

August 6, 2021

MEMORANDUM TO: Andrew J. Ginther
Mayor

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

SUBJECT: 2021 Second Quarter Financial Review

The Finance and Management Department's 2021 Second Quarter Financial Review is attached. This memorandum serves as a brief narrative which outlines the material highlights of this financial review.

The quarterly reviews conducted by the Finance and Management Department examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the second quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$2.23 million more than the current appropriation for 2021. This is a \$9.2 million increase from the First Quarter Financial Review and is largely related to unanticipated costs experienced by the Department of Public Safety, which will be outlined below.

Expenditures:

Expenditures are tracking below budget for many general fund departments. These positive variances are mostly the results of unfilled personnel vacancies across departments as well as lower than projected costs for utilities in Facilities Management and lower fuel and maintenance charges from Fleet Management. The most significant projected surpluses are related to the Departments of Development, Finance and Management, and Public Service. In the Finance and Management Department, the positive variance of \$2.7 million is the result of lower utilities expenses, and lower costs associated with the Franklin County Public Defender contract. In the Department of Development, the positive variance of \$683K is largely due to unfilled personnel vacancies. In Public Service, the positive variance of \$1.9 million reflects lower Fleet related charges for fuel and maintenance, as well as unfilled personnel vacancies.

While most general fund departments are trending toward budget surpluses, there are several departments that are projected to experience budget deficits. The Public Safety Department is the most notable, with a projected negative variance (budget deficit) of \$7.1 million. This deficit is due to the net effect of various surpluses and deficits across divisions that merit noting. The Administration and Support Services Divisions reflect positive variances of \$3.1 million and \$1.0 million respectively, which are due to personnel savings from the delayed hiring of vacant positions as well as lower than anticipated costs related to the jail contract. The Division of Police, however, anticipates a year-end deficit of \$3.0 million, which is due to unanticipated legal claim settlements. The Division of Fire is also projecting a negative variance of \$8.2 million. This deficit is attributed mainly to significantly higher sworn overtime



expenses than budgeted, which is consistent with what was reflected at the First Quarter Financial Review. This projected shortfall is primarily driven by ongoing initiatives related to the mitigation of the COVID-19 public health emergency and others that serve to meet the community's needs. In addition to Public Safety, the Department of Education also anticipates a negative variance of \$1.8 million. This deficit is related to expenses that were not encumbered prior to year-end 2020, and therefore must be realized in the department's 2021 budget.

Revenues:

As of the end of the second quarter, income tax receipts are 17.2 percent above 2020 second quarter collections. In addition to income tax collections, property tax collections (32.3% growth), the kilowatt tax (2.1% growth), local government fund (23.2% growth), and fines & penalties (7.9% growth) are all trending above collections during the same time period last year. Casino revenue (2.3% decline), license & permit fees (15.8% decline), investment earnings (48.9% decline), charges for services (1.3% decline), and other revenue (67.4% decline) are all trending below collections during the same time period last year. It should be noted that revenues are collectively outpacing first quarter projections and are 11.8 percent above the same time period in 2020. It should also be noted that the City Auditor revised the 2021 Official Revenue Estimate, effective July 23, 2021. This revision increased the 2021 overall revenue estimate by \$63 million, with Income Tax revenue growth being the primary driver (a \$53.9 million increase). Since this revenue estimate revision occurred after June 30th, it is therefore not reflected in the second quarter financial review. However, the Finance and Management Department will continue to closely monitor revenue collections and report any significant variances as well as incorporating the revised revenue estimate by the City Auditor in future quarterly reviews.

The Finance and Management Department will continue to monitor and contain expenditures and remains optimistic that departments will continue to actively manage expenditures to realize positive variances within the general fund.

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

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



SECOND QUARTER FINANCIAL REVIEW

As of June 30, 2021

Prepared by:
Department of Finance and Management

Joseph A. Lombardi
Director

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1. Introduction

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, and enterprise funds. Financial projections for 2021 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 \$4,484,868 unencumbered cash balance. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

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

TABLE A
GENERAL FUND SUMMARY PROJECTION

FUND BALANCE SUMMARY	
JUNE 30, 2021	
Beginning Cash Balance (January 1, 2021)	\$ 118,840,125
Less Outstanding Encumbrances (As of December 31, 2020)	40,580,167
Unencumbered Cash Balance (January 1, 2021)	<u>78,259,958</u>
Plus Estimated 2021 Receipts - City Auditor	\$ 883,004,000
Plus Encumbrance Cancellations	5,000,000
Plus REVISED Transfers In & Misc. Transfers*	14,000,000
REVISED Subtotal Available for Appropriation*	<u>\$ 980,263,958</u>
REVISED Total Available for Appropriation*	<u>\$ 980,263,958</u>
Total Appropriated as of June 30, 2021	\$ 973,546,849
Less 2021 Projected Operating Expenditures	975,779,090
Projected Appropriation Surplus/(Deficit)	<u>\$ (2,232,241)</u>
Projected Available Cash Balance (December 31, 2021)	<u>\$ 4,484,868</u>
ECONOMIC STABILIZATION SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 85,158,273
Plus 2021 Deposit	2,000,000
Plus Estimated Investment Earnings	645,870
Projected Unencumbered Cash Balance (December 31, 2021)	<u>\$ 87,804,143</u>
ANTICIPATED EXPENDITURE SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 3,266,058
Plus 2021 Deposit	2,687,000
Projected Unencumbered Cash Balance (December 31, 2021)	<u>\$ 5,953,058</u>
2013 BASIC CITY SERVICES SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 74,045,492
Less 2021 Appropriation and Transfer Out (2502-2020)	\$ (12,000,000)
Less 2021 Appropriation and Transfer Out (0472-2021)	\$ (800,000)
Less 2021 Appropriation and Transfer Out (0683-2021)	\$ (400,000)
Projected Unencumbered Cash Balance (December 31, 2021)	<u>\$ 60,845,492</u>

*See Table 4

TABLE A, CONTINUED
GENERAL FUND SUMMARY PROJECTION

JOB GROWTH SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 1,168,554
Plus 2021 Deposit	1,900,000
Less Year-to-Date Expenditures/Encumbrances	<u>(769,296)</u>
Unencumbered Cash Balance (June 30, 2021)	\$ 2,299,258
PUBLIC SAFETY INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 754,221
Plus 2021 Deposit	525,000
Less Year-to-Date Expenditures/Encumbrances	<u>(634,870)</u>
Unencumbered Cash Balance (June 30, 2021)	\$ 644,351
NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ 1,465,089
Plus 2021 Deposit	3,688,958
Less Year-to-Date Expenditures/Encumbrances	<u>(1,131,239)</u>
Unencumbered Cash Balance (June 30, 2021)	\$ 4,022,808
REIMAGINE SAFETY SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2021)	\$ -
Plus 2021 Deposit	10,000,000
Less Year-to-Date Expenditures/Encumbrances	<u>(2,683,891)</u>
Unencumbered Cash Balance (June 30, 2021)	\$ 7,316,109

2. General Fund Overview

The general fund budget, as amended in March, was \$970.3 million. This figure is 3.9 percent higher than actual 2020 year end expenditures and outstanding liabilities. On April 7, 2021, the City Auditor increased the estimate of available resources by \$10 million in recognition of the funds City Council set aside in the Reimagine Safety subfund and that which will be transferred to the main operating subfund for appropriation and use. 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. As of the end of the second quarter, the current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$883 million, the majority of which comes from the 2.5 percent municipal income tax.

Through June, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 11.8 percent, or \$55 million, higher than during the same time period in 2020. The largest revenue stream into the general fund, income tax, posted receipts that are up 17.2 percent in comparison to 2020 through June. For context, the budget assumption for income tax receipts is a negative growth of .1 percent over last year's revenue by year end.

Property taxes are likewise positive so far this year. As of the end of the second quarter, tax receipts in this category came in 32.3 percent, or \$9.1 million, higher than the first two quarters of 2020. The local government funds, kilowatt hour tax, and the cigarette tax receipts came in higher than receipts through June 2020 as well.

All other revenue streams are underperforming in comparison to the end of June 2020 (refer to Table 5). Liquor permit and casino revenue are both down \$17,103 and \$67,924, respectively. Total other revenue is lagging behind 2020 by \$17.2 million, or negative 24.9 percent. Posted declines in investment earnings, charges for service, and all other revenue account for the majority of this number. The City Auditor's estimate assumed some downward or flat trends in these line items.

The Administration and the Auditor's Office continue to closely monitor revenue.

Expenditures:

Expenditures are projected to total \$975.8, or \$2.2 million above the current appropriation. The projected expenditures include a \$2.7 million transfer to the anticipated expenditure fund (for the next occurrence of a 27th pay date). Ordinance 2502-2020, which passed as amended by City Council on March 1, 2021, established the 2021 general fund budget at \$970.3 million, in alignment with the Auditor's estimate of available resources at that time. As previously mentioned, in April, the Auditor increased the estimate of available resources by \$10 million, to a total of \$980.3 million. Accounting for transfers from the Basic City Services subfund and the Reimagine Safety subfund through June 30th, the appropriation in the general fund was \$973.5 million. See Table 6 for more details.

The personnel projections in this report reflect employees on the city payroll as of June 17, 2021, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were

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

applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

Salaries and wages are projected at the negotiated rate currently in effect pursuant to the various collective bargaining agreements, as appropriate. Projections for employees not covered by such agreements (e.g. MCP employees) are based on current administrative salary ordinances that establish wage and salary guidelines.

