

November 8, 2017

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

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

**SUBJECT:** Third Quarter Financial Review

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

The quarterly financial reviews examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the end of the third quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$14.2 million less than the original appropriation for 2017. This is an improvement of \$10.64 million from the second quarter financial review. Income tax collections are tracking slightly above the Auditor's current revenue estimate. Overall total revenues are expected to equal the 2017 General Fund estimate of \$834.8 million. The expenditure reductions noted above are encouraging trends towards a general fund budget surplus at year-end. These carry-over funds are necessary to balance next year's budget and ensure that the city will maintain service levels for 2018.

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

In the second quarter review, the Finance and Management Department's positive expenditure variance was mostly the result of lower utilities expenses. In the third quarter financial review, Finance and Management is also reporting a surplus of nearly \$9 million from the citywide account, mainly from reduced economic development incentive payments. In the Public Service and the Health Departments, the positive variances of \$1.2 million and \$1.45 million respectively, are the results of unfilled vacancies and lower fuel costs.

An overall deficit of \$4.47 million in Public Safety is primarily due to increased salary and benefit costs associated with overtime compensation in the Police and Fire Divisions. In addition, the Division of Police had twelve (12) fewer separations in 2016, resulting in more sworn personnel on the payroll to begin 2017 than anticipated. The increase in overtime expenditures in the Division of Police is due mostly community policing efforts.



The deficit in the Division of Fire is due primarily to increased firefighter overtime compensation and associated benefits. Also contributing to additional overtime expenditures are the deployment of six (6) additional EMS units earlier this year as well as an additional ladder company stationed on the far east side of Columbus. Firefighter graduations should moderate these overtime deficits in the future.

Income tax collections, the largest source of general fund revenues, are tracking slightly above the current Auditor's estimate of 3.4 percent. As of the end of the third quarter, income tax receipts were 3.6 percent above 2016 third quarter collections, but less than the 3.9 percent at the end of the second quarter. Property tax collections (9.9%), investment earnings (24.5%), charges for services (7.1%), and "all other revenues" (17.3%) are trending well above collections during the same time period last year. The local government fund (-1.7%), casino revenue (-1.8%), and license and permit fees (-8.8%) continue to track below levels experienced during the third quarter of last year.

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

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



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# **THIRD QUARTER FINANCIAL REVIEW**

As of September 30, 2017

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Prepared by:  
Department of Finance and Management

Joseph A. Lombardi  
Director

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# 1. Introduction

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This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 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 \$14,236,943 unencumbered cash balance. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

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

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

FUND BALANCE SUMMARY	
September 30, 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 September 30, 2017	\$ 872,713,000
Less 2017 Projected Operating Expenditures	<u>858,476,057</u>
Projected Appropriation Surplus/(Deficit)	\$ 14,236,943
Projected Available Cash Balance (December 31, 2017)	<u>\$ 14,236,943</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

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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 September, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 4.1 percent, or \$25,519,694, higher than during the same time period in 2016. As of the end of the third quarter, the three largest revenue streams into the general fund are still performing positively. Income tax receipts are currently up 3.6 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 third quarter, receipts into this line item totaled \$50.5 million, an increase of 7.1 percent over 2016 during the same nine months. This increase is largely attributable to pro rata charges and EMS related receipts. Property tax revenue is expected to exceed that of last year by 2.1 percent or roughly \$900,000 at year end. After receipt of the first nine months, property tax revenue is up \$4 million, or 9.9 percent.

Several smaller revenue lines are also trending well at the close of the third quarter. Investment earnings of \$9 million are expected by year end, and the city received over \$8.1 million through the first three quarters, a 24.5 percent increase over 2016 during the same period. Fines and penalties are currently up a little over \$200,000, or 1.6%, but are budgeted to end the year down by roughly \$24,000. In the All Other Revenue category, receipts are up over \$300,000 for the third quarter. However, by year end, this line is expected to be 11.1 percent, or \$231,000, lower than 2016.

Like reported at the second quarter, the fourth largest projected revenue source to the general fund is still lagging. Local government fund revenue is down \$260,000 over the third quarter 2016 receipts, and will likely not meet the Auditor's original estimate as reflected in Table 4 by year end. Further, at the end of the third quarter, several of the general fund's other sources remain flat and/or declining in comparison to the first nine months of 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 September, however, receipts are down by over \$200,000. License and permit fees, expected to be down 2.2 percent, or roughly \$275,000 by year end, are lower than third quarter 2016 receipts by over \$825,000, an 8.8 percent decline. Part of this decrease is due to the timing of cable franchise fee receipts and part is due to a decrease in the number of users who pay such fees. 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 third quarter by over \$91,000 combined. The budget assumed a total decrease in these lines of over \$268,000.

### **Expenditures:**

Expenditures are projected to total \$858.5 million, or roughly \$14.2 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 27<sup>th</sup> pay period). Ordinance 2862-2016, which passed, as amended by City Council on February 6<sup>th</sup>, 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 September 22, 2017, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits<sup>1</sup> were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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

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

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

**City Council** projects an overall deficit of \$33,089. This shortfall is primarily driven by a \$76,219 variance in personnel expenses for the unbudgeted hiring of a position to assist with the community's opioid epidemic. The deficit in personnel is partially offset by anticipated savings in supplies and various services.

The **Auditor's Office** projects an overall surplus of \$224,246. Of this total, \$167,838 in personnel is largely due to delays in hiring vacant positions. Savings of \$51,899 in professional services and \$4,509 in general and technology supplies account for the total surplus.

A total surplus of \$116,907 is anticipated in the **Income Tax Division**. The surplus is the result of expected savings in personnel of \$90,091 due to several employees on short-term disability, as well as \$20,000 in general and technology related supplies. A small surplus of \$6,816 in various services accounts for the remainder of the total projected savings.

The **City Treasurer** projects an overall surplus of \$6,642. A delay in hiring vacant positions results in personnel savings of \$40,740, which is partially offset by a projected deficit in services of \$34,098 related to banking contract needs.

An overall projected surplus of \$225,457 for the **City Attorney** is anticipated. The total surplus is the result of savings of \$294,363 in personnel across both divisions due to delays in hiring vacant positions and \$43,034 in services, netted against an expected deficit of \$31,953 in supplies and \$79,986 in the transfer category for higher than budgeted grant matching funds.

The **Municipal Court Judges** project an overall surplus of \$124,217. Of this total, \$121,153 is in personnel and is the result of delays in filling vacant positions.

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



The **Municipal Court Clerk** projects an overall surplus of \$24,454. Anticipated savings in personnel of \$42,661 result from delays in filling vacant positions. This amount is partially offset by a deficit in services of \$23,577, which is the result of internal charges for mail and fleet services.

A surplus of \$344,737 is projected in the **Civil Service Commission**. Vacancies, and delays in filling them, along with savings in part time personnel utilization, account for the anticipated personnel savings of \$257,573. In addition, a surplus of \$87,164 is the result of savings on general supplies, support of community agencies, and other various services.

The **Department of Public Safety, Administration Division** projects an overall surplus of \$226,610. The personnel surplus is associated with the delayed hiring of a vacant position (\$57,697), while the remainder of the anticipated savings is the result of lower than expected costs in various supplies and services categories (\$168,913).

A projected surplus of \$101,651 is anticipated in the **Support Services Division**. A surplus of \$234,519 in supplies resulting from savings on tools and equipment will be partially offset by a projected deficit in personnel of \$41,642, reflective of the unbudgeted AFSCME lump sum payment, and a deficit of \$93,074 in services primarily resulting from an increase in indigent burial expenses.

The **Police Division** projects an overall deficit of \$1,119,235. The expected deficit is the result of projected overages in personnel of \$6,186,838 and claims of \$54,500, which are partially offset by surpluses in supplies of \$334,223 and services of \$2,489,710. The supplies and services surpluses reflect lower than budgeted expenses in helicopter fuel and general supplies, as well as fleet and professional services costs. The projected deficit in the other category is due to pending claims to the Division of Police.

The personnel deficit is partly offset by the transfer line which represents the budget authority for the 128th (June) and 129th (December) recruit classes, as well as the expenses related to the community safety initiative. As a result, the true personnel variance is a deficit \$3,919,683. A contributing factor to this 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 by nearly \$1.3 million.

The **Division of Fire** anticipates an overall deficit of \$3,677,949. The expected deficit in personnel (\$6,766,687) 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 \$5,060,921.

