


September 7, 2022

MEMORANDUM TO: Andrew J. Ginther
Mayor

FROM: Kathy A. Owens 
Finance and Management Director

SUBJECT: 2022 Second Quarter Financial Review

The Finance and Management Department's 2022 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 \$281,000 less than the current appropriation for 2022. This is a \$568,000 decrease from the First Quarter Financial Review and material expenditure items 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 smaller than projected general fund transfer needs related to the Health and Recreation & Parks operating funds, and lower costs associated with the Franklin County Public Defender contract.

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 \$15 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 \$281,000 and \$1.8 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 \$1.8 million, which is largely due to higher personnel overtime expenses. The Division of Fire is also projecting a negative variance of \$15.4 million. This deficit is attributed mainly to significantly higher sworn overtime expenses than budgeted, which is higher than what was reflected at the First Quarter Financial Review.

Revenues:

As of the end of the second quarter, income tax receipts are 6.5 percent above 2021 second quarter collections. In addition to income tax collections, property tax collections (27.8% growth), the kilowatt tax (7.0% growth), local government fund (11.6% growth), liquor permit fund (830.5% growth), cigarette tax (44.7% growth), casino revenue (20.4% growth), license & permit fees (1.7% growth), and charges for services (12.5% growth) are all trending above collections during the same time period last year. Fines & penalties (38.8% decline), investment earnings (5.9% decline), and other revenue (67.5% decline) are all trending below collections during the same time period last year. It should be noted that the City Auditor revised the 2022 Official Revenue Estimate, effective Jun 15, 2022. This revision increased the 2022 overall revenue estimate by \$80 million, with income tax revenue growth



being the primary driver. 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, 2022

Prepared by:
Department of Finance and Management

Kathy A. Owens
Director

TABLE OF CONTENTS

	<u>PAGE</u>
1. INTRODUCTION	1
2. GENERAL FUND OVERVIEW	2
Table A	2-1
Revenue and Expenditure Summaries	2-2
3. SPECIAL REVENUE FUNDS	3
Street Construction Maintenance & Repair	3-1
Health Special Revenue	3-2
Recreation and Parks Operations	3-3
Municipal Court Computer	3-4
Development Services	3-5
Property Management Fund	3-6
Private Construction Inspection	3-7
4. INTERNAL SERVICE FUNDS	4
Employee Benefits	4-1
Print Services	4-2
Land Acquisition	4-3
Technology Services	4-4
Fleet Management Services	4-5
Construction Inspection	4-6
5. ENTERPRISE FUNDS	5
Water Operating	5-1
Sewerage System Operating	5-2
Storm Sewer Maintenance	5-3
Electricity Enterprise	5-4
Mobility Enterprise	5-5
6. TABLE REPORTS	
Table 1: General Fund Appropriation Summary	6
Table 2: General Fund Projections by Object of Expenditure	7
Table 3: General Fund Variances by Object of Expenditure	8
Table 4: City Auditor's Current General Fund Revenue Estimate	9
Table 5: General Fund Revenue Summary Year-to-Date Comparison	10
Table 6: General Fund Legislative Appropriations Summary	11
Table 7: All Operating Funds Revenue and Appropriation Summary	12
Table 8: All Funds Variances by Object of Expenditure	13
Table 9: General Fund Vacant Positions To Be Filled	14
Table 10: General Fund and Other City Funds Personnel Levels	17
Table 11: Citywide Account Projected Use	19
Table 12: Safety Overtime Report	20

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 an \$83,034,999 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, 2022	
Beginning Cash Balance (January 1, 2022)	\$ 137,557,179
Less Outstanding Encumbrances (As of December 31, 2021)	<u>79,257,486</u>
Unencumbered Cash Balance (January 1, 2022)	58,299,693
Plus REVISED Estimated 2022 Receipts - City Auditor*	\$ 998,187,000
Plus Encumbrance Cancellations	5,000,000
Plus Transfers In & Misc. Transfers	<u>61,876,000</u>
REVISED Total Available for Appropriation	\$ 1,123,362,693
Total Appropriated as of June 30, 2022	\$ 1,040,609,025
Less 2022 Projected Operating Expenditures	<u>1,040,327,694</u>
Projected Appropriation Surplus/(Deficit)	\$ 281,331
Projected Available Cash Balance (December 31, 2022)	<u>\$ 83,034,999</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	<u>400,000</u>
Projected Unencumbered Cash Balance (December 31, 2022)	\$ 90,280,608
ANTICIPATED EXPENDITURE SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 5,953,058
Plus 2022 Deposit	<u>2,768,000</u>
Projected Unencumbered Cash Balance (December 31, 2022)	\$ 8,721,058
BASIC CITY SERVICES SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 60,545,492
Less 2022 Appropriation and Transfer Out (2741-2021)	<u>(50,876,000)</u>
Projected Unencumbered Cash Balance (December 31, 2022)	\$ 9,669,492

*See Table 4

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>(4,193,237)</u>
Unencumbered Cash Balance (June 30, 2022)	\$ 1,180,312
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>(275,770)</u>
Unencumbered Cash Balance (June 30, 2022)	\$ 688,653
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>(4,099,721)</u>
Unencumbered Cash Balance (June 30, 2022)	\$ 3,021,319
REIMAGINE SAFETY SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 6,471,652
Plus 2022 Deposit	-
Less Year-to-Date Expenditures/Encumbrances	<u>(2,607,900)</u>
Unencumbered Cash Balance (June 30, 2022)	\$ 3,863,752

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. On June 15, 2022, the City Auditor increased the estimate of available resources by \$80 million to account for increased income tax collections as a result of lower than estimated revenue losses related to remote work. 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 \$998.2 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 7.3 percent, or \$37.8 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 6.5 percent in comparison to 2021 through June.

Property taxes are likewise positive so far this year. As of the end of the second quarter, tax receipts in this category came in 27.8 percent, or \$10.3 million, higher than the second quarter of 2021. The kilowatt hour tax, local government fund, liquor permit fund, cigarette tax, casino revenue, license and permit fees, and charges for services all came in higher than receipts through June 2021.

All other revenue streams are underperforming in comparison to the end of June 2021 (refer to Table 5). Fines and penalties and investment earnings are both down \$2.3 million and \$343,393, respectively.

Expenditures:

Expenditures are projected to total \$1,040,327,694, or \$281,331 below 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 June 13, 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 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 \$34,995 which largely consist of savings in personnel due to lower than budgeted insurance and part time wages.

A total surplus of \$ \$1,694,712 is anticipated for the **Income Tax Division**. The majority of this variance, or \$1,622,179, is due to delays in filling vacant positions. The division is implementing a new revenue system and is undergoing a transformation in both processes and staffing needs.

The **City Treasurer** projects an overall surplus of \$74,021. A surplus in personnel of \$111,181 results from delays in hiring a vacant budgeted position, which is partially offset by a \$37,160 deficit mainly attributed to professional services contracts.

The **Municipal Court Judges** project an overall deficit of \$1,058,368. The anticipated deficit of \$1,171,632 in personnel reflects salary increases implemented to allow the court system to remain competitive in the market, and the associated benefits. This deficit is primarily offset by projected savings of \$111,204 in various services line items, and \$2,060 in materials and supplies.

An overall surplus of \$67,132 is expected in the office of the **Municipal Court Clerk**, primarily resulting from lower than budgeted charges in internal services.

An overall deficit of of \$192,725 is anticipated in the **Civil Service Commission**. In personnel, a deficit of \$115,088 is the result of two additional, unbudgeted full-time positions following the conclusion of an audit on the police officer hiring process. The \$77,766 deficit in services is primarily attributable to costs associated with the processing of incoming lateral transfers in the Division of Police, which was unknown at the time of budget formation.

A positive variance of \$281,190 is expected in the Department of **Public Safety, Administration Division**. The \$272,038 deficit in personnel is the result of several unbudgeted full-time positions. This deficit is offset by forecasted savings of \$552,908 in services, primarily due to lower than expected costs associated with the jail contract between the city and Franklin County.

