarter, a 19.1 percent increase over 2016 during the same period. Fines and penalties are currently up almost \$300,000, or 3.5%, but are budgeted to end the year down by roughly \$24,000. In the All Other Revenue category, receipts are up \$1.2 million for the second quarter. However, by year end, this line is expected to be 11.1 percent, or \$231,000, lower than 2016.

Unlike reported at the first quarter, the fourth largest projected revenue source to the general fund is now slightly lagging. The local government fund revenue is down \$167,000 over the second quarter 2016 receipts, but is still expected to be \$2.6 million, or 13.1% higher, by the end of the year. Further, at the end of the second quarter, several of the general fund's other sources remain flat and/or declining in comparison to the first six months of 2016. Due to a change in the distribution of the kilowatt hour tax in 2015, 100 percent of revenues related to this will once again be deposited into the general fund this year, resulting in a projected 5.4 percent increase over 2016. As of the end of June, however, receipts are flat from this time last year. License and permit fees, expected to be down 2.2 percent, or roughly \$275,000 by year end, are lower than second quarter 2016 receipts by over \$400,000, a 6.8 percent decline. The estate tax, liquor permit and cigarette tax, along with casino related revenue all continue to trend downward or flat at the end of the second quarter by over \$161,000 combined. The budget assumed a total decrease in these lines of over \$268,000.

Expenditures:

Expenditures are projected to total \$869.1 million, or roughly \$3.6 million below the current appropriation. The projected expenditures include a \$2.7 million transfer to the economic stabilization fund and a \$2.39 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 2862-2016, which passed, as amended by City Council on February 6th, 2017, established the 2017 general fund budget at \$872.7 million.

The personnel projections in this report reflect employees on the city payroll as of June 22, 2017, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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

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

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

City Council projects an overall surplus of \$36,379. Of this total, \$9,493 is the result of savings in personnel due to delays in hiring vacant positions. The surplus of \$26,886 in services is due to savings projected in professional services expenditures.

The **Auditor's Office** projects a personnel surplus of \$88,519 due to an employee out on disability and delays in hiring vacant positions.

An overall surplus of \$14,055 is anticipated in the **Income Tax Division**. The surplus is the result of savings in postage of \$37,006. This amount is partially offset by a \$22,951 deficit in personnel primarily due to the unbudgeted AFSCME lump sum payout employees are expected to receive.

An overall projected surplus of \$60,915 for the **City Attorney** is anticipated. The total surplus is the result of savings of \$172,238 in personnel across both divisions due to delays in hiring vacant positions and \$11,215 in services, netted against an expected deficit of \$123,246 in the transfer category for higher than budgeted grant matching funds.

The **Municipal Court Judges** project an overall surplus of \$166,355. Of this total, \$157,468 is in personnel and is the result of delays in filling vacant positions.

The **Municipal Court Clerk** projects an overall surplus of \$8,515. Savings in personnel of \$74,394 results from delays in filling vacant positions. This is offset by a deficit in services of \$65,879, which is the result of internal charges for mail and fleet services.

A surplus of \$98,423 is projected in the **Civil Service Commission**. The savings are attributable to a personnel surplus of \$92,202 due to unfilled vacancies and savings of \$6,221 in support of community agencies.

The **Department of Public Safety, Administration Division** projects an overall surplus of \$216,281. A portion of the surplus is related to the delay of filling a vacant position (\$67,801). The remainder of the anticipated savings is from lower than expected services costs (\$146,334).

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

A projected surplus of \$62,365 is anticipated in the **Support Services Division** resulting from total savings in supplies, services, and other expenses of \$128,833. These savings are offset by a projected deficit in personnel of \$66,468, reflective of the unbudgeted AFSCME lump sum payment and higher than expected part time needs.

The **Police Division** projects an overall deficit of \$821,779. The expected deficit is the result of projected overages in personnel of \$5,242,177 and claims of \$45,000, which are partially offset by surpluses in supplies of \$284,621 and services of \$1,856,623. The personnel deficit is partly offset by the transfer line (\$2,324,154) which holds the budget authority for the recruit classes and uniformed overtime expenses related to the community summer initiative.

A contributing factor to the expected deficit is that there were 12 fewer separations of uniformed personnel in the fourth quarter of 2016 than expected. Therefore, the beginning year 2017 strength was more than budgeted. Projected retirement and separation rates have not been adjusted to compensate for those additions, and will be closely monitored for the remainder of the year. Uniformed overtime costs are also currently expected to exceed the budgeted amount.

The supplies and services surpluses reflect lower than budgeted expenses in helicopter fuel and general supplies, as well as fleet costs. The projected deficit in the other category is due to an unforeseen claim to the Division of Police.

The **Division of Fire** anticipates an overall deficit of \$2,948,267. The expected deficit in personnel (\$6,047,750) is partially offset by the transfer line which represents the budget authority for the June and December recruit classes. As a result, the true personnel variance is a deficit of \$4,341,985.

The deficit in personnel is primarily reflective of sworn overtime expenses, which are anticipated to be over budget by \$2,910,512 at year end. Additional expenditures on fringe benefits associated with overtime add to the deficit in personnel, and is partially offset by projected savings in sworn and civilian wages, along with an anticipated surplus of \$81,782 in clothing allowance. The relatively small savings in uniformed wages reflects an increased projection of separations by year end from 40 to 45. The Department of Finance and Management will continue to partner with Public Safety to monitor these numbers and expenditures.

A surplus of \$450,089 is projected in supplies and is primarily the result of lower than budgeted spending on technology supplies. Alternative funding sources will be used for needs in this area. The anticipated services surplus of \$943,629 is largely related to savings in fleet services, coupled with savings in miscellaneous maintenance contracts and other professional services. Fire claims are currently projected even with budget authority.

A surplus of \$250,000 is currently projected in the **Office of the Mayor** due to the delayed hiring of vacant positions, along with other miscellaneous staff changes.

The **Office of Diversity and Inclusion** anticipates an overall surplus of \$66,361, primarily as a result of savings in professional services and various purchased services.

The **Department of Education** projects an overall surplus of \$227,952, mainly due to an anticipated savings of \$201,461 across various purchased services. Additional savings are attributed to a delay in filling a vacant position and lower than anticipated spending on supplies.

An overall surplus of \$142,061 is expected in the **Development Department, Administration Division**. The majority of the surplus is in the personnel category (\$99,160) and is related to delays in filling vacant positions. The remainder of the anticipated savings is mainly attributed to lower than expected services costs (\$42,800).

The **Economic Development Division** anticipates a surplus of \$101,158. Projected savings of \$88,155 results from the transfer of one employee budgeted in the general fund to the business tax incentive fund. Additional savings totaling \$13,083 are attributed to lower than projected office supplies and professional services costs.

The **Code Enforcement Division** projects an overall surplus of \$594,921. Delays in hiring vacant positions account for a savings of \$637,249 in personnel, partially offset by an expected deficit in purchased services primarily due to the need to secure a contract for an arborist.

An overall surplus of \$38,004 is projected in the **Planning Division**. The majority of this savings is in personnel due to lower than projected insurance costs and one partial year vacancy. Minimal savings are projected in internal service charges.

The **Housing Division** anticipates a surplus of \$117,217 in personnel due to a reallocation of resources and a delay in hiring two positions. This surplus is partially offset by a deficit of \$13,621 in services due to unbudgeted costs for internal services.

The **Land Redevelopment Division** expects a surplus of \$25,481 in miscellaneous personnel costs.

The **Finance and Management Department, Administration Division** projects an overall balanced budget for the second quarter. A personnel deficit of \$136,766 is the result of additional positions in critical support functions. This deficit is offset by a surplus of \$6,892 in technology supplies and \$129,874 in services as a result of savings in municipal court utilities and support of community agencies.

The **Financial Management Division** projects an overall surplus of \$311,966. This surplus is the result of savings of \$276,441 in personnel, due to delays in hiring vacant positions, \$34,520 in professional services, and \$1,005 in furniture and technology supplies.

An overall surplus of \$1,902,025 is anticipated in the **Facilities Management Division**. In personnel, a \$10,952 deficit is projected due to the AFSCME lump sum payout several employees will receive. This deficit is more than offset by savings of \$1,887,977 in utilities and repair and maintenance services, as well as savings of \$25,000 in general supplies.

The **Human Resources Department** projects an overall surplus of \$110,732. A personnel surplus of \$95,980 is due to a delay in hiring two vacant positions. A surplus of \$5,183 in supplies reflects lower than projected costs in safety and protective supplies. In addition, the department anticipates savings of \$9,570 in various purchased services.