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

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

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

City Council projects an overall surplus of \$ \$70,303. This variance is comprised of an anticipated deficit in personnel totaling \$55,028 due to increased sick leave reciprocity payments, offset by an expected surplus of \$125,331 in various services categories.

The **City Auditor** expects an overall surplus totaling \$4,102. This variance primarily consists of a projected deficit in personnel totaling \$22,454, offset by a surplus of \$26,376 expected in various services categories.

A total surplus of \$1,101,780 is anticipated for the **Income Tax Division**. The majority of this variance, or \$1,093,396, is due to delays in filling open positions, retirements, and attrition.

The **City Treasurer** projects an overall surplus of \$141,781. Of this variance, \$130,007 reflects the delay in hiring for a vacant budgeted position.

The **Municipal Court Judges** project an overall deficit of \$88,482. The anticipated deficit of \$106,306 in personnel reflects increased costs associated with separation pay. In addition, the department expects a deficit of \$41,257 in miscellaneous supplies due to the additional costs associated with the new self-help center.

An overall surplus of \$36,186 is expected in the office of the **Municipal Court Clerk**, primarily resulting from lower than budgeted charges in internal services.

The **Civil Service Commission** anticipates a surplus of \$90,989. A decision to postpone entry-level Firefighter testing until 2022 due to the COVID-19 pandemic is expected to generate part-time personnel savings of \$142,261. The positive variance is partially offset by unbudgeted costs of \$52,795 in professional services related to ongoing efforts to audit and improve the Police Officer recruitment process.

The Department of **Public Safety, Administration Division** projects an overall year-end surplus of \$3,105,202. The division expects \$766,650 in personnel savings due to the delayed hiring of vacant positions. An anticipated surplus of \$2,337,052 in the services category reflects savings related to lower than expected costs associated with the jail contract between the city and Franklin County.

An overall surplus of \$1,031,667 is anticipated in the **Support Services Division**. In personnel, the surplus of \$1,025,461 is the result of a projected deficit in civilian overtime of \$481,387 offset by delays in hiring vacant budgeted positions. Additional savings of \$6,206 are attributable to lower than budgeted spending on miscellaneous maintenance contracts and other professional services.

The **Police Division** projects an overall deficit of \$3,015,939. A personnel deficit of \$10,121,892 is expected to be partially offset by savings in general supplies (\$114,426), the services category (\$1,873,789), and the transfer line (\$5,117,739). The surplus in services is primarily attributable to projected savings in fleet services.

The transfer line, which offsets the variances in personnel and supplies, represents the budget authority for the 136th (June) and 137th (December) recruit classes, as well as expenses related to the Comprehensive Neighborhood Safety Strategy Initiative. As a result, the true variances in personnel and supplies are a deficit of \$5,138,153 and a surplus of 203,426, respectively. The personnel deficit is primarily reflective of a \$10 million transfer of appropriation to facilitate payment of a legal settlement, netted against projected savings in sworn overtime (approximately \$1 million) and savings associated with higher than anticipated separations of uniformed personnel in the fourth quarter of 2020.

The **Division of Fire** anticipates an overall deficit of \$8,208,029. The expected deficits in personnel of \$11,473,845 and in supplies of \$285,714 are partially offset by the transfer line which represents the budget authority for the June and December recruit classes. As a result, the true variances in personnel and supplies are a deficit of \$9,603,072 and a surplus of \$10,286, respectively. The anticipated surplus in services, \$1,349,458, is primarily attributable to projected savings in fleet services.

The deficit in personnel is primarily reflective of sworn overtime expenses, which are anticipated to be over budget by approximately \$9.4 million. This projected shortfall is primarily driven by ongoing initiatives related to the mitigation of the COVID-19 public health emergency and others that serve to meet the community's needs. The Department of Finance and Management will continue to partner with Public Safety to monitor these expenditures through the duration of the year. Additional deficits in the personnel category reflect unbudgeted expenses related to the provisions in the executed contract with the International Association of Fire Fighters (IAFF) that were unknown at the time of budget formation. Fire claims are currently projected under budget by \$35,300 in the other category.

A total projected surplus of \$131,632 is anticipated in the **Office of the Mayor**. Savings of \$95,781 in personnel reflect budgeted vacancies and delays in filling them. Less than expected expenses of \$35,851 in services categories are due to small miscellaneous variances.

The **Office of Diversity and Inclusion** projects a net surplus of \$323,073, mainly attributed to personnel savings from hiring delays.

The **Department of Education** anticipates an overall deficit of \$1,825,751 for the year. This difference is mostly attributed to the Early Start Columbus pre-k program, resulting in \$2,046,904 in additional over what was budgeted. The shortfall in services is slightly offset by savings in personnel of \$219,153 from hiring delays.

The **Development Department, Administration Division** projects an overall surplus of \$316,957. The majority of this variance, \$301,078, stems from delays in filling several vacant positions. Spending within various service categories are also projected to be less than budgeted with an estimated savings of \$14,283.

The **Economic Development Division** estimates a total savings of \$44,502. Reduced costs in personnel make up \$66,631 of this balance, offset by a \$25,111 deficit in services, mostly attributed to an unplanned professional services contract.

An overall surplus of \$282,907 is anticipated in the **Code Enforcement Division**. Of this variance, a personnel savings of \$176,734 is projected as a portion of third quarter costs will be shifted from the general fund. Additionally, \$140,561 in savings within the services category is expected. This variance is mostly driven by lower tipping fees, lawn care costs, and various other categories. These savings are slightly offset by the unexpected purchase of \$40,000 in equipment within the capital outlay category.

The **Planning Division** anticipates ending the year very close to budget with a slight surplus of \$5,328. This variance includes a small deficit of \$11,945 in personnel, largely driven by unbudgeted expenses related to the provisions in an executed labor union contract that were unknown at the time of budget formation. This increase in spending is offset by forecasted savings in services of \$14,573, primarily due to reduced travel and registration and training expenses.

The **Housing Division** also projects operating costs to fall very close to budget with an overall surplus of \$7,845. Personnel costs are projected to run \$13,518 higher than budgeted as expenses related to the provisions in the executed contracts with various labor unions were not anticipated at the time of budget formation. The negative variance in personnel is offset by \$19,533 for reduced spending in advertising, employee travel, and registration and training.

A surplus of \$25,884 is expected in the personnel category within the **Land Redevelopment Division**, due to a delay in filling a vacant position.

An overall surplus of \$111,574 is projected in the **Finance and Management Department, Administration Division**, resulting primarily from savings in personnel from delayed hiring of vacant positions.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$1,300,706. Of this amount, savings of \$215,096 are the result of delays in filling vacant budgeted positions. In addition, a surplus of \$550,120 in the services category is mainly due to lower than the budgeted expenses for the public defender contract. The projected surplus of \$525,300 in the citywide account was transferred to the Recreation and Parks in July to allow for the execution of contracts and agreements reflected as a projected deficit in that department's financials.

An overall surplus of \$493,897 is projected in the **Facilities Management Division**. The anticipated deficit of \$454,007 in personnel reflects the increased pay rates for the current year as well as the hiring of three unbudgeted positions. The projected surplus of \$846,404 in the services category is expected due to savings in natural gas expenses.

The **Department of Technology** projects that costs billed for various departments within the general fund will come in under budget by \$ 819,978. This variance consists of a surplus of \$ 916,928 for internally billed indirect technology services and a deficit of \$96,950 for internally billed direct technology services.

The **Human Resources Department** projects overall expenditures to be under budget by \$62,074. The projected surplus of \$51,781 within personnel is primarily due to department vacancies and delays in hiring. The remaining \$10,293 is attributed to lower than anticipated costs associated with supplies and services.

The **Department of Neighborhoods** anticipates a surplus of \$56,631. This surplus is the result of expected personnel savings of \$55,700 due to delays in hiring vacant positions, as well as savings of \$931 within services, reflecting less than budgeted expenditures for internally billed services.

The current projected general fund transfer to the **Health Department** is estimated to be equal to the budgeted level of \$32,953,181. Additional information on Health's second quarter projections is provided in Section 3 of this report.

The current projected general fund transfer to the **Recreation and Parks Department** is estimated to increase to \$43,187,442. Additional information on Recreation and Parks' second quarter projections is provided in Section 3 of this report.

The **Refuse Collection Division** projects an overall surplus of \$1,855,411. An anticipated surplus of \$1,421,295 in the services category primarily reflects projected savings related to internal charges for fleet management. Additionally, a surplus of \$434,117 in personnel is mainly due to delays in hiring.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 27,794,196
Plus Estimated 2021 Revenues	66,000,000
Plus Estimated Encumbrance Cancellations	1,000,000
Total Estimated Available For Appropriation	<u>94,794,196</u>
Less Projected 2021 Expenditures Public Service Director's Office	(6,565,179)
Less Projected 2021 Expenditures Traffic Management Division	(20,501,422)
Less Projected 2021 Expenditures Infrastructure Management Division	(35,908,060)
Less Projected 2021 Expenditures Design & Construction Division	(7,540,589)
Less Projected 2021 Expenditures Refuse	(3,600,000)
Less Total Projected 2021 Expenditures	<u>(74,115,250)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ 20,678,946</u>
Total Appropriated	<u>\$ 78,053,795</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,938,545</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 2021, the unencumbered cash balance in the street construction, maintenance and repair fund was \$27,794,196, or roughly \$7.1 million higher than budgeted. Currently, revenues for 2021 are estimated at \$66 million and encumbrance cancellations are estimated at \$1 million, for a combined decrease of \$1.3 million compared to budgeted assumptions. Revenue projections are down due to anticipated losses of state gasoline tax receipts. Despite decreased revenue, the higher than budgeted beginning year balance, along with projected expenditure savings discussed below, will result in a year-end unencumbered cash balance of \$20,678,946, which is approximately \$9.7 million higher than assumed at the time of budget formation.

