

May 24, 2022

MEMORANDUM TO: Andrew J. Ginther
Mayor

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

SUBJECT: First Quarter Financial Review

The Finance and Management Department's 2022 First Quarter Financial Review is attached.

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 first quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$287,000 more than the original appropriation for 2022. This potential deficit is only 0.03% of total 2022 general fund appropriations. The first quarter financial review is the least predictive of the quarterly reviews, but current expenditure trends are indicating a break-even general fund budget position at year end.

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 internal service maintenance charges from Fleet Management. The most significant projected surpluses mainly come from the Departments of Finance and Management and Public Service, as well as the Mayor's and Auditor's Offices.

In the Finance and Management Department, the positive variance of \$2.0 million is the result of lower than anticipated internal service Citywide technology billing. In the City Auditor's Office, the positive variance of \$1.3 million is mainly due to personnel savings from the delayed hiring of vacant positions. Similarly, with respect to the Office of the Mayor, the approximately \$945,000 surplus is again related to personnel savings. While the Department of Public Safety as a whole is trending toward a budget deficit, this trend is due to the net effect of various surpluses and deficits across divisions that merit noting. The Division of Police anticipates a year-end surplus of \$2.6 million, which is due to a number of staff vacancies and lower fleet fuel and services costs. The Division of Fire, however, projects a negative year-end variance of \$9.5 million. This deficit is attributed mainly to significantly higher sworn overtime expenses than budgeted. The Department of Finance and Management will continue to partner with Public Safety to monitor these expenditures through the duration of the year. In Public Service, the positive variance of \$350K reflects lower fleet related charges for fuel and maintenance.

Income tax collections, the largest source of general fund revenues, are currently trending above the Auditor's 2022 estimate. As of the end of the first quarter, income tax receipts are 10.9 percent above 2021 first quarter collections. For context, the 2022 budget assumption



for income tax receipts is a negative growth of 6.8 percent over last year's (2021) final revenue figure. In addition to income tax collections, property tax collections (3.6% growth), the kilowatt tax (8.5% growth), local government fund (9.6% growth), casino revenue (35% growth), license & permit fees (14.8% growth), charges for service (3.6% growth), and other revenue (10.2% growth) are all trending above collections during the same time period last year. Liquor permit fund revenue (100% decline), fines & penalties (40.8% decline), and investment earnings (7.7% decline) are all trending below collections during the same time period last year. The Finance and Management Department will continue to closely monitor revenue collections and report any significant variances, but is nonetheless encouraged by the overall positive trend in revenue growth relative to 2021.

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

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

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



FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2022

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 2022 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 \$4,398,024 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	
MARCH 31, 2022	
Beginning Cash Balance (January 1, 2022)	\$ 137,557,179
Less Outstanding Encumbrances (As of December 31, 2021)	79,257,486
Unencumbered Cash Balance (January 1, 2022)	<u>58,299,693</u>
Plus Estimated 2022 Receipts - City Auditor	\$ 918,187,000
Plus Encumbrance Cancellations	5,000,000
Plus Transfers In & Misc. Transfers	61,876,000
Total Available for Appropriation	\$ 1,043,362,693
Total Appropriated as of March 31, 2022	\$ 1,038,677,525
Less 2022 Projected Operating Expenditures	1,038,964,669
Projected Appropriation Surplus/(Deficit)	\$ (287,144)
Projected Available Cash Balance (December 31, 2022)	<u>\$ 4,398,024</u>
ECONOMIC STABILIZATION SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 87,880,608
Plus 2022 Deposit	2,000,000
Plus Estimated Investment Earnings	250,000
Projected Unencumbered Cash Balance (December 31, 2022)	<u>\$ 90,130,608</u>
ANTICIPATED EXPENDITURE SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 5,953,058
Plus 2022 Deposit	2,768,000
Projected Unencumbered Cash Balance (December 31, 2022)	<u>\$ 8,721,058</u>
BASIC CITY SERVICES SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 60,545,492
Less 2022 Appropriation and Transfer Out (2741-2021)	(50,876,000)
Projected Unencumbered Cash Balance (December 31, 2022)	<u>\$ 9,669,492</u>

TABLE A, CONTINUED
GENERAL FUND SUMMARY PROJECTION

JOB GROWTH SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 2,598,549
Plus 2022 Deposit	2,775,000
Less Year-to-Date Expenditures/Encumbrances	<u>(3,005,003)</u>
Unencumbered Cash Balance (March 31, 2022)	\$ 2,368,546
PUBLIC SAFETY INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 714,423
Plus 2022 Deposit	250,000
Less Year-to-Date Expenditures/Encumbrances	<u>(259,337)</u>
Unencumbered Cash Balance (March 31, 2022)	\$ 705,086
NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 4,007,915
Plus 2022 Deposit	3,113,125
Less Year-to-Date Expenditures/Encumbrances	<u>(2,615,461)</u>
Unencumbered Cash Balance (March 31, 2022)	\$ 4,505,579
REIMAGINE SAFETY SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 6,471,652
Plus 2022 Deposit	-
Less Year-to-Date Expenditures/Encumbrances	<u>(845,400)</u>
Unencumbered Cash Balance (March 31, 2022)	\$ 5,626,252

2. General Fund Overview

The general fund budget, as amended in February, is \$1,037,363,125. This figure is 2.9 percent higher than actual 2021 year end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. As of the end of the first quarter, the current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$918.2 million, the majority of which comes from the 2.5 percent municipal income tax.

Through March, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 8.9 percent, or \$22.6 million, higher than during the same time period in 2021. The largest revenue stream into the general fund, income tax, posted receipts that are up 10.9 percent in comparison to 2021 through March.

Property taxes are likewise positive so far this year. As of the end of the first quarter, tax receipts in this category came in 3.6 percent, or \$1.0 million, higher than the first quarter of 2021. The local government fund, kilowatt hour tax, casino receipts, license and permit fees, charges for services, and other revenues all came in higher than receipts through March 2021.

All other revenue streams are underperforming in comparison to the end of March 2021 (refer to Table 5). Fines and penalties and investment earnings are both down \$1.0 million and \$283,755, respectively. Liquor permit fees are also down slightly from 2021 to-date.

The Administration and the Auditor's Office continue to closely monitor revenue in relation to the current public health emergency.

Expenditures:

Expenditures are projected to total \$1,038,964,669, or \$287,000 above the current appropriation. The projected expenditures include a \$2.8 million transfer to the anticipated expenditure fund (for the next occurrence of a 27th pay date) and a \$2.0 million deposit into the rainy day fund. Ordinance 2741-2021, which passed as amended by City Council on February 7, 2022, established the 2022 general fund budget at \$1,037,363,125, in alignment with the Auditor's estimate of available resources at that time.

The personnel projections in this report reflect employees on the city payroll as of April 1, 2022, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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

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.

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 March 31st 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 \$32,278 which largely consist of savings in personnel due to lower than budgeted insurance and part time wages.

A total surplus of \$1,283,625 is anticipated for the **Income Tax Division**. The majority of this variance, or \$1,276,022, is due to delays in filling vacant positions the remaining variance is due to lower than anticipated costs of \$3,392 associated with supplies and \$4,211 in the service categories.

The **City Treasurer** projects an overall surplus of \$75,290. Of this variance, \$78,707 reflects the delay in hiring for a vacant budgeted position partially offset by slight deficits in supplies and services.

The **Municipal Court Judges** project an overall surplus of \$226,392. Anticipated deficit of \$130,353 in personnel reflect higher than budgeted expenses in sick leave reciprocity and city's share of pension contribution. In addition, the department expects to save \$312,820 in services, offsetting the deficit in personnel expenses.

An overall surplus of \$67,578 is expected in the office of the **Municipal Court Clerk**, primarily resulting from lower than budgeted charges in internal services.

The **Civil Service Commission** projects an overall deficit of \$134,229 for the year. This variance includes a deficit of \$47,031 in personnel, largely driven by the addition of an unbudgeted position in the Uniformed Certification Unit following the conclusion of an audit on the police officer hiring process. The \$87,198 deficit in services is primarily attributable to costs associated with the processing of 50 incoming lateral transfers in the Division of Police, which was unknown at the time of budget formation.

The Department of **Public Safety, Administration Division** projects an overall year-end surplus of \$235,057. The addition of several full-time positions that were unknown at the time of budget formation contribute to the \$379,094 deficit projected in personnel. This increased spend is offset by forecasted savings of \$614,151 in services, primarily due to lower than expected costs associated with the jail contract between the city and Franklin County.

An overall surplus of \$948,534 is anticipated in the **Support Services Division**, resulting primarily from savings in personnel from delayed hiring of vacant positions.