The **Support Services Division** projects an overall surplus of \$1,824,674. In personnel, the \$2,039,905 surplus is largely due to delays in hiring vacant full-time positions. These savings are partially offset by higher than anticipated costs associated with software maintenance and licensing agreements, resulting in a deficit of \$214,172 in services.

The **Police Division** projects an overall deficit of \$1,763,776. This shortfall is primarily driven by a \$2,004,410 variance in personnel expenses attributable to elevated sworn overtime expenses. Projected savings in fleet management charges contribute to anticipated savings of \$234,165 in the services category.

The **Division of Fire** anticipates an overall deficit of \$15,361,867, which is primarily reflective of higher than budgeted sworn overtime expenses. In addition, a memorandum of understanding executed between the city and the International Association of Fire Fighters (IAFF) resulted in scheduled wage increases for most sworn personnel during the third quarter of this year. Together, these two components result in an overall personnel variance of \$15,038,365. A deficit of \$354,463 is expected in the services category resulting from higher than anticipated costs associated with fleet maintenance and fuel.

A total projected surplus of \$641,631 is anticipated in the **Office of the Mayor**, the result of delays in filling vacant budgeted positions.

The **Office of Diversity and Inclusion** projects a net surplus of \$343,921, mainly attributed to personnel savings.

The **Office of CelebrateOne** projects an overall surplus of \$39,114, primarily a result of hiring delays.

The **Inspector General** anticipates an overall surplus of \$143,460. An anticipated surplus of \$222,814 in the personnel category primarily reflects delays in filling vacant budgeted positions, while lower than anticipated spending on general supplies represents additional savings of \$33,000. These savings are partially offset by a projected deficit of \$112,354 in the services category, resulting from higher than projected costs related to software licensing fees.

The **Code Enforcement Division** projects an overall surplus of \$134,334, resulting from personnel savings related to hiring delays.

The **Development Department, Administration Division** projects an overall deficit of \$357,460. A deficit of \$122,810 in personnel is the result of a position transferring from the Department of Neighborhoods. In addition, a deficit of \$236,785 in services is the result of unbudgeted professional services for a housing analysis and homeless remediation.

The **Economic Development Division** projects overall surplus of \$157,188. Anticipated savings within the personnel category of \$134,395 is due to delays in filling vacant positions. A surplus of \$21,793 in services is the result of savings on various professional services contracts.

An overall deficit of \$191,266 is expected in the **Planning Division**. A deficit of \$380,452 resulting from unbudgeted expenses for public art maintenance and software maintenance services is partially offset by a surplus of \$187,648 in personnel due to hiring delays.

The **Housing Division** projects an overall surplus of \$275,948, mainly attributed to personnel savings of \$242,052 due to delays in filling vacant positions. In addition, savings of \$25,178 are projected in professional services.

An overall surplus of \$343,493 is projected in the **Finance and Management Department, Administration Division**, resulting primarily from savings in personnel due to delayed hiring of vacant positions.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$2,879,705. Of this amount, savings of \$350,134 are the result of delays in filling vacant budgeted positions. In addition, a surplus of \$523,311 in the services category is mainly due to lower than budgeted expenses for the Public Defender contract, while the remainder is primarily attributed to a projected surplus in the citywide account.

An overall deficit of \$272,495 is projected in the **Facilities Management Division**. A deficit of \$389,992 in the services category is expected due to higher than budgeted electricity charges, and a \$56,222 deficit resulting from increases in spending on general supplies and furniture. These deficits are being offset by savings of \$173,681 within the personnel category due to delays in filling vacant positions.

The **Department of Technology** projects that the overall costs billed to various departments within the general fund will come in under budget by \$1,777,672. This variance consists of savings of \$1,879,852 for internally billed indirect technology services, and a deficit of \$102,179 for internally billed direct technology services.

The **Human Resources Department** projects an overall surplus of \$166,924. The \$149,072 projected surplus within personnel expenses is due to delayed hiring of budgeted positions. Savings of \$7,354 in services reflects less than budgeted expenditures primarily for employee travel and registration, and \$10,498 of savings are expected within supplies due to lower than anticipated needs.

The **Department of Neighborhoods** anticipates an overall deficit of \$149,807. This deficit is a result of personnel transfers and larger than anticipated expenditures in supplies. The deficit is partially offset by a surplus on various line items in the services category totaling \$63,219.

The current projected general fund transfer to the **Health Department** is estimated to be \$6,000,000 less than the budgeted level of \$30,803,453. 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 be \$2,500,000 less than the budgeted level at \$45,173,881. 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 \$324,207. The \$239,225 surplus projected within personnel is largely due to the delay in hiring vacant positions. An anticipated surplus of \$84,982 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	
June 30, 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	(8,444,804)
Less Projected 2022 Expenditures Traffic Management Division	(22,266,856)
Less Projected 2022 Expenditures Infrastructure Management Division	(40,273,426)
Less Projected 2022 Expenditures Design & Construction Division	(6,397,007)
Less Projected 2022 Expenditures Refuse	(3,700,000)
Less Total Projected 2022 Expenditures	<u>(81,082,092)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 13,898,078</u>
Total Appropriated	<u>\$ 82,169,532</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,087,440</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, the fund is projected to end the year with an unencumbered cash balance of \$13,898,078, which is approximately \$5.3 million higher than assumed at the time of budget formation.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$1,087,440 is projected in this fund. A surplus of \$694,304 in the Director's Office is largely due to delays in hiring vacant positions. The Traffic Management Division is projecting an overall surplus of \$163,696 mainly due to savings in personnel costs, in addition to minor savings in the supplies and services categories. The Infrastructure Management Division anticipates savings of \$925,350 in personnel from hiring delays which is offset by a deficit of \$724,035 for internal fleet services. The Design and Construction Division projects a total surplus of \$27,046, due to savings in internal service costs for indirect technology services, print and mail. The Refuse Division expenditures are projected at budget.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 4,147,374
Plus Estimated 2022 Revenues	9,481,299
Plus Estimated General Fund Transfer	24,803,453
Plus Estimated Encumbrance Cancellations	660,000
Total Estimated Available For Appropriation	<u>39,092,126</u>
Less Projected 2022 Expenditures	<u>(38,587,689)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 504,437</u>
Total Appropriated	<u>\$ 41,666,663</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,078,974</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 \$9,481,299, significantly higher than the budgeted assumption of \$8,573,210 due to increased immunizations and the provision of birth and death certificates. Encumbrance cancellations are currently estimated at \$660,000, which is \$560,000 above the budgeted amount. At the end of the second quarter, the general fund transfer is projected to be \$6,000,000 less than the budgeted amount of \$30,803,453. Given these assumptions, the fund will end the year with an unencumbered cash balance of \$504,437.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3,078,974 is projected in the Health Department. The anticipated surplus is within personnel and is attributed to a high number of vacancies.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 4,145,279
Plus Estimated 2022 Revenues	13,401,313
Plus Estimated General Fund Transfer	42,673,881
Plus Estimated Encumbrance Cancellations	1,200,000
Total Estimated Available For Appropriation	61,420,473
Less Projected 2022 Expenditures	(60,899,176)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 521,297
Total Appropriated	\$ 62,582,887
Projected Appropriation Surplus/(Deficit)	\$ 1,683,711

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 \$13,401,313, which is higher than originally budgeted. Encumbrance cancellations are projected at \$1,200,000, double the budgeted assumption. The current projected general fund transfer is estimated to be \$2,500,000 less than the budgeted level of \$45,173,881. The anticipated year-end unencumbered cash balance is \$521,297.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$1,683,711 is projected for the fund. A surplus of \$1,371,995 in personnel is attributed savings resulting from delayed hiring. Deficits of \$78,634 in supplies, and \$437,813 in services are attributable to increased chemical prices and increased costs of various services.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 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	125,000
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	2,239,758
Less Projected 2022 Expenditures-Municipal Court Clerk	(924,135)
Less Projected 2022 Expenditures-Municipal Court Judges	(238,877)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 1,076,746
Total Appropriated	\$ 2,050,631
Projected Appropriation Surplus/(Deficit)	\$ 887,619