OPERATING BUDGET SUMMARY

The Refuse Division's expenses in this fund are currently projected even with budgeted amounts. The Design and Construction Division anticipates a total surplus of \$63,753, mostly due to savings in service costs from budgeted assumptions, while the Infrastructure Management Division's expected surplus of \$2.5 million reflects savings in fleet charges and personnel costs due to vacancies. The Traffic Management Division projects a surplus of over \$1.1 million related to budgeted but vacant positions, and delays in filling them. The Director's Office will net a surplus of \$301,544 primarily due to savings in personnel from delayed hiring.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 168,020
Plus Estimated 2021 Revenues	8,250,389
Plus Estimated General Fund Transfer	32,953,181
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>41,471,590</u>
Less Projected 2021 Expenditures	<u>(39,601,947)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ 1,869,643</u>
Total Appropriated	<u>\$ 41,729,513</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,127,566</u>

The 2021 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 percent of the department's operating revenue.

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$168,020. Overall, revenues are currently projected at \$8,250,389, lower than the budgeted assumption of \$8,676,332. Projections for the 2021 budget included lab revenue which, due to the COVID-19 response, prompted redirection of services to a Title X Grant program. Title X Grant Programs require generated revenue to funnel back into program services. Encumbrance cancellations are currently estimated at the budgeted level of \$100,000. At the end of the second quarter, the general fund transfer is projected to be \$32,953,181, equal to the budgeted amount for 2021. Given these assumptions, the fund will end the year with a \$1,869,643 unencumbered cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2,127,566 is projected in the Health Department. The majority of the anticipated surplus is in personnel related to budgeted vacancies and delays in hiring.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 4,002,593
Plus Estimated 2021 Revenues	11,314,663
Plus Estimated General Fund Transfer	43,187,442
Plus Estimated Encumbrance Cancellations	800,000
Total Estimated Available For Appropriation	59,304,698
Less Projected 2021 Expenditures	(58,233,713)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 1,070,985
Total Appropriated	\$ 54,683,492
Projected Appropriation Surplus/(Deficit)	\$ (3,550,221)

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 2021 with an unencumbered cash balance of \$4,002,593. Current revenue projections are \$11,314,663, slightly higher than originally budgeted. Encumbrance cancellations are projected at \$800,000, which is \$250,000 higher than the budgeted assumption. Due to transfers of appropriation that occurred during the first part of the year, the current projected general fund subsidy is estimated to be \$43,187,442, rather than the budgeted amount of \$42,562,142. Given these assumptions, the anticipated year-end unencumbered cash balance is \$1,070,985.

OPERATING BUDGET SUMMARY

An overall budget deficit of \$3,550,221 is currently reflected for the fund. A deficit of \$3,903,721 in services is attributed to non-profit summer partner grants for youth programming. Savings of \$291,932 in personnel and \$68,570 in supplies will partially offset the reflected deficit in services. At the close of the second quarter, appropriation transfers into, and supplemental appropriations of the beginning year fund balance within, the Recreation and Parks operating fund were not finalized. These transfers and appropriations have taken place in the month of July and will eliminate the overall budget deficit reflected here.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 1,582,438
Plus Estimated 2021 Revenues-Municipal Court Clerk	800,000
Plus Estimated 2021 Revenues-Municipal Court Judges	290,000
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>2,702,438</u>
Less Projected 2021 Expenditures-Municipal Court Clerk	(951,363)
Less Projected 2021 Expenditures-Municipal Court Judges	(560,553)
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ 1,190,522</u></u>
Total Appropriated	<u>\$ 2,210,118</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 698,202</u></u>

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

REVENUE SUMMARY

The beginning year unencumbered cash balance in the fund of \$1,582,438 was \$126,457 lower than budgeted. Projected revenues at the end of the second quarter total \$1,090,000, which is lower than the budgeted assumption of \$1,475,000. The total revenue projection is the combination of those provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Additionally, encumbrance cancellations are currently expected to be \$30,000, which is higher than the budgeted expectation of \$10,000. Based on these assumptions, and coupled with the expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,190,522 at the end of 2021, which is \$206,745 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$698,202 is currently projected for the computer fund. Savings of \$593,366 is expected in the personnel category of the Municipal Court Clerk's office, reflecting the Clerk's decision to shift the personnel costs from the computer fund to the general fund. The Municipal Court Judges project an overall surplus of \$104,836 mainly due to miscellaneous savings in supplies and services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 15,708,527
Plus Estimated 2021 Revenues	24,600,000
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>40,408,527</u>
Less Total Projected 2021 Expenditures	(23,519,685)
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ 16,888,842</u>
Total Appropriated	\$ 23,008,744
Projected Appropriation Surplus/(Deficit)	<u>\$ (510,941)</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 2021 with an unencumbered cash balance of \$15,708,527, \$2,057,671 higher than budgeted. The current revenue projection of \$24,600,000 exceeds the original budgeted amount by \$3,480,000. Anticipated encumbrance cancellations of \$100,000 are higher than the original budget of \$50,000. The fund is projected to end the year with an unencumbered cash balance of \$16,888,842, exceeding budget due to the higher than anticipated opening balance and increase in projected revenue.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation deficit of \$510,941. This variance is largely due to a shift of general fund expenditures to the Development Services Fund, providing the personnel category with a \$639,775 deficit. The other expenditures category also surpasses budget due to two unanticipated refunds of current year revenue. The aforementioned deficits are partly offset by projected savings in supplies of \$16,544 as well as \$172,290 in professional services and indirect technology services combined. A supplemental appropriation will be put forth in the third quarter.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 36,306
Plus Estimated 2021 Revenues	899,793
Plus Estimated General Fund Transfer	\$623,287
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,559,386</u>
Less Projected 2021 Expenditures	<u>(1,559,386)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ -</u></u>
Total Appropriated	\$ 1,571,033
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 11,647</u></u>

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

REVENUE SUMMARY

The unencumbered balance at the beginning of 2021 was \$36,036. Total revenue projections of \$1,559,386 reflect a general fund subsidy of \$623,287. The projected expenditures equal the estimate of available resources in this fund at the end of the first quarter. As a result, a zero unencumbered cash balance is expected in this fund at year end.

OPERATING BUDGET SUMMARY

At this time, a projected appropriation surplus of \$11,647 is attributed to lower than anticipated utility bills.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 2,034,012
Plus Estimated 2021 Revenues	4,349,218
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>6,413,230</u>
Less Projected 2021 Expenditures Public Service Director's Office	(112,629)
Less Projected 2021 Expenditures Design & Construction Division	<u>(5,145,235)</u>
Less Projected 2021 Expenditures	(5,257,864)
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ 1,155,366</u></u>
Total Appropriated	\$ 5,293,653
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 35,789</u></u>

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

REVENUE SUMMARY

The 2021 beginning unencumbered cash balance was \$2,034,012, \$211,793 higher than assumed in the budget. However, the current revenue projections for the fund, as shown in the table above, are estimated to be \$808,521 lower than the budgeted assumption. Encumbrance cancellations are estimated to equal the budget. The projected year-end unencumbered cash balance is \$1,155,366, which is \$584,285 lower than was projected at the time of budget formation, due to the aforementioned variance in the current revenue projections, and the projected expenses discussed below.

OPERATING BUDGET SUMMARY

The Public Service Department currently projects this fund to end the year with a budget surplus of \$35,789. This surplus is split between personnel costs, as a result of delayed hiring, and professional services, as a result of lower than anticipated spending.

H. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ (60,614)
Plus Estimated 2021 Revenues	6,570,000
Plus Estimated Encumbrance Cancellations	50,000
Less 2021 Transfer	<u>(543,632)</u>
Total Estimated Available For Appropriation	6,015,754
Less Projected 2021 Expenditures	<u>(6,015,754)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ -</u></u>
Total Appropriated	\$ 6,163,272
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 147,518</u></u>

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

REVENUE SUMMARY

The 2021 beginning unencumbered cash balance was \$(60,614), or \$157,011 higher than budgeted. Revenue projections for the fund are currently nearly \$6.6 million, or \$298,000 below budgeted assumptions as a result of the ongoing impact from the COVID-19 pandemic; encumbrance cancellations projections match the budget. Due to the aforementioned decrease in revenues and the beginning year unencumbered cash balance, as well as lower than expended expenditures discussed below, the projected unencumbered fund balance at year end is zero, or \$162,897 higher than the budgeted assumption.