The deficit in personnel is primarily reflected in sworn overtime and associated benefits; sworn overtime is anticipated to be over budget by \$3,598,386 at year end. Expected savings in sworn and civilian wages (less than \$340,000 combined), along with an anticipated surplus of \$81,782 in clothing allowance will partially offset the projected overtime deficit. Uniformed wages continue to trend slightly under budget, the result of an increased number of projected retirements compared to budget assumptions. The Department of Finance and Management will continue to partner with Public Safety to monitor these numbers and expenditures.

A surplus of \$549,568 is projected in supplies and is primarily the result of lower than budgeted spending on various items and technology supplies. Alternative funding sources will be used for needs in this latter area. The anticipated services surplus of \$778,548 is largely related to savings

in fleet services, coupled with savings in miscellaneous maintenance contracts and other professional services. Fire claims are currently projected under budget by \$54,857.

A surplus of \$321,115 is currently projected in the **Office of the Mayor** primarily 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 \$41,215, mainly as a result of savings in professional services.

The **Department of Education** projects an overall surplus of \$334,429. This savings reflects lower than anticipated expenses of \$310,000 in professional services and \$22,956 in personnel costs due to delayed hiring of a vacant position.

An overall surplus of \$94,938 is expected in the **Development Department, Administration Division**. The majority of the surplus is in the personnel category (\$63,576) and is related to delays in filling vacant positions. The remainder of the anticipated savings is mainly attributed to lower than expected services costs (\$31,362).

The **Economic Development Division** anticipates a surplus of \$42,965. Projected savings of \$38,889 results from a delay in the hiring of a vacant position. Additional savings of \$4,076 are attributed to lower than projected expenditures on supplies and purchased services costs.

The **Code Enforcement Division** projects an overall surplus of \$604,292. Delays in hiring vacant positions account for a savings of \$763,990 in personnel. Additional savings of \$36,794 are attributed to lower than anticipated spending on supplies (\$26,794) and non-medical claims (\$10,000). These savings are partially offset by an expected deficit in purchased services of \$196,492, largely due to unbudgeted costs for mowing services.

An overall surplus of \$82,915 is projected in the **Planning Division**. The majority of this savings is in personnel (\$64,900) due to lower than projected insurance costs and one partial year vacancy. The remainder of the anticipated savings reflects lower than expected costs in supplies (\$12,625), and purchased services (\$5,390).

The **Housing Division** anticipates a surplus of \$7,768 mainly attributed to a reallocation of resources in personnel of \$26,226. This surplus is partially offset by a projected deficit of \$18,458 due to unbudgeted costs for internal services.

The **Land Redevelopment Division** expects a budget deficit of \$5,357 in miscellaneous personnel costs.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$147,029 at the end of the third quarter. A personnel deficit of \$83,967 is the result of additional positions in critical support functions. This deficit is offset by a surplus of \$5,391 in technology supplies and \$225,605 in services, reflecting savings in municipal court utilities.

The **Financial Management Division** projects an overall surplus of \$338,541. This surplus is the result of savings of \$308,391 in personnel, due to delays in hiring vacant positions, \$29,510 in professional services, and \$640 in general supplies.

An overall surplus of \$2,230,780 is anticipated in the **Facilities Management Division**. In personnel, a \$78,057 deficit is projected due to the unbudgeted AFSCME lump sum payment employees in that

bargaining unit received. This deficit is more than offset by savings of \$2,300,534 in utilities and repair and maintenance services, as well as savings of \$8,303 in machinery purchases.

The **Human Resources Department** projects an overall surplus of \$142,198. Expected personnel savings of \$151,319 are due to a delay in hiring two vacant positions. In addition, a surplus of \$12,962 in supplies reflects lower than projected costs in general office supplies. The surplus is partially offset by a deficit of \$22,082 in purchased services mainly attributed to an unbudgeted citywide compensation audit.

The **Department of Neighborhoods** anticipates a surplus of \$314,960. This surplus consists of anticipated savings of \$289,058 in personnel costs from the delayed hiring of vacant positions, \$6,000 due to lower than expected expenditures in supplies, and \$19,902 in various purchased services.

The current projected general fund transfer to the **Health Department** is estimated at \$21,900,464 which is \$1,448,333 less than budgeted. 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 estimated at \$39,398,805, less than budgeted by \$961,819. Additional information on Recreation and Parks' third quarter projection is provided in Section 3 of this report.

An overall surplus of \$301,904 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 \$743,605. The division expects \$447,825 in personnel savings due to the delayed hiring of vacant positions. The division also anticipates a surplus of \$286,994 in the services category, primarily due to savings related to internal charges for fleet management.

The **Division of Traffic Management** projects overall savings of \$111,004. This surplus consists of anticipated savings of \$69,914 in personnel costs from the delayed hiring of vacancies. An additional surplus of \$40,729 in services is attributed to savings in fleet related expenses.

### 3. Special Revenue Funds

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

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 22,137,755
Plus Estimated 2017 Revenues	50,900,000
Plus Estimated Encumbrance Cancellations	800,000
Total Estimated Available For Appropriation	<u>73,837,755</u>
Less Projected 2017 Expenditures Public Service Director's Office	(3,039,118)
Less Projected 2017 Expenditures Traffic Management Division	(12,655,457)
Less Projected 2017 Expenditures Infrastructure Management Division	(31,213,441)
Less Projected 2017 Expenditures Design & Construction Division	(5,361,296)
Less Projected 2017 Expenditures Refuse	(2,100,000)
Less Total Projected 2017 Expenditures	<u>(54,369,312)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><b>\$ 19,468,443</b></u>
Total Appropriated	<u>\$ 57,507,384</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 3,138,072</b></u>

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

#### REVENUE SUMMARY

At the beginning of 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 third quarter of this year, revenues for 2017 are estimated at \$50,900,000, while encumbrance cancellations are projected to total \$800,000 by year end. Therefore, the SCMR fund is projected to have an unencumbered cash balance of \$19,468,443 at the end of 2017, which is 3,864,400 higher than assumed at the time of budget formation.

#### OPERATING BUDGET SUMMARY

In the Public Service Director's Office, an overall anticipated surplus of \$12,722 is expected, primarily in professional services. The Traffic Management Division projects a personnel surplus of \$332,369 stemming from delays in hiring vacant positions, \$20,441 in general and automotive supplies, and \$141,439 in communication and utility savings. The Infrastructure Management Division expects a surplus in personnel of \$418,815 due to delayed hiring, \$62,079 in general and technology supplies, as well as savings of \$1,918,156 associated with internal fleet and indirect technology expenses. Finally, the Design Division anticipates a surplus of \$178,549 in the personnel category due to delays in hiring vacant positions and \$71,422 in savings on membership costs.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 370,437
Plus Estimated 2017 Revenues	8,149,212
Plus Estimated General Fund Transfer	21,900,464
Plus Estimated Encumbrance Cancellations	450,000
Total Estimated Available For Appropriation	<u>30,870,113</u>
Less Projected 2017 Expenditures	<u>(30,870,113)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u>\$ -</u>
Total Appropriated	<u>\$ 30,939,181</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 69,068</u>

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 \$8,149,212, 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 third quarter, the general fund transfer is projected at \$21,900,464 which is \$1,448,333 less than the budgeted amount, as amended, mainly due to the transfer of the CelebrateOne initiative to the Mayor's office, and a workers' compensation rebate. Given these and the expenditure assumptions discussed below, the fund will end the year with a zero unencumbered cash balance as budgeted.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$69,068 is projected in the health special revenue fund. This surplus is partly due to lower than anticipated expenditures for general and technology supplies. In addition, a surplus is projected in purchased services for printing and binding services, as well as advertising costs.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 123,806
Plus Estimated 2017 Revenues	11,721,726
Plus Estimated General Fund Transfer	39,398,805
Plus Estimated Encumbrance Cancellations	984,083
Total Estimated Available For Appropriation	52,228,420
Less Projected 2017 Expenditures	(52,228,420)
Projected Unencumbered Cash at Dec. 31, 2017	\$ -
Total Appropriated	\$ 52,050,124
Projected Appropriation Surplus/(Deficit)	\$ (178,296)

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 \$771,726, in part due to increased activity in adult sports, participation in recreation center classes, permits for facility rentals, and a workers' compensation rebate. As of the third quarter, encumbrance cancellations are projected at \$984,083, or \$434,083 more than budgeted. Due to increased revenue and encumbrance cancellations, the general fund transfer is projected at \$39,398,805, or \$961,819 less than assumed in the budget. The anticipated year end unencumbered cash balance, therefore, is zero.