The municipal court computer system procurement and maintenance fund provide 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 fund will begin the year with an unencumbered cash balance of \$1,279,758. Projected revenues at the end of the second quarter total \$950,000, which is \$225,000 below 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 \$1,076,746 at the end of 2022, which is \$662,779 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$887,619 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 \$112,535 due to a delay in hiring for a vacant position and miscellaneous savings in supplies and services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 16,887,996
Plus Estimated 2022 Revenues	24,846,000
Plus Estimated Encumbrance Cancellations	185,000
Total Estimated Available For Appropriation	<u>41,918,996</u>
Less Total Projected 2022 Expenditures	(28,608,712)
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 13,310,284</u>
Total Appropriated	<u>\$ 28,992,588</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 383,876</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 the year with an unencumbered cash balance of \$16,887,996. The current revenue projection of \$24,846,000 mirrors the original budgeted amount. Anticipated encumbrance cancellations of \$185,000 are higher than the original budget of \$50,000. The fund is projected to end the year with an unencumbered cash balance of \$13,310,284.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation surplus of \$383,876. Savings of \$175,345 in personnel is the result of delays in hiring vacant positions. In addition, a surplus of \$167,810 is anticipated on various services line items, which is partially offset by a deficit in supplies of \$24,342 due to an increase in small tools for the gas meter inspection staff.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 56,139
Plus Estimated 2022 Revenues	837,211
Plus Estimated General Fund Transfer	709,115
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,602,465</u>
Less Projected 2022 Expenditures	<u>(1,602,465)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 1,610,565</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 8,100</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 \$1,546,326 reflect a general fund subsidy of \$709,115. The projected expenditures equal the estimate of available resources in this fund at the end of the second quarter. As a result, a zero unencumbered cash balance is expected at year end.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 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>(4,679,324)</u>
Less Projected 2022 Expenditures	(4,796,152)
Projected Unencumbered Cash at Dec. 31, 2022	<u><u>\$ 511,696</u></u>
Total Appropriated	\$ 4,868,352
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 72,200</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 2022 beginning unencumbered cash balance of \$829,428, was \$426,271 lower than the budgeted assumption of \$1,255,699. However, the current revenue projections for the fund and encumbrance cancellations, are estimated to equal the budgeted assumption. The projected year-end unencumbered cash balance is \$511,696, which is \$354,071 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 the fund to end the year with a budget surplus of \$72,200. This surplus of \$59,234 within the personnel category primarily reflects delays in hiring vacant positions. In addition, a surplus of \$5,521 within supplies is mainly due to lower than budgeted technology supplies, and a \$7,446 surplus in services is the result of lower than anticipated costs related to internal technology and fleet services.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ -
Plus Estimated 2022 Revenues- Human Resources	5,698,192
Plus Estimated 2022 Revenues- Boiler/Property Insurance	410,000
Total Estimated Available For Appropriation	<u>6,108,192</u>
Less Estimated 2022 Projected Expenditures- Human Resources	(5,698,192)
Less Estimated 2022 Projected Expenditures-Boiler/Property Insurance	(410,000)
Less Total Projected 2022 Expenditures	<u>(6,108,192)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ -</u>
Appropriated- Human Resources	5,930,826
Appropriated-Boiler/Property Insurance	410,000
Grand Total Appropriation	<u>\$ 6,340,826</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 232,634</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 \$232,634 is generated from the Human Resources portion of the fund. Savings of \$146,145 in personnel are due to hiring delays and current vacant positions. Lower than budgeted supplies, internal service charges, and professional services account for the \$86,490 remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 349,252
Plus Estimated 2022 Revenues - Mail	1,218,402
Plus Estimated 2022 Revenues - Print	626,864
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	2,194,518
Less Projected 2022 Mail and Print Expenditures	(1,845,266)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 349,252
Total Appropriated	\$ 2,008,145
Projected Appropriation Surplus/(Deficit)	\$ 162,879

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 \$1,218,402 and \$626,864, respectively, or \$162,884 less than budgeted when combined. By year end, the fund's unencumbered balance is projected at \$349,252.

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 \$162,879 is anticipated. A personnel surplus of \$77,092 is the result of two vacant positions, supplies and service charges are projected to be \$58,769 lower than budgeted, and a surplus of \$27,018 in capital is the result of lower than expected cost for equipment replacement.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 235,919
Plus Estimated 2022 Revenues	1,080,150
Plus Estimated Encumbrance Cancellations	24,384
Total Estimated Available For Appropriation	<u>1,340,453</u>
Less Projected 2022 Expenditures	(1,174,895)
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 165,558</u>
Total Appropriated	<u>\$ 1,228,950</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 54,055</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 \$1,080,150 for the year, which is \$58,350 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 \$165,558, an increase of \$144,738 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$54,055. This savings is primarily the result of lower than expected personnel costs due to delayed hiring, and a lower than anticipated spending in services.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 1,100,163
Plus Estimated 2022 Revenues	45,276,063
Plus Estimated Encumbrance Cancellations	1,205,983
Less Billing True-up to Agencies	-
Total Estimated Available For Appropriation	<u>47,582,209</u>
Less Estimated Technology Administration Expenditures	(10,674,517)
Less Estimated Information Services Expenditures	(36,542,544)
Less Total Projected 2022 Expenditures	<u>(47,217,060)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 365,149</u>
Total Appropriated	\$ 49,077,443
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,860,383</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 \$3,395,137 lower than budgeted. This decrease includes \$2,998,205 in lower than anticipated revenues for indirect technology billings and \$628,978 in direct technology billings. In addition, encumbrance cancellations are now projected at \$ 1,205,983, or \$ 905,983 higher than budget assumptions. With these assumptions, the fund is projected to end the year with a \$ \$365,149 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The technology services fund anticipates an overall appropriation surplus of \$1,860,383. The Director's Office projects a surplus of \$ \$621,171. The division anticipates a savings of \$ \$191,425 within personnel as the result of delays in hiring vacant positions, and \$434,453 savings in various services which is offset by a small deficit in supplies of \$4,707.

The Information Services Division projects a surplus of \$1,239,211. This surplus is primarily comprised of savings from delays in filling vacant positions totaling \$1,607,005, savings from lower than anticipated purchases of various supplies, in the amount of \$114,605, and lower than budgeted interest charges of \$346,516. These savings are offset by a \$828,915 projected deficit in professional services expenditures due in large part to staff augmentation.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ (2,983,022)
Plus Estimated 2022 Revenues	41,795,075
Plus Estimated Encumbrance Cancellations	1,100,000
Total Estimated Available For Appropriation	39,912,053
Less Projected 2022 Fleet Management Division Expenditures	(38,719,786)
Less Projected 2022 Finance and Management Director's Office Expenditures	(928,730)
Less Total Projected 2022 Expenditures	(39,648,516)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 263,537
Total Appropriated	\$ 40,301,854
Projected Appropriation Surplus/(Deficit)	\$ 653,338

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 \$41,795,075, which is \$1,018,930 more than budgeted. With estimated encumbrance cancellations totaling \$1,100,000, the fund will end the year with an unencumbered cash balance of \$263,537.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$653,338 is projected in the fleet management fund. In the Fleet Management Division, personnel savings of \$774,688 are due to delays in hiring budgeted full-time positions. In addition, a surplus of \$329,225 is anticipated due to lower than expected costs of repairs and maintenance. These savings are offset by a \$544,451 deficit in supplies related to higher than budgeted fuel costs.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 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	(10,665,846)
Less Projected 2022 Expenditures Public Service Director's Office	(818,451)
Less Total Projected 2022 Expenditures	<u>(11,484,297)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 3,173,229</u>
Total Appropriated	<u>\$ 11,912,843</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 428,546</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 \$3,173,229 is projected at year end, a decrease of \$295,821 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$428,546 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	
June 30, 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	(216,438,973)
Less Projected 2022 Expenditures Public Utilities Director's Office	<u>(12,705,621)</u>
Less Total Projected 2022 Expenditures	<u>(229,144,594)</u>
Projected Cash at Dec. 31, 2022	<u>\$ 179,413,101</u>
Total Appropriated	<u>\$ 241,531,211</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 12,386,617</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 \$179.4 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$12.4 million is projected in the water enterprise fund due to anticipated savings in several budget categories. Projected personnel savings of \$3.7 million reflect delays in filling vacant positions. The division anticipates a combined surplus of \$8.9 million in services, principal, capital, and claims payments. This surplus is 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. Partially offsetting these savings is a projected deficit in supplies of \$2.4 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 \$2.4 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$958,818.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Cash Balance (January 1, 2022)	\$ 268,576,039
Plus Estimated 2022 Revenues	305,308,282
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	573,884,321
Less Projected 2022 Expenditures Sanitary Sewer Division	(300,742,568)
Less Projected 2022 Expenditures Public Utilities Director's Office	(14,075,972)
Less Total Projected 2022 Expenditures	(314,818,539)
Projected Cash at Dec. 31, 2022	\$ 259,065,782
Total Appropriated	\$ 326,308,129
Projected Appropriation Surplus/(Deficit)	\$ 11,489,590

