


November 28, 2022

MEMORANDUM TO: Andrew J. Ginther
Mayor

FROM: Kathy A. Owens 
Finance and Management Director

SUBJECT: 2022 Third Quarter Financial Review

The Finance and Management Department's 2022 Third 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 third quarter, for the general fund, the Finance and Management Department projects a budget surplus, where the city will spend approximately \$45.5 million less than the revised appropriation for 2022. The Second Quarter Financial Review also projected a budget surplus, but far smaller at \$281,000. This differential, between the Second and Third Quarter Financial Reviews is largely related to the use of ARPA-SLFRF proceeds as revenue replacement.

Expenditures:

Expenditures are tracking below budget for many general fund departments. These positive variances are mostly the results of unfilled personnel vacancies across departments. The most significant projected surpluses are related to the Department of Public Safety, due to the application of \$30 million in ARPA-SLFRF revenue replacement proceeds against Police and Fire payroll. Other expenditure savings occur in the Finance and Management Department, with \$2.0 million less in citywide technology billings as well as a projected surplus of \$7.0 million in the citywide account.

While most general fund departments are trending toward budget surpluses, there are several departments that are projected to experience budget deficits. The City Attorney is reflecting a small personnel deficit of \$22,000 and the Civil Service Department is reflecting a \$275,000 deficit due in large part to additional testing and pre-employment screening services needed to address larger Police and Fire classes for 2022.

Revenues:

As of the end of the third quarter, income tax receipts are 5.2 percent above 2021 third quarter collections. In addition to income tax collections, property tax collections (1.1% growth), the kilowatt tax (3.2% growth), local government fund (9.2% growth), liquor permit fund (279.4% growth), cigarette tax (36% growth), casino revenue (8.7% growth), license & permit fees (6.8% growth), investment earnings (10.5% growth), and charges for services (12.3% growth) are all trending above collections during the same time period last year. Only



finest & penalties (39.5% decline), and other revenue (58.5% decline) are trending below collections during the same time period last year. It should be noted that revenues are collectively outpacing second quarter projections and are 4.5 percent above the same time period in 2021. It should also be noted that the City Auditor revised the 2022 Official Revenue Estimate, effective June 15, 2022. As noted in the second quarter financial review, 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 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



THIRD QUARTER FINANCIAL REVIEW

As of September 30, 2022

Prepared by:
Department of Finance and Management

Kathy A. Owens
Director

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TABLE A
GENERAL FUND SUMMARY PROJECTION

FUND BALANCE SUMMARY	
September 30, 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 September 30, 2022	\$ 1,050,531,285
Less 2022 Projected Operating Expenditures	1,005,036,453
Projected Appropriation Surplus/(Deficit)	\$ 45,494,832
Projected Available Cash Balance (December 31, 2022)	<u>\$ 38,326,240</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	700,000
Projected Unencumbered Cash Balance (December 31, 2022)	\$ <u>90,580,608</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)
Amendment to ordinance 2741-2021	40,000,000
Projected Unencumbered Cash Balance (December 31, 2022)	\$ <u>49,669,492</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	2,785,000
Less Year-to-Date Expenditures/Encumbrances	<u>(4,363,237)</u>
Unencumbered Cash Balance (September 30, 2022)	\$ 1,020,312
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>(275,769)</u>
Unencumbered Cash Balance (September 30, 2022)	\$ 688,654
NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 4,007,915
Plus 2022 Deposit	3,363,125
Less Year-to-Date Expenditures/Encumbrances	<u>(4,922,152)</u>
Unencumbered Cash Balance (September 30, 2022)	\$ 2,448,888
REIMAGINE SAFETY SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2022)	\$ 6,471,652
Plus 2022 Deposit	-
Less Year-to-Date Expenditures/Encumbrances	<u>(4,595,160)</u>
Unencumbered Cash Balance (September 30, 2022)	\$ 1,876,492

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 \$38,326,240 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).

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 third 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 September, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 2.6 percent, or \$24.8 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 3.0 percent in comparison to 2021 through September.

Property taxes are likewise positive so far this year. As of the end of the third quarter, tax receipts in this category came in 5.7 percent, or \$3.4 million higher than the third quarter of 2021. The local government fund, liquor permit fund, license and permit fees, and charges for services all came in higher than receipts through September 2021.

All other revenue streams are underperforming in comparison to the end of September 2021 (refer to Table 5).

Expenditures:

Expenditures are projected to total \$1,005,036,453, or \$45,494,832 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 September 17, 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 September 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 \$54,283 which largely consist of savings in personnel due to lower than budgeted insurance and part time wages.

The **City Auditor** expects a surplus totaling \$49,640. This variance is primarily comprised of savings in personnel totaling \$27,934. An additional surplus of \$1,415 in materials and supplies, and \$20,291 in various services categories is projected.

A total surplus of \$2,075,372 is anticipated for the **Income Tax Division**. The majority of this variance, or \$1,908,115 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 \$61,038. A surplus in personnel of \$111,656 results from delays in hiring a vacant budgeted position, which is partially offset by a \$50,618 deficit mainly attributed to professional services contracts.

A projected deficit in the **City Attorney's Office** of \$21,768 consists primarily of personnel costs which were \$22,093 over the budgeted estimate.

The **Municipal Court Judges** project an overall surplus of \$728,812. The anticipated surplus of \$492,610 in personnel reflects delays in filling vacant budgeted positions. Savings of \$2,322 is projected in materials and supplies, and a \$233,880 surplus in services is primarily attributable to savings on various professional services contracts.

An overall surplus of \$368,091 is expected in the office of the **Municipal Court Clerk**, primarily resulting from delays in filling vacant budgeted positions.

An overall deficit of \$274,835 is anticipated in the **Civil Service Commission**. In personnel, a deficit of \$87,220 is the result of two additional, unbudgeted full-time positions deemed necessary following the conclusion of an audit on the police officer hiring process. The \$186,875 deficit in services is primarily attributable to costs associated with processing incoming lateral transfers in the Division of Police, which was unknown at the time of budget formation.