The **Police Division** projects an overall surplus of \$2,581,957. Of this amount, savings of \$1,511,688 are the result of delays in filling vacant budgeted civilian positions, while the remainder is primarily attributable to projected savings in fleet services.

The **Division of Fire** anticipates an overall deficit of \$9,524,372. The deficit in personnel is primarily reflective of sworn overtime expenses, which are anticipated to be over budget by approximately \$9.5

million. The anticipated surplus in services, \$266,140, is primarily attributable to projected savings in fleet services, and Fire claims are currently projected under budget by \$49,557 in the other category.

A total projected surplus of \$482,074 is anticipated in the **Office of the Mayor**, the result of budgeted vacancies and delays in filling them.

The **Office of Diversity and Inclusion** projects a net surplus of \$300,823, mainly attributed to personnel savings from hiring delays.

The **Office of CelebrateOne** projects an overall surplus of \$161,591, primarily as a result of hiring delays.

The **Inspector General** anticipates an overall surplus of \$47,759. An anticipated surplus of \$96,396 in the personnel category primarily reflects delays in filling vacant budgeted positions, while lower than anticipated spending on general supplies represents additional savings of \$45,000. These savings are partially offset by a projected deficit of \$93,637 in the services category, resulting from higher than projected costs related to software licensing fees.

The **Code Enforcement Division** projects expenses to remain close to budget with a slight surplus of \$54,331 that is a result of personnel savings from hiring delays.

The **Development Department, Administration Division** projects an overall deficit of \$121,961. The majority of this variance results from the unbudgeted increase in personnel by \$132,043. This increase will be partially offset by an anticipated reduction in service costs of \$10,082.

The **Economic Development Division** projects expenses to fall very close to budget with a slight overall surplus of \$14,129. An anticipated savings within the personnel category of \$70,708 is partially offset by a projected deficit within services in the amount of \$56,579, which is due to unanticipated expenditures within this category.

A positive variance of \$22,439 is expected in the **Planning Division**. This savings is largely driven by a surplus within the personnel category of \$95,959 due to a delay in filling vacant positions. This surplus is partially offset by a deficit of \$4,800 in supplies and \$66,720 in services, resulting from higher than anticipated costs.

The **Housing Division** forecasts an overall surplus of \$185,005. Within the personnel category, expenses are anticipated to be \$174,435 under budget due to delays in filling vacant positions. Additionally, the division's services category is anticipated to be under budget as well in the amount of \$10,570 largely due to savings within costs associated with fleet.

An overall surplus of \$462,211 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 \$284,288. Of this amount, savings of \$185,836 are the result of delays in filling vacant budgeted positions. In addition, a surplus of \$95,192 in the services category is mainly due to lower than the budgeted expenses for the public defender contract.

An overall surplus of \$216,117 is projected in the **Facilities Management Division**. The anticipated surplus of \$193,421 in the services category is expected due to delay in hiring for vacant positions. Smaller savings of \$27,068 in supplies and a deficit of \$4,410 in services are also expected.

The **Department of Technology** projects that the overall costs billed to various departments within the general fund will come in under budget by \$1,024,996. This variance consists of savings of \$789,473 for internally billed indirect technology services, \$300,000 savings within professional services, and a deficit of \$64,477 for internally billed direct technology services.

The **Human Resources Department** projects an overall surplus of \$88,715. The \$74,593 projected surplus within personnel expenses is primarily due to vacancies for the first quarter of 2022. The anticipated savings of \$7,680 in services reflects less than budgeted expenditures for employee travel and mileage costs. Savings of \$6,442 are expected within supplies due to cost conscience spending, and COVID related purchases utilizing American Resuce Plan funds.

The **Department of Neighborhoods** anticipates a surplus of \$343,669. This surplus is the result of expected personnel savings of \$340,019 due to delays in hiring vacant positions, as well as savings of \$3,650 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 \$30,803,453. Additional information on Health's first quarter projections is provided in Section 3 of this report.

The current projected general fund transfer to the **Recreation and Parks Department** is estimated to be equal to the budgeted level at \$45,173,881. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

The **Refuse Collection Division** projects an overall surplus of \$348,729. The \$59,909 surplus that is projected within personnel is largely due to the delay in hiring vacant positions. An anticipated surplus of \$288,820 in the services category primarily reflects projected savings related to internal charges for fleet management.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 26,530,170
Plus Estimated 2022 Revenues	67,450,000
Plus Estimated Encumbrance Cancellations	1,000,000
Total Estimated Available For Appropriation	<u>94,980,170</u>
Less Projected 2022 Expenditures Public Service Director's Office	(8,464,706)
Less Projected 2022 Expenditures Traffic Management Division	(22,246,501)
Less Projected 2022 Expenditures Infrastructure Management Division	(41,651,035)
Less Projected 2022 Expenditures Design & Construction Division	(6,412,741)
Less Projected 2022 Expenditures Refuse	(3,700,000)
Less Total Projected 2022 Expenditures	<u>(82,474,984)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 12,505,186</u>
Total Appropriated	<u>\$ 81,262,692</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (1,212,292)</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 2022, the unencumbered cash balance in the street construction, maintenance and repair fund was \$26,530,170, or roughly \$5.2 million higher than budgeted. Currently, revenues for 2022 are estimated at \$67.5 million and encumbrance cancellations are estimated at \$1.0 million, which is equal to budgeted assumptions. Due to the higher than budgeted beginning year balance, despite the projected expenditure overage discussed below, the fund will result in a year-end unencumbered cash balance of \$12,505,186, which is approximately \$3.9 million higher than assumed at the time of budget formation.

OPERATING BUDGET SUMMARY

The Refuse Division's expenses in this fund are currently projected higher than the budgeted amounts. The Design and Construction Division anticipates a total surplus of \$11,312, mostly due to savings in service costs from budgeted assumptions, while the Infrastructure Management Division's expected a deficit of over \$2.2 million largely due to fleet charges and capital costs related to an unforeseen need in facility repairs. The Traffic Management Division projects a surplus of over \$184,051 related to budgeted but vacant positions, and delays in filling them. The Director's Office will net a surplus of \$674,402 primarily due to savings in personnel due to delayed hiring.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 4,147,374
Plus Estimated 2022 Revenues	8,702,009
Plus Estimated General Fund Transfer	30,803,453
Plus Estimated Encumbrance Cancellations	660,000
Total Estimated Available For Appropriation	<u>44,312,836</u>
Less Projected 2022 Expenditures	(40,065,404)
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 4,247,432</u>
Total Appropriated	\$ 41,666,663
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,601,259</u>

The 2022 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 \$4,147,374. Overall, revenues are currently projected at \$8,702,009, slightly higher than the budgeted assumption of \$8,573,210 due to increased immunizations and the provision of death certificates. Encumbrance cancellations are currently estimated above the budgeted level of \$100,000. At the end of the first quarter, the general fund transfer is projected to be \$30,803,453, equal to the budgeted assumption for 2022. Given these assumptions, the fund will end the year with a \$4,247,433 unencumbered cash balance.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,601,259 is projected in the Health Department. The majority of the anticipated surplus is in personnel.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 4,145,279
Plus Estimated 2022 Revenues	13,539,186
Plus Estimated General Fund Transfer	45,173,881
Plus Estimated Encumbrance Cancellations	1,000,000
Total Estimated Available For Appropriation	63,858,346
Less Projected 2022 Expenditures	(61,247,105)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 2,611,241
Total Appropriated	\$ 62,524,887
Projected Appropriation Surplus/(Deficit)	\$ 1,277,782

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 2022 with an unencumbered cash balance of \$4,145,279. Current revenue projections are \$13,539,186, which is higher than originally budgeted. Encumbrance cancellations are projected at \$1,000,000, which is \$400,000 more than the budgeted assumption. The current projected general fund transfer is estimated to equal the budgeted level of \$45,173,881. The anticipated year-end unencumbered cash balance is \$2,611,241.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$1,277,782 is projected for the fund. A surplus of \$1,371,995 in personnel is attributed savings resulting from delayed hiring. A deficit of \$94,213 in services is due to higher than anticipated fleet charges. Assuming these numbers, a supplemental appropriation of the fund balance will not be needed.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 1,279,758
Plus Estimated 2022 Revenues-Municipal Court Clerk	825,000
Plus Estimated 2022 Revenues-Municipal Court Judges	162,000
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	2,276,758
Less Projected 2022 Expenditures-Municipal Court Clerk	(926,985)
Less Projected 2022 Expenditures-Municipal Court Judges	(244,065)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 1,105,708
Total Appropriated	\$ 2,050,631
Projected Appropriation Surplus/(Deficit)	\$ 879,581