### OPERATING BUDGET SUMMARY

At the end of the third quarter, an overall budget deficit of \$178,296 is projected. An expected shortfall totaling \$139,900 in personnel is primarily due to the unbudgeted AFSCME lump sum payment employees in that bargaining unit received. In addition, the department assumes higher than budgeted costs of \$44,467 in the services category by year end due to professional services, storm charges, and fleet related expenses. A supplemental appropriation will be put forth in the fourth quarter to cover these projected deficits.

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

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,441,279
Plus Estimated 2017 Revenues-Municipal Court Clerk	1,320,000
Plus Estimated 2017 Revenues-Municipal Court Judges	375,000
Plus Estimated Encumbrance Cancellations	144,850
Total Estimated Available For Appropriation	3,281,129
Less Projected 2017 Expenditures-Municipal Court Clerk	(1,457,856)
Less Projected 2017 Expenditures-Municipal Court Judges	(542,199)
Less Total Projected 2017 Expenditures	(2,000,055)
Projected Unencumbered Cash at Dec. 31, 2017	<b>\$ 1,281,074</b>
Total Appropriated	\$ 2,293,321
Projected Appropriation Surplus/(Deficit)	<b>\$ 293,266</b>

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 third quarter total \$1,695,000, which is slightly behind the budgeted assumption of \$1,881,050. The total revenue projection is the combination of those provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. 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 is expected to have an unencumbered cash balance of \$1,281,074 at the end of 2017.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$293,266 is currently projected for the computer fund.

An appropriation surplus of \$214,876 is projected in the Municipal Court Clerk's office which is primarily the result of anticipated savings in personnel. The savings in the personnel category reflects the Clerk's decision to shift a portion of the personnel costs off of the computer fund for the remainder of the year.

The Municipal Court Judges project an overall surplus of \$78,390. Savings of \$70,733 in personnel stems from a budgeted position that is currently vacant and not projected to be filled. The remaining \$7,657 surplus is the result of less than anticipated internal service charges.

**E. DEVELOPMENT SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
September 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	<u>(20,739,499)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><b>\$ 11,989,936</b></u>
Total Appropriated	\$ 21,435,563
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 696,064</b></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 \$11,898,936, an increase of 7.2% from the budgeted projection.

**OPERATING BUDGET SUMMARY**

The Department of Building and Zoning Services projects an overall appropriation surplus of \$696,064, which is primarily a reflection of personnel savings from delays in filling vacant budgeted positions. Additional savings were identified in services, capital, and other expenditures totaling \$125,449. These surpluses were slightly offset by \$30,668 in supplies to acquire updated code manuals.



## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 304,161
Plus Estimated 2017 Revenues	877,064
Plus Estimated Encumbrance Cancellations	15,000
Total Estimated Available For Appropriation	<u>1,196,225</u>
Less Projected 2017 Expenditures	<u>(1,407,061)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><b>\$ (210,836)</b></u>
Total Appropriated	<u>\$ 1,448,211</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 41,150</b></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 third quarter, total revenue projections of \$877,064 are \$44,304 lower than budgeted due to changes in COWIC's lease. Current encumbrance cancellation assumptions are projected at \$15,000, or \$85,000 less than budgeted. The projected unencumbered cash balance at year end is a negative \$210,836. 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 \$41,150 is the result of projected savings in general supplies and utilities.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 2,473,713
Plus Estimated 2017 Revenues	3,283,739
Plus Estimated Encumbrance Cancellations	7,018
Total Estimated Available For Appropriation	<u>5,764,470</u>
Less Projected 2017 Expenditures Public Service Director's Office	(40,374)
Less Projected 2017 Expenditures Design & Construction Division	<u>(4,076,087)</u>
Less Projected 2017 Expenditures	<u>(4,116,461)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><b>\$ 1,648,009</b></u>
Total Appropriated	<u>\$ 3,370,683</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ (745,778)</b></u>

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

**REVENUE SUMMARY**

The 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 \$3,283,739 with encumbrance cancellations of \$7,018, which when combined, is \$224,616 more than budgeted assumptions. However, given the decreased beginning year balance and the higher than anticipated expenditures discussed below, the projected year end unencumbered cash balance is \$1,648,009, which is \$827,910 lower than what was projected at the time of budget formation.

**OPERATING BUDGET SUMMARY**

The Public Service Department currently projects this fund to end the year with an appropriation deficit of \$745,778. Prior to the end of the fourth quarter, the Public Service Department will put forth a supplemental 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

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,587,212
Plus Estimated 2017 Revenues	6,030,192
Plus Estimated Encumbrance Cancellations	23,080
Total Estimated Available For Appropriation	7,640,484
Less Projected 2017 Expenditures	(3,061,013)
Less 2017 Transfer	(3,349,870)
Projected Unencumbered Cash at Dec. 31, 2017	<b>\$ 1,229,601</b>
Total Appropriated	\$ 3,317,352
Projected Appropriation Surplus/(Deficit)	<b>\$ 256,339</b>

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 \$6,030,192, or \$170,580 above budgeted assumptions. Encumbrance cancellations are projected to total \$23,080, which is greater than the original budgeted projection by \$15,007.

Due to the aforementioned increase in revenues and the beginning year unencumbered cash balance, coupled with decreased spending as discussed below, the projected fund balance at year end is \$1,229,601, or \$640,807 more than the budgeted assumption.

### OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a positive appropriation variance of \$187,855 in personnel due to delayed hiring of vacant positions and reallocation of personnel. The fund anticipates a surplus of \$48,500 in the supplies category due to lower than expected expenses on maintenance parts. Finally, savings of \$19,984 in the services category has been identified, primarily associated with lower than expected fleet related costs.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ -
Plus Estimated 2017 Revenues- Human Resources	4,346,842
Plus Estimated 2017 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>4,741,842</u>
Less Estimated 2017 Projected Expenditures- Human Resources	(4,346,842)
Less Estimated 2017 Projected Expenditures-Boiler/Property Insurance	(395,000)
Less Total Projected 2017 Expenditures	<u>(4,741,842)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<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>\$ 197,179</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 \$197,179 is generated from the Human Resources portion of the fund. Of this, a savings of \$212,693 in personnel is due to hiring delays of three budgeted vacant full-time positions, and one vacant part-time position. This savings is offset by a \$20,574 deficit in various purchased services. The property and boiler insurance estimates continue to remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b> September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 256,068
Plus Estimated 2017 Revenues - Mail	1,276,881
Plus Estimated 2017 Revenues - Print	487,818
Plus Estimated Encumbrance Cancellations	12,000
Total Estimated Available For Appropriation	<u>2,032,767</u>
Less Projected 2017 Mail and Print Expenditures	<u>(1,758,610)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><b>\$ 274,157</b></u>
Total Appropriated	<u>\$ 1,686,669</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ (71,941)</b></u>

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

### REVENUE SUMMARY

The fund began the year with an available unencumbered cash balance of \$256,068, or \$168,369 more than expected during budget formation. Mail and print shop revenues are projected at \$1,276,881 and \$487,818 respectively, roughly \$90,000 more than budgeted when combined. Encumbrance cancellations are projected at \$12,000, or \$20,000 less than budgeted assumptions. By year end, the fund's unencumbered balance is projected at \$274,157.

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

The increased revenue mentioned above reflects higher than anticipated usage by city agencies, and therefore, projected expenditures related to this fund are likewise up. As such, by year end, an appropriation deficit of \$71,941 is anticipated. Of this amount, \$42,357 is due to increased general and office supplies needs, and \$32,204 reflects various services costs. If this trend continues as assumed, a supplemental appropriation will be submitted before the end of the year.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 592,637
Plus Estimated 2017 Revenues	865,500
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,458,137</u>
Less Projected 2017 Expenditures	<u>(994,404)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><b>\$ 463,733</b></u>
Total Appropriated	<u>\$ 1,135,404</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 141,000</b></u>

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

### REVENUE SUMMARY

The land acquisition fund began 2017 with an unencumbered cash balance of \$592,637, or \$53,927 lower than assumed in the budget. Revenues are currently estimated at \$865,500 for the year, which is \$109,500 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 \$463,733, a decrease of \$22,427 from the budgeted assumption.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$141,000, and of this, \$116,911 is attributed to savings in personnel due to delayed hiring and reallocation of personnel. An additional \$22,726 of savings in the services category reflects lower than expected costs in professional services.