A positive variance of \$1,030,875 is expected in the Department of **Public Safety, Administration Division**. The \$91,744 deficit in personnel is the result of several unbudgeted full-time positions. This deficit is offset by forecasted savings of \$1,114,437 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 \$1,337,069. In personnel, the \$2,894,854 surplus is largely due to delays in hiring vacant full-time positions. These savings are partially offset by higher than anticipated uniform costs and furniture purchases in materials and supplies of \$42,039,

and higher than budgeted costs associated with software maintenance and licensing agreements, of \$437,657 in services.

The **Police Division** projects overall savings of \$13,576,659. The majority of these savings or \$13,876,633 are in the personnel category, and are attributed to the transfer of sworn overtime expenses to the American Rescue Plan Act Fund. These savings are offset by deficits in professional and other services of \$189,867 and \$125,000 respectively.

The **Division of Fire** anticipates an overall surplus of \$4,377,000, which is primarily the result of savings in personnel of \$4,725,339 as a result of the transfer of sworn overtime expenses to the American Rescue Plan Act Fund. This is partially offset by a deficit of \$362,602 in the services category mainly due to higher than anticipated costs associated with fleet maintenance and fuel.

A total projected surplus of \$612,432 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 \$81,764. A surplus in personnel of \$279,822 resulting from delays in hiring vacant positions is offset by a \$197,426 deficit attributed to higher than anticipated professional services contracts.

The **Office of CelebrateOne** projects an overall surplus of \$45,907 the majority of this surplus is a result of hiring delays, small surpluses are anticipated in supplies and services as well.

The **Inspector General** anticipates an overall surplus of \$228,473. An anticipated surplus of \$245,074 in the personnel category primarily reflects delays in filling vacant budgeted positions, while lower than anticipated spending on general supplies represents additional savings of \$37,002. These savings are partially offset by a projected deficit of \$53,603 in the services category, resulting from higher than projected costs related to software licensing fees, and office and furniture rental.

The **Code Enforcement Division** projects an overall surplus of \$250,346, resulting primarily from personnel savings of \$245,827 related to hiring delays. Additional savings of \$59,519 in professional services, as a result of lower than budgeted lawn care costs, will be offset by a projected \$60,000 deficit in capital expenditures for furniture and equipment purchases.

The **Development Department, Administration Division** projects an overall deficit of \$248,524. A deficit of \$53,271 in personnel is the result of a position transferring from the Department of Neighborhoods. In addition, a deficit of \$190,941 in services is the result of unbudgeted professional services for a housing analysis and cost associated with homeless remediation.

The **Economic Development Division** projects an overall deficit of \$58,627. Anticipated savings within the personnel category of \$196,516 is due to delays in filling vacant positions. This savings is being offset by a deficit of \$207,987 in professional services related to a land use and public infrastructure development study.

An overall surplus of \$276,946 is expected in the **Planning Division**. A personnel surplus of \$293,460, due to hiring delays, is partially offset by a \$20,552 deficit in professional services resulting from unbudgeted expenses for public art maintenance and software maintenance services.

The **Housing Division** projects an overall surplus of \$41,042, mainly attributed to personnel savings of \$97,545 due to delays in filling vacant positions. This surplus is offset by a deficit in professional and other services of \$15,842 and \$40,858 respectively.

An overall surplus of \$719,316 is projected in the **Finance and Management Department, Administration Division**, resulting primarily from savings in personnel due to delayed hiring of vacant positions of \$572,107. In addition, lower than anticipated cost of materials and supplies of \$22,675, and \$124,535 in professional services contribute to the surplus.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$8,119,309. Of this amount, savings of \$579,877 are the result of delays in filling vacant budgeted positions. In addition, a surplus of \$533,672 in the services category is mainly due to lower than budgeted expenses for the Public Defender contract, while the remainder is attributed to a projected surplus in the citywide account.

An overall deficit of \$355,959 is projected in the **Facilities Management Division**. A deficit of \$250,699 in the supplies category is expected due to increased costs of janitorial materials, and a \$298,685 deficit in services is the result of higher than budgeted natural gas charges. These deficits are being offset by savings of \$193,425 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 \$1,994,650. This variance consists of savings of \$2,115,580 for internally billed indirect technology services, and a deficit of \$120,930 for internally billed direct technology services.

The **Human Resources Department** projects an overall surplus of \$201,448. The \$181,380 projected surplus within personnel is due to continued delayed hiring of vacant budgeted positions. Savings of \$5,070 is anticipated in services due to reduced employee travel and registration, and \$14,998 of savings are expected within the materials and supplies category.

The **Department of Neighborhoods** anticipates an overall surplus of \$152,145. This surplus is mainly a result of personnel vacancies with a small surplus anticipated in services.