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 \$1,279,758 was \$160 higher than budgeted. Projected revenues at the end of the first quarter total \$987,000, lagging behind the budgeted assumption of \$1,175,000. 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 \$10,000, which is the budgeted expectation. Based on these assumptions and coupled with the expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,105,708 at the end of 2022, which is \$691,740 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$879,581 is currently projected for the computer fund. Savings of \$645,575 is expected in the personnel category of the Municipal Court Clerk's office, primarily 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 \$234,006 due to delay in hiring for vacant positions and miscellaneous savings in supplies and services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 16,887,996
Plus Estimated 2022 Revenues	24,846,000
Plus Estimated Encumbrance Cancellations	65,000
Total Estimated Available For Appropriation	<u>41,798,996</u>
Less Total Projected 2022 Expenditures	(28,852,192)
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 12,946,804</u>
Total Appropriated	\$ 27,445,690
Projected Appropriation Surplus/(Deficit)	<u>\$ (1,406,502)</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 2022 with an unencumbered cash balance of \$16,887,996, \$235,572 higher than budgeted. The current revenue projection of \$24,846,000 mirrors the original budgeted amount, while encumbrance cancellation projections are \$15,000 higher than expected. The fund is projected to end the year with an unencumbered cash balance of \$12,946,804, below budget primarily due to the higher than anticipated opening balance.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation deficit of \$3,063,649. This is largely due to the forecasted deficit within the services category of \$1,554,454, for the hiring of the Zoning Code Consultants contract. With this contract, an additional appropriation of \$1,546,898.13 will be effective in April 2022 and will eliminate the overall budget deficit reflected here.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 56,139
Plus Estimated 2022 Revenues	837,211
Plus Estimated General Fund Transfer	\$539,769
Plus Estimated Encumbrance Cancellations	148,447
Total Estimated Available For Appropriation	<u>1,581,566</u>
Less Projected 2022 Expenditures	<u>(1,581,566)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 1,581,566</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ -</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 2022 was \$56,139. Total revenue projections of \$1,376,980 reflect a general fund subsidy of \$539,769. 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.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 829,428
Plus Estimated 2022 Revenues	4,448,420
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>5,307,848</u>
Less Projected 2022 Expenditures Public Service Director's Office	(116,828)
Less Projected 2022 Expenditures Design & Construction Division	<u>(4,675,993)</u>
Less Projected 2022 Expenditures	(4,792,821)
Projected Unencumbered Cash at Dec. 31, 2022	<u><u>\$ 515,027</u></u>
Total Appropriated	\$ 4,868,352
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 75,531</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 \$829,428, \$426,271 lower than assumed in the budget. However, the current revenue projections for the fund, as shown in the table above, are estimated to equal the budgeted assumption. Encumbrance cancellations are estimated to equal the budget. The projected year-end unencumbered cash balance is \$515,027, which is \$350,740 lower than was projected at the time of budget formation, due to the aforementioned variance in the beginning unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Public Service Department currently projects this fund to end the year with a budget surplus of \$75,531. This surplus of \$59,234 within the personnel category primarily reflects delays in hiring vacant positions, a surplus of \$5,521 within supplies, and \$10,776 surplus due to lower than anticipated internal bill related costs.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ -
Plus Estimated 2022 Revenues- Human Resources	5,715,999
Plus Estimated 2022 Revenues- Boiler/Property Insurance	410,000
Total Estimated Available For Appropriation	<u>6,125,999</u>
Less Estimated 2022 Projected Expenditures- Human Resources	(5,715,999)
Less Estimated 2022 Projected Expenditures-Boiler/Property Insurance	<u>(410,000)</u>
Less Total Projected 2022 Expenditures	(6,125,999)
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ -</u>
Appropriated- Human Resources	5,880,826
Appropriated-Boiler/Property Insurance	410,000
Grand Total Appropriation	<u>\$ 6,290,826</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 164,827</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 \$164,827 is generated from the Human Resources portion of the fund. Savings of \$88,493 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted supplies, internal service charges, and professional services account for the \$76,334 remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 349,252
Plus Estimated 2022 Revenues - Mail	1,346,582
Plus Estimated 2022 Revenues - Print	747,103
Plus Estimated Encumbrance Cancellations	30,549
Total Estimated Available For Appropriation	<u>2,473,486</u>
Less Projected 2022 Mail and Print Expenditures	(1,949,089)
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 524,397</u>
Total Appropriated	<u>\$ 2,008,145</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 59,056</u>

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

REVENUE SUMMARY

The fund began the year with an available unencumbered cash balance of \$349,252, or \$93,911 more than expected during budget formation. Mail and print shop revenues are projected at \$1,346,582 and \$747,103, respectively, or \$85,536 less than budgeted when combined. In addition, \$30,549 in encumbrance cancellations of prior year commitments are projected for 2022. By year end, the fund's unencumbered balance is projected at \$524,397.

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 \$59,056 is anticipated.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 235,919
Plus Estimated 2022 Revenues	1,054,800
Plus Estimated Encumbrance Cancellations	<u>24,384</u>
Total Estimated Available For Appropriation	1,315,103
Less Projected 2022 Expenditures	<u>(1,204,421)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 110,682</u>
Total Appropriated	\$ 1,228,950
Projected Appropriation Surplus/(Deficit)	<u>\$ 24,529</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 2022 with an unencumbered cash balance of \$235,919, which was \$21,099 higher than assumed in the budget. Revenues are currently estimated at \$1,054,800 for the year, which is \$33,000 higher than what was budgeted, and projected encumbrance cancellations are \$11,234 greater than budgeted assumptions. Due to the higher than expected beginning balance and higher than estimated revenues, as well as the expenditure savings discussed below, the fund is projected to end 2022 with an unencumbered cash balance of \$110,682, an increase of \$89,862 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$24,529. 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	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 1,100,163
Plus Estimated 2022 Revenues	46,614,089
Plus Estimated Encumbrance Cancellations	793,851
Less Billing True-up to Agencies	-
Total Estimated Available For Appropriation	<u>48,508,103</u>
Less Estimated Technology Administration Expenditures	(11,010,535)
Less Estimated Information Services Expenditures	<u>(36,997,408)</u>
Less Total Projected 2022 Expenditures	(48,007,943)
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 500,160</u>
Total Appropriated	<u>\$ 48,401,131</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 393,188</u>

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

REVENUE SUMMARY

The technology services fund began 2022 with an unencumbered cash balance of \$1,100,163. The current revenue estimates are \$2,057,111 lower than budgeted. This decrease includes \$1,472,003 in lower than anticipated revenues for indirect technology billings and \$585,108 in direct technology billings. In addition, encumbrance cancellations are now projected at \$793,851, or \$493,851 higher than budget assumptions. With these assumptions, the fund is projected to end the year with a \$500,160 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Director's Office expects an appropriation surplus of \$267,137. The division anticipates a savings of \$215,682 within personnel as the result of delays in hiring vacant positions and \$102,976 savings in overall services. Savings are offset by a projected deficit of \$51,521 in unbudgeted technology supplies.

The Information Services Division projects a surplus of \$126,051. This variance is primarily comprised of savings from delays in filling vacant positions totaling \$561,391. This is offset by the \$260,682 projected deficit in professional services due to software maintenance expenditures as well as the \$174,658 projected deficit in capital due to network infrastructure expenditures.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ (2,983,022)
Plus Estimated 2022 Revenues	40,578,467
Plus Estimated Encumbrance Cancellations	1,100,000
Total Estimated Available For Appropriation	38,695,445
Less Projected 2022 Fleet Management Division Expenditures	(37,526,894)
Less Projected 2022 Finance and Management Director's Office Expenditures	(976,629)
Less Total Projected 2022 Expenditures	(38,503,523)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 191,922
Total Appropriated	\$ 40,301,854
Projected Appropriation Surplus/(Deficit)	\$ 1,798,331

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 \$2,983,022, or \$1,424,987 lower than budgeted assumptions. Revenues are currently projected to total \$40,578,467, which is \$197,678 less than budgeted. With estimated encumbrance cancellations totaling \$1,100,000, \$200,000 more than budgeted, the fund will end the year with a unencumbered cash balance of \$191,922.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,798,331 is projected in the fleet management fund. In the Fleet Management Division, anticipated savings of \$778,670 in supplies primarily reflects lower than budgeted fuel costs. Personnel savings of \$776,841 are due to delays in hiring budgeted full-time positions. Additionally, the services category is expected to end the year with a surplus of \$222,972 related to lower than expected costs of repairs and maintenance.