The **Department of Neighborhoods** anticipates a surplus of \$135,302 in personnel due to delays in hiring vacant positions.

The current projected general fund transfer to the **Health Department** is estimated at \$23,348,797 and is \$538,032 less than budgeted to account for the transfer of the CelebrateOne initiative transfer to the Mayor's Office. Additional information on Health's second quarter projection is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is currently estimated at \$40,360,624, which is equal to the budgeted amount. Additional information on Recreation and Parks' second quarter projection is provided in Section 3 of this report.

An overall surplus of \$173,732 is anticipated in the **Department of Public Service, Director's Office**. The majority of these savings are projected in personnel due to hiring adjustments and delays in the filling of vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$330,110. The division expects \$355,767 in personnel savings due to the delayed hiring of vacant positions. An additional surplus of \$30,927 is projected due to less than expected expenditures in supplies. However, the division projects a deficit of \$56,584 in the services category, primarily due to costs related to the recycling contract.

The **Division of Traffic Management** projects overall savings of \$97,286. This surplus consists of anticipated savings of \$54,883 in personnel costs from the delayed hiring of vacancies. An additional surplus of \$42,404 is attributed to savings in fleet related costs.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 22,137,755
Plus Estimated 2017 Revenues	50,750,000
Plus Estimated Encumbrance Cancellations	700,000
Total Estimated Available For Appropriation	<u>73,587,755</u>
Less Projected 2017 Expenditures Public Service Director's Office	(3,129,422)
Less Projected 2017 Expenditures Traffic Management Division	(12,990,331)
Less Projected 2017 Expenditures Infrastructure Management Division	(32,808,742)
Less Projected 2017 Expenditures Design & Construction Division	(5,580,387)
Less Projected 2017 Expenditures Refuse	(2,100,000)
Less Total Projected 2017 Expenditures	<u>(56,608,882)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 16,978,873</u>
Total Appropriated	\$ 57,507,384
Projected Appropriation Surplus/(Deficit)	<u>\$ 898,503</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 2017, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$22,137,755, or roughly \$2.6 million higher than budgeted. In the fourth quarter of 2016, the fund experienced lower than anticipated expenses in fleet costs and higher than expected revenues in motor vehicle license fees. As of the end of the second quarter, revenues for 2017 are estimated at \$50,750,000, while encumbrance cancellations are projected to total \$700,000 by year end. Both of these projections continue to match the budgeted assumptions. Therefore, the SCMR fund is projected to have an unencumbered cash balance of \$16,978,873 at the end of 2017, which is \$1,374,830 higher than assumed at the time of budget creation.

OPERATING BUDGET SUMMARY

In the Public Service Director's Office, an anticipated personnel deficit of \$77,668 is due to higher than expected overtime expenses from unanticipated projects. The Traffic Management Division projects a personnel surplus of \$120,452 stemming from delays in hiring vacant positions and \$35,198 in utility savings. The Infrastructure Management Division, expects a surplus in personnel of \$72,079 due to delayed hiring, as well as savings in the services category of \$700,354 associated with fleet expenses. Finally, the Design Division is projecting a surplus of \$26,169 in services due to savings in memberships.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 370,437
Plus Estimated 2017 Revenues	7,802,525
Plus Estimated General Fund Transfer	23,348,797
Plus Estimated Encumbrance Cancellations	450,000
Total Estimated Available For Appropriation	31,971,759
Less Projected 2017 Expenditures	(30,882,387)
Projected Unencumbered Cash at Dec. 31, 2017	\$ 1,089,372
Total Appropriated	\$ 30,939,181
Projected Appropriation Surplus/(Deficit)	\$ 56,794

The 2017 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 \$370,437. Overall, revenues are currently projected at \$7,802,525, higher than the budgeted projection of \$7,440,384 primarily due to an anticipated increase in fees for the Food Protection Program's ServSafe courses, and the addition of revenue from new Tobacco 21 license fees. These two items were not anticipated during the formation of the 2017 revenue projections. Encumbrance cancellations are currently estimated at \$450,000, or \$300,000 higher than budgeted. At the end of the second quarter, the general fund transfer is projected at \$23,348,797 which is \$538,032 less than the budgeted amount, as amended, due to the transfer of the CelebrateOne initiative to the Mayor's office. Given these and the expenditure assumptions discussed below, the fund will end the year with an unencumbered cash balance of \$1,089,372. The fund was budgeted to begin and end the year with a zero unencumbered cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$56,794 is projected in the health special revenue fund. This surplus in personnel services is due to delays in hiring vacant positions. A projected surplus in printing and binding services is being offset by a deficit in books and periodicals due to the purchase of materials for the Food Protection Program. Overall materials and supplies and purchased services are expected to equal budgeted appropriations in total.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 123,806
Plus Estimated 2017 Revenues	11,055,000
Plus Estimated General Fund Transfer	40,360,624
Plus Estimated Encumbrance Cancellations	550,000
Total Estimated Available For Appropriation	<u>52,089,430</u>
Less Projected 2017 Expenditures	<u>(51,897,179)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 192,251</u>
Total Appropriated	<u>\$ 51,942,624</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 45,445</u>

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

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2017 with an unencumbered cash balance of \$123,806. Revenue projections are higher than the original budgeted amount by \$105,000, in part due to increased activity in adult sports, participation in recreation center classes, and permits for facility rentals. As of the second quarter, encumbrance cancellations of \$550,000 and the general fund transfer of \$40,360,624 are expected in alignment with budgetary assumptions. The fund will, therefore, end the year with a \$192,251 unencumbered cash balance.

OPERATING BUDGET SUMMARY

At the end of the second quarter, an overall budget surplus of \$45,445 is projected. Surpluses totaling \$52,999 in personnel due to delays in hiring vacant full-time and part-time positions, along with minor savings in the supplies and other categories, are partially offset by higher than expected costs (\$10,047) related to various services line items. Expenses within this fund will continue to be monitored and adjustments made as necessary.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,441,279
Plus Estimated 2017 Revenues-Municipal Court Clerk	1,325,000
Plus Estimated 2017 Revenues-Municipal Court Judges	320,000
Plus Estimated Encumbrance Cancellations	144,850
Total Estimated Available For Appropriation	3,231,129
Less Projected 2017 Expenditures-Municipal Court Clerk	(1,509,072)
Less Projected 2017 Expenditures-Municipal Court Judges	(515,991)
Less Total Projected 2017 Expenditures	(2,025,063)
Projected Unencumbered Cash at Dec. 31, 2017	\$ 1,206,066
Total Appropriated	\$ 2,293,321
Projected Appropriation Surplus/(Deficit)	\$ 268,258

This 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

Projected revenues at the second quarter total \$1,645,000, which is slightly behind the budgeted assumption of \$1,881,050. The total revenue projection is the combination of the revenue projections 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. Partially offsetting the decreased revenue projection are encumbrance cancellations of \$144,850, which total \$134,850 more than budgeted. Based on these assumptions, along with the current projected expenditures discussed below, the fund will have an unencumbered cash balance of \$1,206,066 at the end of 2017.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$268,258 is currently projected for the computer fund.

An appropriation surplus of \$163,660 is projected in the Municipal Court Clerk's office which is the result of anticipated savings in personnel. The savings in personnel are primarily due to the Clerk's decision to shift a portion of the personnel costs off of the computer fund for the remainder of the year.

The Municipal Court Judges project an overall surplus of \$104,598. Savings of \$100,733 in personnel is the result of a budgeted position that is currently vacant and not projected to be filled. The remaining \$3,865 surplus is the result of less than anticipated internal charges for services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 12,687,747
Plus Estimated 2017 Revenues	19,981,688
Plus Estimated Encumbrance Cancellations	60,000
Total Estimated Available For Appropriation	<u>32,729,435</u>
Less Total Projected 2017 Expenditures	(20,830,511)
Projected Unencumbered Cash at Dec. 31, 2017	<u><u>\$ 11,898,924</u></u>
Total Appropriated	<u>\$ 21,335,563</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 505,052</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 2017 with an unencumbered cash balance of \$12,687,747, roughly \$600,000 more than budgeted. Revenue projections are higher than the original budgeted amount by \$577,838 as the department continues to realize modest increases across revenue sources as a function of ongoing commercial and residential building activity. Encumbrance cancellations are projected to total \$60,000, which is greater than the original budgeted projection by \$25,000. Accordingly, the fund is projected to end the year with an unencumbered cash balance of \$11,898,924, an increase of 6.4% from the budgeted projection.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services' projects an overall appropriation surplus of \$505,052, which is primarily a reflection of personnel savings from delays in filling vacant budgeted positions. Additionally, savings in internal billings and capital expenditures contribute \$141,904 to the expected surplus.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 304,161
Plus Estimated 2017 Revenues	875,109
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>1,279,270</u>
Less Projected 2017 Expenditures	<u>(1,412,061)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ (132,791)</u>
Total Appropriated	\$ 1,448,211
Projected Appropriation Surplus/(Deficit)	<u>\$ 36,150</u>

The east broad street operation fund is the largest fund within the property management fund and is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current tenants include the Central Ohio Workforce Investment Corporation (COWIC) and the Departments of Recreation and Parks and Technology.