The current projected general fund transfer to the **Health Department** is estimated to be \$7,985,279 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 \$1,786,416 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 \$285,332. The \$848,584 surplus projected within personnel due to the delay in hiring vacant positions is partially offset by a deficit of \$563,252 in services, primarily due to higher than expected costs in fleet maintenance charges.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 26,530,170
Plus Estimated 2022 Revenues	67,450,000
Plus Estimated Encumbrance Cancellations	2,500,000
Total Estimated Available For Appropriation	<u>96,480,170</u>
Less Projected 2022 Expenditures Public Service Director's Office	(6,751,318)
Less Projected 2022 Expenditures Traffic Management Division	(22,332,216)
Less Projected 2022 Expenditures Infrastructure Management Division	(38,591,417)
Less Projected 2022 Expenditures Design & Construction Division	(6,163,675)
Less Projected 2022 Expenditures Refuse	(3,700,000)
Less Total Projected 2022 Expenditures	<u>(77,538,626)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 18,941,544</u>
Total Appropriated	\$ 82,169,532
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,630,906</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 \$2.5 million, which is \$1.5 million higher than the budgeted assumption. Due to the higher than budgeted beginning year balance and the lower than budgeted projected expenditures the fund will result in a year-end unencumbered cash balance of \$18,941,544, which is approximately \$10.4 million higher than assumed at the time of budget formation.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$4,630,906 is projected in this fund. The Design and Construction Division anticipates a total surplus of \$260,377, mainly due to savings in personnel costs which are projected to be lower than budgeted assumptions. The Infrastructure Management Division expects a surplus of over \$1.8 million largely due to delayed hiring of vacant positions. The Traffic Management Division projects a surplus of \$773,920 related to budgeted but vacant positions in addition to \$265,949 in services. These surpluses offset a deficit of \$943,821 in capital expenses due to an increase in equipment and vehicle costs. The Director's Office projects a surplus of \$2.2 million in personnel primarily due to savings in related to hiring delays. The Refuse Division expenditures are projected at budget.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 4,147,374
Plus Estimated 2022 Revenues	10,094,265
Plus Estimated General Fund Transfer	22,818,174
Plus Estimated Encumbrance Cancellations	250,000
Total Estimated Available For Appropriation	<u>37,309,813</u>
Less Projected 2022 Expenditures	<u>(37,309,813)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ -</u>
Total Appropriated	\$ 41,666,663
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,356,850</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 \$10,094,265 which is higher than the budgeted assumption of \$8,573,210 due to increased immunizations, home visitations and license fees. Encumbrance cancellations are currently estimated at \$250,000. At the end of the third quarter, the general fund transfer is projected to be \$22,818,174, significantly lower than budgeted assumption for 2022. Given these assumptions, the anticipated year-end unencumbered cash balance is zero.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4,356,850 is projected in the Health Department. A surplus of \$4,142,540 is anticipated in personnel due to hiring delays for vacant budgeted positions. In addition a surplus of \$477,721 is projected in professional services as a result of lower than budgeted costs for interpreter and security services, and additional grant funding received for community service contracts. These surpluses are offset by a deficit in supplies, mainly attributed to increased vaccine costs and gun lock box supplies.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 4,145,279
Plus Estimated 2022 Revenues	13,918,111
Plus Estimated General Fund Transfer	43,387,465
Plus Estimated Encumbrance Cancellations	1,045,000
Total Estimated Available For Appropriation	62,495,855
Less Projected 2022 Expenditures	(62,495,855)
Projected Unencumbered Cash at Dec. 31, 2022	\$ -
Total Appropriated	\$ 62,920,887
Projected Appropriation Surplus/(Deficit)	\$ 425,032

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 \$13,918,111, which is higher than originally budgeted due to strong summer participation in adult sport leagues, golf, and shelter rentals. Encumbrance cancellations are projected at \$1,045,000, this is \$385,000 more than the budgeted assumption. The current projected general fund transfer is estimated to be \$1,786,416 less than the budgeted assumption. The anticipated year-end unencumbered cash balance is zero.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$425,032 is projected for the fund. A surplus of \$1,909,727 in personnel is a result from delayed hiring of budgeted positions. This is offset by deficits of \$151,388 in supplies, \$733,910 in services and \$600,000 in capital purchases. These deficits are due to increased prices for good and services, mainly chemicals, natural gas and electric services.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 1,279,758
Plus Estimated 2022 Revenues-Municipal Court Clerk	835,000
Plus Estimated 2022 Revenues-Municipal Court Judges	345,000
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	2,469,758
Less Projected 2022 Expenditures-Municipal Court Clerk	(917,707)
Less Projected 2022 Expenditures-Municipal Court Judges	(219,353)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 1,332,699
Total Appropriated	\$ 2,050,631
Projected Appropriation Surplus/(Deficit)	\$ 913,571

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 third quarter total \$1,180,000, slightly more than 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 assumption. Based on these assumptions and coupled with the expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,332,699 at the end of 2022, which is \$918,732 more than assumed in the budget formation.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$913,571 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 \$258,718 due to delays in hiring vacant positions and various miscellaneous savings in supplies and services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 16,887,996
Plus Estimated 2022 Revenues	24,200,000
Plus Estimated Encumbrance Cancellations	185,000
Total Estimated Available For Appropriation	41,272,996
Less Total Projected 2022 Expenditures	(28,382,595)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 12,890,401
Total Appropriated	\$ 28,992,588
Projected Appropriation Surplus/(Deficit)	\$ 609,993

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. The current revenue projection of \$24,200,000 is 646,000 less than the original budgeted amount. Total projected expenditures discussed below are lower than originally estimated. The fund is projected to end the year with an unencumbered cash balance of \$12,890,401.

OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation surplus of \$609,993. Savings of \$214,323 in personnel is the result of delays in hiring vacant positions. In addition, a surplus of \$345,861 is anticipated on various services line items, which is partially offset by a deficit in other expenditures of \$52,000 due to higher than anticipated refunds of revenue and pending litigation.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 56,139
Plus Estimated 2022 Revenues	837,211
Plus Estimated General Fund Transfer	717,215
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	1,610,565
Less Projected 2022 Expenditures	(1,610,565)
Projected Unencumbered Cash at Dec. 31, 2022	\$ -
Total Appropriated	\$ 1,610,565
Projected Appropriation Surplus/(Deficit)	\$ -

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 \$1,554,426 reflect a general fund subsidy of \$717,215. The projected expenditures equal the estimate of available resources in this fund at the end of the third 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	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 829,428
Plus Estimated 2022 Revenues	4,250,000
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>5,229,428</u>
Less Projected 2022 Expenditures Public Service Director's Office	(114,564)
Less Projected 2022 Expenditures Design & Construction Division	<u>(4,250,170)</u>
Less Projected 2022 Expenditures	(4,364,734)
Projected Unencumbered Cash at Dec. 31, 2022	<u><u>\$ 864,694</u></u>
Total Appropriated	\$ 4,868,352
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 503,618</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 was \$829,428, which was \$426,271 lower than assumed at budget formation. Currently, revenue for the fund is projected to be \$4,250,000 which is \$198,420 less than the budgeted amount. Encumbrance cancellations are estimated to be \$150,000, an increase of \$120,000 from the original budget. The projected year-end unencumbered cash balance is \$864,694.