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 the 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 \$5.0 million. The projected year-end cash balance in the fund is \$259.0 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$11.5 million is projected in the sewer system enterprise fund, comprised of a surplus of \$10.4 million in the Sanitary Sewer Division and a \$1,077,910 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 \$5.7 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. Reduced premiums on bond interest and lower than budgeted loan fees and premiums account for savings of \$1.4 million. The division anticipates a surplus of \$689,750 in services. This surplus is primarily the result of less than anticipated costs associated with internal technology service charges.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Cash Balance (January 1, 2022)	\$ 38,687,937
Plus Estimated 2022 Revenues	46,230,621
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>84,918,558</u>
Less Projected 2022 Expenditures Storm Sewer Division	(41,618,685)
Less Projected 2022 Expenditures Public Utilities Director's Office	<u>(3,751,380)</u>
Less Total Projected 2022 Expenditures	<u>(45,370,065)</u>
Projected Cash at Dec. 31, 2022	<u>\$ 39,548,493</u>
Total Appropriated	<u>\$ 47,038,073</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,668,007</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 second quarter, the projected year-end cash balance in the fund is expected to be about \$39.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1.7 million is projected in the storm sewer maintenance fund, comprised of approximately \$1.4 million surplus in the Storm Sewer Division and a \$288,532 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 \$536,593 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$302,648 surplus in services is related to lower costs associated with direct and indirect technology services. A projected surplus of \$540,235 within principal and interest is due to lower than anticipated costs associated with the 2021 bond sale.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2022	
Cash Balance (January 1, 2022)	\$ 34,037,580
Plus Estimated 2022 Revenues	88,853,592
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>122,891,172</u>
Less Projected 2022 Expenditures Power Division	(96,965,643)
Less Projected 2022 Expenditures Public Utilities Director's Office	<u>(2,028,802)</u>
Less Total Projected 2022 Expenditures	<u>(98,994,445)</u>
Projected Cash at Dec. 31, 2022	<u>\$ 23,896,727</u>
Total Appropriated	<u>\$ 101,410,438</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,415,994</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 \$253,592. As of the end of the first quarter, the anticipated year-end cash balance is expected to be \$23.9 million, which exceeds the budgeted estimate of \$15.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2.4 million is projected in the electricity enterprise fund. This surplus is comprised of \$2.3 in the Power Division and \$99,710 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

In the Power Division, personnel savings are currently projected at \$2.0 million. A deficit of \$49,893 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	
June 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 3,180,658
Plus Estimated 2022 Revenues	15,602,992
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>18,833,650</u>
Less Projected 2022 Expenditures	<u>(16,326,868)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 2,506,783</u>
Total Appropriated	<u>\$ 16,449,612</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 122,744</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 \$15.6 million, or \$2 million higher than budgeted assumptions, and encumbrance cancellations are projected to 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 \$2,506,783, or \$1.6 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 \$122,744. This variance is primarily due to savings in personnel as the result of delayed hiring of vacant full-time positions, and lower than budgeted expenses in the supplies and other categories.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
June 30, 2022

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 5,418,112	2,809,027	\$ 2,609,085	\$ 5,383,117	\$ 34,995
City Auditor					
City Auditor	5,222,349	2,632,082	2,590,267	5,217,697	4,652
Income Tax	9,990,318	4,097,680	5,892,638	8,295,606	1,694,712
Total	<u>15,212,667</u>	<u>6,729,762</u>	<u>8,482,905</u>	<u>13,513,303</u>	<u>1,699,365</u>
City Treasurer	1,502,649	805,075	697,574	1,428,628	74,021
City Attorney					
City Attorney	14,135,707	6,975,397	7,160,310	14,208,509	(72,802)
Real Estate	171,489	86,561	84,928	171,489	-
Total	<u>14,307,196</u>	<u>7,061,958</u>	<u>7,245,238</u>	<u>14,379,998</u>	<u>(72,802)</u>
Municipal Court Judges	21,985,956	10,971,317	11,014,640	23,044,325	(1,058,368)
Municipal Court Clerk	13,295,769	6,409,324	6,886,445	13,228,637	67,132
Civil Service	5,016,917	2,543,471	2,473,446	5,209,642	(192,725)
Public Safety					
Administration	15,338,671	9,967,790	5,370,881	15,057,481	281,190
Support Services	22,038,303	11,742,765	10,295,538	20,213,629	1,824,674
Police	354,194,577	199,574,331	154,620,246	355,958,353	(1,763,776)
Fire	273,461,932	153,972,237	119,489,695	288,823,799	(15,361,867)
Total	<u>665,033,483</u>	<u>375,257,124</u>	<u>289,776,359</u>	<u>680,053,262</u>	<u>(15,019,779)</u>
Office of the Mayor					
Mayor	4,330,000	1,889,541	2,440,459	3,688,369	641,631
Office of Diversity & Inclusion	1,910,183	669,499	1,240,684	1,566,262	343,921
Office of CelebrateOne	1,378,071	441,774	936,297	1,338,957	39,114
Education	8,667,361	4,349,817	4,317,544	8,668,567	(1,206)
Total	<u>16,285,615</u>	<u>7,350,631</u>	<u>8,934,984</u>	<u>15,262,155</u>	<u>1,023,460</u>
Inspector General	1,032,602	182,527	850,075	889,142	143,460
Building and Zoning Services					
Building & Zoning General Fund	282,216	133,134	149,082	286,337	(4,121)
Code Enforcement General Fund	7,365,924	3,769,416	3,596,508	7,231,590	134,334
Total	<u>7,648,140</u>	<u>3,902,550</u>	<u>3,745,590</u>	<u>7,517,927</u>	<u>130,213</u>
Development					
Administration	9,222,561	6,192,486	3,030,075	9,580,021	(357,460)
Econ. Development	19,328,151	17,083,581	2,244,570	19,170,963	157,188
Planning	2,020,097	812,274	1,207,824	2,211,363	(191,266)
Housing	8,142,651	6,565,076	1,577,575	7,866,703	275,948
Land Redevelopment	587,101	283,743	303,358	590,329	(3,228)
Total	<u>39,300,561</u>	<u>30,937,160</u>	<u>8,363,401</u>	<u>39,419,379</u>	<u>(118,818)</u>
Finance and Management					
Administration	9,947,145	8,018,673	1,928,472	9,603,652	343,493
Financial Management	4,921,100	2,272,336	2,648,764	4,041,395	879,705
Facilities Management	19,416,293	13,137,592	6,278,701	19,688,788	(272,495)
Finance Citywide	36,136,389	14,664,782	21,471,607	34,136,389	2,000,000
Citywide Technology Billings	24,386,163	23,604,928	781,235	22,608,491	1,777,672
Total	<u>94,807,090</u>	<u>61,698,311</u>	<u>33,108,779</u>	<u>90,078,715</u>	<u>4,728,375</u>
Human Resources	3,168,712	2,010,076	1,158,636	3,001,788	166,924
Neighborhoods	9,718,335	4,453,585	5,264,750	9,868,142	(149,807)
Health	30,803,453	30,803,453	-	24,803,453	6,000,000
Recreation and Parks	45,173,881	45,173,881	-	42,673,881	2,500,000
Public Service					
Administration	740,775	377,403	363,372	739,294	1,481
Refuse Collection	50,157,111	37,768,406	12,388,705	49,832,904	324,207
Total	<u>50,897,886</u>	<u>38,145,810</u>	<u>12,752,076</u>	<u>50,572,197</u>	<u>325,688</u>
Grand Total:	\$ 1,040,609,025	637,245,041	\$ 403,363,984	\$ 1,040,327,694	\$ 281,331