REVENUE SUMMARY

The unencumbered balance at the beginning of 2017 was \$304,161, or \$113,000 less than the budgeted assumption. In addition, at the end of the second quarter, total revenue projections of \$875,109 are \$46,259 lower than budgeted due to changes in COWIC's lease. Encumbrance cancellation assumptions continue to reflect budgeted levels. The projected unencumbered cash balance at year end is a negative \$132,791. A year end negative fund balance was anticipated during the formation of the budget, and a transfer from the general fund to it will occur later in the year should that indeed become warranted.

OPERATING BUDGET SUMMARY

At this time, an appropriation surplus of \$36,150 is the result of projected savings in general supplies and utilities.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 2,473,713
Plus Estimated 2017 Revenues	3,390,000
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>5,893,713</u>
Less Projected 2017 Expenditures Public Service Director's Office	(48,870)
Less Projected 2017 Expenditures Design & Construction Division	<u>(4,002,255)</u>
Less Projected 2017 Expenditures	<u>(4,051,125)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 1,842,588</u>
Total Appropriated	<u>\$ 3,370,683</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (680,442)</u>

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

REVENUE SUMMARY

The 2017 beginning unencumbered cash balance was \$2,473,713, lower than the \$2,780,461 assumed in the budget. The current revenue projection for the fund is \$3,390,000 with encumbrance cancellations of \$30,000, or \$354,000 in total higher than budgeted assumptions. Given the decreased beginning year balance, the projected year end unencumbered cash balance is \$1,842,588, which is \$633,331 lower than what was projected at the time of budget formation.

OPERATING BUDGET SUMMARY

The Public Service Department projects this fund to end the year with an appropriation deficit of \$680,442. Prior to the end of the third quarter, the Public Service Department will put forth a second appropriation of funds to alleviate this deficit which is primarily due to the reallocation of personnel between the Public Construction and Private Construction funds.

H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,587,212
Plus Estimated 2017 Revenues	6,210,592
Plus Estimated Encumbrance Cancellations	8,073
Total Estimated Available For Appropriation	<u>7,805,877</u>
Less Projected 2017 Expenditures	(3,069,153)
Less 2017 Transfer	(3,349,870)
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 1,386,854</u>
Total Appropriated	<u>\$ 3,317,352</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 248,199</u>

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

REVENUE SUMMARY

The 2017 beginning unencumbered cash balance was \$1,587,212, or \$198,881 higher than budgeted. This higher than projected beginning cash balance is due to lower than expected personnel costs and stronger than anticipated ticket revenue in the fourth quarter of 2016. Revenue projections for the fund are currently \$6,210,592, or \$350,980 above budgeted assumptions. Encumbrance cancellations of \$8,073 are expected by year end, even with the budget.

Due to the aforementioned increase in revenues and the beginning year unencumbered cash balance, coupled with decreased spending discussed below, the projected year end for the fund is \$1,386,854, or \$798,060 more than the budgeted assumptions.

OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a positive appropriation variance of \$204,175 in personnel due to delayed hiring of vacant positions and reallocation of personnel. The fund is anticipating a surplus of \$20,000 in the supplies category due to lower than expected maintenance parts. Finally, the fund is expecting a surplus of \$24,024 in the services category due to lower than associated fuel costs.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ -
Plus Estimated 2017 Revenues- Human Resources	4,413,019
Plus Estimated 2017 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>4,808,019</u>
Less Estimated 2017 Projected Expenditures- Human Resources	(4,413,019)
Less Estimated 2017 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2017 Expenditures	(4,808,019)
Projected Unencumbered Cash at Dec. 31, 2017	<u><u>\$ -</u></u>
Appropriated- Human Resources	4,544,021
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 4,939,021</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 131,002</u></u>

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

REVENUE SUMMARY

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

OPERATING BUDGET SUMMARY

An appropriation surplus of \$131,002 is generated from the Human Resources portion of the fund. Of this, a savings of \$126,299 in personnel is due to hiring delays of three budgeted vacant full-time positions, and one vacant part-time position. The property and boiler insurance estimates continue to remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 256,068
Plus Estimated 2017 Revenues - Mail	1,307,060
Plus Estimated 2017 Revenues - Print	503,771
Plus Estimated Encumbrance Cancellations	<u>32,000</u>
Total Estimated Available For Appropriation	2,098,899
Less Projected 2017 Mail and Print Expenditures	<u>(1,759,007)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><u>\$ 339,892</u></u>
Total Appropriated	<u>\$ 1,686,669</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ (72,338)</u></u>

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

REVENUE SUMMARY

The fund began the year with an available unencumbered cash balance of \$256,068, or \$168,369 more than expected during budget formation. Mail and print shop revenues are projected at \$1,307,060 and \$503,771 respectively. Encumbrance cancellations continue to be projected even with budgeted assumptions. By year end, the fund's unencumbered balance is projected at \$339,892.

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

OPERATING BUDGET SUMMARY

At this time, an appropriation deficit of \$72,338 is projected. Of this amount, \$40,119 is due to general supplies, \$33,613 in administrative and clerical services and rent and lease of copiers. This anticipated deficit is partially offset by a minimal surplus of \$1,394 in personnel. A supplemental appropriation will likely be submitted before the end of the year.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
March 31, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 592,637
Plus Estimated 2017 Revenues	902,025
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,494,662</u>
Less Projected 2017 Expenditures	<u>(1,024,569)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ 470,093</u>
Total Appropriated	<u>\$ 1,135,404</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 110,835</u>

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

REVENUE SUMMARY

The land acquisition fund began 2017 with an unencumbered cash balance of \$592,637, or \$53,927 lower than assumed in the budget. Revenues are currently estimated at \$902,025 for the year, which is \$72,975 lower than what was budgeted. Despite a projected surplus on the expenditure side discussed below, the fund is projected to end 2017 with an unencumbered cash balance of \$470,093, a decrease of \$16,067 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$110,835, of this \$98,652 is attributed to savings in personnel due to delayed hiring and reallocation of personnel. An additional \$11,983 of savings in the services category is attributed to lower than expected costs in professional services.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,493,324
Plus Estimated 2017 Revenues	36,233,126
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>37,876,450</u>
Less Estimated Technology Administration Expenditures	(7,322,650)
Less Estimated Information Services Expenditures	(28,839,946)
Less Total Projected 2017 Expenditures	<u>(36,162,596)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><u>\$ 1,713,854</u></u>
Total Appropriated	\$ 36,521,710
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 359,114</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 2017 with an unencumbered cash balance of \$1,493,324. Current revenue estimates are \$288,584 lower than budgeted, due primarily to reduced charges to the Departments of Public Utilities (DPU), Public Service, and Building and Zoning Services. Encumbrance cancellations are estimated to be \$150,000, equal to the original budget projection. Revenue from general fund agencies, for which equivalent charges are budgeted in the Department of Finance and Management, are expected to be \$18,755,372, also equal to the original budget projection. Under these current assumptions, the fund is projected to end the year with a \$1,713,854 unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is currently projected at \$359,114. Of this total, a personnel surplus of \$206,911 is the result of vacant budgeted positions. The \$132,251 surplus in materials and supplies, together with a projected \$150,000 surplus in capital will be utilized to cover the \$130,048 deficit in professional services, all of which are predominantly the result of direct charges on behalf of DPU. The aforementioned savings in supplies and capital are expected to cover higher than anticipated costs related to a software upgrade on the Columbus Utilities Billing System.