A projected surplus of \$19,848 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	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 3,405,864
Plus Estimated 2022 Revenue Receipts	11,181,662
Plus Estimated Encumbrance Cancellations	70,000
Total Estimated Available For Appropriation	<u>14,657,526</u>
Less Projected 2022 Expenditures Design & Construction Division	(10,605,617)
Less Projected 2022 Expenditures Public Service Director's Office	(818,451)
Less Total Projected 2022 Expenditures	<u>(11,424,068)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u><u>\$ 3,233,458</u></u>
Total Appropriated	<u>\$ 11,912,843</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 488,775</u></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 2022, the unencumbered cash balance in the fund was \$3,405,864, or \$1,229,834 less than budgeted. Current year revenues are projected to total \$11,181,662 and encumbrance cancellations are estimated at \$70,000; this total revenue estimate matches the budgeted assumptions. As a result of the lower than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$3,233,458 is projected at year end, a decrease of \$741,059 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$488,775 is projected in this fund. This variance is primarily attributed to delayed hiring of personnel in the Service Director's Office and savings in personnel and internal service charges in the Design and Construction Division.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Cash Balance (January 1, 2022)	\$ 188,287,162
Plus Estimated 2022 Revenues	220,270,533
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>408,557,695</u>
Less Projected 2022 Expenditures Water Division	(215,954,725)
Less Projected 2022 Expenditures Public Utilities Director's Office	<u>(12,904,135)</u>
Less Total Projected 2022 Expenditures	<u>(228,858,860)</u>
Projected Cash at Dec. 31, 2022	<u>\$ 179,698,835</u>
Total Appropriated	<u>\$ 241,316,056</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 12,457,196</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, 2022, the cash balance in the water enterprise fund was over \$188.2 million, comprised of carryover funds and reserve funds totaling approximately \$143.2 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 \$218.6 million. Projections for the above-noted revenues are now expected to be \$1.7 million higher than initial estimates. The projected year-end cash balance in the fund is approximately \$179.7 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$12.5 million is projected in the water enterprise fund due to anticipated savings in several budget categories. Projected personnel savings of \$2.2 million reflect an increase in vacancies and separations, and delays in filling positions. The division anticipates a combined surplus of \$9.4 million in services, principal, capital, and the 'other' category. This surplus is the primarily the result of less than anticipated costs associated with internal technology service charges and principal payments on OWDA loans. The division also expects an interest surplus of \$1.5 million, which is the result of premium proceeds from the 2021 bond sale. Partially offsetting these savings is a projected deficit in supplies of \$1.4 million attributed to increases in the overall cost of chemicals.

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 \$1.9 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$760,304.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Cash Balance (January 1, 2022)	\$ 268,576,038
Plus Estimated 2022 Revenues	302,028,684
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	570,604,722
Less Projected 2022 Expenditures Sanitary Sewer Division	(304,794,773)
Less Projected 2022 Expenditures Public Utilities Director's Office	(14,341,899)
Less Total Projected 2022 Expenditures	(319,136,672)
Projected Cash at Dec. 31, 2022	\$ 251,468,050
Total Appropriated	\$ 326,205,539
Projected Appropriation Surplus/(Deficit)	\$ 7,068,867

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, 2022, the cash balance in the sewerage system enterprise fund was \$268.6 million, comprised of carryover funds totaling \$189.1 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 \$300.3 million. Current revenue projections are higher than the budgeted amount by \$1.7 million. The projected year-end cash balance in the fund is \$251.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$7.1 million is projected in the sewer system enterprise fund, comprised of a surplus of \$6.3 million in the Sanitary Sewer Division and a \$811,983 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, other, principal, and interest categories. The projected \$4.7 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Reduced premiums on bond interest and lower than budgeted loan fees and premium account for savings of \$1.4 million. Partially offsetting these savings is a projected deficit in services of \$15,741 attributed to an increase in projections from internal fleet charges and \$12,000 in capital purchases for server workstations.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Cash Balance (January 1, 2022)	\$ 38,687,937
Plus Estimated 2022 Revenues	46,718,385
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>85,406,322</u>
Less Projected 2022 Expenditures Storm Sewer Division	(41,888,470)
Less Projected 2022 Expenditures Public Utilities Director's Office	(3,810,324)
Less Total Projected 2022 Expenditures	<u>(45,698,794)</u>
Projected Cash at Dec. 31, 2022	<u>\$ 39,707,528</u>
Total Appropriated	<u>\$ 47,022,409</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,323,615</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, 2022, the cash balance in the storm sewer maintenance fund was \$38.7 million, comprised of carryover funds totaling \$29.7 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 \$46.7 million. Projections for the above-noted revenues are trending at budget. As of the end of the first quarter, the projected year-end cash balance in the fund is expected to be about \$39.7 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1.3 million is projected in the storm sewer maintenance fund, comprised of approximately \$1.1 million surplus in the Storm Sewer Division and a \$229,588 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 \$493,700 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$91,042 surplus in services is related to lower costs associated with direct and indirect technology services. A projected surplus of \$509,284 within principal and interest is due to lower than anticipated costs associated with the 2021 bond sale.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2022	
Cash Balance (January 1, 2022)	\$ 34,037,580
Plus Estimated 2022 Revenues	92,697,899
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>126,735,479</u>
Less Projected 2022 Expenditures Power Division	(97,296,021)
Less Projected 2022 Expenditures Public Utilities Director's Office	<u>(2,005,929)</u>
Less Total Projected 2022 Expenditures	<u>(99,301,950)</u>
Projected Cash at Dec. 31, 2022	<u>\$ 27,433,529</u>
Total Appropriated	<u>\$ 101,395,121</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,093,171</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, 2022, the cash balance in the electricity enterprise fund was over \$34.0 million, comprised of carryover funds totaling \$29.7 million and reserve funds totaling \$4.3 million. This beginning year cash balance was \$5.6 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 \$88.6 million. Projections for the above-noted revenues are now reflecting an increase of \$4.1 million. As of the end of the first quarter, the anticipated year-end cash balance is expected to be \$27.4 million, which exceeds the budgeted estimate of \$15.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2.1 million is projected in the electricity enterprise fund. This surplus is comprised of \$2.0 in the Power Division and \$122,583 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 \$167,655 in services is projected mainly related to repair and maintenance related costs. The division also expects an interest surplus of \$341,833, which is the result of lower than anticipated costs associated with the 2021 bond sale.

E. Mobility Enterprise Fund

FUND BALANCE SUMMARY	
March 31, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 3,180,658
Plus Estimated 2022 Revenues	14,035,116
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>17,265,774</u>
Less Projected 2022 Expenditures	<u>(15,222,077)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u><u>\$ 2,043,697</u></u>
Total Appropriated	\$ 15,252,612
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 30,535</u></u>

The mobility enterprise fund was established on January 1, 2022 and supports the Division of Parking Services in the Department of Public Service. All on-street and off-street parking revenues and parking violation revenues are deposited into the mobility enterprise fund, which is responsible for supporting a high quality parking experience in the City of Columbus.

REVENUE SUMMARY

The 2022 beginning unencumbered cash balance was \$3.2 million or \$1.3 million higher than budgeted. Revenue projections for the fund are currently \$14.1 million, or \$432,124 higher than budgeted assumptions; encumbrance cancellations projections match the budget. Due to the aforementioned increase in revenues and the beginning year unencumbered cash balance, as well as lower than expected expenditures discussed below, the projected unencumbered fund balance at year end is \$2,043,697, or \$1.7 million higher than the budgeted assumption.