OPERATING BUDGET SUMMARY

The parking meter program fund is projected to end the year with a positive appropriation variance of \$147,518. This variance is primarily due to savings in personnel as the result of delayed hiring and lower than budgeted expenses in the service category.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ -
Plus Estimated 2021 Revenues- Human Resources	5,377,801
Plus Estimated 2021 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>5,772,801</u>
Less Estimated 2021 Projected Expenditures- Human Resources	(5,377,801)
Less Estimated 2021 Projected Expenditures-Boiler/Property Insurance	(395,000)
Less Total Projected 2021 Expenditures	<u>(5,772,801)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ -</u>
Appropriated- Human Resources	5,594,579
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 5,989,579</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 216,778</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 \$216,778 is generated from the Human Resources portion of the fund. Savings of \$129,021 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted supplies, internal service charges, and professional services account for the \$87,757 remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 255,341
Plus Estimated 2021 Revenues - Mail	1,275,835
Plus Estimated 2021 Revenues - Print	647,410
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	2,178,586
Less Projected 2021 Mail and Print Expenditures	(1,824,065)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 354,521
Total Appropriated	\$ 1,923,245
Projected Appropriation Surplus/(Deficit)	\$ 99,180

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 \$255,341, or \$11,473 more than expected during budget formation. Mail and print shop revenues are projected at \$1,275,835 and \$647,410, respectively, or equal to the amounts budgeted. In addition, \$25,000 in encumbrance cancellations of prior year commitments were anticipated at the time of budget formation, but are not currently projected. By year end, the fund's unencumbered balance is projected at \$354,521.

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

OPERATING BUDGET SUMMARY

By year end, an appropriation surplus of \$99,180 is anticipated, reflecting various savings in personnel, supplies, and services.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 350,779
Plus Estimated 2021 Revenues	954,283
Plus Estimated Encumbrance Cancellations	28,517
Total Estimated Available For Appropriation	<u>1,333,579</u>
Less Projected 2021 Expenditures	(1,132,009)
Projected Unencumbered Cash at Dec. 31, 2021	<u><u>\$ 201,570</u></u>
Total Appropriated	<u>\$ 1,190,281</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 58,272</u></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 2021 with an unencumbered cash balance of \$350,779, which was \$66,703 lower than assumed in the budget. Revenues are currently estimated at \$954,283 for the year, which is \$18,283 higher than what was budgeted. Projected encumbrance cancellations were not included in the budgeted assumptions, and are currently estimated at \$28,517. Due to the lower than expected beginning balance and higher than estimated revenues and encumbrance cancellations, as well as the expenditure savings discussed below, the fund is projected to end 2021 with an unencumbered cash balance of \$201,570, an increase of \$38,369 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$58,272. This savings is primarily the result of lower than expected personnel costs due to delayed hiring and a reduction in anticipated service expenses.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 7,096,978
Plus Estimated 2021 Revenues	51,811,225
Plus Estimated Encumbrance Cancellations	585,350
Less Billing True-up to Agencies	(6,600,000)
Total Estimated Available For Appropriation	52,893,553
Less Estimated Technology Administration Expenditures	(15,734,558)
Less Estimated Information Services Expenditures	(36,662,017)
Less Total Projected 2021 Expenditures	(52,396,575)
Projected Unencumbered Cash at Dec. 31, 2021	\$ 496,978
Total Appropriated	\$ 52,694,299
Projected Appropriation Surplus/(Deficit)	\$ 297,724

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 2021 with an unencumbered cash balance of \$7,096,978, or almost \$2 million higher than budgeted assumptions. The current revenue estimates are \$883,073 lower than budgeted. This decrease includes \$1,561,813 in lower than anticipated revenues for indirect technology billings and \$678,740 higher in direct technology billings. In addition, encumbrance cancellations are now projected at \$585,350, or \$285,350 higher than budget assumptions. Lastly, with a higher than budgeted beginning year cash balance, the billing true-up to agencies was increased by \$1.6 million in comparison to budget. With these assumptions, the fund is projected to end the year with a \$496,978 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Director's Office expects an appropriation deficit of \$595,112, reflecting increased costs for professional services related to contracts for systems such as CUBS, Autodesk Adobe, and Accela. To partially offset this, the division anticipates savings of \$83,628 within personnel as the result of delays in hiring vacant positions and \$100,000 within the capital outlay category by not purchasing budgeted items.

The Information Services Division projects a surplus of \$892,836. This variance is primarily comprised of savings from delays in filling vacant positions totaling \$1,036,547 and is partially offset by a \$189,761 projected deficit in professional services due to software maintenance expenditures.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ (2,219,506)
Plus Estimated 2021 Revenues	33,491,903
Plus Estimated Encumbrance Cancellations	1,293,889
Total Estimated Available For Appropriation	<u>32,566,286</u>
Less Projected 2021 Fleet Management Division Expenditures	(33,793,635)
Less Projected 2021 Finance and Management Director's Office Expenditures	(943,037)
Less Total Projected 2021 Expenditures	<u>(34,736,672)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ (2,170,386)</u>
Total Appropriated	<u>\$ 39,165,438</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,428,766</u>

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

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$2,219,506, or \$2,715,414 lower than budgeted assumptions. Revenues are currently projected to total \$33,491,903, which is \$5,852,951 less than budgeted. With estimated encumbrance cancellations totaling \$1,293,889, or \$393,889 more than budgeted, the fund will end the year with a negative unencumbered cash balance of \$2,170,386.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4,428,766 is projected in the fleet management fund. In the Fleet Management Division, anticipated savings of \$2,372,475 in supplies primarily reflects lower than budgeted fuel costs. Personnel savings of \$654,627 are due to delays in hiring budgeted full-time positions. Additionally, the services category is expected to end the year with a surplus of \$1,384,575 related to lower than expected costs of repairs and maintenance.

A projected surplus of \$16,590 within the Finance and Management Director's Office is driven by changes in personnel from originally budgeted assumptions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Unencumbered Cash Balance (January 1, 2021)	\$ 6,522,754
Plus Estimated 2021 Revenue Receipts	10,625,818
Plus Estimated Encumbrance Cancellations	70,000
Total Estimated Available For Appropriation	<u>17,218,572</u>
Less Projected 2021 Expenditures Design & Construction Division	(11,792,908)
Less Projected 2021 Expenditures Public Service Director's Office	(920,142)
Less Total Projected 2021 Expenditures	<u>(12,713,050)</u>
Projected Unencumbered Cash at Dec. 31, 2021	<u>\$ 4,505,522</u>
Total Appropriated	<u>\$ 12,946,117</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 233,067</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 2021, the unencumbered cash balance in the fund was \$6,522,754, or \$1,221,481 more than budgeted. Current year revenues are projected to total \$10,625,818 and encumbrance cancellations are estimated at \$70,000; this total revenue estimate is lower than the budgeted assumptions by \$1,134,820. As a result of the higher than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$4,505,522 is projected at year end, an increase of \$265,253 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$233,067 is projected in this fund. This variance is primarily attributed to delayed hiring of personnel in the Service Director's Office, as well as savings in personnel and internal service charges in the Design and Construction Division.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Cash Balance (January 1, 2021)	\$ 172,677,466
Plus Estimated 2021 Revenues	209,875,940
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>382,553,406</u>
Less Projected 2021 Expenditures Water Division	(207,730,912)
Less Projected 2021 Expenditures Public Utilities Director's Office	<u>(11,325,451)</u>
Less Total Projected 2021 Expenditures	<u>(219,056,363)</u>
Projected Cash at Dec. 31, 2021	<u>\$ 163,497,043</u>
Total Appropriated	<u>\$ 224,590,447</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 5,534,084</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, 2021, the cash balance in the water enterprise fund was over \$172.6 million, comprised of carryover funds and reserve funds totaling approximately \$127.6 million and \$45.0 million respectively. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources was \$218.4 million. Projections for the above-noted revenues are now expected to be \$8.5 million lower than initial estimates. The projected year-end cash balance in the fund is approximately \$163.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$5.5 million is projected in the water enterprise fund due to anticipated savings in several budget categories. Projected personnel savings of \$1.9 million reflect an increase from the first quarter projections in vacancies and separations, and delays in filling positions. The division anticipates a combined surplus of \$1.0 million in supplies, principal, and the 'other' category. This surplus is primarily the result of less than anticipated costs associated with principal payments on OWDA loans. The division also expects an interest surplus of \$1.3 million, reflecting premium proceeds from the 2020 bond sale. Partially offsetting these savings is a projected deficit in services of \$944,265 attributed to increases in utility charges as well as communication related services.