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
June 30, 2022

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,890,902	\$ 26,939	\$ 462,276	\$ 3,000	\$ -	\$ -	5,383,117
City Auditor							
City Auditor	4,323,695	29,998	863,004	1,000	-	-	5,217,697
Income Tax	7,143,671	78,267	1,073,168	500	-	-	8,295,606
Total	11,467,365	108,265	1,936,172	1,500	-	-	13,513,303
City Treasurer	1,045,590	6,700	376,338	-	-	-	1,428,628
City Attorney							
City Attorney	13,320,775	85,475	700,768	3,000	-	98,491	14,208,509
Real Estate	171,489	-	-	-	-	-	171,489
Total	13,492,264	85,475	700,768	3,000	-	98,491	14,379,998
Municipal Court Judges	20,029,175	138,652	2,352,506	-	33,992	490,000	23,044,325
Municipal Court Clerk	12,294,587	140,834	793,216	-	-	-	13,228,637
Civil Service	4,157,546	31,513	995,672	5,000	19,911	-	5,209,642
Public Safety							
Administration	7,792,241	40,047	7,225,043	150	-	-	15,057,481
Support Services	15,734,651	489,175	3,982,944	6,859	-	-	20,213,629
Police	331,011,726	6,292,613	15,871,478	255,000	2,515,875	11,661	355,958,353
Fire	270,533,581	5,520,730	12,664,811	85,763	18,914	-	288,823,799
Total	625,072,199	12,342,565	39,744,276	347,772	2,534,789	11,661	680,053,262
Office of the Mayor							
Mayor	3,418,169	18,000	250,200	2,000	-	-	3,688,369
Office of Diversity & Inclusion	1,257,849	6,645	301,768	-	-	-	1,566,262
Office of CelebrateOne	1,020,752	5,000	313,205	-	-	-	1,338,957
Education	316,843	7,000	8,344,724	-	-	-	8,668,567
Total	6,013,613	36,645	9,209,897	2,000	-	-	15,262,155
Inspector General	706,651	17,000	165,491	-	-	-	889,142
Building and Zoning Services							
Building & Zoning General Fund	286,431	-	(94)	-	-	-	286,337
Code Enforcement General Fund	6,411,779	72,891	737,920	9,000	-	-	7,231,590
Total	6,698,210	72,891	737,826	9,000	-	-	7,517,927
Development							
Administration	3,538,959	16,865	5,874,197	150,000	-	-	9,580,021
Econ. Development	1,596,505	6,343	3,640,859	13,927,256	-	-	19,170,963
Planning	1,755,889	11,662	443,812	-	-	-	2,211,363
Housing	2,077,345	20,924	5,766,576	1,858	-	-	7,868,703
Land Redevelopment	589,329	-	1,000	-	-	-	590,329
Total	9,558,025	55,794	15,726,444	14,079,114	-	-	39,419,379
Finance and Management							
Administration	2,763,762	26,531	6,813,359	-	-	-	9,603,652
Financial Management	2,806,359	7,740	1,227,296	-	-	-	4,041,395
Facilities Management	8,796,078	963,722	9,926,026	2,962	-	-	19,688,788
Citywide Technology Billings	-	-	22,608,491	-	-	-	22,608,491
Finance Citywide	-	-	-	-	-	34,136,389	34,136,389
Total	14,366,199	997,993	40,575,172	2,962	-	34,136,389	90,078,715
Human Resources	1,693,963	34,433	1,273,392	-	-	-	3,001,788
Neighborhoods	5,410,507	59,500	4,050,920	294,715	-	52,500	9,868,142
Health	-	-	-	-	-	24,803,453	24,803,453
Recreation and Parks	-	-	-	-	-	42,673,881	42,673,881
Public Service							
Administration	727,694	-	11,600	-	-	-	739,294
Refuse Collection	16,652,724	157,400	17,276,780	62,000	15,684,000	-	49,832,904
Total	17,380,418	157,400	17,288,379	62,000	15,684,000	-	50,572,197
Grand Total:	\$ 754,277,214	\$ 14,312,600	\$ 136,388,744	\$ 14,810,063	\$ 18,272,692	\$ 102,266,375	\$ 1,040,327,694

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
June 30, 2022

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 32,751	\$ 61	\$ 2,183	\$ -	\$ -	\$ -	\$ 34,995
City Auditor							
City Auditor	(10,064)	502	14,214	-	-	-	4,652
Income Tax	1,622,179	233	72,300	-	-	-	1,694,712
Total	1,612,116	735	86,514	-	-	-	1,699,365
City Treasurer	111,181	-	(37,160)	-	-	-	74,021
City Attorney							
City Attorney	(81,347)	5,025	3,520	-	-	-	(72,802)
Real Estate	-	-	-	-	-	-	-
Total	(81,347)	5,025	3,520	-	-	-	(72,802)
Municipal Court Judges	(1,171,632)	2,060	111,204	-	-	-	(1,058,368)
Municipal Court Clerk	1,827	-	65,305	-	-	-	67,132
Civil Service	(115,088)	1,629	(77,766)	(1,500)	-	-	(192,725)
Public Safety							
Administration	(272,038)	320	552,908	-	-	-	281,190
Support Services	2,039,905	-	(214,172)	(1,059)	-	-	1,824,674
Police	(2,004,410)	6,469	234,165	-	-	-	(1,763,776)
Fire	(15,038,365)	(8,276)	(354,463)	39,237	-	-	(15,361,867)
Total	(15,274,908)	(1,487)	218,438	38,178	-	-	(15,019,779)
Office of the Mayor							
Mayor	641,631	-	-	-	-	-	641,631
Office of Diversity & Inclusion	346,709	1,355	(4,143)	-	-	-	343,921
Office of CelebrateOne	37,811	-	1,303	-	-	-	39,114
Education	165	-	(1,371)	-	-	-	(1,206)
Total	1,026,316	1,355	(4,211)	-	-	-	1,023,460
Inspector General	222,814	33,000	(112,354)	-	-	-	143,460
Building and Zoning Services							
Building & Zoning	(4,215)	-	94	-	-	-	(4,121)
Code Enforcement	134,334	(0.0)	0	-	-	-	134,334
Total	130,119	(0)	94	-	-	-	130,213
Development							
Administration	(122,810)	1,135	(236,785)	1,000	-	-	(357,460)
Econ. Development	134,395	-	21,793	1,000	-	-	157,188
Planning	187,648	538	(380,452)	1,000	-	-	(191,266)
Housing	242,052	(424)	25,178	9,142	-	-	275,948
Land Redevelopment	(3,228)	-	-	-	-	-	(3,228)
Total	438,059	1,249	(570,265)	12,142	-	-	(118,818)
Finance and Management							
Administration	406,801	22,769	(86,077)	-	-	-	343,493
Financial Management	350,134	6,260	523,311	-	-	-	879,705
Facilities Management	173,681	(56,222)	(389,992)	38	-	-	(272,495)
Citywide Technology Billings	-	-	1,777,672	-	-	-	1,777,672
Finance Citywide	-	-	-	-	-	2,000,000	2,000,000
Total	930,615	(27,193)	1,824,914	38	-	2,000,000	4,728,375
Human Resources	149,072	10,498	7,354	-	-	-	166,924
Neighborhoods	(204,026)	(9,000)	63,219	-	-	-	(149,807)
Health	-	-	-	-	-	6,000,000	6,000,000
Recreation and Parks	-	-	-	-	-	2,500,000	2,500,000
Public Service							
Administration	-	-	1,481	-	-	-	1,481
Refuse Collection	239,225	-	84,982	-	-	-	324,207
Total	239,225	-	86,464	-	-	-	325,688
Grand Total:	\$ (11,952,907)	\$ 17,931	\$ 1,667,453	\$ 48,859	\$ -	\$ 10,500,000	\$ 281,331