OPERATING BUDGET SUMMARY

The mobility enterprise fund is projected to end the year with a positive appropriation variance of \$30,535. This variance is primarily due to savings in personnel as the result of delayed hiring and lower than budgeted expenses in the supplies and other categories.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2022

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 5,201,612	\$ 1,250,361	\$ 3,951,251	\$ 5,169,334	\$ 32,278
<u>City Auditor</u>					
City Auditor	5,222,349	1,097,978	4,124,371	5,217,267	5,082
Income Tax	9,990,318	1,935,143	8,055,175	8,706,693	1,283,625
Total	<u>15,212,667</u>	<u>3,033,121</u>	<u>12,179,546</u>	<u>13,923,960</u>	<u>1,288,707</u>
City Treasurer	1,502,649	503,056	999,593	1,427,359	75,290
<u>City Attorney</u>					
City Attorney	14,085,707	3,386,560	10,699,147	14,081,430	4,277
Real Estate	171,489	42,716	128,773	171,489	-
Total	<u>14,257,196</u>	<u>3,429,276</u>	<u>10,827,920</u>	<u>14,252,919</u>	<u>4,277</u>
Municipal Court Judges	21,537,233	5,572,787	15,964,446	21,310,841	226,392
Municipal Court Clerk	13,295,769	3,516,980	9,778,789	13,228,191	67,578
Civil Service	5,016,917	1,434,232	3,582,685	5,151,146	(134,229)
<u>Public Safety</u>					
Administration	13,988,671	4,632,822	9,355,849	13,753,614	235,057
Support Services	22,038,303	5,065,880	16,972,423	21,089,769	948,534
Police	354,194,577	99,202,937	254,991,640	351,612,620	2,581,957
Fire	273,461,932	87,194,063	186,267,869	282,986,304	(9,524,372)
Total	<u>663,683,483</u>	<u>196,095,702</u>	<u>467,587,781</u>	<u>669,442,307</u>	<u>(5,758,824)</u>
<u>Office of the Mayor</u>					
Mayor	4,330,000	866,264	3,463,736	3,847,926	482,074
Office of Diversity & Inclusion	1,910,183	336,028	1,574,155	1,609,360	300,823
Office of CelebrateOne	1,378,071	147,802	1,230,269	1,216,480	161,591
Education	8,667,361	980,921	7,686,440	8,666,427	934
Total	<u>16,285,615</u>	<u>2,331,014</u>	<u>13,954,601</u>	<u>15,340,193</u>	<u>945,422</u>
Inspector General	1,032,602	16,886	1,015,716	984,843	47,759
<u>Building and Zoning Services</u>					
Building & Zoning General Fund	282,216	55,875	226,341	282,264	(48)
Code Enforcement General Fund	7,365,924	2,125,044	5,240,880	7,311,593	54,331
Total	<u>7,648,140</u>	<u>2,180,919</u>	<u>5,467,221</u>	<u>7,593,857</u>	<u>54,283</u>
<u>Development</u>					
Administration	7,682,561	3,702,356	3,980,205	7,804,522	(121,961)
Econ. Development	5,270,306	980,102	4,290,204	5,256,177	14,129
Planning	2,020,097	404,942	1,615,155	1,997,658	22,439
Housing	8,142,651	5,997,713	2,144,938	7,957,646	185,005
Land Redevelopment	587,101	132,509	454,592	591,853	(4,752)
Total	<u>23,702,716</u>	<u>11,217,623</u>	<u>12,485,093</u>	<u>23,607,856</u>	<u>94,860</u>
<u>Finance and Management</u>					
Administration	9,742,427	4,687,578	5,054,849	9,280,216	462,211
Financial Management	4,421,100	954,411	3,466,689	4,136,812	284,288
Facilities Management	19,416,293	9,648,139	9,768,154	19,200,176	216,117
Finance Citywide	53,606,314	11,311,125	42,295,189	53,606,314	-
Citywide Technology Billings	23,902,525	23,602,525	300,000	22,877,529	1,024,996
Total	<u>111,088,659</u>	<u>50,203,779</u>	<u>60,884,880</u>	<u>109,101,047</u>	<u>1,987,612</u>
Human Resources	3,168,712	1,527,879	1,640,833	3,079,997	88,715
Neighborhoods	9,168,335	1,990,926	7,177,409	8,824,666	343,669
Health	30,803,453	30,803,453	-	30,803,453	-
Recreation and Parks	45,173,881	45,173,881	-	45,173,881	-
<u>Public Service</u>					
Administration	740,775	269,370	471,405	740,439	336
Refuse Collection	50,157,111	20,475,656	29,681,455	49,808,382	348,729
Total	<u>50,897,886</u>	<u>20,745,026</u>	<u>30,152,860</u>	<u>50,548,821</u>	<u>349,065</u>
Grand Total:	\$ 1,038,677,525	\$ 381,026,900	\$ 657,650,625	\$ 1,038,964,669	\$ (287,144)

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
MARCH 31, 2022

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,892,144	\$ 27,000	\$ 247,190	\$ 3,000	\$ -	\$ -	5,169,334
City Auditor							
City Auditor	4,310,152	30,500	875,615	1,000	-	-	5,217,267
Income Tax	7,489,828	75,108	1,141,257	500	-	-	8,706,693
Total	11,799,980	105,608	2,016,871	1,500	-	-	13,923,960
City Treasurer	1,078,064	7,810	341,485	-	-	-	1,427,359
City Attorney							
City Attorney	13,239,428	90,500	650,011	3,000	-	98,491	14,081,430
Real Estate	171,489	-	-	-	-	-	171,489
Total	13,410,917	90,500	650,011	3,000	-	98,491	14,252,919
Municipal Court Judges	18,767,425	109,779	1,943,637	-	-	490,000	21,310,841
Municipal Court Clerk	12,294,760	140,834	792,597	-	-	-	13,228,191
Civil Service	4,089,489	53,053	1,005,104	3,500	-	-	5,151,146
Public Safety							
Administration	7,899,297	10,367	5,843,800	150	-	-	13,753,614
Support Services	16,826,022	489,175	3,768,772	5,800	-	-	21,089,769
Police	327,507,289	6,299,082	15,035,374	255,000	2,515,875	-	351,612,620
Fire	265,335,285	5,512,454	12,063,122	75,443	-	-	282,986,304
Total	617,567,893	12,311,078	36,711,068	336,393	2,515,875	-	669,442,307
Office of the Mayor							
Mayor	3,577,726	18,000	250,200	2,000	-	-	3,847,926
Office of Diversity & Inclusion	1,293,131	10,019	306,210	-	-	-	1,609,360
Office of CelebrateOne	898,714	5,000	312,766	-	-	-	1,216,480
Education	316,074	7,000	8,343,353	-	-	-	8,666,427
Total	6,085,645	40,019	9,212,529	2,000	-	-	15,340,193
Inspector General	833,069	5,000	146,774	-	-	-	984,843
Building and Zoning Services							
Building & Zoning General Fund	282,358	-	(94)	-	-	-	282,264
Code Enforcement General Fund	6,491,782	72,891	737,920	-	9,000	-	7,311,593
Total	6,774,140	72,891	737,826	-	9,000	-	7,593,857
Development							
Administration	3,548,192	13,000	4,092,330	151,000	-	-	7,804,522
Econ. Development	1,722,192	6,343	3,432,806	94,836	-	-	5,256,177
Planning	1,849,578	12,000	135,080	1,000	-	-	1,997,658
Housing	2,144,962	20,500	5,781,184	11,000	-	-	7,957,646
Land Redevelopment	590,853	-	1,000	-	-	-	591,853
Total	9,855,778	51,842	13,442,401	257,836	-	-	23,607,856
Finance and Management							
Administration	2,730,432	32,950	6,516,834	-	-	-	9,280,216
Financial Management	2,970,657	10,740	1,155,415	-	-	-	4,136,812
Facilities Management	8,776,338	880,432	9,540,444	2,962	-	-	19,200,176
Citywide Technology Billings	-	-	22,877,529	-	-	-	22,877,529
Finance Citywide	-	-	-	-	-	53,606,314	53,606,314
Total	14,477,427	924,122	40,090,222	2,962	-	53,606,314	109,101,047
Human Resources	1,768,442	38,489	1,273,066	-	-	-	3,079,997
Neighborhoods	4,866,462	50,500	3,560,489	294,715	-	52,500	8,824,666
Health	-	-	-	-	-	30,803,453	30,803,453
Recreation and Parks	-	-	-	-	-	45,173,881	45,173,881
Public Service							
Administration	727,694	-	12,745	-	-	-	740,439
Refuse Collection	16,832,040	157,400	17,072,942	62,000	15,684,000	-	49,808,382
Total	17,559,734	157,400	17,085,687	62,000	15,684,000	-	50,548,821
Grand Total:	\$ 746,121,368	\$ 14,185,925	\$ 129,256,957	\$ 966,906	\$ 18,208,875	\$ 130,224,639	\$ 1,038,964,669