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 \$5.3 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$2.1 million.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Cash Balance (January 1, 2021)	\$ 262,432,378
Plus Estimated 2021 Revenues	287,313,205
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	549,745,583
Less Projected 2021 Expenditures Sanitary Sewer Division	(300,445,076)
Less Projected 2021 Expenditures Public Utilities Director's Office	(12,599,795)
Less Total Projected 2021 Expenditures	(313,044,871)
Projected Cash at Dec. 31, 2021	\$ 236,700,712
Total Appropriated	\$ 320,236,603
Projected Appropriation Surplus/(Deficit)	\$ 7,191,732

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, 2021, the cash balance in the sewerage system enterprise fund was \$262.4 million, comprised of carryover funds totaling \$182.9 million and reserve funds totaling \$79.5 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income, and miscellaneous other sources was \$310.6 million. Current revenue projections are less than the budgeted amount by \$23.3 million. The projected year-end cash balance in the fund is \$236.7 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$7.2 million is projected in the sewer system enterprise fund, comprised of a surplus of \$4.8 million in the Sanitary Sewer Division and a \$2.4 million surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in the personnel, supplies, capital, principal, other, and interest categories. The projected \$2.4 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. A surplus of \$828,781 is primarily the result of less than anticipated costs associated with principal payments on OWDA loans. Capital purchases are projected to be lower than budgeted by \$268,140 related to machinery and equipment purchases. Reduced premiums on bond interest and lower than budgeted loan fees and premium account for

savings of \$1.3 million. Partially offsetting these savings is a projected deficit in services of \$167,573 attributed to professional services and repairs necessary for operations.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Cash Balance (January 1, 2021)	\$ 32,991,068
Plus Estimated 2021 Revenues	43,922,208
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>76,913,276</u>
Less Projected 2021 Expenditures Storm Sewer Division	(41,287,833)
Less Projected 2021 Expenditures Public Utilities Director's Office	(3,358,655)
Less Total Projected 2021 Expenditures	<u>(44,646,488)</u>
Projected Cash at Dec. 31, 2021	<u>\$ 32,266,788</u>
Total Appropriated	<u>\$ 45,534,274</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 887,786</u>

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

REVENUE SUMMARY

On January 1, 2021, the cash balance in the storm sewer maintenance fund was \$33 million, comprised of carryover funds totaling \$24 million and reserve funds totaling \$9.0 million. At that time, the revenue estimate from all sources, including storm sewer maintenance fees, interest income, penalties, and miscellaneous other sources, was roughly \$45.9 million. Projections for the above-noted revenues are trending \$2.0 million lower than budget. As of the end of the second quarter, the projected year-end cash balance in the fund is expected to be about \$32.3 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$887,786 is projected in the storm sewer maintenance fund, comprised of approximately \$363,885 surplus in the Storm Sewer Division and a \$523,901 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

In the Storm Sewer Division, a \$345,950 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$13,808 surplus in services is related to lower costs associated with internal billing charges. A projected surplus of \$4,127 within interest is due to lower than anticipated interest related fees.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2021	
Cash Balance (January 1, 2021)	\$ 33,536,224
Plus Estimated 2021 Revenues	86,414,656
Plus Estimated 2021 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>119,950,880</u>
Less Projected 2021 Expenditures Power Division	(91,947,060)
Less Projected 2021 Expenditures Public Utilities Director's Office	<u>(1,869,608)</u>
Less Total Projected 2021 Expenditures	<u>(93,816,668)</u>
Projected Cash at Dec. 31, 2021	<u>\$ 26,134,213</u>
Total Appropriated	\$ 96,168,879
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,352,211</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, 2021, the cash balance in the electricity enterprise fund was over \$33.5 million, comprised of carryover funds totaling \$29.2 million and reserve funds totaling \$4.4 million. This beginning year cash balance was \$5.0 million higher than assumed during budget formation. At that time, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, was \$85.5 million. Projections for the above-noted revenues are now reflecting an increase of \$931,222. As of the end of the second quarter, the anticipated year-end cash balance is expected to be \$26.1 million, which exceeds the budgeted estimate of \$17.9 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2.4 million is projected in the electricity enterprise fund. This surplus is comprised of \$2.1 million in the Power Division and \$225,257 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

In the Power Division, personnel savings are currently projected at \$1.8 million. A deficit of \$189,995 in supplies is projected, mainly related to purchase power costs. The surplus of \$36,463 in services reflects savings in employee travel and training related costs. The division also expects a surplus of \$466,200 which is the result of lower than anticipated other and capital related costs.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
JUNE 30, 2021

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,983,081	\$ 2,235,466	\$ 2,747,615	\$ 4,912,778	\$ 70,303
City Auditor					
City Auditor	4,789,735	2,312,933	2,476,802	4,785,633	4,102
Income Tax	9,814,679	3,798,025	6,016,654	8,712,899	1,101,780
Total	14,604,414	6,110,959	8,493,455	13,498,533	1,105,881
City Treasurer	1,459,566	684,120	775,446	1,317,785	141,781
City Attorney					
City Attorney	13,490,669	6,521,725	6,968,944	13,485,067	5,602
Real Estate	167,293	78,615	88,678	167,193	100
Total	13,657,962	6,600,340	7,057,622	13,652,261	5,701
Municipal Court Judges	20,429,897	10,055,010	10,374,887	20,518,379	(88,482)
Municipal Court Clerk	12,467,435	5,957,456	6,509,979	12,431,249	36,186
Civil Service	4,557,037	2,135,961	2,421,076	4,466,048	90,989
Public Safety*					
Administration	13,289,562	5,038,619	8,250,943	10,184,360	3,105,202
Support Services	20,476,888	10,301,733	10,175,155	19,445,221	1,031,667
Police	336,959,019	177,088,734	159,870,285	339,974,958	(3,015,939)
Fire	265,484,193	142,448,534	123,035,659	273,692,222	(8,208,029)
Total	636,209,662	334,877,620	301,332,042	643,296,761	(7,087,099)
Office of the Mayor					
Mayor	4,795,379	1,821,915	2,973,464	4,663,747	131,632
Office of Diversity & Inclusion	2,059,993	803,276	1,256,717	1,736,920	323,073
Total	6,855,372	2,625,191	4,230,181	6,400,667	454,705
Education	6,594,143	4,058,592	2,535,551	8,419,894	(1,825,751)
Development					
Administration	8,863,903	5,485,418	3,378,485	8,546,946	316,957
Econ. Development	4,616,038	1,907,641	2,708,397	4,571,536	44,502
Code Enforcement	8,594,330	4,211,625	4,382,705	8,311,423	282,907
Planning	1,681,524	750,274	931,250	1,676,196	5,328
Housing	7,987,698	6,823,562	1,164,136	7,979,853	7,845
Land Redevelopment	855,053	368,282	486,771	829,169	25,884
Total	32,598,546	19,546,803	13,051,743	31,915,124	683,422
Finance and Management					
Administration	5,610,902	3,719,222	1,891,680	5,499,328	111,574
Financial Management	5,736,976	3,174,390	2,562,586	4,961,570	775,406
Facilities Management	17,725,166	11,489,553	6,235,613	17,231,269	493,897
Finance Citywide	38,320,486	9,663,108	28,657,378	37,795,186	525,300
Citywide Technology Billings	27,926,987	27,915,071	11,916	27,107,009	819,978
Total	95,320,517	55,961,344	39,359,173	92,594,362	2,726,155
Human Resources	3,082,605	2,003,243	1,079,362	3,020,531	62,074
Neighborhoods	10,482,814	4,389,234	6,093,580	10,426,183	56,631
Health	32,953,181	32,953,181	-	32,953,181	-
Recreation and Parks	42,662,142	42,562,142	100,000	43,187,442	(525,300)
Public Service					
Administration	740,614	339,513	401,101	735,464	5,150
Refuse Collection	33,887,861	23,774,117	10,113,744	32,032,450	1,855,411
Total	34,628,475	24,113,630	10,514,845	32,767,914	1,860,561
Grand Total:	\$ 973,546,849	\$ 556,870,290	\$ 416,676,559	\$ 975,779,090	\$ (2,232,241)

*Year-to-date expenditures reflect the reorganization of Public Safety personnel set forth in the 2021 operating budget.

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
JUNE 30, 2021

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,637,318	\$ 28,000	\$ 244,460	\$ 3,000	\$ -	\$ -	\$ 4,912,778
City Auditor							
City Auditor	4,016,455	27,421	740,758	1,000	-	-	4,785,633
Income Tax	7,400,033	77,648	1,235,019	200	-	-	8,712,899
Total	11,416,488	105,069	1,975,776	1,200	-	-	13,498,533
City Treasurer	993,491	10,200	314,094	-	-	-	1,317,785
City Attorney							
City Attorney	12,938,129	47,100	402,316	1,205	-	96,317	13,485,067
Real Estate	167,193	-	-	-	-	-	167,193
Total	13,105,321	47,100	402,316	1,205	-	96,317	13,652,261
Municipal Court Judges	17,961,734	106,257	1,960,388	-	-	490,000	20,518,379
Municipal Court Clerk	11,519,529	140,734	770,987	-	-	-	12,431,249
Civil Service	3,655,800	27,305	779,443	3,500	-	-	4,466,048
Public Safety							
Administration	6,413,340	8,867	3,762,053	100	-	-	10,184,360
Support Services	15,472,125	409,675	3,540,121	23,300	-	-	19,445,221
Police	308,324,352	5,263,429	13,109,293	10,255,000	3,000,000	22,884	339,974,958
Fire	257,510,245	4,979,335	11,096,834	89,700	-	16,108	273,692,222
Total	587,720,062	10,661,306	31,508,301	10,368,100	3,000,000	38,992	643,296,761
Office of the Mayor							
Mayor	4,153,733	15,000	493,764	1,250	-	-	4,663,747
Office of Diversity & Inclusion	1,195,926	2,300	538,694	-	-	-	1,736,920
Total	5,349,659	17,300	1,032,458	1,250	-	-	6,400,667
Education	345,334	7,500	8,067,060	-	-	-	8,419,894
Development							
Administration	2,936,843	20,404	5,438,699	151,000	-	-	8,546,946
Econ. Development	1,637,166	3,518	2,829,685	101,167	-	-	4,571,536
Code Enforcement	7,600,007	60,788	603,628	7,000	40,000	-	8,311,423
Planning	1,626,437	5,700	43,059	1,000	-	-	1,676,196
Housing	1,864,279	10,670	6,093,904	11,000	-	-	7,979,853
Land Redevelopment	828,169	-	1,000	-	-	-	829,169
Total	16,492,901	101,081	15,009,976	271,167	40,000	-	31,915,124
Finance and Management							
Administration	2,736,792	13,800	2,748,736	-	-	-	5,499,328
Financial Management	2,750,259	3,600	2,207,711	-	-	-	4,961,570
Facilities Management	8,141,217	790,500	8,297,552	2,000	-	-	17,231,269
Citywide Technology Billings	-	-	27,107,009	-	-	-	27,107,009
Finance Citywide	-	-	-	-	-	37,795,186	37,795,186
Total	13,628,268	807,900	40,361,008	2,000	-	37,795,186	92,594,362
Human Resources	1,742,467	35,608	1,242,456	-	-	-	3,020,531
Neighborhoods	4,507,084	60,500	3,404,599	1,500	-	2,452,500	10,426,183
Health	-	-	-	-	-	32,953,181	32,953,181
Recreation and Parks	-	-	-	-	-	43,187,442	43,187,442
Public Service							
Administration	716,778	-	18,686	-	-	-	735,464
Refuse Collection	16,596,525	163,400	15,210,524	52,000	10,000	-	32,032,450
Total	17,313,303	163,400	15,229,210	52,000	10,000	-	32,767,914
Grand Total:	\$ 710,388,758	\$ 12,319,260	\$ 122,302,532	\$ 10,704,922	\$ 3,050,000	\$ 117,013,618	\$ 975,779,090