OPERATING BUDGET SUMMARY

The Public Service Department currently projects this fund to end the year with a budget surplus of \$503,618. A surplus of \$418,386 is primarily accounted for within the personnel category reflecting delays in hiring vacant positions. Additionally, a surplus of \$15,818 within supplies is mainly due to lower than budgeted technology supplies, and a \$18,797 surplus in services is the result of lower than anticipated costs related to internal technology services.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ -
Plus Estimated 2022 Revenues- Human Resources	5,571,367
Plus Estimated 2022 Revenues- Boiler/Property Insurance	410,000
Total Estimated Available For Appropriation	<u>5,981,367</u>
Less Estimated 2022 Projected Expenditures- Human Resources	(5,571,367)
Less Estimated 2022 Projected Expenditures-Boiler/Property Insurance	<u>(410,000)</u>
Less Total Projected 2022 Expenditures	(5,981,367)
Projected Unencumbered Cash at Dec. 31, 2022	<u><u>\$ -</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><u>\$ 359,459</u></u>

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

REVENUE SUMMARY

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

OPERATING BUDGET SUMMARY

An appropriation surplus of \$359,459 is generated from the Human Resources portion of the fund. Savings of \$212,509 in personnel are due to continued hiring delays of budgeted vacant positions. Lower than budgeted supplies, internal service charges, and professional services account for the \$146,950 remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 349,252
Plus Estimated 2022 Revenues - Mail	1,228,342
Plus Estimated 2022 Revenues - Print	667,878
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	2,245,472
Less Projected 2022 Mail and Print Expenditures	(1,896,220)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 349,252
Total Appropriated	\$ 2,008,145
Projected Appropriation Surplus/(Deficit)	\$ 111,925

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 \$1,228,342 and \$667,878, respectively, or \$111,930 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

An appropriation surplus of \$111,925 is anticipated in the Print and Mail Services Fund. A surplus of \$87,198 is projected in personnel services due to vacant budgeted positions. In addition a \$27,018 surplus in capital is a result of lower than budget cost to replace a machine in the print shop.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 235,919
Plus Estimated 2022 Revenues	1,095,600
Plus Estimated Encumbrance Cancellations	24,384
Total Estimated Available For Appropriation	1,355,903
Less Projected 2022 Expenditures	(1,131,786)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 224,117
Total Appropriated	\$ 1,228,950
Projected Appropriation Surplus/(Deficit)	\$ 97,164

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 \$1,095,600 for the year, which is \$73,800 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 \$224,117, an increase of \$203,297 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$97,164. This savings is primarily the result of lower than expected personnel costs due to delayed hiring, and lower than budgeted cost on various materials and supplies, and services line items.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 1,100,163
Plus Estimated 2022 Revenues	44,970,056
Plus Estimated Encumbrance Cancellations	1,234,008
Less Billing True-up to Agencies	-
Total Estimated Available For Appropriation	47,304,227
Less Estimated Technology Administration Expenditures	(10,840,478)
Less Estimated Information Services Expenditures	(36,150,214)
Less Total Projected 2022 Expenditures	(46,990,692)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 313,535
Total Appropriated	\$ 49,077,443
Projected Appropriation Surplus/(Deficit)	\$ 2,086,751

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 \$3,701,144 lower than budgeted. This decrease includes lower than anticipated revenues for internal direct and indirect technology billings. In addition, encumbrance cancellations are now projected at \$1,234,008, or \$934,008 higher than budget assumptions. With these assumptions, the fund is projected to end the year with a \$313,535 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The Director's Office expects an appropriation surplus of \$455,210. The division anticipates a savings of \$234,102 within personnel as a result of delays in hiring vacant positions, and \$312,786 savings in overall services. These savings are partially offset by a projected deficit of \$91,677 in unbudgeted technology supplies.

The Information Services Division projects a surplus of \$1,630,766. This variance is primarily comprised of savings from delays in filling vacant positions totaling \$2,103,937. This savings is offset by the \$525,061 projected deficit in professional services.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ (2,983,022)
Plus Estimated 2022 Revenues	41,295,075
Plus Estimated Encumbrance Cancellations	1,100,000
Total Estimated Available For Appropriation	39,412,053
Less Projected 2022 Fleet Management Division Expenditures	(38,330,072)
Less Projected 2022 Finance and Management Director's Office Expenditures	(922,500)
Less Total Projected 2022 Expenditures	(39,252,571)
Projected Unencumbered Cash at Dec. 31, 2022	\$ 159,481
Total Appropriated	\$ 40,301,854
Projected Appropriation Surplus/(Deficit)	\$ 1,049,283

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 \$41,295,075, which is \$518,930 more than budgeted. With estimated encumbrance cancellations totaling \$1,100,000, \$200,000 more than budgeted, the fund will end the year with an unencumbered cash balance of \$159,481.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,049,283 is projected in the fleet management fund. In the Fleet Management Division, personnel savings of \$987,338 are due to delays in hiring budgeted full-time positions. Anticipated savings of \$475,505 in supplies primarily reflects lower than budgeted diesel fuel costs. The services category is expected to end the year with a deficit of \$512,766 related to higher than expected cost of repair and maintenance services.