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2022

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 31,509	\$ -	\$ 769	\$ -	\$ -	\$ -	\$ 32,278
City Auditor							
City Auditor	3,479	-	1,603	-	-	-	5,082
Income Tax	1,276,022	3,392	4,211	-	-	-	1,283,625
Total	1,279,501	3,392	5,815	-	-	-	1,288,707
City Treasurer	78,707	(1,110)	(2,307)	-	-	-	75,290
City Attorney							
City Attorney	-	-	4,277	-	-	-	4,277
Real Estate	-	-	-	-	-	-	-
Total	-	-	4,277	-	-	-	4,277
Municipal Court Judges	(130,353)	9,933	312,820	-	33,992	-	226,392
Municipal Court Clerk	1,654	-	65,924	-	-	-	67,578
Civil Service	(47,031)	-	(87,198)	-	-	-	(134,229)
Public Safety							
Administration	(379,094)	-	614,151	-	-	-	235,057
Support Services	948,534	-	-	-	-	-	948,534
Police	1,511,688	-	1,070,269	-	-	-	2,581,957
Fire	(9,840,069)	-	266,140	49,557	-	-	(9,524,372)
Total	(7,758,941)	-	1,950,560	49,557	-	-	(5,758,824)
Office of the Mayor							
Mayor	482,074	-	-	-	-	-	482,074
Office of Diversity & Inclusion	311,427	(2,019)	(8,585)	-	-	-	300,823
Office of CelebrateOne	159,849	-	1,742	-	-	-	161,591
Education	934	-	-	-	-	-	934
Total	954,284	(2,019)	(6,843)	-	-	-	945,422
Inspector General	96,396	45,000	(93,637)	-	-	-	47,759
Building and Zoning Services							
Building & Zoning General Fund	(141)	-	94	-	-	-	(48)
Code Enforcement General Fund	54,331	-	-	-	-	-	54,331
Total	54,190	-	94	-	-	-	54,283
Development							
Administration	(132,043)	-	10,082	-	-	-	(121,961)
Econ. Development	70,708	-	(56,579)	-	-	-	14,129
Planning	93,959	(4,800)	(66,720)	-	-	-	22,439
Housing	174,435	-	10,570	-	-	-	185,005
Land Redevelopment	(4,752)	-	-	-	-	-	(4,752)
Total	202,307	(4,800)	(102,647)	-	-	-	94,860
Finance and Management							
Administration	440,131	16,350	5,730	-	-	-	462,211
Financial Management	185,836	3,260	95,192	-	-	-	284,288
Facilities Management	193,421	27,068	(4,410)	38	-	-	216,117
Citywide Technology Billings	-	-	1,024,996	-	-	-	1,024,996
Finance Citywide	-	-	-	-	-	-	-
Total	819,387	46,678	1,121,508	38	-	-	1,987,612
Human Resources	74,593	6,442	7,680	-	-	-	88,715
Neighborhoods	340,019	-	3,650	-	-	-	343,669
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	-	-	336	-	-	-	336
Refuse Collection	59,909	-	288,820	-	-	-	348,729
Total	59,909	-	289,156	-	-	-	349,065
Grand Total:	\$ (3,943,869)	\$ 103,517	\$ 3,469,620	\$ 49,595	\$ 33,992	\$ -	\$ (287,144)

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
MARCH 31, 2022

CATEGORY	FY 2022 CITY AUDITOR'S REVENUE ESTIMATE	FY 2021 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 723,071,000	\$ 776,095,407	\$ (53,024,407)	(6.8%)
Property Tax	68,923,000	60,174,110	8,748,890	14.5%
KWH Tax	3,250,000	3,312,758	(62,758)	(1.9%)
Total Taxes and Assessments	795,244,000	839,582,275	(44,338,275)	(5.3%)
Local Government Fund	22,754,000	23,758,335	(1,004,335)	(4.2%)
Liquor Permit Fund	2,300,000	804,169	1,495,831	186.0%
Cigarette Tax, Other	33,000	80,045	(47,045)	(58.8%)
Casino Revenue	7,000,000	7,989,634	(989,634)	(12.4%)
Total Shared Revenues	32,087,000	32,632,183	(545,183)	(1.7%)
License and Permit Fees	11,016,000	8,825,273	2,190,727	24.8%
Fines and Penalties	7,663,000	13,572,065	(5,909,065)	(43.5%)
Investment Earnings	8,000,000	9,511,747	(1,511,747)	(15.9%)
Charges for Service	61,962,000	63,265,602	(1,303,602)	(2.1%)
All Other Revenue	2,215,000	5,952,881	(3,737,881)	(62.8%)
Total Other Revenue	90,856,000	101,127,568	(10,271,568)	(10.2%)
Total Revenues	\$ 918,187,000	\$ 973,342,026	\$ (55,155,026)	(5.7%)
Encumbrance Cancellations	5,000,000	6,595,499	(1,595,499)	(24.2%)
Unencumbered Balance	58,299,693	78,259,958	(19,960,265)	(25.5%)
Other Fund Transfers	61,876,000	7,857,481	54,018,519	687.5%
Total Resources	\$ 1,043,362,693	\$ 1,066,054,963	\$ (22,692,270)	(2.1%)

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
MARCH 31, 2022

CATEGORY	FY 2022 YEAR-TO-DATE	FY 2021 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 211,931,491	\$ 191,024,961	\$ 20,906,530	10.9%
Property Tax	30,151,297	29,107,092	1,044,205	3.6%
KWH Tax	867,933	800,276	67,657	8.5%
Total Taxes & Assessments	242,950,721	220,932,329	22,018,392	10.0%
Local Government Fund	6,103,711	5,568,344	535,367	9.6%
Liquor Permit Fund	-	32,253	(32,253)	(100.0%)
Cigarette Tax, Other	60,653	11,128	49,525	445.0%
Casino Revenue	1,215,846	900,343	315,503	35.0%
Total Shared Revenue	7,380,210	6,512,068	868,142	13.3%
License and Permit Fees	2,444,347	2,128,634	315,713	14.8%
Fines and Penalties	1,483,196	2,505,266	(1,022,070)	(40.8%)
Investment Earnings	3,407,418	3,691,173	(283,755)	(7.7%)
Charges for Service	15,961,190	15,409,410	551,780	3.6%
All Other Revenue	1,272,628	1,154,332	118,296	10.2%
Total Other Revenue	24,568,779	24,888,815	(320,036)	(1.3%)
Total Revenues	\$ 274,899,710	\$ 252,333,212	\$ 22,566,498	8.9%
Encumbrance Cancellations	566,624	-	566,624	NA
Unencumbered Balance	58,299,693	78,259,958	(19,960,265)	(25.5%)
Fund Transfers	51,913,859	800,000	51,113,859	6389.2%
Total Resources	\$ 385,679,886	\$ 331,393,170	\$ 54,286,716	16.4%

TABLE 6
2022 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

ORDINANCE NUMBER	DATE PASSED/REVISED	PURPOSE	TOTAL
2741-2021	07-Feb-22	2022 Amended General Fund Budget Appropriation	\$ 1,037,363,125
0283-2022	31-Jan-22	Transfer from the Reimagine Safety Subfund	302,400
3301-2021	28-Feb-22	Transfer from the Basic City Services Fund	300,000
0250-2022	21-Mar-22	Transfer from the Recreation & Parks Operating Fund	659,000
0838-2022	21-Mar-22	Transfer from the Reimagine Safety Subfund	53,000
Total Operating Appropriation:			<u>\$ 1,038,677,525</u>
Total Estimated Available Resources:			1,043,362,693
Less Total Operating Appropriation:			<u>(1,038,677,525)</u>
Current Unappropriated Operating Balance:			<u>\$ 4,685,168</u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
MARCH 31, 2022

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2022	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2022 (E-G)
		ORIGINAL (JAN. 2022) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 58,299,693	\$ 934,187,000	\$ 985,063,000	\$ 50,876,000	\$ 1,043,362,693	\$ 1,038,677,525	\$ 1,038,964,669	\$ (287,144)	\$ 4,398,024
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	26,530,170	68,450,000	68,450,000	-	94,980,170	81,262,692	82,474,984	(1,212,292)	12,505,186
Health Special Revenue	4,147,374	39,476,663	40,165,462	688,799	44,312,836	41,666,663	40,065,404	1,601,259	4,247,432
Rec. and Parks Oper. & Extension	4,145,279	58,333,411	59,713,067	1,379,656	63,858,346	62,524,887	61,247,105	1,277,782	2,611,241
Municipal Court Computer Fund	1,279,758	1,185,000	997,000	(188,000)	2,276,758	2,050,631	1,171,050	879,581	1,105,708
Development Services	16,887,996	24,896,000	24,911,000	15,000	41,798,996	27,445,690	28,852,192	(1,406,502)	12,946,804
Property Mgt/East Broad Street Operation	56,139	1,581,566	\$1,525,427	(56,139)	1,581,566	1,581,566	1,581,566	-	-
Private Construction Inspection Fund	829,428	4,478,420	4,478,420	-	5,307,848	4,868,352	4,792,821	75,531	515,027
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	6,290,826	6,125,999	(164,827)	6,125,999	6,290,826	6,125,999	164,827	-
Print and Mail Services	349,252	2,018,150	2,124,234	106,084	2,473,486	2,008,145	1,949,089	59,056	524,397
Land Acquisition	235,919	1,034,950	1,079,184	44,234	1,315,103	1,228,950	1,204,421	24,529	110,682
Technology Services	1,100,163	48,971,200	47,407,940	(1,563,260)	48,508,103	48,401,131	48,007,943	393,188	500,160
Fleet Management Services	(2,983,022)	41,676,145	41,678,467	2,322	38,695,445	40,301,854	38,503,523	1,798,331	191,922
Construction Inspection Fund	3,405,864	11,251,662	11,251,662	-	14,657,526	11,912,843	11,424,068	488,775	3,233,458
ENTERPRISE FUNDS									
Water System Enterprise	188,287,162	219,595,533	220,270,533	675,000	408,557,695	241,316,056	228,858,860	12,457,196	179,698,835
Sewerage System Enterprise	268,576,038	300,310,977	302,028,684	1,717,707	570,604,722	326,205,539	319,136,672	7,068,867	251,468,050
Storm Sewer System Enterprise	38,687,937	46,718,385	46,718,385	-	85,406,322	47,022,409	45,698,794	1,323,615	39,707,528
Electricity Enterprise	34,037,580	88,603,266	92,697,899	4,094,633	126,735,479	101,395,121	99,301,950	2,093,171	27,433,529
Parking Meter Program Fund	3,180,658	13,652,992	14,085,116	432,124	17,265,774	15,252,612	15,222,077	30,535	2,043,697

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.