**D. TECHNOLOGY SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,493,324
Plus Estimated 2017 Revenues	33,012,436
Plus Estimated Encumbrance Cancellations	<u>722,784</u>
Total Estimated Available For Appropriation	35,228,544
Less Estimated Technology Administration Expenditures	(6,813,636)
Less Estimated Information Services Expenditures	<u>(27,904,136)</u>
Less Total Projected 2017 Expenditures	<u>(34,717,772)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><u>\$ 510,772</u></u>
Total Appropriated	\$ 36,521,710
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,803,938</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 \$3,509,274 lower than budgeted, driven primarily by reduced charges to the Departments of Public Utilities (DPU) and Public Service. Encumbrance cancellations are estimated to be \$722,784, greater than the original budget projection of \$150,000. Revenue from general fund agencies, for which equivalent charges are budgeted in the Department of Finance and Management, are expected to be \$18,194,749, slightly lower than the original budget projection of \$18,755,372 by \$560,623. Under these current assumptions, the fund is projected to end the year with a \$510,772 unencumbered cash balance.

**OPERATING BUDGET SUMMARY**

The Director's Office projects an appropriation surplus of \$868,128. This balance is comprised of anticipated savings of \$245,800 in personnel due to delays in filling vacant positions as well as \$311,624 in computer and phone equipment supplies. In addition, the division expects to spend \$376,704 less in miscellaneous services related to software maintenance contracts and projects. The surpluses in those three areas are slightly offset by a \$66,000 deficit in capital related to the billable fiber work completed this year.

The Information Services Division currently projects a surplus of \$935,810. These savings are largely driven by lower personnel costs of \$1,211,356 resulting from delays in hiring vacant positions. In addition, small savings in the other and capital categories total \$35,200. However, higher than expected costs in services of \$340,746 partially offset these savings. These costs primarily reflect additional software licensing expenses and professional services; namely the maintenance and repair contract for the City's fiber network where a change in state law has precipitated increased operating costs associated with the underground infrastructure.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ (1,012,445)
Plus Estimated 2017 Revenues	33,873,767
Plus Estimated Encumbrance Cancellations	500,000
Total Estimated Available For Appropriation	<u>33,361,322</u>
Less Projected 2017 Fleet Management Division Expenditures	(32,963,231)
Less Projected 2017 Finance and Management Director's Office Expenditures	(815,360)
Less Total Projected 2017 Expenditures	<u>(33,778,591)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><b>\$ (417,269)</b></u>
Total Appropriated	<u>\$ 38,095,504</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 4,316,913</b></u>

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

### REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$1,012,445 and is projected to end the year with a negative unencumbered cash balance of \$417,269, a decrease of approximately \$2.9 million compared to the budgeted assumption. Revenues are projected to total \$33,873,767, or approximately \$5.3 million less than budgeted. Encumbrance cancellations are currently expected to be \$500,000, or \$100,000 higher than 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 \$4,316,913 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$91,547 is the result of several unfilled vacancies. In supplies, the division projects an overall surplus of \$4,115,224. Both unleaded and diesel fuel prices have remained lower than budgeted, resulting in significant cost avoidance for the division. A services surplus of \$104,774 is primarily the result of savings in other purchased services, natural gas, repair and maintenance services, and environmental cleanup and disposal costs. Surpluses in medical claims and \$20,565 in machinery purchases are also expected.

A deficit of \$20,197 in personnel expenses within the Finance and Management Director's Office reflects several employees mistakenly coded to the division. The department will submit an expenditure correction for processing to reflect the proper coding of these employees.



## F. CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ (96,383)
Plus Estimated 2017 Revenue Receipts	9,056,790
Plus Estimated Encumbrance Cancellations	36,893
Total Estimated Available For Appropriation	<u>8,997,300</u>
Less Projected 2017 Expenditures Design & Construction Division	(7,266,218)
Less Projected 2017 Expenditures Public Service Director's Office	(529,405)
Less Total Projected 2017 Expenditures	<u>(7,795,623)</u>
Projected Unencumbered Cash at Dec. 31, 2017	<u><b>\$ 1,201,677</b></u>
Total Appropriated	<u>\$ 8,651,929</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 856,306</b></u>

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 a negative \$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 \$9,056,790 and encumbrance cancellations are estimated at \$36,893. Combined, these figures reflect almost \$450,000 more in resources than was anticipated during the budget formation. Currently, an unencumbered cash balance of \$1,201,677 is projected at year end, an increase of \$445,263 compared to the budgeted figure.

### OPERATING BUDGET SUMMARY

A year end appropriation surplus of \$856,306 is projected in this fund. The Design and Construction Division projects savings of \$759,818. Of this, \$668,675 reflects lower than anticipated personnel costs due to delays in filling vacant positions and personnel reallocation. The Public Service Director's Office projects a surplus of 96,488, of which \$95,915 is in personnel due to existing vacancies and personnel reallocation.

## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Cash Balance (January 1, 2017)	\$ 102,879,805
Plus Estimated 2017 Revenues	204,316,104
Plus Estimated 2017 Encumbrance Cancellations	3,500,000
Total Estimated Available For Appropriation	<u>310,695,909</u>
Less Projected 2017 Expenditures Water Division	(194,088,233)
Less Projected 2017 Expenditures Public Utilities Director's Office	(6,809,238)
Less Total Projected 2017 Expenditures	<u>(200,897,471)</u>
Projected Cash at Dec. 31, 2017	<u><b>\$ 109,798,438</b></u>
Total Appropriated	\$ 205,599,119
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 4,701,648</b></u>

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

#### REVENUE SUMMARY

On January 1, 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 \$4,295,086 higher than initial estimates. The projected year end cash balance in the fund is \$109.8 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.7 million is projected in the water enterprise fund. This surplus is due to anticipated savings in every budget category. Savings of \$591,427 in supplies reflects reduced spending in various main accounts, including chemicals, clothing, and general supplies. An anticipated surplus of \$1.2 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 \$119,976 and \$150,000 respectively. Finally, the enterprise also expects a surplus in the personnel category

## Enterprise Funds

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in the amount of almost \$1.8 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 projects an overall surplus of just under \$1.9 million across all enterprise funds. The Water Enterprise Fund's portion of this surplus is \$811,692.

## B. SEWERAGE SYSTEM ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Cash Balance (January 1, 2017)	\$ 227,682,302
Plus Estimated 2017 Revenues	274,066,922
Plus Estimated 2017 Encumbrance Cancellations	3,500,000
Total Estimated Available For Appropriation	505,249,224
Less Projected 2017 Expenditures Sanitary Sewer Division	(267,798,157)
Less Projected 2017 Expenditures Public Utilities Director's Office	(7,821,126)
Less Total Projected 2017 Expenditures	(275,619,283)
Projected Cash at Dec. 31, 2017	<b>\$ 229,629,941</b>
Total Appropriated	\$ 280,058,751
Projected Appropriation Surplus/(Deficit)	<b>\$ 4,439,468</b>

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

### REVENUE SUMMARY

On January 1, 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 \$5.9 million. The projected year end cash balance in the fund is \$229.6 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.4 million is projected in the sewer system enterprise fund, comprised of a \$3.7 million surplus in the Sanitary Sewer Division and a \$713,785 million surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in the personnel, supplies, principal, capital and interest categories. The projected \$1.7 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. The surplus of \$92,034 in supplies is due to less than expected spending for general supplies, road salt, and automotive supplies. Savings of \$995,078 are expected in the capital category due to lower than budgeted spending for vehicles. In addition, projected savings of \$1,035,952 are 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.

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 services and other expenses totaling \$138,485. 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, the deficit of \$9,192 in the other category is due to higher than anticipated Ohio EPA fees.