The Information Services Division currently projects no variance. Delays in hiring vacant budgeted positions are projected to create a surplus of \$508,676 in personnel. These savings will be utilized to cover a projected deficit in expenditures for professional service contracts, chief among them the maintenance and repair contract on the City's fiber network, where a recent change in state law has precipitated increased operating costs associated with the underground infrastructure.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ (1,012,445)
Plus Estimated 2017 Revenues	34,814,387
Plus Estimated Encumbrance Cancellations	400,000
Total Estimated Available For Appropriation	34,201,942
Less Projected 2017 Fleet Management Division Expenditures	(33,849,099)
Less Projected 2017 Finance and Management Director's Office Expenditures	(774,702)
Less Total Projected 2017 Expenditures	(34,623,801)
Projected Unencumbered Cash at Dec. 31, 2017	\$ (421,859)
Total Appropriated	\$ 38,095,504
Projected Appropriation Surplus/(Deficit)	\$ 3,471,703

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 \$1,012,445 and is projected to end the year with a negative unencumbered cash balance of \$421,859, a decrease of approximately \$2.9 million compared to the budgeted assumption. Revenues are projected to total \$34,814,387, or approximately \$4.3 million less than budgeted. Encumbrance cancellations are currently expected to be \$400,000, equal to budgeted assumptions. Revenues and expenditures (discussed below) will continue to be monitored for the remainder of the year, and adjustments made as appropriate.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3,471,703 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$90,763 is the result of several unfilled vacancies. In supplies, the division is projecting an overall surplus of \$3,249,924. Both unleaded and diesel fuel prices have remained lower than budgeted, resulting in significant cost avoidance for the division. A services surplus of \$105,554 is the result of savings in repair and maintenance services, environmental cleanup and disposal, and other purchased services. A \$5,000 surplus in medical claims is also projected.

A surplus of \$20,461 in personnel expenses within the Finance and Management Director's Office reflects delays in hiring vacant positions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ (96,383)
Plus Estimated 2017 Revenue Receipts	8,400,000
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	8,333,617
Less Projected 2017 Expenditures Design & Construction Division	(7,322,633)
Less Projected 2017 Expenditures Public Service Director's Office	(551,367)
Less Total Projected 2017 Expenditures	(7,874,000)
Projected Unencumbered Cash at Dec. 31, 2017	\$ 459,617
Total Appropriated	\$ 8,651,929
Projected Appropriation Surplus/(Deficit)	\$ 777,929

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 2017, the unencumbered cash balance in the fund was \$(96,383), or \$859,852 less than budgeted. Demand for inspections during the fourth quarter of 2016 rested more heavily in private construction projects than anticipated. As a result, fewer fees for services rendered on public construction projects were charged. Current year revenues are projected to total \$8,400,000 and encumbrance cancellations are estimated at \$30,000. This revenue figure is \$214,874 less than was anticipated during the budget formation. Currently, an unencumbered cash balance of \$459,617 is projected at year end, a decrease of \$296,797 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$777,929 is projected in this fund. The Design and Construction Division projects a surplus of \$703,403. Of this, \$682,657 reflects savings in personnel due to delays in filling vacant positions and personnel reallocation. The Public Service Director's Office projects a personnel surplus of \$74,526 due to existing vacancies and personnel reallocation.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Cash Balance (January 1, 2017)	\$ 102,879,805
Plus Estimated 2017 Revenues	204,951,920
Plus Estimated 2017 Encumbrance Cancellations	5,000,000
Total Estimated Available For Appropriation	<u>312,831,725</u>
Less Projected 2017 Expenditures Water Division	(194,168,984)
Less Projected 2017 Expenditures Public Utilities Director's Office	<u>(7,012,393)</u>
Less Total Projected 2017 Expenditures	<u>(201,181,377)</u>
Projected Cash at Dec. 31, 2017	<u>\$ 111,650,348</u>
Total Appropriated	<u>\$ 205,599,119</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,417,742</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, 2017, the cash balance in the water enterprise fund was just under \$103 million, comprised of carryover funds and reserve funds totaling approximately \$58 million and \$45 million respectively. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, miscellaneous other sources, and encumbrance cancellations was \$203.5 million.

Projections for the above-noted revenues are now expected to be \$6,430,902 higher than initial estimates. The projected year end cash balance in the fund is \$111.7 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of just under \$4.4 million is projected in the water enterprise fund. The surplus is due to anticipated savings in almost every budget category. Savings of \$566,506 is expected in supplies due to reduced spending in various main accounts, including road salt, clothing, and general supplies. An anticipated surplus of almost \$1.7 million in services is the result of the elimination of various programs and services that are no longer needed. The department's evaluation of programs and services is ongoing.

Additionally, capital expenditures and interest costs are lower than budgeted amounts by \$117,926 and \$255,000 respectively. Finally, the enterprise also expects a surplus in the personnel category

Enterprise Funds

in the amount of \$1.2 million due to delays in filling vacant positions and the close monitoring of overtime expenses.

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 is projecting an overall surplus of just over \$1.5 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$608,537.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Cash Balance (January 1, 2017)	\$ 227,682,302
Plus Estimated 2017 Revenues	271,903,169
Plus Estimated 2017 Encumbrance Cancellations	5,000,000
Total Estimated Available For Appropriation	<u>504,585,471</u>
Less Projected 2017 Expenditures Sanitary Sewer Division	(269,873,294)
Less Projected 2017 Expenditures Public Utilities Director's Office	(7,861,832)
Less Total Projected 2017 Expenditures	<u>(277,735,126)</u>
Projected Cash at Dec. 31, 2017	<u>\$ 226,850,345</u>
Total Appropriated	\$ 280,058,751
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,323,625</u>

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

REVENUE SUMMARY

On January 1, 2017, the cash balance in the sewerage system enterprise fund was just under \$228 million, comprised of carryover funds totaling \$102.6 million and reserve funds totaling \$125 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income, miscellaneous other sources, and encumbrance cancellations was \$271.6 million.

Current revenue projections, including encumbrance cancellations, are more than the budgeted amount by \$5.3 million. The projected year end cash balance in the fund is \$227 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2.3 million is projected in the sewer system enterprise fund, comprised of a \$1.7 million surplus in the Sanitary Sewer Division and a \$673,079 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, principal, capital and interest categories. The projected \$2.3 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Projected savings of \$603,209 is anticipated in principal and interest charges related to debt service. This projected surplus is due to the timing of loans from the Ohio Water Development Authority and savings from a late 2016 refunding bond sale, which reduced the interest rates paid on a portion of the enterprise's current debt. An additional \$347,160 in surplus is expected in the capital category, due to lower than expected spending for vehicles.

The surpluses in principal and interest would have been higher than currently projected except for an issue with an electric meter at the Southerly plant, which has resulted in the Division being under-charged for electricity since 2010. Due to statutory restrictions, the Division of Electricity was able to only go back two years to recoup fees lost. This resulted in a \$1.7 million transfer to the Division of Electricity, which the department decided to take from the aforementioned projected surpluses in the principal and interest categories.

Deficits are being projected in supplies, services, and other expenses totaling just over \$1.6 million. The deficit in supplies is due to the purchase of various parts which were budgeted incorrectly. The deficit in services is also partially related to the electricity meter at the Southerly plant. Since the meter is now working correctly, the charges for electricity are expected to exceed the budget, which was based on historical charges. Services will also be impacted by unexpected charges for Project Dry Basement, which is now an operating expenditure. Lastly, a deficit of \$40,528 in the other category is due to higher than anticipated Ohio EPA fees.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Cash Balance (January 1, 2017)	\$ 24,166,270
Plus Estimated 2017 Revenues	42,198,726
Plus Estimated 2017 Encumbrance Cancellations	250,000
Total Estimated Available For Appropriation	66,614,996
Less Projected 2017 Expenditures Storm Sewer Division	(39,268,293)
Less Projected 2017 Expenditures Public Utilities Director's Office	(2,096,489)
Less Total Projected 2016 Expenditures	(41,364,782)
Projected Cash at Dec. 31, 2017	\$ 25,250,214
Total Appropriated	\$ 41,770,601
Projected Appropriation Surplus/(Deficit)	\$ 405,819

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, 2017, the cash balance in the storm sewer maintenance fund was \$24.2 million, comprised of carryover funds totaling \$15.2 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 \$41.2 million.

Projections for the above-noted revenues are trending \$1,214,992 ahead of the current year budget. As of the end of the second quarter, the projected year end cash balance in the fund is expected to be just over \$1.0 million higher than the beginning of the year balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$405,819 is projected in the storm sewer maintenance fund, comprised of a \$227,854 surplus in the Storm Sewer Division and a \$177,965 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

The majority of the surplus in the Storm Sewer Division, or \$173,596, is in the personnel category, and reflects the delay in filling vacant positions. An additional surplus of \$47,258 is projected in services. This is due primarily to lower than expected costs for professional services related to wet weather monitoring, along with savings from a post-construction drainage analysis completed in-house.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2017	
Cash Balance (January 1, 2017)	\$ 23,732,418
Plus Estimated 2017 Revenues	84,065,158
Plus Estimated 2017 Encumbrance Cancellations	6,600,000
Total Estimated Available For Appropriation	<u>114,397,576</u>
Less Projected 2017 Expenditures Power Division	(82,263,594)
Less Projected 2017 Expenditures Public Utilities Director's Office	(1,102,464)
Less Total Projected 2017 Expenditures	<u>(83,366,058)</u>
Projected Cash at Dec. 31, 2017	<u><u>\$ 31,031,518</u></u>
Total Appropriated	\$ 89,215,802
Projected Appropriation Surplus/(Deficit)	<u>\$ 5,849,744</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, 2017, the cash balance in the electricity enterprise fund was \$23.7 million, comprised of carryover funds totaling \$19.3 million and reserve funds totaling \$4.4 million. At that time, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, was \$82.0 million.