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
June 30, 2022

CATEGORY	(A) FY 2022 CITY AUDITOR'S REVISED REV EST*	(B) FY 2022 CITY AUDITOR'S ORIGINAL REV EST	(C) FY 2021 ACTUAL REVENUES	(D) \$ VARIANCE (A-C)	% VARIANCE (D/C)
Income Tax	\$ 799,371,000	\$ 723,071,000	\$ 776,095,407	\$ 23,275,593	3.0%
Property Tax	63,623,000	68,923,000	60,174,110	3,448,890	5.7%
KWH Tax	3,250,000	3,250,000	3,312,758	(62,758)	(1.9%)
Total Taxes and Assessments	866,244,000	795,244,000	839,582,275	26,661,725	3.2%
Local Government Fund	25,754,000	22,754,000	23,758,335	1,995,665	8.4%
Liquor Permit Fund	2,300,000	2,300,000	804,169	1,495,831	186.0%
Cigarette Tax, Other	33,000	33,000	80,045	(47,045)	(58.8%)
Casino Revenue	7,000,000	7,000,000	7,989,634	(989,634)	(12.4%)
Total Shared Revenues	35,087,000	32,087,000	32,632,183	2,454,817	7.5%
License and Permit Fees	11,016,000	11,016,000	8,825,273	2,190,727	24.8%
Fines and Penalties	7,663,000	7,663,000	13,572,065	(5,909,065)	(43.5%)
Investment Earnings	8,000,000	8,000,000	9,511,747	(1,511,747)	(15.9%)
Charges for Service	67,962,000	61,962,000	63,265,602	4,696,398	7.4%
All Other Revenue	2,215,000	2,215,000	5,952,881	(3,737,881)	(62.8%)
Total Other Revenue	96,856,000	90,856,000	101,127,568	(4,271,568)	(4.2%)
Total Revenues	\$ 998,187,000	\$ 918,187,000	\$ 973,342,026	\$ 24,844,974	2.6%
Encumbrance Cancellations	5,000,000	5,000,000	6,595,499	(1,595,499)	(24.2%)
Unencumbered Balance	58,299,693	58,299,693	78,259,958	(19,960,265)	(25.5%)
Other Fund Transfers	61,876,000	61,876,000	7,857,481	54,018,519	687.5%
Total Resources	\$ 1,123,362,693	\$ 1,043,362,693	\$ 1,066,054,963	\$ 57,307,730	5.4%

*On June 15, 2022, the Auditor revised the 2022 revenue estimate.

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
June 30, 2022

CATEGORY	FY 2022 YEAR-TO-DATE	FY 2021 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 443,258,511	\$ 416,080,496	\$ 27,178,015	6.5%
Property Tax	47,516,842	37,193,138	10,323,704	27.8%
KWH Tax	1,670,087	1,560,163	109,924	7.0%
Total Taxes & Assessments	492,445,440	454,833,797	37,611,643	8.3%
Local Government Fund	12,964,785	11,618,148	1,346,637	11.6%
Liquor Permit Fund	583,393	62,698	520,695	830.5%
Cigarette Tax, Other	84,888	58,645	26,243	44.7%
Casino Revenue	3,544,743	2,945,109	599,634	20.4%
Total Shared Revenue	17,177,809	14,684,600	2,493,209	17.0%
License and Permit Fees	4,443,789	4,370,061	73,728	1.7%
Fines and Penalties	3,605,430	5,886,673	(2,281,243)	(38.8%)
Investment Earnings	5,445,152	5,788,545	(343,393)	(5.9%)
Charges for Service	34,600,110	30,755,770	3,844,340	12.5%
All Other Revenue	1,712,406	5,275,207	(3,562,801)	(67.5%)
Total Other Revenue	49,806,887	52,076,256	(2,269,369)	(4.4%)
Total Revenues	\$ 559,430,136	\$ 521,594,653	\$ 37,835,483	7.3%
Encumbrance Cancellations	4,178,224	395,800	3,782,424	NA
Unencumbered Balance	58,299,693	78,259,958	(19,960,265)	(25.5%)
Fund Transfers	54,561,804	3,354,658	51,207,146	1526.4%
Total Resources	\$ 676,469,857	\$ 603,605,069	\$ 72,864,788	12.1%

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
0742-2022	11-Apr-22	Transfer from Subfund 100019 for Alvis House	250,000
0282-2022	04-May-22	Transfer from Subfund 100019 for Rickenbacker Woods Foundation	240,000
1421-2022	25-May-22	Transfer from Subfund 100018 for Ohio Black Expo Week Events	25,000
1620-2022	14-Jun-22	Transfer from Subfund 100019 for Grant to End the Violence	500,000
1512-2022	14-Jun-22	Transfer from Subfund 100019 for summer youth grants	550,000
1521-2022	16-Jun-22	Transfer from Subfund 100019 for summer youth grants	216,500
1523-2022	16-Jun-22	Transfer from Subfund 100019 for Community for New Directions	150,000
Total Operating Appropriation:			<u>\$ 1,040,609,025</u>
Total Estimated Available Resources:			1,123,362,693
Less Total Operating Appropriation:			<u>(1,040,609,025)</u>
Current Unappropriated Operating Balance:			<u>\$ 82,753,668</u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
June 30, 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	\$ 1,065,063,000	\$ 130,876,000	\$ 1,123,362,693	\$ 1,040,609,025	\$ 1,040,327,694	\$ 281,331	\$ 83,034,999
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	26,530,170	68,450,000	68,450,000	-	94,980,170	82,169,532	81,082,092	1,087,440	13,898,078
Health Special Revenue	4,147,374	39,476,663	34,944,752	(4,531,911)	39,092,126	41,666,663	38,587,689	3,078,974	504,437
Rec. and Parks Oper. & Extension	4,145,279	58,333,411	57,275,194	(1,058,217)	61,420,473	62,582,887	60,899,176	1,683,711	521,297
Municipal Court Computer Fund	1,279,758	1,185,000	960,000	(225,000)	2,239,758	2,050,631	1,163,012	887,619	1,076,746
Development Services	16,887,996	24,896,000	25,031,000	135,000	41,918,996	28,992,588	28,608,712	383,876	13,310,284
Property Mgt/East Broad Street Operation	56,139	1,581,566	\$1,546,326	(35,240)	1,602,465	1,610,565	1,602,465	8,100	-
Private Construction Inspection Fund	829,428	4,478,420	4,478,420	-	5,307,848	4,868,352	4,796,152	72,200	511,696
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	6,290,826	6,108,192	(182,634)	6,108,192	6,340,826	6,108,192	232,634	-
Print and Mail Services	349,252	2,018,150	1,845,266	(172,884)	2,194,518	2,008,145	1,845,266	162,879	349,252
Land Acquisition	235,919	1,034,950	1,104,534	69,584	1,340,453	1,228,950	1,174,895	54,055	165,558
Technology Services	1,100,163	48,971,200	46,482,046	(2,489,154)	47,582,209	49,077,443	47,217,060	1,860,383	365,149
Fleet Management Services	(2,983,022)	41,676,145	42,895,075	1,218,930	39,912,053	40,301,854	39,648,516	653,338	263,537
Construction Inspection Fund	3,405,864	11,251,662	11,251,662	-	14,657,526	11,912,843	11,484,297	428,546	3,173,229
ENTERPRISE FUNDS									
Water System Enterprise	188,287,162	219,595,533	220,270,533	675,000	408,557,695	241,531,211	229,144,594	12,386,617	179,413,101
Sewerage System Enterprise	268,576,039	300,310,977	305,308,282	4,997,305	573,884,321	326,308,129	314,818,539	11,489,590	259,065,782
Storm Sewer System Enterprise	38,687,937	46,718,385	46,230,621	(487,764)	84,918,558	47,038,073	45,370,065	1,668,007	39,548,493
Electricity Enterprise	34,037,580	88,603,266	88,853,592	250,326	122,891,172	101,410,438	98,994,445	2,415,994	23,896,727
Parking Meter Program Fund	3,180,658	13,652,992	15,652,992	2,000,000	18,833,650	16,449,612	16,326,868	122,744	2,506,783