## C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Cash Balance (January 1, 2017)	\$ 24,166,270
Plus Estimated 2017 Revenues	42,683,435
Plus Estimated 2017 Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	66,899,705
Less Projected 2017 Expenditures Storm Sewer Division	(39,054,379)
Less Projected 2017 Expenditures Public Utilities Director's Office	(2,030,981)
Less Total Projected 2016 Expenditures	(41,085,360)
Projected Cash at Dec. 31, 2017	<b>\$ 25,814,345</b>
Total Appropriated	\$ 41,770,601
Projected Appropriation Surplus/(Deficit)	<b>\$ 685,241</b>

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

### REVENUE SUMMARY

On January 1, 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 \$1,499,701 ahead of the current year budget. As of the end of the third quarter, the projected year end cash balance in the fund is expected to be just over \$1.6 million higher than the beginning of the year balance.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$685,241 is projected in the storm sewer maintenance fund, comprised of a \$441,768 surplus in the Storm Sewer Division and a \$243,473 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 \$491,551, is in the services category, and 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. An additional projected surplus of \$240,000 is in the personnel category and reflects the delay in filling vacant positions. These surpluses are partially offset by an anticipated deficit of \$293,000 in other expenses, which is the result of a storm charge reimbursement.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Cash Balance (January 1, 2017)	\$ 23,732,418
Plus Estimated 2017 Revenues	84,065,158
Plus Estimated 2017 Encumbrance Cancellations	<u>6,742,493</u>
Total Estimated Available For Appropriation	114,540,069
Less Projected 2017 Expenditures Power Division	(85,172,939)
Less Projected 2017 Expenditures Public Utilities Director's Office	<u>(1,085,017)</u>
Less Total Projected 2017 Expenditures	<u>(86,257,956)</u>
Projected Cash at Dec. 31, 2017	<u><b>\$ 28,282,113</b></u>
Total Appropriated	<u>\$ 89,215,801</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 2,957,845</b></u>

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

**REVENUE SUMMARY**

On January 1, 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 \$8.8 million. The anticipated year end cash balance is expected to increase to \$28.3 million, which includes \$6.7 million in encumbrance cancellations. This is largely due to the cancellation of a prior-year encumbrance for purchase power for resale.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$2,957,845 is projected in the electricity enterprise fund. This surplus is comprised of \$2,852,868 in the Power Division and \$104,977 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 \$479,459, with an additional \$310,044 in supplies, primarily due to reduced spending on purchase power. The division also expects less than anticipated spending in services and capital totaling \$2,041,437 due to less than anticipated spending on improvements, vehicles, and furniture.

## 6. Community Development Block Grant

<b>FUND BALANCE SUMMARY</b>	
September 30, 2017	
Unencumbered Cash Balance (January 1, 2017)	\$ 2,987,306
Plus CDBG Entitlement Award	6,471,005
Plus Estimated Entitlement Fund Revenues	475,651
Plus Estimated Revolving Loan Fund Revenues	163,379
Plus Estimated Encumbrance Cancellations	293,068
Total Estimated Available For Appropriation	10,390,409
Less Projected 2017 Expenditures	(7,244,531)
Available Unencumbered Cash at Dec. 31, 2017	<b>\$ 3,145,878</b>
Total Appropriated	\$ 7,767,585
Projected Appropriation Surplus/(Deficit)	<b>\$ 523,054</b>

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 \$475,651, including housing loan repayments, is \$245,651 higher than the budget assumption of \$230,000. Revolving loan fund revenues of \$163,379 are estimated to be below the budget projection of \$316,000 by \$152,621. The total projected revenues of \$7,110,035 are estimated to be \$62,651 above the budgeted revenue of \$7,047,384.

Encumbrance cancellations of \$293,068 are currently anticipated, a decrease of nearly \$57,000 from that assumed in the budget. However, the fund is expected to end the year with an unencumbered cash balance of \$3,145,878, or \$2,214,527 more than the amount projected during the budget process, largely 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 third quarter, divisions project an overall surplus of \$523,054. 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 \$27,061 is expected in supplies due to reduced spending in the various divisions of the Development Department. The department also projects minor reductions in various contracts contributing to the \$65,498 total surplus in the services category.

**TABLE 1**  
GENERAL FUND  
APPROPRIATION SUMMARY  
SEPTEMBER 30, 2017

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,351,703	\$ 3,317,563	\$ 1,034,140	\$ 4,384,792	\$ (33,089)
City Auditor					
City Auditor	4,889,401	3,714,813	1,174,588	4,665,155	224,246
Income Tax	9,344,390	6,883,924	2,460,466	9,227,483	116,907
Total	14,233,791	10,598,737	3,635,054	13,892,638	341,153
City Treasurer	1,158,880	837,770	321,110	1,152,238	6,642
City Attorney					
City Attorney	12,702,642	9,522,296	3,180,346	12,480,614	222,028
Real Estate	114,035	86,473	27,562	110,606	3,429
Total	12,816,677	9,608,768	3,207,909	12,591,220	225,457
Municipal Court Judges	18,182,609	14,154,104	4,028,505	18,058,392	124,217
Municipal Court Clerk	12,159,674	9,245,433	2,914,241	12,135,220	24,454
Civil Service	4,451,377	3,276,608	1,174,769	4,106,640	344,737
Public Safety					
Administration	7,256,113	6,635,504	620,609	7,029,503	226,610
Support Services	7,232,504	5,774,177	1,458,327	7,130,853	101,651
Police	318,666,211	253,139,623	65,526,588	319,785,446	(1,119,235)
Fire	243,756,449	194,187,509	49,568,940	247,434,398	(3,677,949)
Total	576,911,277	459,736,812	117,174,465	581,380,200	(4,468,923)
Office of the Mayor					
Mayor	3,770,420	2,381,561	1,388,859	3,449,305	321,115
Office of Diversity & Inclusion	1,491,893	1,102,582	389,311	1,450,678	41,215
Total	5,262,313	3,484,143	1,778,170	4,899,983	362,330
Education	6,382,457	5,883,505	498,952	6,048,028	334,429
Development					
Administration	5,746,363	4,591,731	1,154,632	5,651,425	94,938
Econ. Development	17,645,839	16,991,572	654,268	17,602,874	42,965
Code Enforcement	7,572,020	5,318,689	2,253,331	6,967,728	604,292
Planning	1,947,428	1,420,193	527,235	1,864,513	82,915
Housing	6,082,809	5,833,817	248,992	6,075,041	7,768
Land Redevelopment	649,835	516,234	133,601	655,192	(5,357)
Total	39,644,294	34,672,236	4,972,058	38,816,773	827,521
Finance and Management					
Administration	6,052,035	5,552,646	499,389	5,905,006	147,029
Financial Management	4,904,502	3,917,446	987,056	4,565,961	338,541
Facilities Management	16,820,052	12,672,882	4,147,170	14,589,272	2,230,780
Finance Citywide	21,562,225	9,301,000	12,261,225	12,715,006	8,847,219
Citywide Technology Billings	18,755,372	18,727,794	27,578	18,194,749	560,623
Total	68,094,186	50,171,768	17,922,418	55,969,994	12,124,192
Human Resources	2,900,627	2,302,011	598,616	2,758,429	142,198
Neighborhoods	4,355,556	2,853,236	1,502,320	4,040,596	314,960
Health	23,348,797	23,348,797	-	21,900,464	1,448,333
Recreation and Parks	40,360,624	40,360,624	-	39,398,805	961,819
Public Service					
Administration	1,955,029	1,265,898	689,131	1,653,125	301,904
Refuse Collection	33,969,279	29,164,045	4,805,234	33,225,674	743,605
Traffic	2,173,850	1,539,441	634,409	2,062,846	111,004
Total	38,098,158	31,969,384	6,128,774	36,941,645	1,156,513
<b>Grand Total:</b>	<b>\$ 872,713,000</b>	<b>\$ 705,821,499</b>	<b>\$ 166,891,501</b>	<b>\$ 858,476,057</b>	<b>\$ 14,236,943</b>