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2021

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (55,028)	\$ -	\$ 125,331	\$ -	\$ -	\$ -	70,303
City Auditor							
City Auditor	(22,454)	179	26,376	-	-	-	4,102
Income Tax	1,093,396	852	7,232	300	-	-	1,101,780
Total	1,070,942	1,031	33,608	300	-	-	1,105,881
City Treasurer	130,007	-	11,774	-	-	-	141,781
City Attorney							
City Attorney	(48,860)	38,100	54,740	1,795	-	(40,173)	5,602
Real Estate	100	-	-	-	-	-	100
Total	(48,760)	38,100	54,740	1,795	-	(40,173)	5,702
Municipal Court Judges	(106,306)	(41,257)	59,081	-	-	-	(88,482)
Municipal Court Clerk	1,140	-	35,045	-	-	-	36,186
Civil Service	142,261	1,523	(52,795)	-	-	-	90,989
Public Safety							
Administration	766,650	1,500	2,337,052	-	-	-	3,105,202
Support Services	1,025,461	-	6,206	-	-	-	1,031,667
Police	(10,121,892)	114,426	1,873,789	-	-	5,117,739	(3,015,939)
Fire	(11,473,845)	(285,714)	1,349,458	35,300	-	2,166,772	(8,208,029)
Total	(19,803,626)	(169,788)	5,566,505	35,300	-	7,284,511	(7,087,099)
Office of the Mayor							
Mayor	95,781	-	35,851	-	-	-	131,632
Office of Diversity & Inclusion	352,017	(300)	(28,644)	-	-	-	323,073
Total	447,798	(300)	7,207	-	-	-	454,705
Education	219,153	2,000	(2,046,904)	-	-	-	(1,825,751)
Development							
Administration	301,078	1,596	14,283	-	-	-	316,957
Econ. Development	66,631	2,982	(25,111)	-	-	-	44,502
Code Enforcement	176,734	5,612	140,561	-	(40,000)	-	282,907
Planning	(11,945)	2,700	14,573	-	-	-	5,328
Housing	(13,518)	1,830	19,533	-	-	-	7,845
Land Redevelopment	25,884	-	-	-	-	-	25,884
Total	544,864	14,719	163,839	-	(40,000)	-	683,422
Finance and Management							
Administration	70,800	32,200	8,574	-	-	-	111,574
Financial Management	215,096	10,190	550,120	-	-	-	775,406
Facilities Management	(454,007)	100,500	846,404	1,000	-	-	493,897
Citywide Technology Billings	-	-	819,978	-	-	-	819,978
Finance Citywide	-	-	-	-	-	525,300	525,300
Total	(168,111)	142,890	2,225,076	1,000	-	525,300	2,726,155
Human Resources	51,781	2,353	7,940	-	-	-	62,074
Neighborhoods	55,700	-	931	-	-	-	56,631
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	(525,300)	(525,300)
Public Service							
Administration	5,150	-	-	-	-	-	5,150
Refuse Collection	434,117	-	1,421,295	-	-	-	1,855,411
Total	439,267	-	1,421,295	-	-	-	1,860,561
Grand Total:	\$ (17,078,916)	\$ (8,729)	\$ 7,612,673	\$ 38,395	\$ (40,000)	\$ 7,244,338	\$ (2,232,241)

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

CATEGORY	{A}	{B}	{C}	{D}	
	FY 2021 CITY AUDITOR'S REVISED REV. EST.*	FY 2021 CITY AUDITOR'S REVENUE ESTIMATE	FY 2020 ACTUAL REVENUES	\$ VARIANCE {A-C}	% VARIANCE {D/C}
Income Tax	\$ 698,958,000	\$ 698,958,000	\$ 699,560,529	\$ (602,529)	(0.1%)
Property Tax	57,765,000	57,765,000	49,377,900	8,387,100	17.0%
KWH Tax	3,250,000	3,250,000	3,192,372	57,628	1.8%
Total Taxes and Assessments	759,973,000	759,973,000	752,130,801	7,842,199	1.0%
Local Government Fund	18,673,000	18,673,000	21,076,556	(2,403,556)	(11.4%)
Liquor Permit Fund	1,280,000	1,280,000	1,155,618	124,382	10.8%
Cigarette Tax, Other	33,000	33,000	39,752	(6,752)	(17.0%)
Casino Revenue	3,521,000	3,521,000	5,385,492	(1,864,492)	(34.6%)
Total Shared Revenues	23,507,000	23,507,000	27,657,418	(4,150,418)	(15.0%)
License and Permit Fees	11,641,000	11,641,000	9,758,763	1,882,237	19.3%
Fines and Penalties	14,738,000	14,738,000	11,612,764	3,125,236	26.9%
Investment Earnings	8,675,000	8,675,000	18,975,693	(10,300,693)	(54.3%)
Charges for Service	62,299,000	62,299,000	60,886,060	1,412,940	2.3%
All Other Revenue	2,171,000	2,171,000	83,613,669	(81,442,669)	(97.4%)
Total Other Revenue	99,524,000	99,524,000	184,846,949	(85,322,949)	(46.2%)
Total Revenues	\$ 883,004,000	\$ 883,004,000	\$ 964,635,168	\$ (81,631,168)	(8.5%)
Encumbrance Cancellations	5,000,000	5,000,000	3,800,071	1,199,929	31.6%
Unencumbered Balance	78,259,958	78,259,958	40,795,387	37,464,571	91.8%
Other Fund Transfers	14,000,000	4,000,000	3,041,291	10,958,709	360.3%
Total Resources	\$ 980,263,958	\$ 970,263,958	\$ 1,012,271,916	\$ (32,007,958)	(3.2%)

*On April 7, 2021, the Auditor revised the estimate to account for the moneys set aside in the Reimagine Safety Subfund (100019), which will be transferred and appropriated to the General Operating subfund 100010 upon usage.

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
JUNE 30, 2021

CATEGORY	FY 2021 YEAR-TO-DATE	FY 2020 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 416,080,496	\$ 355,139,758	\$ 60,940,738	17.2%
Property Tax	37,193,138	28,104,349	9,088,789	32.3%
KWH Tax	1,560,163	1,528,376	31,787	2.1%
Total Taxes & Assessments	454,833,797	384,772,483	70,061,314	18.2%
Local Government Fund	11,618,148	9,431,114	2,187,034	23.2%
Liquor Permit Fund	62,698	79,801	(17,103)	(21.4%)
Cigarette Tax, Other	58,645	21,997	36,648	166.6%
Casino Revenue	2,945,109	3,013,033	(67,924)	(2.3%)
Total Shared Revenue	14,684,600	12,545,945	2,138,655	17.0%
License and Permit Fees	4,370,061	5,192,571	(822,510)	(15.8%)
Fines and Penalties	5,886,673	5,457,007	429,666	7.9%
Investment Earnings	5,788,545	11,324,315	(5,535,770)	(48.9%)
Charges for Service	30,755,770	31,159,212	(403,442)	(1.3%)
All Other Revenue	5,275,207	16,163,607	(10,888,400)	(67.4%)
Total Other Revenue	52,076,256	69,296,712	(17,220,456)	(24.9%)
Total Revenues	\$ 521,594,653	\$ 466,615,140	\$ 54,979,513	11.8%
Encumbrance Cancellations	395,800	2,648,624	(2,252,824)	(85.1%)
Unencumbered Balance	78,259,958	40,795,387	37,464,571	91.8%
Fund Transfers	3,354,658	388,535	2,966,123	NA
Total Resources	\$ 603,605,069	\$ 510,447,686	\$ 93,157,383	18.3%