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
June 30, 2022

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(11,952,907)	17,931	1,667,453	-	48,859	-	-	10,500,000	281,337
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	645,575	-	2,850	-	-	-	-	-	648,425
Municipal Court Judges	112,535	23,818	102,841	-	-	-	-	-	239,194
Total Municipal Court Computer Fund	758,110	23,818	105,691	-	-	-	-	-	887,619
Street Construction, Main. & Repair									
Traffic Management	139,592	8,119	15,985	-	-	-	-	-	163,696
Infrastructure Management	925,350	-	(724,035)	-	1,078	-	-	-	202,393
Design and Construction	-	-	27,047	-	-	-	-	-	27,047
Service Director	660,015	-	34,289	-	-	-	-	-	694,304
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	1,724,957	8,119	(646,714)	-	1,078	-	-	-	1,087,440
Health Special Revenue									
Department of Health	3,110,935	(2,842)	(29,118)	-	-	-	-	-	3,078,974
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	2,200,158	(78,634)	(437,813)	-	-	-	-	-	1,683,711
Development Services Fund									
Building and Zoning Services	174,345	(24,342)	167,810	-	-	-	-	-	317,812
Code Enforcement	66,064	-	-	-	-	-	-	-	66,064
Total Development Services Fund	240,409	(24,342)	167,810	-	-	-	-	-	383,876
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	-	8,100	-	-	-	-	-	8,100
Private Construction Inspection Fund									
Design and Construction	59,234	5,521	7,446	-	-	-	-	-	72,201
Service Director	-	-	-	-	-	-	-	-	-
Total Private Construction Inspection Fund	59,234	5,521	7,446	-	-	-	-	-	72,201
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	146,145	7,129	79,361	-	-	-	-	-	232,634
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	146,145	7,129	79,361	-	-	-	-	-	232,634
Print & Mail Services									
Department of Finance	77,092	18,139	40,631	-	-	-	-	-	135,861
Land Acquisition									
Division of Real Estate	34,787	-	18,269	-	1,000	-	-	-	54,055
Technology Services									
Division of Information Services	1,607,005	114,605	(828,915)	-	-	-	346,516	-	1,239,211
Department of Technology	191,425	(4,707)	434,453	-	-	-	-	-	621,171
Total Technology Services	1,798,431	109,897	(394,460)	-	-	-	346,516	-	1,860,383
Fleet Management Services									
Division of Fleet Management	774,688	(544,451)	329,225	-	1,130	25,000	-	-	585,591
Finance and Management Director	67,747	-	-	-	-	-	-	-	67,747
Total Fleet	842,435	(544,451)	329,225	-	1,130	25,000	-	-	653,338
Construction Inspection Fund									
Design and Construction	273,488	13,383	40,665	-	-	-	-	-	327,536
Service Director	101,010	-	-	-	-	-	-	-	101,010
Total Construction Inspection	374,498	13,383	40,665	-	-	-	-	-	428,546
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	3,462,377	(2,445,947)	8,351,458	501,971	29,942	-	1,527,998	-	11,427,799
Sewerage System Enterprise									
Division of Sewers and Drains	5,723,714	1,012,969	689,750	1,397,743	60,048	128,605	1,398,852	-	10,411,680
Storm System Enterprise									
Division of Sewers and Drains	536,593	-	302,648	116,897	-	-	423,338	-	1,379,476
Electricity Enterprise									
Division of Electricity	1,969,537	807	(49,893)	-	-	54,000	341,833	-	2,316,283
Various Enterprise Funds									
Public Utilities Director's Office	2,361,999	18,728	44,598	-	-	-	-	-	2,425,326
Mobility Enterprise									
Parking Services	1,028,450	14,050	(980,097)	-	20,000	-	40,342	-	122,745

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	46,024
	Legislative Analyst / Technology Liaison	1	Full-Time	27,850
	Legislative Interns	8	Part-Time	39,528
City Auditor	Fin. Reporting Dir. (AAV)	1	Full-Time	36,400
	Asst. Auditor III (D365)	1	Full-Time	14,400
	Asst. Auditor II	1	Full-Time	25,200
	Asst. Auditor I	1	Full-Time	19,440
City Auditor - Income Tax	Bus Syst Analyst	1	Full-Time	26,240
	Management Analyst I	2	Full-Time	38,400
	Inc tax auditor	3	Full-Time	53,760
	Office Assistant I	1	Full-Time	17,600
	Office Assistant II	1	Full-Time	19,200
	Management Analyst II	4	Full-Time	74,880
City Treasurer	Cashier I	1	Full-Time	17,656
City Attorney	Attorney	4	Full-Time	105,818
Municipal Court Judges	HR Director	1	Full-Time	6,330
	Unassigned Bailiff	1	Full-Time	6,330
	Probation Officer	8	Full-Time	50,640
	Support Officer	2	Full-Time	12,660
	Magistrate's Bailiff	1	Full-Time	6,330
	Small Claims Manager	1	Full-Time	6,330
	Community Resource Specialist	1	Full-Time	6,330
	Probation Office Mgr	1	Full-Time	6,330
	Mediation Coordinator	1	Full-Time	6,330
	Case Coordinator	2	Full-Time	12,660
Municipal Court Clerk	Deputy Clerk	25	Full-Time	117,738
Civil Service Commission	Personnel Analyst I	3	Full-Time	68,880
	Office Assistant II	1	Full-Time	20,580
Safety-Director's Office	Management Analyst I	2	Full-Time	56,000
	Fiscal Manager	1	Full-Time	43,200
	Human Resources Manager	1	Full-Time	32,000
	Department Assistant Director	1	Full-Time	31,769
	Office Assistant II	2	Full-Time	24,000
	Management Analyst II	2	Full-Time	42,625
	Community Relations Coordinator	1	Full-Time	19,680
	EEO Specialist	1	Full-Time	19,200
	Public Safety Analyst	1	Full-Time	17,616
	Human Resources Analyst	2	Full-Time	32,851
	Office Assistant III	1	Full-Time	13,440
	Human Resources Representative	1	Full-Time	6,720
	Payroll/Benefits Clerk	1	Full-Time	6,000
	Polygraphist	1	Full-Time	3,290
Safety-Support Services	Emergency Dispatcher	23	Full-Time	174,000
	911 Emergency Communications Specialist	9	Full-Time	157,920
	Emergency Call Taker	9	Full-Time	138,866
	Database Administrator	1	Full-Time	38,160
	License Officer	2	Full-Time	24,576
	Management Analyst II	1	Full-Time	22,400
	GIS Technician	2	Full-Time	6,400