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,220,508	\$ 24,591	\$ 139,693	\$ -	\$ -	\$ -	\$ 4,384,792
City Auditor							
City Auditor	3,229,322	24,491	1,411,342	-	-	-	4,665,155
Income Tax	7,813,234	59,000	1,355,249	-	-	-	9,227,483
Total	11,042,556	83,491	2,766,591	-	-	-	13,892,638
City Treasurer	950,561	6,200	195,477	-	-	-	1,152,238
City Attorney							
City Attorney	11,841,649	119,028	389,791	-	-	130,146	12,480,614
Real Estate	110,606	-	-	-	-	-	110,606
Total	11,952,254	119,028	389,791	-	-	130,146	12,591,220
Municipal Court Judges	16,181,956	72,242	1,463,194	1,000	-	340,000	18,058,392
Municipal Court Clerk	11,218,110	127,418	789,692	-	-	-	12,135,220
Civil Service	3,478,521	57,607	570,512	-	-	-	4,106,640
Public Safety							
Administration	1,462,509	3,856	5,563,138	-	-	-	7,029,503
Support Services	5,206,960	332,656	1,587,085	4,152	-	-	7,130,853
Police	303,839,573	3,652,078	12,006,094	279,500	-	8,201	319,785,446
Fire	232,101,119	3,985,279	11,202,857	145,143	-	-	247,434,398
Total	542,610,161	7,973,870	30,359,174	428,795	-	8,201	581,380,200
Office of the Mayor							
Mayor	3,078,844	12,000	357,711	750	-	-	3,449,305
Office of Diversity & Inclusion	1,144,713	7,750	148,215	-	-	150,000	1,450,678
Total	4,223,558	19,750	505,926	750	-	150,000	4,899,983
Education	470,799	6,000	5,571,229	-	-	-	6,048,028
Development							
Administration	2,571,476	22,200	3,057,749	-	-	-	5,651,425
Econ. Development	902,812	4,003	2,913,848	13,782,211	-	-	17,602,874
Code Enforcement	6,022,951	47,306	897,471	-	-	-	6,967,728
Planning	1,788,467	4,125	71,921	-	-	-	1,864,513
Housing	405,704	1,950	5,667,387	-	-	-	6,075,041
Land Redevelopment	505,192	-	150,000	-	-	-	655,192
Total	12,196,603	79,585	12,758,375	13,782,211	-	-	38,816,773
Finance and Management							
Administration	2,576,066	28,908	3,300,032	-	-	-	5,905,006
Financial Management	2,662,302	14,650	1,889,009	-	-	-	4,565,961
Facilities Management	6,614,514	637,300	7,330,761	-	6,697	-	14,589,272
Citywide Technology Billings	-	-	18,194,749	-	-	-	18,194,749
Finance Citywide	-	-	-	-	-	12,715,006	12,715,006
Total	11,852,882	680,858	30,714,552	-	6,697	12,715,006	55,969,994
Human Resources	1,454,036	43,502	1,260,891	-	-	-	2,758,429
Neighborhoods	3,400,152	53,100	537,794	11,550	-	38,000	4,040,596
Health	-	-	-	-	-	21,900,464	21,900,464
Recreation and Parks	-	-	-	-	-	39,398,805	39,398,805
Public Service							
Administration	1,364,653	2,300	286,172	-	-	-	1,653,125
Refuse Collection	17,282,903	164,439	15,698,557	71,400	8,375	-	33,225,674
Traffic	1,956,970	23,039	82,837	-	-	-	2,062,846
Total	20,604,526	189,778	16,067,566	71,400	8,375	-	36,941,645
<b>Grand Total:</b>	<b>\$ 655,857,183</b>	<b>\$ 9,537,019</b>	<b>\$ 104,090,455</b>	<b>\$ 14,295,706</b>	<b>\$ 15,072</b>	<b>\$ 74,680,622</b>	<b>\$ 858,476,057</b>

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (76,219)	\$ 3,909	\$ 39,221	\$ -	\$ -	\$ -	(33,089)
<b>City Auditor</b>							
City Auditor	167,838	4,509	51,899	-	-	-	224,246
Income Tax	90,091	20,000	6,816	-	-	-	116,907
Total	257,929	24,509	58,715	-	-	-	341,153
City Treasurer	40,740	-	(34,098)	-	-	-	6,642
<b>City Attorney</b>							
City Attorney	290,934	(31,953)	43,034	-	-	(79,986)	222,028
Real Estate	3,429	-	-	-	-	-	3,429
Total	294,363	(31,953)	43,034	-	-	(79,986)	225,457
Municipal Court Judges	121,153	14,558	(11,494)	-	-	-	124,217
Municipal Court Clerk	42,661	5,370	(23,577)	-	-	-	24,454
Civil Service	257,573	17,393	69,771	-	-	-	344,737
<b>Public Safety</b>							
Administration	57,697	6,511	162,402	-	-	-	226,610
Support Services	(41,642)	234,519	(93,074)	1,848	-	-	101,651
Police	(6,186,838)	334,223	2,489,710	(54,500)	-	2,298,170	(1,119,235)
Fire	(6,766,687)	549,568	778,548	54,857	-	1,705,765	(3,677,949)
Total	(12,937,470)	1,124,821	3,337,586	2,205	-	4,003,935	(4,468,923)
<b>Office of the Mayor</b>							
Mayor	284,584	-	36,531	-	-	-	321,115
Office of Diversity & Inclusion	4,714	-	36,501	-	-	-	41,215
Total	289,298	-	73,032	-	-	-	362,330
Education	22,956	-	311,473	-	-	-	334,429
<b>Development</b>							
Administration	63,576	-	31,362	-	-	-	94,938
Econ. Development	38,889	2,947	1,129	-	-	-	42,965
Code Enforcement	763,990	26,794	(196,492)	10,000	-	-	604,292
Planning	64,900	12,625	5,390	-	-	-	82,915
Housing	26,226	-	(18,458)	-	-	-	7,768
Land Redevelopment	(5,357)	-	-	-	-	-	(5,357)
Total	952,224	42,366	(177,069)	10,000	-	-	827,521
<b>Finance and Management</b>							
Administration	(83,967)	5,391	225,605	-	-	-	147,029
Financial Management	308,391	640	29,510	-	-	-	338,541
Facilities Management	(78,057)	-	2,300,534	-	8,303	-	2,230,780
Citywide Technology Billings	-	-	560,623	-	-	-	560,623
Finance Citywide	-	-	-	-	-	8,847,219	8,847,219
Total	146,367	6,031	3,116,272	-	8,303	8,847,219	12,124,192
Human Resources	151,319	12,962	(22,082)	-	-	-	142,198
Neighborhoods	289,058	6,000	19,902	-	-	-	314,960
Health	-	-	-	-	-	1,448,333	1,448,333
Recreation and Parks	-	-	-	-	-	961,819	961,819
<b>Public Service</b>							
Administration	298,144	-	3,760	-	-	-	301,904
Refuse Collection	447,825	7,061	286,994	100	1,625	-	743,605
Traffic	69,914	361	40,729	-	-	-	111,004
Total	815,883	7,422	331,483	100	1,625	-	1,156,513
<b>Grand Total:</b>	<b>\$ (9,332,165)</b>	<b>\$ 1,233,388</b>	<b>\$ 7,132,169</b>	<b>\$ 12,305</b>	<b>\$ 9,928</b>	<b>\$ 15,181,320</b>	<b>\$ 14,236,943</b>

**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**SEPTEMBER 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%
<b>Total Taxes and Assessments</b>	<b>698,254,000</b>	<b>675,818,612</b>	<b>22,435,388</b>	<b>3.3%</b>
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%)
<b>Total Shared Revenues</b>	<b>30,612,000</b>	<b>28,246,538</b>	<b>2,365,462</b>	<b>8.4%</b>
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%)
<b>Total Other Revenue</b>	<b>105,928,000</b>	<b>102,453,618</b>	<b>3,474,382</b>	<b>3.4%</b>
<b>Total Revenues</b>	<b>\$ 834,794,000</b>	<b>\$ 806,518,768</b>	<b>\$ 28,275,232</b>	<b>3.5%</b>
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%)
<b>Total Resources</b>	<b>\$ 872,713,000</b>	<b>\$ 848,109,950</b>	<b>\$ 24,603,050</b>	<b>2.9%</b>

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

CATEGORY	FY 2017 YEAR-TO-DATE	FY 2016 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 504,642,777	\$ 487,235,179	\$ 17,407,598	3.6%
Property Tax	44,704,826	40,680,771	4,024,055	9.9%
KWH Tax	2,132,551	2,342,255	(209,704)	(9.0%)
<b>Total Taxes &amp; Assessments</b>	<b>551,480,154</b>	<b>530,258,205</b>	<b>21,221,949</b>	<b>4.0%</b>
Local Government Fund	14,875,631	15,135,441	(259,810)	(1.7%)
Estate Tax	7,324	18,430	(11,106)	(60.3%)
Liquor Permit Fund	1,176,708	1,169,273	7,435	0.6%
Cigarette Tax, Other	29,634	29,867	(233)	(0.8%)
Casino Revenue	4,737,953	4,825,604	(87,651)	(1.8%)
<b>Total Shared Revenue</b>	<b>20,827,250</b>	<b>21,178,615</b>	<b>(351,365)</b>	<b>(1.7%)</b>
License and Permit Fees	8,590,879	9,416,646	(825,767)	(8.8%)
Fines and Penalties	13,660,284	13,443,008	217,276	1.6%
Investment Earnings	8,109,230	6,515,819	1,593,411	24.5%
Charges for Service	50,470,803	47,120,383	3,350,420	7.1%
All Other Revenue	2,125,882	1,812,112	313,770	17.3%
<b>Total Other Revenue</b>	<b>82,957,078</b>	<b>78,307,968</b>	<b>4,649,110</b>	<b>5.9%</b>
<b>Total Revenues</b>	<b>655,264,482</b>	<b>629,744,788</b>	<b>25,519,694</b>	<b>4.1%</b>
Encumbrance Cancellations	5,139,978	-	5,139,978	NA
Unencumbered Balance	30,205,726	30,721,859	(516,133)	(1.7%)
Fund Transfers	3,445,737	5,893,913	(2,448,176)	(41.5%)
<b>Total Resources</b>	<b>\$ 694,055,923</b>	<b>\$ 666,360,560</b>	<b>\$ 27,695,363</b>	<b>4.2%</b>