TABLE 6
2021 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

ORDINANCE NUMBER	DATE PASSED	PURPOSE	TOTAL
2502-2020	01-Mar-21	2021 Amended General Fund Budget Appropriation	\$ 970,263,958
0472-2021	01-Mar-21	Supplemental Appropriation from the Basic City Services Subfund	800,000
0683-2021	22-Apr-21	Supplemental Appropriation from the Basic City Services Subfund	400,000
0891-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	225,000
0869-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	112,891
0888-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	500,000
0893-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	50,000
0761-2021	09-Apr-21	Transfer from the Reimagine Safety Subfund	350,000
1008-2021	22-Apr-21	Transfer from the Reimagine Safety Subfund	845,000
Total Operating Appropriation:			\$ 973,546,849
Total Estimated Available Resources:			980,263,958
Less Total Operating Appropriation:			(973,546,849)
Current Unappropriated Operating Balance:			\$ 6,717,109

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
JUNE 30, 2021

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2021	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2021 (E-G)
		ORIGINAL (JAN. 2021) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 78,259,958	\$ 892,004,000	\$ 902,004,000	\$ 10,000,000	\$ 980,263,958	\$ 973,546,849	\$ 975,779,090	\$ (2,232,241)	\$ 4,484,868
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	27,794,196	68,250,000	67,000,000	(1,250,000)	94,794,196	78,053,795	74,115,250	3,938,545	20,678,946
Health Special Revenue	168,020	41,729,513	41,303,570	(425,943)	41,471,590	41,729,513	39,601,947	2,127,566	1,869,643
Rec. and Parks Oper. & Extension	4,002,593	53,456,642	55,302,105	1,845,463	59,304,698	54,683,492	58,233,713	(3,550,221)	1,070,985
Municipal Court Computer Fund	1,582,438	1,485,000	1,120,000	(365,000)	2,702,438	2,210,118	1,511,916	698,202	1,190,522
Development Services	15,708,527	21,170,000	24,700,000	3,530,000	40,408,527	23,008,744	23,519,685	(510,941)	16,888,842
Property Mgt./East Broad Street Operation	36,306	1,571,033	1,523,080	(47,953)	1,559,386	1,571,033	1,559,386	11,647	-
Private Construction Inspection Fund	2,034,012	5,187,739	4,379,218	(808,521)	6,413,230	5,293,653	5,257,864	35,789	1,155,366
Parking Meter Program Fund	(60,614)	6,218,000	6,076,368	(141,632)	6,015,754	6,163,272	6,015,754	147,518	-
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	5,989,579	5,772,801	(216,778)	5,772,801	5,989,579	5,772,801	216,778	-
Print and Mail Services	255,341	1,948,245	1,923,245	(25,000)	2,178,586	1,923,245	1,824,065	99,180	354,521
Land Acquisition	350,779	936,000	982,800	46,800	1,333,579	1,190,281	1,132,009	58,272	201,570
Technology Services	7,096,978	47,994,298	45,796,575	(2,197,723)	52,893,553	52,694,299	52,396,575	297,724	496,978
Fleet Management Services	(2,219,506)	40,244,854	34,785,792	(5,459,062)	32,566,286	39,165,438	34,736,672	4,428,766	(2,170,386)
Construction Inspection Fund	6,522,754	11,830,638	10,695,818	(1,134,820)	17,218,572	12,946,117	12,713,050	233,067	4,505,522
ENTERPRISE FUNDS									
Water System Enterprise	172,677,466	218,377,678	209,875,940	(8,501,738)	382,553,406	224,590,447	219,056,363	5,534,084	163,497,043
Sewerage System Enterprise	262,432,378	310,564,870	287,313,205	(23,251,665)	549,745,583	320,236,603	313,044,871	7,191,732	236,700,712
Storm Sewer System Enterprise	32,991,068	45,903,817	43,922,208	(1,981,609)	76,913,276	45,534,274	44,646,488	887,786	32,266,788
Electricity Enterprise	33,536,224	85,483,434	86,414,656	931,222	119,950,880	96,168,879	93,816,668	2,352,211	26,134,213

Notes:
The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions.
The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office.
The budgeted and projected expenditure figures for the enterprise funds **do not** include projections for internal transfers from the operating to the reserve fund.
Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance.
The beginning 2020 fund balance in the Sewerage System Enterprise fund differs from the 2019 ending fund balance documented in the year-end report due to a debt defeasance payment from the reserve account.

TABLE 8
ALL FUNDS
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2021

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(17,078,916)	(8,729)	7,612,673	-	38,395	(40,000)	-	7,244,338	(2,232,241)
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	593,366	-	-	-	-	-	-	-	593,366
Municipal Court Judges	(1,221)	8,291	97,766	-	-	-	-	-	104,836
Total Municipal Court Computer Fund	592,145	8,291	97,766	-	-	-	-	-	698,202
Street Construction, Main. & Repair									
Traffic Management	951,575	961	159,370	-	-	-	-	-	1,111,906
Infrastructure Management	1,631,328	937	827,826	-	500	751	-	-	2,461,342
Design and Construction	46,088	-	16,571	-	-	1,095	-	-	63,753
Service Director	285,973	-	15,571	-	-	-	-	-	301,544
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	2,914,964	1,898	1,019,338	-	500	1,846	-	-	3,938,545
Health Special Revenue									
Department of Health	2,022,287	95,801	7,639	-	1,839	-	-	-	2,127,566
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	291,932	68,570	(3,903,721)	-	(7,002)	-	-	-	(3,550,221)
Development Services Fund									
Building and Zoning Services	(639,775)	16,544	172,290	-	(60,000)	-	-	-	(510,941)
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	-	11,647	-	-	-	-	-	11,647
Private Construction Inspection Fund									
Design and Construction	7,098	110	20,776	-	-	7,804	-	-	35,789
Service Director	-	-	-	-	-	-	-	-	-
Total Private Construction Inspection Fund	7,098	110	20,776	-	-	7,804	-	-	35,789
Parking Meter Fund									
Parking Services	98,560	11,504	22,454	-	15,000	-	-	-	147,518
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	129,021	2,671	85,086	-	-	-	-	-	216,778
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	129,021	2,671	85,086	-	-	-	-	-	216,778
Print & Mail Services									
Department of Finance	41,904	14,512	42,764	-	-	-	-	-	99,180
Land Acquisition									
Division of Real Estate	19,794	-	37,477	-	1,000	-	-	-	58,272
Technology Services									
Division of Information Services	1,036,547	39,906	(189,761)	-	-	6,145	-	-	892,836
Department of Technology	83,628	6,000	(784,740)	-	-	100,000	-	-	(595,112)
Total Technology Services	1,120,175	45,905	(974,500)	-	-	106,145	-	-	297,724
Fleet Management Services									
Division of Fleet Management	654,627	2,372,475	1,384,575	-	500	-	-	-	4,412,176
Finance and Management Director	16,590	-	-	-	-	-	-	-	16,590
Total Fleet	671,217	2,372,475	1,384,575	-	500	-	-	-	4,428,766
Construction Inspection Fund									
Design and Construction	127,027	-	43,209	-	-	1,543	-	-	171,779
Service Director	61,288	-	-	-	-	-	-	-	61,288
Total Construction Inspection	188,314	-	43,209	-	-	1,543	-	-	233,066
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	1,948,287	104,513	(944,265)	873,948	38,267	-	1,347,995	-	3,368,745
Sewerage System Enterprise									
Division of Sewers and Drains	2,419,857	69,620	(167,573)	828,781	96,800	268,140	1,321,375	-	4,837,000
Storm System Enterprise									
Division of Sewers and Drains	345,950	-	13,808	-	-	-	4,127	-	363,885
Electricity Enterprise									
Division of Electricity	1,814,286	(189,995)	36,463	-	16,200	450,000	-	-	2,126,954
Various Enterprise Funds									
Public Utilities Director's Office	1,793,807	32,521	3,442,901	-	-	-	-	-	5,269,229

TABLE 9**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2021**

Division	Position Title	# of Positions	Full-time/ Part-time	Projected 2021 Wages
City Council	Legislative Analyst	1	Full-Time	35,280
	Legislative Assistant	1	Full-Time	19,320
	Ethics Officer	1	Full-Time	41,400
City Auditor - Income Tax	Bus Sys Analyst	1	Full-Time	35,200
	Office Asst III	2	Full-Time	49,280
	Office Asst II	9	Full-Time	174,240
	Auditor	8	Full-Time	168,416
	Tax Supervisor	1	Full-Time	34,200
	Tax Specialist	1	Full-Time	41,360
	Tax Admin	1	Full-Time	36,480
	City Treasurer	Management Analyst II	2	Full-Time
City Attorney	Attorney	3	Full-Time	71,227
	Legal Advocate	2	Full-Time	32,731
	Communications Director	1	Full-Time	34,698
Municipal Court Judges	Human Resources Assistant	1	Full-Time	12,804
	Court Reporter Chief	1	Full-Time	46,894
	Assignment Case Coordinator	2	Full-Time	16,143
	Court Reporters	2	Full-Time	44,796
	Recovery Coordinator	1	Full-Time	17,662
	Probation Support Officer	2	Full-Time	19,440
	Probation Officers	4	Full-Time	71,168
Municipal Court Clerk	Deputy Clerk	12	Full-Time	144,000
Civil Service Commission	Personnel Analyst I	1	Full-Time	23,760
	Payroll Specialist	1	Full-Time	17,920
Safety-Director's Office	Management Analyst I	2	Full-Time	34,800
	Public Relations Specialist	1	Full-Time	32,239
	Office Assistant II	2	Full-Time	19,526
	Polygraphist	1	Full-Time	14,962
	Human Resources Analyst	1	Full-Time	13,829
	Payroll Clerk	1	Full-Time	12,000
	Human Resources Representative	1	Full-Time	11,136
	Payroll/Benefit Clerk	1	Full-Time	9,509
Safety-Support Services	Emergency Dispatcher	19	Full-Time	207,495
	Emergency Call Taker	17	Full-Time	156,407
	911 Emergency Communications Manager	1	Full-Time	30,720
	Network Manager	1	Full-Time	23,320
	Communication System Specialist	1	Full-Time	22,400
	Database Administrator	1	Full-Time	21,560
	License Officer	2	Full-Time	29,160
	Senior Storekeeper	1	Full-Time	11,000
Safety-Police	Police Recruits	90	Full-Time	1,433,448
	Cadet	20	Part-Time	202,300
	Forensic Scientist III	3	Full-Time	114,329
	Police Record Technician	8	Full-Time	105,560
	Management Analyst II	2	Full-Time	46,008
	Office Assistant I	4	Full-Time	39,088
	Public Safety Manager	1	Full-Time	36,599
	Admin Secretary	1	Full-Time	23,306
	Police Property Clerk	2	Full-Time	23,016
	Fingerprint Tech Trainee	1	Full-Time	22,792