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	166	Full-Time	2,742,157
	Police Recruits (Lateral transfers)	11	Full-Time	493,068
	Cadet	20	Part-Time	136,986
	Criminal Intelligence Analyst	7	Full-Time	106,982
	Public Relations Specialist II	3	Full-Time	98,647
	Police Records Technician	15	Full-Time	47,136
	Public Relations Advisor to the Police Chief	1	Full-Time	24,000
	Forensic Scientist I	1	Full-Time	23,082
	Security Specialist	2	Full-Time	22,454
	Police Property Clerk	5	Full-Time	16,768
	Office Assistant II	1	Full-Time	16,452
	Equipment Operator I	1	Full-Time	10,344
	Office Assistant I	1	Full-Time	9,202
	Administrative Secretary	2	Full-Time	7,635
	Latent Print Examiner II	1	Full-Time	4,824
	Police Records Technician Supervisor	1	Full-Time	4,739
	Police Evidence Technician	1	Full-Time	4,251
	Fingerprint Technician Supervisor	1	Full-Time	3,395
	Laborer	1	Part-Time	14,000
	Management Analyst I	1	Part-Time	3,566
Safety-Fire	Fire Recruits	133	Full-Time	1,932,433
	Cadet	20	Part-Time	23,589
	EMS Instructor I	1	Full-Time	27,048
	Management Analyst II	1	Full-Time	26,317
	Master Plans Examiner	1	Full-Time	25,782
	Information Systems Analyst	1	Full-Time	22,099
	Office Assistant II	1	Full-Time	21,920
	Storekeeper	1	Full-Time	21,164
	Management Analyst I	1	Full-Time	18,726
	GIS Analyst	1	Full-Time	16,386
	Laborer	1	Full-Time	15,091
	EMS Instructor I	1	Part-Time	18,596
	Office of the Mayor	Executive Assistant I	2	Full-Time
Executive Assistant II		1	Full-Time	42,000
Executive Secretary II		1	Full-Time	25,200
Office of Diversity and Inclusion	Compliance Officer	1	Full-Time	4,032
	HR Analyst	1	Full-Time	4,608
	Supplier Diversity Manager	1	Full-Time	7,344
Office of CelebrateOne	Administrative Assistant	1	Full-Time	31,920
	Community Engagement Manager	1	Full-Time	24,928
	Senior Program Manager	1	Full-Time	18,240
Inspector General	Executive Secretary II	2	Full-Time	56,792
	Community Relations Coordinator	1	Full-Time	15,982
	Inspector General Investigator	1	Full-Time	15,840
Code Enforcement	PMI Trainee	1.6	Full-Time	29,307
Development-Administration	Fiscal Assistant I	1	Full-Time	29,520
	Management Analyst II	3	Full-Time	63,024
Development-Economic Development	Business Development Specialist	1	Full-Time	12,168
	Development Program Manager	2	Full-Time	29,448

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
Development-Planning	Planner II	4	Full-Time	74,812
	Management Analyst I	1	Full-Time	18,703
Development-Housing	Development Program Manager	1	Full-Time	9,984
	Management Analyst II	1	Full-Time	14,700
	Management Analyst I	1	Full-Time	17,712
	Relocaion Specialist	1	Full-Time	19,824
	Rehab Tech	1	Full-Time	23,698
Financial Management	Procurement Specialist	1	Full-Time	5,064
	Budget Officer	1	Full-Time	6,330
	OA III (NEW) Purchasing	1	Full-Time	5,740
Finance Director's Office	MA I (was Facilities Project Mgr)	1	Full-Time	4,236
	Management Analyst 2	2	Full-Time	8,472
	MA I REMO (NEW)	1	Full-Time	4,236
Facilities Management	Custodial Worker	1	Full-Time	5,740
	Security Specialist	2	Full-Time	11,480
	Building Main Worker	1	Full-Time	4,305
	HVAC	1	Full-Time	4,236
	Custodial Supv (was OA3-Anna)	1	Full-Time	4,305
	Locksmith	1	Full-Time	4,305
	Building Maintenance Mgr (no plans to hire)	1	Full-Time	4,305
Human Resources	Human Resources Analyst	1	Full-Time	21,425
Neighborhoods	OAIII	1	Full-Time	20,160
	311 Rep 1	3	Full-Time	63,480
	Assistant Director	1	Full-Time	43,764
	Assistant Director	1	Full-Time	37,240
	Neighborhood Program Specialist	1	Full-Time	24,282
	MBK PM	1	Full-Time	26,838
	PIO	1	Full-Time	25,012
	311	1	Full-Time	17,876
	Community Relations Coordinator	1	Full-Time	14,043
Refuse Collection	Refuse Collection Vehicle Operator	23	Full-Time	474,060
	RCAR	3	Full-Time	45,170
	Refuse Collector	1	Full-Time	18,964
	MAII	1	Full-Time	24,480
	Supervisor - Gardiner	1	Full-Time	21,600

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 6/30/2022
City Council	44	47	42
City Auditor	35	41	32
Income Tax	84	81	60
City Treasurer	9	10	8
City Attorney	128	142	128
Real Estate	1	6	1
Municipal Court Judges	220	225	202
Municipal Court Clerk	170	176	142
Civil Service	37	39	36
Public Safety - Admin.	68	81	62
Support Services	194	192	145
Police - Civilian	252	252	189
Police - Uniformed	1,936	1,992	1,812
Fire - Civilian	50	49	38
Fire - Uniformed	1,637	1,665	1,545
Office of the Mayor	27	27	20
Office of Diversity and Inclusion	14	14	11
Office of CelebrateOne	9	11	8
Education	2	2	2
Inspector General	10	11	7
Building and Zoning Services	3	3	3
Code Enforcement	83	84	81
Development Admin.	25	28	24
Economic Development	15	15	11
Planning	20	20	15
Housing	24	24	19
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	45
Public Service - Dir. Office	6	6	6
Refuse Collection	226	226	175
General Fund Total	5,566	5,746	5,034

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 6/30/2022
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	152	153	122
Technology: Administration	16	16	14
Finance/Print/Mail Shop Fund	7	8	5
Human Resources/Employee Benefits	32	32	28
Facilities - Other Funds ²	0	8	0
Health Special Revenue Fund	317	328	252
Municipal Court Computer Fund	6	13	1
Recreation and Parks Operation Fund	365	382	320
Public Service - Dir. Office/SCMR Fund	65	77	47
Traffic Management/SCMR Fund	124	125	109
Infrastructure Management/SCMR Fund	209	211	174
Design and Construction/SCMR Fund	36	38	32
Parking Services/Mobility Enterprise Fund	53	53	40
Fleet Management	132	138	118
Finance and Management - Dir. Office/Fleet Fund	9	10	6
Design and Construction/Construction Inspection	71	71	60
Public Service - Dir. Office/Construction Inspection	8	8	7
Design and Construction/Private Construction Inspection	31	30	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	194
Sewers and Drains (Storm)	26	25	22
Sewers and Drains (Sanitary)	470	472	346
Electricity	110	110	77
Water	467	461	358
Other Funds Total	3,118	3,197	2,522
All Funds	8,684	8,943	7,556

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 June 30, 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
Transfer for the special prosecutor	50,000	City Attorney	1190-2022
Transfer for school district revenue sharing	2,865,780	Economic Development	1479-2022
Transfer for downtown office incentives	299,874	Economic Development	1847-2022
Transfer for jobs growth incentives	10,605,766	Economic Development	1851-2022
Transfer for City Council chamber renovation	113,000	Finance & Mgmt	1004-2022
Transfer for the Harmony Project	50,000	Development	1017-2022
Transfer for Technology Improvements	932,361	DoT/Judges	1108-2022
Transfer for Technology Improvements	174,658	DoT/Judges	1108-2022
Transfer for the facility management services	41,718	Finance & Mgmt	0653-2022
Transfer for the facility management services	28,999	Finance & Mgmt	0653-2022
Transfer for temporary lights and security camera systems for parks	500,000	Public Safety	1504-2022
Transfer for Ohio Black Expo	25,000	Finance & Mgmt	1421-2022
Transfer to the Columbus Urban League	100,000	Public Safety	1595-2022
Transfer for Short North crime interdiction	500,000	Public Safety	1111-2022
Transfer to the Community for New Direction	100,000	Public Safety	1587-2022
Transfer for Red, White & Boom	50,000	Development	1666-2022
Transfer for Experience Columbus	250,000	Development	1838-2022
Transfer for Experience Columbus	750,000	Development	1836-2022
Transfer for Smart Columbus	236,425	Development	1817-2022
Transfer to the sustainable Columbus fund	3,000,000	Utilities	1104-2022
Transfer to the sustainable Columbus fund	150,000	Finance & Mgmt	1915-2022
Total Transferred and Expended	34,666,758		

TABLE 12
SAFETY OVERTIME REPORT
 June 30, 2022

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	1,749,234	1,159,603	66.29%	1,159,603	2,319,206	(569,972)
Police Civilian	1,407,911	832,840	59.15%	838,601	1,671,441	(263,530)
Police Uniformed	13,063,168	8,911,741	68.22%	10,007,047	18,918,788	(5,855,620)
Fire Uniformed	11,109,607	11,064,644	99.60%	11,964,645	23,029,289	(11,919,682)