**TABLE 6**  
**2017 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

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

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**SEPTEMBER 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)	
<b>GENERAL FUND</b>	\$ 30,211,000	\$ 842,502,000	\$ 842,502,000	\$ -	\$ 872,713,000	\$ 872,713,000	\$ 858,476,057	\$ 14,236,943	\$ 14,236,943
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	22,137,755	51,450,000	51,700,000	250,000	73,837,755	57,507,384	54,369,312	3,138,072	19,468,443
Health Special Revenue	370,437	31,477,213	30,499,676	(977,537)	30,870,113	30,939,181	30,870,113	69,068	-
Rec. and Parks Oper. & Extension	123,806	51,860,624	52,104,614	243,990	52,228,420	52,050,124	52,228,420	(178,296)	-
Municipal Court Computer Fund	1,441,279	1,891,050	1,839,850	(51,200)	3,281,129	2,293,321	2,000,055	293,266	1,281,074
Development Services	12,687,747	19,438,850	20,041,688	602,838	32,729,435	21,435,563	20,739,499	696,064	11,989,936
Property Mgt/East Broad Street Operation	304,161	1,021,368	892,064	(129,304)	1,196,225	1,448,211	1,407,061	41,150	(210,836)
Private Construction Inspection Fund	2,473,713	3,066,141	3,290,757	224,616	5,764,470	3,370,683	4,116,461	(745,778)	1,648,009
Parking Meter Program Fund	1,587,212	5,867,685	6,053,272	185,587	7,640,484	3,317,352	3,061,013	256,339	1,229,601
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	4,939,021	4,741,842	(197,179)	4,741,842	4,939,021	4,741,842	197,179	-
Print and Mail Services	256,068	1,718,669	1,776,699	58,030	2,032,767	1,686,669	1,758,610	(71,941)	274,157
Land Acquisition	592,637	975,000	865,500	(109,500)	1,458,137	1,135,404	994,404	141,000	463,733
Technology Services	1,493,324	36,671,710	33,735,220	(2,936,490)	35,228,544	36,521,710	34,717,772	1,803,938	510,772
Fleet Management Services	(1,012,445)	39,529,081	34,373,767	(5,155,314)	33,361,322	38,095,504	33,778,591	4,316,913	(417,269)
Construction Inspection Fund	(96,383)	8,644,874	9,093,683	448,809	8,997,300	8,651,929	7,795,623	856,306	1,201,677
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	102,879,805	203,521,018	207,816,104	4,295,086	310,695,909	205,599,119	200,897,471	4,701,648	109,798,438
Sewerage System Enterprise	227,682,302	271,636,660	277,566,922	5,930,262	505,249,224	280,058,751	275,619,283	4,439,468	229,629,941
Storm Sewer System Enterprise	24,166,270	41,233,734	42,733,435	1,499,701	66,899,705	41,770,601	41,085,360	685,241	25,814,345
Electricity Enterprise	23,732,418	81,958,609	90,807,651	8,849,042	114,540,069	89,215,801	86,257,956	2,957,845	28,282,113
<b>GRANT FUNDS</b>									
Community Development Block Grant	2,987,306	7,397,384	7,403,103	5,719	10,390,409	7,767,585	7,244,531	523,054	3,145,878

Notes:

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

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

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

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

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



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

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
<b>GENERAL FUND</b>	(9,332,165)	1,233,388	7,132,169	-	12,305	9,928	-	15,181,320	14,236,943
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	209,806	-	5,070	-	-	-	-	-	214,876
Municipal Court Judges	70,733	-	7,657	-	-	-	-	-	78,390
<b>Total Municipal Court Computer Fund</b>	<b>280,539</b>	<b>-</b>	<b>12,727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293,266</b>
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	332,369	20,441	141,439	-	-	-	-	-	494,248
Infrastructure Management	418,815	62,079	1,918,156	-	-	(17,918)	-	-	2,381,131
Design and Construction	178,549	-	71,422	-	-	-	-	-	249,971
Service Director	3,859	1,100	7,763	-	-	-	-	-	12,722
Refuse	-	-	-	-	-	-	-	-	-
<b>Total SCMR</b>	<b>933,592</b>	<b>83,620</b>	<b>2,138,779</b>	<b>-</b>	<b>-</b>	<b>(17,918)</b>	<b>-</b>	<b>-</b>	<b>3,138,072</b>
<b>Health Special Revenue</b>									
Department of Health	394	38,230	30,444	-	-	-	-	-	69,068
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	(139,900)	1,639	(44,467)	-	4,433	-	-	-	(178,296)
<b>Development Services Fund</b>									
Building and Zoning Services	601,304	(30,688)	48,622	-	10,000	66,827	-	-	696,064
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	25,000	16,150	-	-	-	-	-	41,150
<b>Private Construction Inspection Fund</b>									
Design and Construction	(771,912)	5,897	11,902	-	-	6,448	-	-	(747,665)
Service Director	1,888	-	-	-	-	-	-	-	1,888
<b>Total Private Construction Inspection Fund</b>	<b>(770,024)</b>	<b>5,897</b>	<b>11,902</b>	<b>-</b>	<b>-</b>	<b>6,448</b>	<b>-</b>	<b>-</b>	<b>(745,778)</b>
<b>Parking Meter Program Fund</b>									
Traffic Management	187,855	48,500	19,984	-	-	-	-	-	256,339
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	212,693	5,060	(20,574)	-	-	-	-	-	197,179
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>212,693</b>	<b>5,060</b>	<b>(20,574)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>197,179</b>
<b>Print &amp; Mail Services</b>									
Department of Finance	2,621	(42,357)	(32,204)	-	-	-	-	-	(71,941)
<b>Land Acquisition</b>									
Division of Real Estate	116,911	1,363	22,726	-	-	-	-	-	141,000
<b>Technology Services</b>									
Division of Information Services	1,211,356	-	(310,746)	-	5,200	30,000	-	-	935,810
Department of Technology	245,800	311,624	376,704	-	-	(66,000)	-	-	868,128
<b>Total Technology Services</b>	<b>1,457,155</b>	<b>311,624</b>	<b>65,959</b>	<b>-</b>	<b>5,200</b>	<b>(36,000)</b>	<b>-</b>	<b>-</b>	<b>1,803,938</b>
<b>Fleet Management Services</b>									
Division of Fleet Management	91,547	4,115,224	104,774	-	5,000	20,565	-	-	4,337,110
Finance and Management Director	(20,197)	-	-	-	-	-	-	-	(20,197)
<b>Total Fleet</b>	<b>71,350</b>	<b>4,115,224</b>	<b>104,774</b>	<b>-</b>	<b>5,000</b>	<b>20,565</b>	<b>-</b>	<b>-</b>	<b>4,316,913</b>
<b>Construction Inspection Fund</b>									
Design and Construction	668,675	26,678	64,465	-	-	-	-	-	759,818
Service Director	95,915	-	573	-	-	-	-	-	96,488
<b>Total Construction Inspection</b>	<b>764,590</b>	<b>26,678</b>	<b>65,039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>856,306</b>
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	1,780,835	591,427	1,238,568	-	9,150	119,976	150,000	-	3,889,956
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	1,741,103	92,034	(129,293)	770,783	(9,192)	995,078	265,169	-	3,725,683
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	240,000	29	491,551	-	(293,000)	3,187	-	-	441,768
<b>Electricity Enterprise</b>									
Division of Electricity	479,459	310,044	1,200,642	-	19,928	840,795	2,000	-	2,852,868
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	882,333	55,660	724,742	-	3,477	207,715	-	-	1,873,926
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>									
Division of Development Administration	79,750	152	2,000	-	-	-	-	-	81,902
Division of Economic Development	93,067	-	10,100	-	-	-	-	-	103,167
Division of Code Enforcement	(5,842)	12,000	-	-	-	-	-	-	6,158
Division of Housing	145,256	14,509	46,712	-	-	-	-	-	206,477
Division of Land Redevelopment	32,597	-	-	-	-	-	-	-	32,597
Department of Finance and Management	71,503	-	3,069	-	-	-	-	-	74,572
Department of Neighborhoods	13,665	-	-	-	-	-	-	-	13,665
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	-	400	3,617	-	500	-	-	-	4,517
<b>Total CDBG</b>	<b>429,995</b>	<b>27,061</b>	<b>65,498</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>523,054</b>