A projected surplus of \$73,977 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	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 3,405,864
Plus Estimated 2022 Revenue Receipts	10,500,000
Plus Estimated Encumbrance Cancellations	90,000
Total Estimated Available For Appropriation	<u>13,995,864</u>
Less Projected 2022 Expenditures Design & Construction Division	(9,601,251)
Less Projected 2022 Expenditures Public Service Director's Office	(867,866)
Less Total Projected 2022 Expenditures	<u>(10,469,117)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 3,526,747</u>
Total Appropriated	<u>\$ 11,912,843</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,443,726</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 \$10,500,000 and encumbrance cancellations are estimated at \$90,000; this total revenue estimate is \$661,662 less than budgeted assumptions. At year end, the fund's unencumbered cash balance is projected to be \$3,526,747, a decrease of \$447,770 from the budgeted assumption.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$1,443,726 is projected in this fund. Personnel savings of \$1.2 million are due to delays in hiring vacant positions. Surpluses of \$39,742 and \$44,277 are projected in supplies and services respectively, and is attributable to lower than anticipated technology supplies and internal technology services costs. In addition a savings of \$111,128 is projected in capital due to lower than budgeted vehicle purchases.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Cash Balance (January 1, 2022)	\$ 188,287,162
Plus Estimated 2022 Revenues	227,007,562
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>415,294,724</u>
Less Projected 2022 Expenditures Water Division	(216,319,951)
Less Projected 2022 Expenditures Public Utilities Director's Office	<u>(12,491,126)</u>
Less Total Projected 2022 Expenditures	<u>(228,811,078)</u>
Projected Cash at Dec. 31, 2022	<u>\$ 186,483,647</u>
Total Appropriated	<u>\$ 241,531,211</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 12,720,133</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 \$8.4 million higher than initial estimates. The projected year-end cash balance in the fund is approximately \$186.4 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$12.7 million is projected in the water enterprise fund. Projected personnel savings of \$4.6 million reflect an increase in vacancies and separations, and delays in filling positions. Savings on the Residuals Management project accounts for the majority of the \$8.9 million surplus in the services, principle and other budget categories. In addition, an interest surplus of \$1.5 million, is the result of premium proceeds from the 2021 bond sale. Partially offsetting these savings is a projected deficit in supplies of \$3.4 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 \$2.8 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$1.2 million.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Cash Balance (January 1, 2022)	\$ 268,576,039
Plus Estimated 2022 Revenues	310,588,381
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>579,164,420</u>
Less Projected 2022 Expenditures Sanitary Sewer Division	(300,049,644)
Less Projected 2022 Expenditures Public Utilities Director's Office	<u>(13,837,617)</u>
Less Total Projected 2022 Expenditures	<u>(313,887,261)</u>
Projected Cash at Dec. 31, 2022	<u><u>\$ 265,277,159</u></u>
Total Appropriated	\$ 326,308,129
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 12,420,868</u></u>

The sanitary sewer enterprise fund is used by the city to account for all financial activity related to the operation of the sanitary sewer enterprise. The city collects and treats 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 \$10.5 million. The projected year-end cash balance in the fund is \$265.2 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$12.4 million is projected in the sewer system enterprise fund, comprised of a surplus of \$11.1 million in the Sanitary Sewer Division and \$1.3 million surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office, which is funded on a pro rata basis by the four utility funds.

Surpluses are currently projected in the personnel, supplies, other, principal, and interest categories. The projected \$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 \$2.3 million. Partially offsetting these savings is a projected deficit in services of \$1.1 million.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Cash Balance (January 1, 2022)	\$ 38,687,937
Plus Estimated 2022 Revenues	46,715,727
Plus Estimated 2022 Encumbrance Cancellations	<u>-</u>
Total Estimated Available For Appropriation	85,403,664
Less Projected 2022 Expenditures Storm Sewer Division	(42,167,384)
Less Projected 2022 Expenditures Public Utilities Director's Office	<u>(3,687,424)</u>
Less Total Projected 2022 Expenditures	(45,854,808)
Projected Cash at Dec. 31, 2022	<u>\$ 39,548,856</u>
Total Appropriated	<u>\$ 47,038,073</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,183,265</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 third 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 \$1.1 million is projected in the storm sewer maintenance fund, comprised of approximately \$830,777 surplus in the Storm Sewer Division and a \$352,488 surplus in the storm 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.

In the Storm Sewer Division, a \$514,524 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$111,833 surplus in services is related to lower costs associated with direct and indirect technology services. A projected surplus of \$204,420 within principal and interest is due to lower than anticipated costs associated with the 2021 bond sale.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2022	
Cash Balance (January 1, 2022)	\$ 34,037,580
Plus Estimated 2022 Revenues	87,523,253
Plus Estimated 2022 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>121,560,833</u>
Less Projected 2022 Expenditures Power Division	(95,264,350)
Less Projected 2022 Expenditures Public Utilities Director's Office	<u>(2,111,259)</u>
Less Total Projected 2022 Expenditures	<u>(97,375,609)</u>
Projected Cash at Dec. 31, 2022	<u>\$ 24,185,224</u>
Total Appropriated	<u>\$ 101,410,438</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,034,829</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 a decrease of \$1 million. As of the end of the third quarter, the anticipated year-end cash balance is expected to be \$24.1 million, which exceeds the budgeted estimate of \$15.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.0 million is projected in the electricity enterprise fund. This surplus is comprised of \$4.0 million in the Power Division and \$17,253 in the electricity enterprise fund's allocation of the Public Utilities Director's Office which is funded on a pro rata basis by the four utility funds.

In the Power Division, personnel savings are currently projected at \$2.0 million resulting from vacant budgeted positions. In addition, savings of \$2.0 million in services is attributed to lower than projected communication costs and repair and maintenance services. These savings are offset by a deficit of \$704,259 in materials and supplies related to higher than anticipated supply costs.

E. Mobility Enterprise Fund

FUND BALANCE SUMMARY	
September 30, 2022	
Unencumbered Cash Balance (January 1, 2022)	\$ 3,180,658
Plus Estimated 2022 Revenues	18,300,000
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>21,530,658</u>
Less Projected 2022 Expenditures	<u>(16,513,332)</u>
Projected Unencumbered Cash at Dec. 31, 2022	<u>\$ 5,017,326</u>
Total Appropriated	\$ 16,449,612
Projected Appropriation Surplus/(Deficit)	<u>\$ (63,720)</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 \$18.3 million, or \$4.7 million higher than budgeted assumptions; encumbrance cancellation 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 \$5,017,326, or \$4.7 million higher than the budgeted assumption.