Projections for the above-noted revenues are up by \$8.7 million. The anticipated year end cash balance is expected to increase to \$31.0 million. This is primarily due to the cancellation of a prior-year encumbrance for purchase power for resale in the amount of \$6.6 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$5,849,744 is projected in the electricity enterprise fund. This surplus is comprised of \$5,762,214 in the Power Division and \$87,530 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 \$274,213, with an additional \$964,120 in savings in supplies, which is primarily due to reduced spending on purchase power. The division also expects less than anticipated spending in services and capital totaling \$4,534,703 due to less than anticipated spending on improvements, vehicles, and furniture.

6. Community Development Block Grant

FUND BALANCE SUMMARY	
June 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 2,987,306
Plus CDBG Entitlement Award	6,471,005
Plus Estimated Entitlement Fund Revenues	323,820
Plus Estimated Revolving Loan Fund Revenues	160,871
Plus Estimated Encumbrance Cancellations	111,197
Total Estimated Available For Appropriation	10,054,199
Less Projected 2017 Expenditures	(7,362,965)
Available Unencumbered Cash at Dec. 31, 2017	<u>\$ 2,691,234</u>
Total Appropriated	<u>\$ 7,767,585</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 404,620</u>

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

REVENUE SUMMARY

The beginning year unencumbered cash balance of \$2,987,306 was \$1,685,754 higher than the amount projected during budget development. The 2017 CDBG entitlement award of \$6,471,005 is \$30,379 lower than projected. The revised projection for other entitlement fund revenues of \$323,820, including housing loan repayments, is \$93,820 higher than the budget assumption of \$230,000. Revolving loan fund revenues of \$160,871 are estimated to be below the budget projection of \$316,000 by \$155,129. The total projected revenues of \$6,955,696 are estimated to be \$91,688 below the budgeted revenue of \$7,047,384.

Encumbrance cancellations of \$111,197 are currently anticipated, a decrease of over \$238,000 from that assumed in the budget. However, the fund will end the year with an unencumbered cash balance of \$2,691,234, or \$1,759,883 more than the amount projected during the budget process due to the aforementioned positive variance in the beginning year balance.

OPERATING BUDGET SUMMARY

The CDBG operating budget of \$7,767,585 is distributed among nine city divisions. At the end of the second quarter, divisions project an overall surplus of \$404,620. This savings is primarily in personnel due to normal employee turnover, fewer than budgeted hours charged to the grant for actual employee time spent on such work, and unanticipated savings from various staff on disability

leave. Savings of \$13,860 is expected in supplies due to reduced spending in the Code Enforcement and Housing Divisions of Development.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
JUNE 30, 2017

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,351,703	\$ 2,177,022	\$ 2,174,681	\$ 4,315,324	\$ 36,379
City Auditor					
City Auditor	4,889,401	2,430,517	2,458,884	4,800,882	88,519
Income Tax	9,344,390	4,460,719	4,883,671	9,330,335	14,055
Total	14,233,791	6,891,236	7,342,555	14,131,216	102,575
City Treasurer	1,158,880	575,668	583,212	1,157,821	1,059
City Attorney					
City Attorney	12,702,642	6,316,476	6,386,166	12,642,916	59,726
Real Estate	114,035	59,083	54,952	112,846	1,189
Total	12,816,677	6,375,560	6,441,117	12,755,762	60,915
Municipal Court Judges	18,182,609	9,725,992	8,456,617	18,016,254	166,355
Municipal Court Clerk	12,159,674	6,272,881	5,886,793	12,151,159	8,515
Civil Service	4,451,377	2,248,819	2,202,558	4,352,954	98,423
Public Safety					
Administration	7,256,113	6,196,614	1,059,499	7,039,832	216,281
Support Services	7,232,504	3,950,739	3,281,765	7,170,139	62,365
Police	318,621,471	172,728,121	145,893,350	319,443,250	(821,779)
Fire	243,756,449	135,432,680	108,323,769	246,704,716	(2,948,267)
Total	576,866,537	318,308,154	258,558,383	580,357,937	(3,491,400)
Mayor's Office					
Mayor	3,770,420	1,459,193	2,311,227	3,520,420	250,000
Office of Diversity & Inclusion	1,491,893	738,764	753,129	1,425,532	66,361
Total	5,262,313	2,197,957	3,064,356	4,945,952	316,361
Education	6,382,457	1,300,230	5,082,227	6,154,505	227,952
Development					
Administration	5,766,363	4,008,077	1,758,286	5,624,302	142,061
Econ. Development	5,847,423	4,879,566	967,857	5,746,266	101,158
Code Enforcement	7,572,020	3,604,837	3,967,183	6,977,099	594,921
Planning	1,947,428	956,863	990,565	1,909,424	38,004
Housing	6,082,809	5,708,810	373,999	5,979,213	103,596
Land Redevelopment	649,835	230,284	419,551	624,354	25,481
Total	27,865,878	19,388,437	8,477,442	26,860,658	1,005,220
Finance and Management					
Administration	6,052,035	4,954,528	1,097,507	6,052,035	-
Financial Management	4,904,502	3,220,192	1,684,310	4,592,536	311,966
Facilities Management	16,820,052	9,824,160	6,995,892	14,918,027	1,902,025
Finance Citywide	33,405,381	9,301,000	24,104,381	31,405,381	2,000,000
Citywide Technology Billings	18,755,372	18,707,404	47,968	18,755,372	-
Total	79,937,342	46,007,285	33,930,057	75,723,351	4,213,991
Human Resources	2,900,627	1,920,625	980,002	2,789,895	110,732
Neighborhoods	4,335,556	1,828,922	2,506,634	4,200,254	135,302
Health	23,348,797	23,348,797	-	23,348,797	-
Recreation and Parks	40,360,624	40,360,624	-	40,360,624	-
Public Service					
Administration	1,955,029	736,374	1,218,655	1,781,297	173,732
Refuse Collection	33,969,279	24,350,351	9,618,928	33,639,169	330,110
Traffic	2,173,850	1,011,192	1,162,658	2,076,564	97,286
Total	38,098,158	26,097,918	12,000,240	37,497,030	601,128
Grand Total:	\$ 872,713,000	\$ 515,026,126	\$ 357,686,874	\$ 869,119,492	\$ 3,593,508