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

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2017 Wages</b>
<b>City Council</b>	Legislative Assistant	1	Full-Time	6,074
	Senior Legislative Analyst	1	Full-Time	13,462
	Legislative Assistant	1	Full-Time	8,351
<b>City Auditor</b>	Auditor IV	1	Full-Time	20,800
<b>City Auditor - Income Tax</b>	Assistant Administrator	1	Full-Time	7,608
<b>City Treasurer</b>	Management Specialist II	1	Part-Time	3,327
<b>City Attorney</b>	Attorney	1	Full-Time	11,530
	Legal Coordinator	1	Full-Time	11,827
	Paralegal	1	Full-Time	1,578
<b>Municipal Court Clerk</b>	Deputy Clerk	5	Full-Time	7,952
<b>Municipal Court Judges</b>	Service Bailiff	1	Full-Time	1,597
	Court Reporter	2	Full-Time	13,065
	Director of Finance	1	Full-Time	10,709
	ORAS Probation Officer	2	Full-Time	3,354
	Secretary	1	Full-Time	7,186
	Admin Magistrate	1	Full-Time	4,519
<b>Safety-Support Services</b>	HR Analyst	1	Full-Time	5,040
<b>Safety-Police</b>	911 Call Taker	11	Full-Time	12,983
	911 Dispatcher	9	Full-Time	3,968
	Criminal Intelligence Analyst	1	Full-Time	4,321
	Record Tech	3	Full-Time	5,806
	HR Analyst	1	Full-Time	9,961
	FSI/Computer Analyst	1	Full-Time	0
	Office Assistant I	1	Full-Time	0
	Management Analyst I	1	Full-Time	0
	Print Service Specialist	1	Full-Time	0
	Fingerprint Technician Trainee	1	Part-Time	8,693
	Police Recruits	38	Full-Time	0
<b>Safety-Fire</b>	Management Analyst I	1	Full-Time	9,280
	Administrative Secretary	1	Full-Time	6,480
	Laborer	1	Full-Time	0
	Fire Recruits	40	Full-Time	0
<b>Office of the Mayor</b>	Executive Secretary I	1	Full-Time	9,408
	Executive Assistant II	1	Full-Time	7,555

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

<b>Development - Code Enforcement</b>	Property Maintenance Trainee	7	Full-Time	24,427
<b>Neighborhoods</b>	Management Analyst II	1	Full-Time	6,960
	Neighborhood Program Specialist	2	Full-Time	11,088
	311 Call Center Project Mgr.	1	Full-Time	6,331
	Student Intern III	1	Part-time	3,672
<b>Finance Director</b>	Facility Project Manager	1	Full-Time	10,032
	Energy Manager	1	Full-Time	8,448
	Management Analyst II	2	Full-Time	16,368
<b>Financial Management</b>	Procurement Specialist	1	Full-Time	7,392
	Budget Management Specialist	1	Full-Time	9,372
	Management Analyst II	1	Full-Time	8,250
	Procurement Administrative Officer	1	Full-Time	9,742
<b>Facilities Management</b>	HVAC Technician	1	Full-Time	6,550
	Building Maintenance Worker	1	Full-Time	5,630
	Custodial Worker	2	Full-Time	9,792
	Security Specialist	2	Full-Time	9,437
<b>Human Resources</b>	EEO Resources Manager	1	Full-Time	7,520
	HR Representative	1	Full-Time	7,740
<b>Refuse Collection</b>	Refuse Collection Vehicle Operator	14	Full-Time	22,512
<b>Service Director</b>	Assistant Director	1	Full-time	14,010
	Fiscal Assistant	0.32	Full-time	1,492
<b>Traffic Management</b>	Parking Enforcement Officer	2	Full-Time	3,117
	Cashier 1	2	Full-Time	3,502
	Management Analyst I	1	Full-Time	2,200

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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/2017
City Council	45	47	42
City Auditor	34	34	27
Income Tax	82	84	79
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	159
Civil Service	36	36	35
Public Safety - Admin.	10	10	10
Support Services*	51	51	50
Police - Civilian	412	412	383
Police - Uniformed	1,904	1,974	1,898
Fire - Civilian	51	51	47
Fire - Uniformed	1,588	1,628	1,546
Office of the Mayor	22	29	24
Office of Diversity and Inclusion	11	11	11
Education	4	4	4
Development Admin.	22	22	22
Economic Development	9	9	8
Code Enforcement	71	71	59
Planning	18	18	17
Housing	5	5	2
Land Redevelopment	5	6	5
Finance and Management - Dir's Ofc.	28	31	26
Financial Management	28	29	23
Facilities Management	83	83	77
Human Resources	15	17	12
Neighborhoods	40	41	35
Health**	0	6	1
Public Service - Dir's Ofc.	15	17	13
Refuse Collection	230	230	197
Traffic Management	24	30	24
<b>General Fund Total</b>	<b>5,362</b>	<b>5,509</b>	<b>5,150</b>

\*2017 Budgeted includes a full-time communication system specialist which will be funded by the E911 fund.

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

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

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/2017
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	141	143	125
Technology: Administration	15	17	14
Finance/Print/Mail Shop Fund	6	6	6
Human Resources/Employee Benefits	26	27	24
Facilities - Other Funds <sup>1</sup>	0	8	0
Health Special Revenue Fund	244	240	231
Municipal Court Computer Fund	13	13	3
Recreation and Parks Operation Fund	343	343	326
Public Service - Dir. Office/SCMR Fund	27	33	27
Traffic Management/SCMR Fund	114	114	104
Infrastructure Management/SCMR Fund	190	190	183
Design and Construction/SCMR Fund	40	40	36
Traffic Management/Parking Meter Fund	16	16	10
Fleet Management	127	133	119
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	58	58	50
Public Service - Dir. Office/Construction Inspection	6	6	5
Design and Construction/Private Construction Inspection	27	34	35
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	146	153	132
Public Utilities: Administration	145	142	129
Sewers and Drains (Storm)	23	23	16
Sewers and Drains (Sanitary)	486	486	441
Electricity	104	104	91
Water	535	535	487
Community Development Block Grant			
Development Admin.	2	2	2
Economic Development	7	7	6
Code Enforcement	9	9	11
Housing	15	15	14
Land Redevelopment	2	5	5
Health	4	4	4
Finance & Management	4	4	4
Neighborhoods	3	3	2
Recreation and Parks	4	4	4
<b>Other Funds Total</b>	<b>2,898</b>	<b>2,937</b>	<b>2,661</b>
<b>All Funds</b>	<b>8,260</b>	<b>8,446</b>	<b>7,812</b>

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

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

Intended Purpose	Amount
Reserve for 27th pay period	2,388,000
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
	<b>36,180,008</b>

**TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 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
Transfer for downtown office incentive program	1,073,769	Economic Development	1731-2017
Transfer for jobs growth incentive program	10,647,341	Economic Development	1732-2017
Transfer for jobs growth incentive program	2,306	Economic Development	1967-2017
Transfer to Police for Alvis 180 contract	44,740	Police	2052-2017
Transfer to Development for Greater Columbus Sports Commission contract	75,000	Economic Development	2145-2017
<b>Total Transferred and Expended</b>	<b>23,918,783</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**SEPTEMBER 30, 2017**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,372,536	2,353,936	69.80%	736,319	3,090,255	282,281
Police Uniformed*	9,777,698	8,603,918	88.00%	2,430,442	11,034,360	(1,256,662)
Fire Uniformed	6,922,837	7,981,223	115.29%	2,540,000	10,521,223	(3,598,386)

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