OPERATING BUDGET SUMMARY

The mobility enterprise fund is projected to end the year with a negative appropriation variance of \$63,720. A surplus of \$1 million in personnel is currently projected due to delays in hiring vacant positions. The Division anticipates a negative variance of \$1.4 million in services, primarily due to unexpected expenses related to garage maintenance and repairs.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
September 30, 2022

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	5,493,112	4,020,553	1,472,559	\$ 5,438,829	\$ 54,283
<u>City Auditor</u>					
City Auditor	5,222,349	3,736,254	1,486,095	5,172,709	49,640
Income Tax	9,990,318	5,758,222	4,232,096	7,914,946	2,075,372
Total	15,212,667	9,494,476	5,718,191	13,087,655	2,125,012
City Treasurer	1,502,649	1,082,083	420,566	1,441,611	61,038
<u>City Attorney</u>					
City Attorney	14,135,707	10,311,679	3,824,028	14,157,475	(21,768)
Real Estate	171,489	125,187	46,302	170,947	542
Total	14,307,196	10,436,866	3,870,330	14,328,422	(21,226)
Municipal Court Judges	23,185,956	16,219,275	6,966,681	22,457,145	728,812
Municipal Court Clerk	13,295,769	9,142,447	4,153,322	12,927,678	368,091
Civil Service	5,016,917	3,527,686	1,489,231	5,291,752	(274,835)
<u>Public Safety</u>					
Administration	15,768,671	12,331,895	3,436,776	14,737,796	1,030,875
Support Services	22,038,303	15,836,055	6,202,248	20,701,234	1,337,069
Police	354,719,577	269,264,617	85,454,960	341,142,918	13,576,659
Fire	277,461,932	215,858,724	61,603,208	273,084,932	4,377,000
Total	669,988,483	513,291,291	156,697,192	649,666,880	20,321,603
<u>Office of the Mayor</u>					
Mayor	4,330,000	2,686,423	1,643,577	3,717,568	612,432
Office of Diversity & Inclusion	1,910,183	1,022,940	887,243	1,828,419	81,764
Office of CelebrateOne	1,528,071	1,016,205	511,866	1,482,164	45,907
Education	8,667,361	5,406,333	3,261,028	8,662,227	5,134
Total	16,435,615	10,131,901	6,303,714	15,690,378	745,238
Inspector General	1,052,602	426,007	626,595	824,129	228,473
<u>Building and Zoning Services</u>					
Building & Zoning General Fund	282,216	203,627	78,589	277,292	4,924
Code Enforcement General Fund	7,365,924	5,219,335	2,146,589	7,115,578	250,346
Total	7,648,140	5,422,961	2,225,179	7,392,870	255,270
<u>Development</u>					
Administration	9,446,821	7,652,250	1,794,571	9,695,345	(248,524)
Econ. Development	19,328,151	17,950,462	1,377,689	19,386,779	(58,627)
Planning	2,273,097	1,452,281	820,816	1,996,151	276,946
Housing	8,142,651	7,325,602	817,049	8,101,609	41,042
Land Redevelopment	587,101	421,909	165,192	586,557	544
Total	39,777,821	34,802,503	4,975,318	39,766,441	11,381
<u>Finance and Management</u>					
Administration	11,007,145	9,706,225	1,300,920	10,287,829	719,316
Financial Management	4,921,100	3,016,224	1,904,876	3,801,791	1,119,309
Fleet Management	3,000,000	3,000,000	-	3,000,000	-
Facilities Management	19,416,293	16,039,850	3,376,443	19,772,252	(355,959)
Finance Citywide	34,806,389	14,814,782	19,991,607	27,806,389	7,000,000
Citywide Technology Billings	24,386,163	23,604,928	781,235	22,391,513	1,994,650
Total	97,537,090	70,182,010	27,355,081	87,059,774	10,477,316
Human Resources	3,168,712	2,410,447	758,265	2,967,264	201,448
Neighborhoods	9,718,335	5,971,597	3,746,738	9,566,190	152,145
Health	30,803,453	30,803,453	-	22,818,174	7,985,279
Recreation and Parks	45,173,881	45,173,881	-	43,387,465	1,786,416
<u>Public Service</u>					
Administration	740,775	542,755	198,020	737,019	3,756
Refuse Collection	50,472,111	41,378,647	9,093,464	50,186,779	285,332
Total	51,212,886	41,921,402	9,291,484	50,923,798	289,088
Grand Total:	1,050,531,285	814,460,839	236,070,446	\$ 1,005,036,453	\$ 45,494,832

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 4,870,316	\$ 26,976	\$ 538,537	\$ 3,000	\$ -	\$ -	5,438,829
City Auditor							
City Auditor	4,285,697	29,085	856,927	1,000	-	-	5,172,709
Income Tax	6,857,735	75,735	981,426	50	-	-	7,914,946
Total	11,143,432	104,820	1,838,353	1,050	-	-	13,087,655
City Treasurer	1,039,115	6,700	395,796	-	-	-	1,441,611
City Attorney							
City Attorney	13,261,521	90,500	705,463	1,500	-	98,491	14,157,475
Real Estate	170,947	-	-	-	-	-	170,947
Total	13,432,468	90,500	705,463	1,500	-	98,491	14,328,422
Municipal Court Judges	19,584,933	138,390	2,209,830	-	33,992	490,000	22,457,145
Municipal Court Clerk	11,980,506	140,834	806,338	-	-	-	12,927,678
Civil Service	4,129,678	32,382	1,104,781	5,000	19,911	-	5,291,752
Public Safety							
Administration	7,611,947	32,335	7,093,514	-	-	-	14,737,796
Support Services	14,879,702	531,214	4,206,429	4,889	1,079,000	-	20,701,234
Police	315,130,682	6,434,190	16,295,510	755,000	2,515,875	11,661	341,142,918
Fire	254,769,877	5,298,223	12,953,250	44,668	18,914	-	273,084,932
Total	592,392,208	12,295,962	40,548,703	804,556	3,613,789	11,661	649,666,880
Office of the Mayor							
Mayor	3,413,789	57,520	244,259	2,000	-	-	3,717,568
Office of Diversity & Inclusion	1,224,736	33,632	570,051	-	-	-	1,828,419
Office of CelebrateOne	1,016,072	23,971	442,121	-	-	-	1,482,164
Education	316,843	4,000	8,341,384	-	-	-	8,662,227
Total	5,971,441	119,124	9,597,815	2,000	-	-	15,690,378
Inspector General	684,391	12,998	126,740	-	-	-	824,129
Building and Zoning Services							
Building & Zoning General Fund	277,292	-	-	-	-	-	277,292
Code Enforcement General Fund	6,300,286	72,891	678,401	4,000	60,000	-	7,115,578
Total	6,577,578	72,891	678,401	4,000	60,000	-	7,392,870
Development							
Administration	3,469,420	23,312	6,022,613	180,000	-	-	9,695,345
Econ. Development	1,429,384	2,500	3,870,639	14,084,256	-	-	19,386,779
Planning	1,650,077	9,162	336,912	-	-	-	1,996,151
Housing	2,221,852	20,303	5,807,596	51,858	-	-	8,101,609
Land Redevelopment	585,557	-	1,000	-	-	-	586,557
Total	9,356,290	55,278	16,038,761	14,316,114	-	-	39,766,441
Finance and Management							
Administration	2,598,457	26,625	7,662,747	-	-	-	10,287,829
Financial Management	2,576,616	8,240	1,216,935	-	-	-	3,801,791
Fleet Management	-	-	-	-	3,000,000	-	3,000,000
Facilities Management	8,776,334	1,158,199	9,834,719	3,000	-	-	19,772,252
Citywide Technology Billings	-	-	22,391,513	-	-	-	22,391,513
Finance Citywide	-	-	-	-	-	27,806,389	27,806,389
Total	13,951,405	1,193,063	41,105,914	3,000	3,000,000	27,806,389	87,059,774
Human Resources	1,661,655	29,933	1,275,676	-	-	-	2,967,264
Neighborhoods	5,055,591	65,500	4,097,884	294,715	-	52,500	9,566,190
Health	-	-	-	-	-	22,818,174	22,818,174
Recreation and Parks	-	-	-	-	-	43,387,465	43,387,465
Public Service							
Administration	724,260	-	12,759	-	-	-	737,019
Refuse Collection	16,043,365	157,400	18,240,014	62,000	15,684,000	-	50,186,779
Total	16,767,625	157,400	18,252,773	62,000	15,684,000	-	50,923,798
Grand Total:	\$ 718,598,630	\$ 14,542,752	\$ 139,321,763	\$ 15,496,935	\$ 22,411,692	\$ 94,664,681	\$ 1,005,036,453