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
JUNE 30, 2017

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,134,796	\$ 28,500	\$ 152,028	\$ -	\$ -	\$ -	\$ 4,315,324
City Auditor							
City Auditor	3,308,641	29,000	1,463,241	-	-	-	4,800,882
Income Tax	7,926,276	79,000	1,325,059	-	-	-	9,330,335
Total	11,234,917	108,000	2,788,300	-	-	-	14,131,216
City Treasurer	976,163	7,469	174,189	-	-	-	1,157,821
City Attorney							
City Attorney	11,961,534	86,367	421,609	-	-	173,406	12,642,916
Real Estate	112,846	-	-	-	-	-	112,846
Total	12,074,380	86,367	421,609	-	-	173,406	12,755,762
Municipal Court Judges	16,175,641	47,955	1,451,658	1,000	-	340,000	18,016,254
Municipal Court Clerk	11,186,377	132,788	831,994	-	-	-	12,151,159
Civil Service	3,643,892	47,000	662,062	-	-	-	4,352,954
Public Safety							
Administration	1,452,305	8,320	5,579,206	-	-	-	7,039,832
Support Services	5,231,786	441,522	1,492,379	4,452	-	-	7,170,139
Police	302,850,171	3,675,696	12,639,181	270,000	-	8,201	319,443,250
Fire	231,382,182	4,084,758	11,037,776	200,000	-	-	246,704,716
Total	540,916,445	8,210,296	30,748,543	474,451	-	8,201	580,357,937
Mayor's Office							
Mayor	3,183,428	9,500	326,992	500	-	-	3,520,420
Office of Diversity & Inclusion	1,144,976	6,000	124,556	-	-	150,000	1,425,532
Total	4,328,404	15,500	451,548	500	-	150,000	4,945,952
Education	470,263	3,000	5,681,241	-	-	-	6,154,505
Development							
Administration	2,535,892	22,100	3,066,311	-	-	-	5,624,302
Econ. Development	853,546	4,255	2,829,668	2,058,795	-	-	5,746,266
Code Enforcement	6,149,692	63,900	763,506	-	-	-	6,977,099
Planning	1,819,058	16,750	73,616	-	-	-	1,909,424
Housing	314,713	1,950	5,662,550	-	-	-	5,979,213
Land Redevelopment	474,354	-	150,000	-	-	-	624,354
Total	12,147,256	108,955	12,545,651	2,058,795	-	-	26,860,658
Finance and Management							
Administration	2,628,865	8,907	3,414,263	-	-	-	6,052,035
Financial Management	2,694,252	14,285	1,883,999	-	-	-	4,592,536
Facilities Management	6,547,409	612,300	7,758,318	-	-	-	14,918,027
Citywide Technology Billings	-	-	18,755,372	-	-	-	18,755,372
Finance Citywide	-	-	-	-	-	31,405,381	31,405,381
Total	11,870,526	635,492	31,811,952	-	-	31,405,381	75,723,351
Human Resources	1,509,375	51,280	1,229,239	-	-	-	2,789,895
Neighborhoods	3,553,908	59,100	537,696	11,550	-	38,000	4,200,254
Health	-	-	-	-	-	23,348,797	23,348,797
Recreation and Parks	-	-	-	-	-	40,360,624	40,360,624
Public Service							
Administration	1,491,627	2,300	287,371	-	-	-	1,781,297
Refuse Collection	17,374,961	140,573	16,042,135	71,500	10,000	-	33,639,169
Traffic	1,972,001	23,400	81,162	-	-	-	2,076,564
Total	20,838,589	166,273	16,410,668	71,500	10,000	-	37,497,030
Grand Total:	\$ 655,060,931	\$ 9,707,977	\$ 105,898,379	\$ 2,617,796	\$ 10,000	\$ 95,824,409	\$ 869,119,492

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2017

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 9,493	\$ -	\$ 26,886	\$ -	\$ -	\$ -	\$ 36,379
City Auditor							
City Auditor	88,519	-	-	-	-	-	88,519
Income Tax	(22,951)	-	37,006	-	-	-	14,055
Total	65,568	-	37,006	-	-	-	102,575
City Treasurer	15,138	(1,269)	(12,810)	-	-	-	1,059
City Attorney							
City Attorney	171,049	708	11,215	-	-	(123,246)	59,726
Real Estate	1,189	-	-	-	-	-	1,189
Total	172,238	708	11,215	-	-	(123,246)	60,915
Municipal Court Judges	157,468	8,845	42	-	-	-	166,355
Municipal Court Clerk	74,394	-	(65,879)	-	-	-	8,515
Civil Service	92,202	-	6,221	-	-	-	98,423
Public Safety							
Administration	67,901	2,047	146,334	-	-	-	216,281
Support Services	(66,468)	125,653	2,632	548	-	-	62,365
Police	(5,242,177)	284,621	1,856,623	(45,000)	-	2,324,154	(821,779)
Fire	(6,047,750)	450,089	943,629	-	-	1,705,765	(2,948,267)
Total	(11,288,494)	862,410	2,949,217	(44,451)	-	4,029,919	(3,491,400)
Mayor's Office							
Mayor	250,000	-	-	-	-	-	250,000
Office of Diversity & Inclusion	4,451	1,750	60,160	-	-	-	66,361
Total	254,451	1,750	60,160	-	-	-	316,361
Education	23,492	3,000	201,461	-	-	-	227,952
Development							
Administration	99,160	100	42,800	-	-	-	142,061
Econ. Development	88,155	2,695	10,308	-	-	-	101,158
Code Enforcement	637,249	10,200	(62,527)	10,000	-	-	594,921
Planning	34,309	-	3,695	-	-	-	38,004
Housing	117,217	-	(13,621)	-	-	-	103,596
Land Redevelopment	25,481	-	-	-	-	-	25,481
Total	1,001,571	12,995	(19,344)	10,000	-	-	1,005,220
Finance and Management							
Administration	(136,766)	6,892	129,874	-	-	-	-
Financial Management	276,441	1,005	34,520	-	-	-	311,966
Facilities Management	(10,952)	25,000	1,887,977	-	-	-	1,902,025
Citywide Technology Billings	-	-	-	-	-	-	-
Finance Citywide	-	-	-	-	-	2,000,000	2,000,000
Total	128,723	32,897	2,052,371	-	-	2,000,000	4,213,991
Human Resources	95,980	5,183	9,570	-	-	-	110,732
Neighborhoods	135,302	-	-	-	-	-	135,302
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	171,170	-	2,561	-	-	-	173,732
Refuse Collection	355,767	30,927	(56,584)	-	-	-	330,110
Traffic	54,883	-	42,404	-	-	-	97,286
Total	581,820	30,927	(11,619)	-	-	-	601,128
Grand Total:	\$ (8,480,653)	\$ 957,445	\$ 5,244,496	\$ (34,451)	\$ -	\$ 5,906,673	\$ 3,593,508

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
JUNE 30, 2017

CATEGORY	FY 2017 CITY AUDITOR'S REVENUE ESTIMATE	FY 2016 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 651,300,000	\$ 629,935,274	\$ 21,364,726	3.4%
Property Tax	43,654,000	42,751,069	902,931	2.1%
KWH Tax	3,300,000	3,132,269	167,731	5.4%
Total Taxes and Assessments	698,254,000	675,818,612	22,435,388	3.3%
Local Government Fund	22,720,000	20,086,211	2,633,789	13.1%
Estate Tax	-	61,072	(61,072)	(100.0%)
Liquor Permit Fund	1,200,000	1,258,212	(58,212)	(4.6%)
Cigarette Tax, Other	32,000	50,876	(18,876)	(37.1%)
Casino Revenue	6,660,000	6,790,167	(130,167)	(1.9%)
Total Shared Revenues	30,612,000	28,246,538	2,365,462	8.4%
License and Permit Fees	12,190,000	12,464,834	(274,834)	(2.2%)
Fines and Penalties	18,906,000	18,929,539	(23,539)	(0.1%)
Investment Earnings	9,000,000	7,119,830	1,880,170	26.4%
Charges for Service	63,981,000	61,857,674	2,123,326	3.4%
All Other Revenue	1,851,000	2,081,741	(230,741)	(11.1%)
Total Other Revenue	105,928,000	102,453,618	3,474,382	3.4%
Total Revenues	\$ 834,794,000	\$ 806,518,768	\$ 28,275,232	3.5%
Encumbrance Cancellations	2,208,000	4,975,349	(2,767,349)	(55.6%)
Unencumbered Balance	30,211,000	30,721,859	(510,859)	(1.7%)
Other Fund Transfers	5,500,000	5,893,974	(393,974)	(6.7%)
Total Resources	\$ 872,713,000	\$ 848,109,950	\$ 24,603,050	2.9%

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
JUNE 30, 2017

CATEGORY	FY 2017 YEAR-TO-DATE	FY 2016 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 353,439,237	\$ 340,114,764	\$ 13,324,473	3.9%
Property Tax	23,682,483	22,522,074	1,160,409	5.2%
KWH Tax	1,464,045	1,463,693	352	0.0%
Total Taxes & Assessments	378,585,765	364,100,531	14,485,234	4.0%
Local Government Fund	9,786,846	9,953,648	(166,802)	(1.7%)
Estate Tax	7,324	18,430	(11,106)	(60.3%)
Liquor Permit Fund	1,107,397	1,106,163	1,234	0.1%
Cigarette Tax, Other	27,678	28,303	(625)	(2.2%)
Casino Revenue	2,696,847	2,847,344	(150,497)	(5.3%)
Total Shared Revenue	13,626,092	13,953,888	(327,796)	(2.3%)
License and Permit Fees	5,950,429	6,381,816	(431,387)	(6.8%)
Fines and Penalties	8,813,943	8,515,487	298,456	3.5%
Investment Earnings	5,582,174	4,686,264	895,910	19.1%
Charges for Service	33,656,201	32,102,245	1,553,956	4.8%
All Other Revenue	1,604,609	420,168	1,184,441	281.9%
Total Other Revenue	55,607,356	52,105,980	3,501,376	6.7%
Total Revenues	447,819,213	430,160,399	17,658,814	4.1%
Encumbrance Cancellations	3,510,140	-	3,510,140	NA
Unencumbered Balance	30,205,726	30,721,859	(516,133)	(1.7%)
Fund Transfers	495,301	2,863,356	(2,368,055)	(82.7%)
Total Resources	\$ 482,030,380	\$ 463,745,614	\$ 18,284,766	3.9%