TABLE 8
ALL FUNDS
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2022

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(3,943,870)	103,517	3,469,620	-	49,595	33,992	-	-	(287,144)
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	645,575	-	-	-	-	-	-	-	645,575
Municipal Court Judges	112,648	23,943	97,415	-	-	-	-	-	234,006
Total Municipal Court Computer Fund	758,223	23,943	97,415	-	-	-	-	-	879,581
Street Construction, Main. & Repair									
Traffic Management	139,592	8,119	36,340	-	-	-	-	-	184,051
Infrastructure Management	89,718	0	(1,264,934)	-	-	(906,840)	-	-	(2,082,056)
Design and Construction	-	-	11,300	-	-	-	-	-	11,300
Service Director	660,015	-	14,387	-	-	-	-	-	674,402
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	889,325	8,119	(1,202,908)	-	-	(906,840)	-	-	(1,212,304)
Health Special Revenue									
Department of Health	1,580,440	3,924	16,895	-	-	-	-	-	1,601,259
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	1,371,995	-	(94,213)	-	-	-	-	-	1,277,782
Development Services Fund									
Building and Zoning Services	122,757	0	(1,554,454)	-	-	-	-	-	(1,431,697)
Code Enforcement	25,195	-	-	-	-	-	-	-	25,195
Total Development Services Fund	147,952	0	(1,554,454)	-	-	-	-	-	(1,406,502)
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Private Construction Inspection Fund									
Design and Construction	59,234	5,521	10,776	-	-	-	-	-	75,531
Service Director	-	-	-	-	-	-	-	-	-
Total Private Construction Inspection Fund	59,234	5,521	10,776	-	-	-	-	-	75,531
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	88,493	4,105	72,230	-	-	-	-	-	164,827
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	88,493	4,105	72,230	-	-	-	-	-	164,827
Print & Mail Services									
Department of Finance	45,463	1,517	12,076	-	-	-	-	-	59,056
Land Acquisition									
Division of Real Estate	23,106	-	1,423	-	-	-	-	-	24,529
Technology Services									
Division of Information Services	561,391	0	(260,682)	-	-	(174,658)	-	-	126,051
Department of Technology	215,682	(51,521)	102,976	-	-	-	-	-	267,137
Total Technology Services	777,073	(51,521)	(157,704)	-	-	(174,658)	-	-	393,188
Fleet Management Services									
Division of Fleet Management	776,841	778,670	222,972	-	-	-	-	-	1,778,483
Finance and Management Director	19,848	-	-	-	-	-	-	-	19,848
Total Fleet	796,689	778,670	222,972	-	-	-	-	-	1,798,331
Construction Inspection Fund									
Design and Construction	273,488	13,383	100,894	-	-	-	-	-	387,765
Service Director	101,010	-	-	-	-	-	-	-	101,010
Total Construction Inspection	374,498	13,383	100,894	-	-	-	-	-	488,774
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	2,223,099	(1,445,161)	8,954,263	384,776	43,500	10,200	1,526,214	-	11,696,892
Sewerage System Enterprise									
Division of Sewers and Drains	4,654,488	41,645	(15,741)	444,117	63,750	(12,000)	1,080,625	-	6,256,884
Storm System Enterprise									
Division of Sewers and Drains	493,700	-	91,042	86,218	-	-	423,066	-	1,094,027
Electricity Enterprise									
Division of Electricity	1,794,850	1,560	(167,655)	-	-	-	341,833	-	1,970,588
Various Enterprise Funds									
Public Utilities Director's Office	1,869,157	3,181	52,120	-	-	-	-	-	1,924,458
Mobility Enterprise									
Parking Services	787,502	16,050	(428,802)	-	25,000	-	(369,214)	-	30,535

TABLE 9**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2022**

Division	Position Title	# of Positions	Full-time/ Part-time	Projected 2022 Wages
City Council	Senior Legislative Analyst (Communciation D	1	Full-Time	49,840
	Legislative Interns	20	Part-Time	72,000
City Auditor	Asst. Auditor III (D365)	1	Full-Time	41,440
	Payroll position	1	Full-Time	30,000
	Asst. Auditor I	1	Full-Time	33,280
City Auditor - Income Tax	Management Analyst II	3	Full-Time	168,373
	Business Systems Analyst	4	Full-Time	149,664
	Office Asst. II	1	Full-Time	35,360
	Office Asst. I	3	Full-Time	97,808
	Auditor	4	Full-Time	116,928
	Office assistant	1	Part-Time	17,160.00
City Treasurer	Fiscal Assistant II	1	Full-Time	39,846
City Attorney	Attorney	5	Full-Time	240,266
	Legal Advocate	2	Full-Time	64,612
	Legal Admin	2	Full-Time	53,200
Municipal Court Judges	HR Director	1	Full-Time	7,596
	Unassigned Bailiff	1	Full-Time	7,596
	Probation Officer	7	Full-Time	53,172
	Support Officer	1	Full-Time	7,596
	Magistrate's Bailiff	1	Full-Time	7,596
	Small Claims Manager	1	Full-Time	7,596
	Community Resource Specialist	1	Full-Time	7,596
	Chief Probation Officer	1	Full-Time	10,128
	Assignment Clerk	1	Full-Time	7,596
	Case Coordinator	1	Full-Time	10,128
Municipal Court Clerk	Deputy Clerk	32	Full-Time	240,540
Civil Service Commission	Office Assistant II	1	Full-Time	36,260
	Executive Secretary I	1	Full-Time	36,260
	Civil Service Commission Member	1	Full-Time	8,309
Safety-Director's Office	Public Safety Analyst	4	Full-Time	129,184
	Human Resources Analyst	2	Full-Time	82,656
	Management Analyst II	2	Full-Time	113,549
	Community Relations Coordinator	1	Full-Time	58,528
	Office Assistant II	3	Full-Time	52,207
	Human Resources Manager	1	Full-Time	48,318
	EEO Specialist	1	Full-Time	38,573
	Payroll/Benefits Clerk	3	Full-Time	92,421
	Human Resources Representative	1	Full-Time	27,186
	Fiscal Assistant I	1	Full-Time	24,305
	Polygraphist	1	Full-Time	13,158
Safety-Support Services	Emergency Dispatcher	18	Full-Time	360,000
	Emergency Call Taker	21	Full-Time	593,242
	911 Emergency Communications Specialist	8	Full-Time	214,080
	GIS Technician	2	Full-Time	76,800
	License Officer	2	Full-Time	61,440
	Database Administrator	1	Full-Time	48,000
	Office Assistant II	1	Full-Time	40,800
	Management Analyst II	1	Full-Time	38,400
	Office Assistant II	3	Part-Time	36,520