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 53,337	\$ 24	\$ 922	\$ -	\$ -	\$ -	\$ 54,283
City Auditor							
City Auditor	27,934	1,415	20,291	-	-	-	49,640
Income Tax	1,908,115	2,765	164,042	450	-	-	2,075,372
Total	1,936,050	4,180	184,333	450	-	-	2,125,012
City Treasurer	111,656	-	(50,618)	-	-	-	61,038
City Attorney							
City Attorney	(22,093)	-	(1,175)	1,500	-	-	(21,768)
Real Estate	542	-	-	-	-	-	542
Total	(21,551)	-	(1,175)	1,500	-	-	(21,225)
Municipal Court Judges	492,610	2,322	233,880	-	-	-	728,812
Municipal Court Clerk	315,908	-	52,183	-	-	-	368,091
Civil Service	(87,220)	(740)	(186,875)	-	-	-	(274,835)
Public Safety							
Administration	(91,744)	8,032	1,114,437	150	-	-	1,030,875
Support Services	2,894,854	(42,039)	(437,657)	911	(1,079,000)	-	1,337,069
Police	13,876,633	14,892	(189,867)	(125,000)	-	-	13,576,659
Fire	4,725,339	14,231	(362,802)	32	-	-	4,377,000
Total	21,405,084	(4,884)	124,311	(123,906)	(1,079,000)	-	20,321,603
Office of the Mayor							
Mayor	611,011	480	941	-	-	-	612,432
Office of Diversity & Inclusion	279,822	(632)	(197,426)	-	-	-	81,764
Office of CelebrateOne	42,491	1,029	2,387	-	-	-	45,907
Education	165	3,000	1,969	-	-	-	5,134
Total	933,488	3,876	(192,129)	-	-	-	745,238
Inspector General	245,074	37,002	(53,603)	-	-	-	228,473
Building and Zoning Services							
Building & Zoning	4,924	-	-	-	-	-	4,924
Code Enforcement	245,827	-	59,519	5,000	(60,000)	-	250,346
Total	250,751	-	59,519	-	(60,000)	-	255,270
Development							
Administration	(53,271)	(5,312)	(190,941)	1,000	-	-	(248,524)
Econ. Development	196,516	3,843	(207,987)	(51,000)	-	-	(58,627)
Planning	293,460	3,038	(20,552)	1,000	-	-	276,946
Housing	97,545	197	(15,842)	(40,858)	-	-	41,042
Land Redevelopment	544	-	-	-	-	-	544
Total	534,794	1,765	(435,322)	(89,858)	-	-	11,381
Finance and Management							
Administration	572,107	22,675	124,535	-	-	-	719,316
Financial Management	579,877	5,760	533,672	-	-	-	1,119,309
Fleet Management	-	-	-	-	-	-	-
Facilities Management	193,425	(250,699)	(298,685)	-	-	-	(355,959)
Citywide Technology Billings	-	-	1,994,650	-	-	-	1,994,650
Finance Citywide	-	-	-	-	-	7,000,000	7,000,000
Total	1,345,409	(222,263)	2,354,172	-	-	7,000,000	10,477,316
Human Resources	181,380	14,998	5,070	-	-	-	201,448
Neighborhoods	150,890	-	1,255	-	-	-	152,145
Health	-	-	-	-	-	7,985,279	7,985,279
Recreation and Parks	-	-	-	-	-	1,786,416	1,786,416
Public Service							
Administration	3,434	-	322	-	-	-	3,756
Refuse Collection	848,584	-	(563,252)	-	-	-	285,332
Total	852,018	-	(562,930)	-	-	-	289,088
Grand Total:	\$ 28,699,679	\$ (163,721)	\$ 1,532,993	\$ (211,814)	\$ (1,139,000)	\$ 16,771,695	\$ 45,494,833