TABLE 6
2017 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
2862-2016	06-Feb-17	2017 Amended General Fund Budget Appropriation	\$ 872,713,000
Total Operating Appropriation:			<u>\$ 872,713,000</u>
Total Estimated Available Resources:			872,713,000
Less Total Operating Appropriation:			(872,713,000)
Less Total Reserve Deposits to Date:			<u>-</u>
Projected Unappropriated Operating Balance:			<u>\$ -</u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
JUNE 30, 2017

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2017	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2017 (E-G)
		ORIGINAL (JAN. 2017) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 30,211,000	\$ 842,502,000	\$ 842,502,000	\$ -	\$ 872,713,000	\$ 872,713,000	\$ 869,119,492	\$ 3,593,508	\$ 3,593,508
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	22,137,755	51,450,000	51,450,000	-	73,587,755	57,507,384	56,608,882	898,503	16,978,873
Health Special Revenue	370,437	31,477,213	31,601,322	124,109	31,971,759	30,939,181	30,882,387	56,794	1,089,372
Rec. and Parks Oper. & Extension	123,806	51,860,624	51,965,624	105,000	52,089,430	51,942,624	51,897,179	45,445	192,251
Municipal Court Computer Fund	1,441,279	1,891,050	1,789,850	(101,200)	3,231,129	2,293,321	2,025,063	268,258	1,206,066
Development Services	12,687,747	19,438,850	20,041,688	602,838	32,729,435	21,335,563	20,830,511	505,052	11,898,924
Property Mgt/East Broad Street Operation	304,161	1,021,368	975,109	(46,259)	1,279,270	1,448,211	1,412,061	36,150	(132,791)
Private Construction Inspection Fund	2,473,713	3,066,141	3,420,000	353,859	5,893,713	3,370,683	4,051,125	(680,442)	1,842,588
Parking Meter Program Fund	1,587,212	5,867,685	6,218,665	350,980	7,805,877	3,317,352	3,069,153	248,199	1,386,854
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	4,939,021	4,808,019	(131,002)	4,808,019	4,939,021	4,808,019	131,002	-
Print and Mail Services	256,068	1,718,669	1,842,831	124,162	2,098,899	1,686,669	1,759,007	(72,338)	339,892
Land Acquisition	592,637	975,000	902,025	(72,975)	1,494,662	1,135,404	1,024,569	110,835	470,093
Technology Services	1,493,324	36,671,710	36,383,126	(288,584)	37,876,450	36,521,710	36,162,596	359,114	1,713,854
Fleet Management Services	(1,012,445)	39,529,081	35,214,387	(4,314,694)	34,201,942	38,095,504	34,623,801	3,471,703	(421,859)
Construction Inspection Fund	(96,383)	8,644,874	8,430,000	(214,874)	8,333,617	8,651,929	7,874,000	777,929	459,617
ENTERPRISE FUNDS									
Water System Enterprise	102,879,805	203,521,018	209,951,920	6,430,902	312,831,725	205,599,119	201,181,377	4,417,742	111,650,348
Sewerage System Enterprise	227,682,302	271,636,660	276,903,169	5,266,509	504,585,471	280,058,751	277,735,126	2,323,625	226,850,345
Storm Sewer System Enterprise	24,166,270	41,233,734	42,448,726	1,214,992	66,614,996	41,770,601	41,364,782	405,819	25,250,214
Electricity Enterprise	23,732,418	81,958,609	90,665,158	8,706,549	114,397,576	89,215,802	83,366,058	5,849,744	31,031,518
GRANT FUNDS									
Community Development Block Grant	2,987,306	7,397,384	7,066,893	(330,491)	10,054,199	7,767,585	7,362,965	404,620	2,691,234
Notes:									
	The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions.								
	The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office.								
	The budgeted and projected expenditure figures for the enterprise funds do not include projections for internal transfers from the operating to the reserve fund.								
	Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance.								
	The Community Development Block Grant projections combine the revolving loan and the entitlement fund monies.								
	The current appropriation reflected in this table for the Electricity Enterprise assumes the transfer in and appropriation of dollars from the Water Enterprise that took place in the 3rd quarter 2017.								

TABLE 8
ALL FUNDS
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2017

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(8,480,653)	957,445	5,244,496	-	(34,451)	-	-	5,906,673	3,593,508
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	163,660	-	-	-	-	-	-	-	163,660
Municipal Court Judges	100,733	-	3,865	-	-	-	-	-	104,598
Total Municipal Court Computer Fund	264,393	-	3,865	-	-	-	-	-	268,258
Street Construction, Main. & Repair									
Traffic Management	120,452	3,725	35,198	-	-	-	-	-	159,374
Infrastructure Management	72,079	13,397	700,354	-	-	-	-	-	785,831
Design and Construction	4,712	-	26,169	-	-	-	-	-	30,881
Service Director	(77,668)	-	86	-	-	-	-	-	(77,582)
Total SCMR	119,575	17,122	761,807	-	-	-	-	-	898,503
Health Special Revenue									
Department of Health	56,794	-	-	-	-	-	-	-	56,794
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	52,999	1,110	(10,047)	-	1,383	-	-	-	45,445
Development Services Fund									
Building and Zoning Services	363,148	-	75,077	-	-	66,827	-	-	505,052
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	25,000	11,150	-	-	-	-	-	36,150
Private Construction Inspection Fund									
Design and Construction	(687,403)	-	13,569	-	-	-	-	-	(673,834)
Service Director	(6,608)	-	-	-	-	-	-	-	(6,608)
Total Private Construction Inspection Fund	(694,011)	-	13,569	-	-	-	-	-	(680,442)
Parking Meter Program Fund									
Traffic Management	204,175	20,000	24,024	-	-	-	-	-	248,199
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	126,299	835	3,869	-	-	-	-	-	131,002
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	126,299	835	3,869	-	-	-	-	-	131,002
Print & Mail Services									
Department of Finance	1,394	(40,119)	(33,613)	-	-	-	-	-	(72,338)
Land Acquisition									
Division of Real Estate	98,652	200	11,983	-	-	-	-	-	110,835
Technology Services									
Division of Information Services	508,676	(15,500)	(493,176)	-	-	-	-	-	-
Department of Technology	206,911	132,251	(130,048)	-	-	150,000	-	-	359,114
Total Technology Services	715,587	116,751	(623,223)	-	-	150,000	-	-	359,114
Fleet Management Services									
Division of Fleet Management	90,763	3,249,924	105,554	-	5,000	-	-	-	3,451,242
Finance and Management Director	20,461	-	-	-	-	-	-	-	20,461
Total Fleet	111,224	3,249,924	105,554	-	5,000	-	-	-	3,471,703
Construction Inspection Fund									
Design and Construction	682,657	10,077	10,670	-	-	-	-	-	703,403
Service Director	74,526	-	-	-	-	-	-	-	74,526
Total Construction Inspection	757,182	10,077	10,670	-	-	-	-	-	777,929
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	1,204,161	566,506	1,678,446	-	(12,833)	117,926	255,000	-	3,809,205
Sewerage System Enterprise									
Division of Sewers and Drains	2,303,889	(349,891)	(1,213,294)	566,188	(40,528)	347,160	37,021	-	1,650,545
Storm System Enterprise									
Division of Sewers and Drains	173,596	-	47,258	-	7,000	-	-	-	227,854
Electricity Enterprise									
Division of Electricity	274,213	964,120	1,637,353	-	(10,822)	2,897,350	-	-	5,762,214
Various Enterprise Funds									
Public Utilities Director's Office	704,895	23,264	810,480	-	4,278	4,195	-	-	1,547,111
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	53,654	-	-	-	-	-	-	-	53,654
Division of Economic Development	121,896	-	-	-	-	-	-	-	121,896
Division of Code Enforcement	20,422	6,000	-	-	-	-	-	-	26,422
Division of Housing	74,648	7,860	-	-	-	-	-	-	82,508
Division of Land Redevelopment	41,531	-	-	-	-	-	-	-	41,531
Department of Finance and Management	75,706	-	-	-	-	-	-	-	75,706
Department of Neighborhoods	2,904	-	-	-	-	-	-	-	2,904
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	-	-	-	-	-	-	-	-	-
Total CDBG	390,760	13,860	-	-	-	-	-	-	404,620