TABLE 9 (Continued)**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2022**

Division	Position Title	# of Positions	Full-time/ Part-time	Projected 2021 Wages
Safety-Police	Police Recruits	170	Full-Time	2,872,944
	Police Recruits (Lateral transfers)	50	Full-Time	2,241,216
	Cadet	20	Part-Time	205,479
	Public Relations Specialist II	3	Full-Time	164,412
	Police Record Technician	16	Full-Time	141,408
	Fingerprint Technician Trainee	3	Full-Time	124,251
	Criminal Intelligence Analyst	6	Full-Time	91,699
	Office Assistant II	3	Full-Time	82,260
	Management Analyst II	1	Full-Time	39,492
	Office Assistant I	2	Full-Time	35,156
	Forensic Scientist I	1	Full-Time	25,181
	Public Relations Advisor to the Police Chief	1	Full-Time	24,000
	Security Specialist	2	Full-Time	22,454
	Police Property Clerk	1	Full-Time	20,122
	Programmer Analyst	2	Full-Time	16,901
	Equipment Operator I	1	Full-Time	10,344
	Laborer	1	Part-Time	18,666
Management Analyst I			Part-Time	3,566
Safety-Fire	Fire Recruits	125	Full-Time	1,883,421
	Cadet	20	Part-Time	202,300
	Office Assistant II	3	Full-Time	98,918
	Management Analyst I	2	Full-Time	57,882
	Master Plans Examiner	1	Full-Time	44,200
	Information Systems Analyst	1	Full-Time	39,600
	Storekeeper	1	Full-Time	28,506
	Laborer	1	Full-Time	26,829
	Emergency Preparedness Chief	1	Part-Time	28,875
	Office Assistant II	2	Part-Time	41,920
	EMS Physician	1	Part-Time	69,188
	Office of the Mayor	Executive Assistant II	2	Full-Time
Executive Assistant I		1	Full-Time	40,600
Executive Secretary II		1	Full-Time	34,800
Office of Diversity and Inclusion	Compliance Officer	1	Full-Time	28,224
	Asst. Director	1	Full-Time	83,520
	Supplier Diversity Manager	1	Full-Time	24,480
	HR Analyst	1	Full-Time	32,256
Office of CelebrateOne	Director Community Strategies	1	Full-Time	73,440
	Director of Communications	1	Full-Time	84,041
	Fiscal Manager	1	Full-Time	59,500
	Administrative Assistant	1	Full-Time	44,921
Inspector General	Deputy Director	1	Full-Time	109,622
	Executive Secretary II	1	Full-Time	36,432
	Executive Secretary I	1	Full-Time	28,733
	Inspector General Investigator	6	Full-Time	300,485
Code Enforcement	PMI Trainee	1.6	Full-Time	48,845
Development-Administration	Fiscal Assistant I	1	Full-Time	29,232
	Management Analyst II	2	Full-Time	85,488
Development-Economic Development	Business Development Specialist	1	Full-Time	32,760
	Development Program Manager	1	Full-Time	39,312
16 Development-Planning	Planner II	4	Full-Time	135,023

	Management Analyst I	1	Full-Time	28,738
Development-Housing	Office Assistant III	2	Full-Time	60,254
	Management Analyst II	1	Full-Time	14,090
	Management Analyst I	2	Full-Time	46,176
	Rehab Program Coordinator	1	Full-Time	41,440
	Rehab Tech	1	Full-Time	31,885
Financial Management	Budget Mgmt Specialist	1	Full-Time	7,596
	Procurement Specialist	1	Full-Time	7,596
	Budget Officer	1	Full-Time	13,926
Finance Director's Office	Facilities Project Mgr	1	Full-Time	8,472
	Management Analyst 2	2	Full-Time	16,944
Facilities Management	Custodial Worker	2	Full-Time	17,220
	Custodial Supervisor	1	Full-Time	8,610
	Security Specialist	2	Full-Time	17,220
	Building Main Mgr.	1	Full-Time	8,472
	Building Main Worker	1	Full-Time	8,610
	Plumber	1	Full-Time	8,610
	HVAC Technician	2	Full-Time	17,220
	Laborer	1	Full-Time	8,610
	Office Assistant 3	1	Full-Time	8,610
Human Resources	Compensation Analyst	1	Full-Time	46,613
Neighborhoods	311 Service Representative	3	Full-Time	74,187
	Office Assistant III	1	Full-Time	26,880
	Neighborhood Program Specialist	2	Full-Time	67,478
	Assistant Director	2	Full-Time	113,232
Public Service- Directors Office	Payroll Clerk	1	Full-Time	3,804
	Mail Clerk	1	Full-Time	3,917
	HR Manager	1	Full-Time	7,296
Refuse Collection	Refuse Collection Vehicle Operator	37	Full-Time	496,489
	RCDAM	1	Full-Time	42,388
	Community Relations Rep	1	Full-Time	180
	RC Supervisor	2	Full-Time	46,218

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2022
City Council	44	47	43
City Auditor	35	39	32
Income Tax	84	84	63
City Treasurer	9	10	8
City Attorney	128	142	124
Real Estate	1	6	1
Municipal Court Judges	220	225	204
Municipal Court Clerk	170	176	145
Civil Service	37	39	36
Public Safety - Admin.	68	78	58
Support Services	194	192	138
Police - Civilian	252	252	197
Police - Uniformed	1,936	1,992	1,885
Fire - Civilian	50	49	40
Fire - Uniformed	1,637	1,665	1,569
Office of the Mayor	27	27	21
Office of Diversity and Inclusion	14	14	8
Office of CelebrateOne	9	11	5
Education	2	2	2
Inspector General	10	10	1
Building and Zoning Services	3	3	3
Code Enforcement	83	84	81
Development Admin.	25	27	26
Economic Development	15	15	13
Planning	20	20	15
Housing	24	24	17
Land Redevelopment	6	6	6
Finance and Management - Dir. Office	31	38	26
Financial Management	28	33	25
Facilities Management	107	112	95
Human Resources	14	18	13
Neighborhoods	52	70	42
Public Service - Dir. Office	6	6	6
Refuse Collection	226	226	185
General Fund Total	5,566	5,742	5,132

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2022
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	152	153	127
Technology: Administration	16	16	15
Finance/Print/Mail Shop Fund	7	8	6
Human Resources/Employee Benefits	32	32	28
Facilities - Other Funds ²	0	8	0
Health Special Revenue Fund	317	328	256
Municipal Court Computer Fund	6	13	0
Recreation and Parks Operation Fund	365	369	311
Public Service - Dir. Office/SCMR Fund	65	65	47
Traffic Management/SCMR Fund	124	124	109
Infrastructure Management/SCMR Fund	209	211	172
Design and Construction/SCMR Fund	36	38	32
Parking Services/Mobility Enterprise Fund	53	53	38
Fleet Management	132	138	119
Finance and Management - Dir. Office/Fleet Fund	9	10	8
Design and Construction/Construction Inspection	71	71	60
Public Service - Dir. Office/Construction Inspection	8	8	7
Design and Construction/Private Construction Inspection	31	31	26
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	164	169	155
Public Utilities: Administration	239	246	193
Sewers and Drains (Storm)	26	25	22
Sewers and Drains (Sanitary)	470	472	350
Electricity	110	110	80
Water	467	461	376
Other Funds Total	3,118	3,172	2,547
All Funds	8,684	8,914	7,679

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

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

Intended Purpose	Amount
Transfer to anticipated expenditure fund (27th pay fund)	2,768,000
Legal settlements & miscellaneous	6,000,000
Economic Development incentive payments	19,250,000
Deposit to the rainy day fund	2,000,000
Miscellaneous	9,477,240
Sustainable Columbus Initiatives	10,505,000
Transfers for City Council's amendments	6,138,125
	56,138,365

TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2022

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to the 27th pay period fund	2,768,000	City Auditor/Finance & Mgmt	2741-2021
Transfer to the rainy day fund	2,000,000	City Auditor/Finance & Mgmt	2741-2021
Transfer to the neighborhood initiative fund	3,113,125	City Auditor/Finance & Mgmt	2741-2021
Transfer to the jobs growth fund	2,775,000	City Auditor/Finance & Mgmt	2741-2021
Transfer to the public safety initiative fund	250,000	City Auditor/Finance & Mgmt	2741-2021
Transfer to the sustainable Columbus fund	355,000	Utilities	0108-2022
Transfer to the employee benefits fund for CALMC	50,000	Human Resources	0819-2022
Transfer within Finance for Hilltop Early Learning Center	1,670,000	Finance & Mgmt	0441-2022
Transfer for school district revenue sharing	93,836	Economic Development	0741-2022
Transfer for ineligible CDBG funds	293,215	Neighborhoods	0526-2022
Transfer for the Columbus Urban League	350,000	Public Safety	0761-2022
Transfer for the Greater Columbus Sports Commission	125,000	Finance & Mgmt	0936-2022
Total Transferred and Expended	13,843,176		

TABLE 12
SAFETY OVERTIME REPORT
MARCH 31, 2022

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	1,749,234	530,191	30.31%	1,742,959	2,273,150	(523,916)
Police Civilian	1,407,911	364,401	25.88%	1,202,340	1,566,741	(158,830)
Police Uniformed	13,063,168	3,221,034	24.66%	10,736,781	13,957,815	(894,647)
Fire Uniformed	11,109,607	4,751,772	42.77%	15,839,239	20,591,011	(9,481,404)