TABLE 9 (Continued)**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2021**

Division	Position Title	# of Positions	Full-time/ Part-time	Projected 2021 Wages
Safety-Police (cont.)	Office Assistant II	2	Full-Time	14,528
	Fingerprint Technician Supervisor	1	Full-Time	11,883
	Security Specialist	1	Full-Time	9,508
	Fingerprint Technician	4	Full-Time	8,838
	Programmer Analyst	2	Full-Time	5,634
	Security Specialist	2	Part-Time	1,902
	Office Assistant II	1	Part-Time	726
Safety-Fire	Fire Recruits	80	Full-Time	1,207,411
	Cadet	20	Part-Time	141,610
	EMS Instructor I	2	Full-Time	52,528
	EMS Education Manager	1	Full-Time	25,200
	Storekeeper	1	Full-Time	15,712
Office of the Mayor	Executive Assistant II	1	Full-Time	32,837
	Executive Assistant I	5	Full-Time	172,551
	Executive Secretary II	1	Full-Time	19,200
Office of Diversity and Inclusion	Compliance Officer	1	Full-Time	13,664
	Workforce Diversity Coordinator	1	Full-Time	18,592
	Asst. Director	1	Full-Time	48,720
	Supplier Diversity Manager	1	Full-Time	33,864
	Human Resources Analyst	1	Full-Time	21,248
Education	Director	1	Full-Time	22,976
	Executive Secretary II (U)	1	Full-Time	6,922
Development-Administration	Deputy Director	1	Full-Time	62,400
	Grant Fiscal Manager	1	Full-Time	26,880
	Management Analyst II	1	Full-Time	21,363
Development-Economic Development	Business Development Specialist	1	Full-Time	16,686
	Development Program Manager	1	Full-Time	6,400
Development-Planning	Planner II	1	Full-Time	18,021
Development-Housing	Office Assistant III	1	Full-Time	3,840
	Development Program Manager	1	Full-Time	21,280
Development-Land Redevelopment	Planner II	1	Full-Time	4,450
Financial Management	Procurement Specialist	1	Full-Time	22,400
Finance & Management Administration	Facilities Project Mgr	1	Full-Time	27,200
	Real Estate Asset Mgr	1	Full-Time	32,000
	Deputy Director	1	Full-Time	41,846
	Executive Secretary	1	Full-Time	18,950
	Facilities Project Mgr	1	Full-Time	27,200
Facilities Management	Security Specialist	1	Full-Time	15,584
Human Resources	Human Resources Analyst	1	Full-Time	12,114
Neighborhoods	311 Service Representative	2	Full-Time	32,234
	Office Assistant III	1	Full-Time	12,729
	Neighborhood Program Specialist	1	Full-Time	17,892
	Public Information Officer	1	Full-Time	22,355
Refuse Collection	Refuse Collection Vehicle Operator	36	Full-Time	369,122
	Keep Columbus Beautiful Manager	1	Full-Time	29,440
	Solid Waste Inspector	2	Full-Time	41,492

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 6/30/2021
City Council	43	47	41
City Auditor	32	36	34
Income Tax	84	84	61
City Treasurer	9	10	8
City Attorney	128	142	127
Real Estate	1	6	1
Municipal Court Judges	216	217	203
Municipal Court Clerk	165	172	148
Civil Service	36	39	36
Public Safety - Admin.	64	66	56
Support Services ¹	189	188	145
Police - Civilian ¹	231	230	198
Police - Uniformed	1,969	1,992	1,873
Fire - Civilian	43	43	39
Fire - Uniformed	1,602	1,632	1,527
Office of the Mayor	31	34	26
Office of Diversity and Inclusion	14	14	9
Education	4	4	2
Development Admin.	25	26	21
Economic Development	15	15	13
Code Enforcement	84	84	84
Planning	17	17	15
Housing	19	19	17
Land Redevelopment	9	9	8
Finance and Management - Dir. Office	30	38	25
Financial Management	27	31	25
Facilities Management	94	102	95
Human Resources	15	18	14
Neighborhoods	48	67	44
Public Service - Dir. Office	6	8	7
Refuse Collection	226	226	182
General Fund Total	5,476	5,616	5,084

¹Some budgeted personnel reorganizations have not yet occurred as of the end of the first quarter.

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 6/30/2021
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	151	153	126
Technology: Administration	15	15	15
Finance/Print/Mail Shop Fund	7	7	6
Human Resources/Employee Benefits	32	32	29
Facilities - Other Funds ²	0	8	0
Health Special Revenue Fund	309	325	247
Municipal Court Computer Fund	7	13	3
Recreation and Parks Operation Fund	353	356	308
Public Service - Dir. Office/SCMR Fund	50	59	44
Traffic Management/SCMR Fund	122	123	104
Infrastructure Management/SCMR Fund	210	213	169
Design and Construction/SCMR Fund	36	39	35
Parking Services/Parking Meter Fund	51	53	40
Fleet Management	132	138	116
Finance and Management - Dir. Office/Fleet Fund	8	10	7
Design and Construction/Construction Inspection	71	71	59
Public Service - Dir. Office/Construction Inspection	8	8	7
Design and Construction/Private Construction Inspection	31	30	25
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	161	166	156
Public Utilities: Administration	239	240	202
Sewers and Drains (Storm)	26	25	21
Sewers and Drains (Sanitary)	472	472	384
Electricity	110	110	81
Water	468	461	381
Other Funds Total	3,078	3,140	2,573
All Funds	8,554	8,756	7,657

²Budgeted & actual strength for these positions are reflected in Public Utilities, Water Division

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

<u>Intended Purpose</u>	<u>Amount</u>
Transfer to anticipated expenditure fund (27th pay fund)	2,687,000
Legal settlements & miscellaneous	4,000,000
Economic Development incentive payments	16,000,000
Civilian Review Board and Office of Inspector General	1,000,000
Miscellaneous	10,943,070
Transfers for City Council's amendments	6,113,958
	<u>40,744,028</u>

TRANSFERS AND EXPENSES PASSED AS OF JUNE 30, 2021

<u>Purpose</u>	<u>Amount</u>	<u>Dept./Division</u>	<u>Ordinance No.</u>
Transfer to the 27th pay period fund	2,687,000	City Auditor/Finance & Mgmt	2502-2020
Transfer to the neighborhood initiative fund	3,688,958	City Auditor/Finance & Mgmt	2502-2020
Transfer to the jobs growth fund	1,900,000	City Auditor/Finance & Mgmt	2502-2020
Transfer to the public safety initiative fund	525,000	City Auditor/Finance & Mgmt	2502-2020
Transfer to Public Safety for Police Chief search contract	38,250	Public Safety	0305-2021
Transfer for School District Revenue Sharing	100,167	Economic Development	0600-2021
Transfer to the City Attorney Office for special prosecution services	50,000	City Attorney Office	0860-2021
Transfer for Police Chief search contract	25,000	Public Safety	1326-2021
Transfer for various grant agreements	1,260,125	Neighborhoods	1104-2021
Transfer for post disparity study implementation support services	200,000	Office of Diversity and Inclusion	1552-2021
Transfer for security guard services	100,000	Recreation and Parks	1515-2021
Transfer for Commission on Black Girls contract	650,000	Development Administration	1598-2021
Total Transferred and Expended	11,224,500		

TABLE 12
SAFETY OVERTIME REPORT
JUNE 30, 2021

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	1,749,234	888,420	50.79%	1,342,201	2,230,621	(481,387)
Police Civilian	1,366,904	641,920	46.96%	748,038	1,389,958	(23,054)
Police Uniformed	12,495,455	5,243,443	41.96%	6,450,000	11,693,443	802,012
Fire Uniformed	10,071,168	8,967,931	89.05%	10,462,586	19,430,518	(9,359,350)

Notes:

Police uniformed overtime includes the appropriation budgeted in the transfer line for the Neighborhood Safety Strategy.

Year-to-date expenditures reflect the reorganization of Public Safety personnel set forth in the 2021 operating budget.