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

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2017 Wages
City Auditor	Assistant Auditor II	1	Full-Time	18,216
City Auditor - Income Tax	Income Tax Auditor	3	Full-Time	61,880
City Attorney	Attorney	2	Full-Time	44,784
	Paralegal	1	Full-Time	15,360
	Legal Advocate	1	Full-Time	20,509
Civil Service	Office Assistant I	1	Full-Time	17,816
	Executive Secretary I	1	Full-Time	16,000
Municipal Court Clerk	Deputy Clerk	6	Full-Time	54,880
Municipal Court Judges	Service Bailiff	1	Full-Time	12,774
	Court Reporter	1	Full-Time	20,550
	Asst Court Admin	1	Full-Time	23,498
	ORAS Probation Officer	2	Full-Time	15,091
	Secretary	2	Full-Time	28,188
	Admin Magistrate	1	Full-Time	13,558
	Court Services Officer	1	Full-Time	4,051
Safety-Police	911 Call Taker	12	Full-Time	166,925
	Criminal Intelligence Analyst	1	Full-Time	9,460
	Forensic Scientist	1	Full-Time	13,244
	Property Clerk	2	Full-Time	38,147
	Human Resources Analyst	1	Full-Time	14,230
	Security Specialist	1	Full-Time	10,797
	Management Analyst II	1	Full-Time	22,176
	Finger Print Tech.	1	Full-Time	21,840
	Record Tech	9	Full-Time	123,758
	Office Assistant I	1	Full-Time	8,467
	Office Manager	1	Full-Time	14,131
Safety-Fire	Payroll Benefits Clerk I	1	Full-Time	12,960
	Fire Recruits	80	Full-Time	1,015,072
Office of the Mayor	Executive Secretary II	1	Full-Time	23,537
	Executive Assistant II	1	Full-Time	34,616
	Executive Secretary I	1	Full-Time	14,266
	Executive Assistant I	2	Full-Time	46,768

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

Development - Administration	Management Analyst II	1	Full-Time	25,362
	HR Analyst	1	Full-Time	20,088
	Fiscal Manager	1	Full-Time	43,182
Code Enforcement	Property Maintenance Trainee	6	Full-Time	84,836
	Admin Secretary	1	Full-Time	23,377
	Management Analyst II	1	Full-Time	14,640
Housing	Office Assistant III	1	Full-Time	11,360
	Business Dev Specialist	1	Full-Time	2,306
Land Redevelopment	Office Assistant III	0.5	Full-Time	11,805
Neighborhoods	HR Manager	1	Full-Time	33,320
	Management Analyst II	1	Full-Time	9,512
	Neighborhood Program Specialist	1	Full-Time	21,080
	Community Rel Coord	1	Full-Time	15,200
	311 Service Representative	2	Part-Time	19,074
	Student Intern	1	Part-Time	7,514
Finance Director	Facility Project Manager	1	Full-Time	23,104
	Energy Manager	1	Full-Time	19,456
	Management Analyst II	2	Full-Time	37,696
Financial Management	Procurement Specialist	1	Full-Time	23,760
	Budget Management Specialist	1	Full-Time	31,240
	Management Analyst II	1	Full-Time	37,354
	Procurement Administrative Officer	1	Full-Time	16,531
	Procurement Specialist	1	Full-Time	17,024
Facilities Management	HVAC Technician	1	Full-Time	12,226
	Building Maintenance Worker	1	Full-Time	10,510
	Custodial Worker	1	Full-Time	9,139
	Electrician	1	Full-Time	11,424
	Painter	1	Full-Time	11,881
	Building Maintenance Supervisor	1	Full-Time	10,510
Human Resources	EEO Resources Manager	1	Full-Time	25,560
	Management Analyst I	1	Full-Time	15,272
Refuse Collection	Refuse Collection Vehicle Operator	14	Full-Time	122,208
	Refuse Container Assembler and Repairer	1	Full-Time	26,317
	Refuse Collection Supervisor	1	Full-Time	13,203
Service Director	Deputy Director	1	Full-time	57,040
	Fiscal Assistant	0.32	Full-time	6,195
	Management Analyst II	0.32	Full-time	11,151
	Assistant Director	1	Full-time	27,599
Traffic Management	Office Manager	1	Full-Time	27,599
	Cashier 1	3	Full-Time	27,223
	Management Analyst I	1	Full-Time	4,000

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 06/30/2017
City Council	45	45	42
City Auditor	34	34	28
Income Tax	82	84	78
City Treasurer	10	10	8
City Attorney	135	139	118
Real Estate	6	6	1
Municipal Court Judges	196	196	187
Municipal Court Clerk	172	172	156
Civil Service	36	36	35
Public Safety - Admin.	10	10	10
Support Services*	51	51	51
Police - Civilian	412	412	369
Police - Uniformed	1,904	1,974	1,879
Fire - Civilian	51	51	50
Fire - Uniformed^	1,588	1,628	1,523
Mayor	22	29	22
Office of Diversity and Inclusion	11	11	11
Education	4	4	4
Development Admin.	22	22	18
Economic Development	9	9	9
Code Enforcement	71	71	60
Planning	18	18	18
Housing	5	5	3
Land Redevelopment	5	6	5
Finance and Management - Dir's Ofc.	28	31	27
Financial Management	28	29	22
Facilities Management	83	83	77
Human Resources	15	17	15
Neighborhoods	40	41	35
Public Service - Dir's Ofc.	15	17	12
Refuse Collection	230	230	197
Traffic Management	24	30	22
General Fund Total	5,362	5,501	5,092

*2017 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 06/30/2017
Real Estate/Land Acquisition	8	9	8
Information Services/Technology Services Fund	141	143	121
Technology: Administration	15	17	15
Finance/Print/Mail Shop Fund	6	6	6
Human Resources/Employee Benefits	26	27	23
Facilities - Other Funds ¹	0	8	0
Health Special Revenue Fund	244	240	228
Municipal Court Computer Fund	13	13	4
Recreation and Parks Operation Fund	343	343	327
Public Service - Dir. Office/SCMR Fund	27	33	26
Traffic Management/SCMR Fund	114	114	108
Infrastructure Management/SCMR Fund	190	190	182
Design and Construction/SCMR Fund	40	40	36
Traffic Management/Parking Meter Fund	16	16	10
Fleet Management	127	133	122
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	58	58	48
Public Service - Dir. Office/Construction Inspection	6	6	6
Design and Construction/Private Construction Inspection	27	34	34
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	146	153	136
Public Utilities: Administration	145	142	128
Sewers and Drains (Storm)	23	23	14
Sewers and Drains (Sanitary)	486	486	439
Electricity	104	104	90
Water	535	535	486
Community Development Block Grant			
Development Admin.	2	2	2
Economic Development	7	7	7
Code Enforcement	9	9	12
Housing	15	15	15
Land Redevelopment	2	5	5
Health	4	4	4
Finance & Management	4	4	4
Neighborhoods	3	3	3
Recreation and Parks	4	4	4
Other Funds Total	2,898	2,934	2,661
All Funds	8,260	8,435	7,754

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

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

Intended Purpose	Amount
Reserve for 27th pay period	2,388,000
Legal settlements & miscellaneous	4,699,864
Transfer to economic stabilization fund (rainy day fund)	2,700,000
Transfer to basic city services fund	1,750,000
Economic Development incentive payments	22,179,144
Transfers in from City Council's amendments	2,463,000
	36,180,008

TRANSFERS AND EXPENSES PASSED AS OF JUNE 30, 2017

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to the 27th pay period fund	2,388,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the rainy day fund	2,700,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the basic city services fund	1,750,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the neighborhood initiative fund	1,150,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the jobs growth fund	750,000	City Auditor/Finance & Mgmt	2862-2016
Transfer to the public safety initiative fund	563,000	City Auditor/Finance & Mgmt	2862-2016
Transfer for Franklin Township Annexation	150,000	Economic Development	0445-2017
Transfer for school district revenue sharing	226,538	Economic Development	0520-2017
Transfer to Development for Columbus2020 contract	350,000	Economic Development	0651-2017
Transfer for school district revenue sharing	1,682,258	Economic Development	1303-2017
Transfer to Finance and Management for public defender contract	365,832	Financial Management	1399-2017
Total Transferred and Expended	12,075,627		

TABLE 12
SAFETY OVERTIME REPORT
JUNE 30, 2017

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,372,536	1,567,036	46.46%	1,567,036	3,134,073	238,463
Police Uniformed*	9,741,440	5,062,621	51.97%	5,206,788	10,269,409	(527,969)
Fire Uniformed	6,922,837	4,916,675	71.02%	4,916,675	9,833,349	(2,910,512)

*Includes the appropriation budgeted in the transfer line for the Community Safety Initiative.