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

CATEGORY	FY 2022 YEAR-TO-DATE	FY 2021 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 627,406,542	* \$ 596,376,056	\$ 31,030,486	5.2%
Property Tax	60,850,816	60,171,160	679,656	1.1%
KWH Tax	2,554,960	2,476,685	78,275	3.2%
Total Taxes & Assessments	690,812,318	659,023,901	31,788,417	4.8%
Local Government Fund	19,473,789	17,836,356	1,637,433	9.2%
Liquor Permit Fund	583,393	153,759	429,634	279.4%
Cigarette Tax, Other	87,872	64,614	23,258	36.0%
Casino Revenue	5,982,006	5,504,089	477,917	8.7%
Total Shared Revenue	26,127,060	23,558,818	2,568,242	10.9%
License and Permit Fees	6,942,670	6,503,418	439,252	6.8%
Fines and Penalties	5,799,349	9,580,474	(3,781,125)	(39.5%)
Investment Earnings	8,611,546	7,795,261	816,285	10.5%
Charges for Service	53,300,199	47,445,368	5,854,831	12.3%
All Other Revenue	2,327,492	5,615,146	(3,287,654)	(58.5%)
Total Other Revenue	76,981,256	76,939,667	41,589	0.1%
Total Revenues	\$ 793,920,634	\$ 759,522,386	\$ 34,398,248	4.5%
Encumbrance Cancellations	5,236,406	1,571,484	3,664,922	NA
Unencumbered Balance	58,299,693	78,259,958	(19,960,265)	(25.5%)
Fund Transfers	56,414,032	7,161,881	49,252,151	687.7%
Total Resources	\$ 913,870,765	\$ 846,515,709	\$ 67,355,056	8.0%

* This figure is an estimate and does not match D365 as the Auditor implemented a new income tax system during September and a few weeks of income tax revenue were not recorded in the system.

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
2092-2022	20-Jul-22	Transfer from Subfund 100019 for Mothers of Murdered Children	75,000
2197-2022	27-Jul-22	Transfer from Subfund 100019 for summer youth programming	412,260
2216-2022	27-Jul-22	Transfer from Subfund 100019 for access to reproductive healthcare (will be funded with ARPA)	500,000
2062-2022	27-Jul-22	Transfer from Subfund 100019 for the Cleaner Cols Initiative	315,000
1635-2022	09-Jun-22	Transfer from Subfund 100019 for safety uniform accessories	150,000
2468-2022	15-Sep-22	Transfer from Subfund 100019 for crime interdiction initiative	250,000
2318-2022	21-Sep-22	Increase GF Appropriation based on Auditor's revised revenue estimate as of 6/15/22	8,220,000
Total Operating Appropriation:			<u>\$ 1,050,531,285</u>
Total Estimated Available Resources:			1,123,362,693
Less Total Operating Appropriation:			<u>(1,050,531,285)</u>
Current Unappropriated Operating Balance:			<u>\$ 72,831,408</u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
September 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	\$ 985,063,000	\$ 50,876,000	\$ 1,043,362,693	\$ 1,050,531,285	\$ 1,005,036,453	\$ 45,494,832	\$ 38,326,240
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	26,530,170	68,450,000	69,950,000	1,500,000	96,480,170	82,169,532	77,538,627	4,630,905	18,941,543
Health Special Revenue	4,147,374	39,476,663	33,162,439	(6,314,224)	37,309,813	41,666,663	37,309,813	4,356,850	-
Rec. and Parks Oper. & Extension	4,145,279	58,333,411	58,350,576	17,165	62,495,855	62,920,887	62,495,855	425,032	-
Municipal Court Computer Fund	1,279,758	1,185,000	1,190,000	5,000	2,469,758	2,050,631	1,137,060	913,571	1,332,698
Development Services	16,887,996	24,896,000	24,385,000	(511,000)	41,272,996	28,992,588	28,382,595	609,993	12,890,401
Property Mgt/East Broad Street Operation	56,139	1,581,566	\$1,554,426	(27,140)	1,610,565	1,610,565	1,610,565	-	-
Private Construction Inspection Fund	829,428	4,478,420	4,400,000	(78,420)	5,229,428	4,868,352	4,364,734	503,618	864,694
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	6,290,826	5,981,367	(309,459)	5,981,367	6,340,826	5,981,367	359,459	-
Print and Mail Services	349,252	2,018,150	1,896,220	(121,930)	2,245,472	2,008,145	1,896,220	111,925	349,252
Land Acquisition	235,919	1,034,950	1,119,984	85,034	1,355,903	1,228,950	1,131,786	97,164	224,117
Technology Services	1,100,163	48,971,200	46,204,064	(2,767,136)	47,304,227	49,077,443	46,990,692	2,086,751	313,535
Fleet Management Services	(2,983,022)	41,676,145	42,395,075	718,930	39,412,053	40,301,854	39,252,571	1,049,283	159,481
Construction Inspection Fund	3,405,864	11,251,662	10,590,000	(661,662)	13,995,864	11,912,843	10,469,117	1,443,726	3,526,747
ENTERPRISE FUNDS									
Water System Enterprise	188,287,162	219,595,533	227,007,562	7,412,029	415,294,724	241,531,211	228,811,078	12,720,133	186,483,647
Sewerage System Enterprise	268,576,039	300,310,977	310,588,381	10,277,404	579,164,420	326,308,129	313,887,261	12,420,868	265,277,159
Storm Sewer System Enterprise	38,687,937	46,718,385	46,715,727	(2,658)	85,403,664	47,038,073	45,854,808	1,183,265	39,548,856
Electricity Enterprise	34,037,580	88,603,266	87,523,253	(1,080,013)	121,560,833	101,410,438	97,375,609	4,034,829	24,185,224
Parking Meter Program Fund	3,180,658	13,652,992	18,350,000	4,697,008	21,530,658	16,449,612	16,513,332	(63,720)	5,017,326

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
September 30, 2022

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	28,699,679	(163,721)	1,532,993	-	(211,814)	(1,139,000)	-	16,771,695	45,489,833
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	645,575	-	9,278	-	-	-	-	-	654,853
Municipal Court Judges	114,929	22,651	121,138	-	-	-	-	-	258,718
Total Municipal Court Computer Fund	760,504	22,651	130,416	-	-	-	-	-	913,571
Street Construction, Main. & Repair									
Traffic Management	773,920	288	265,949	-	2,000	(943,821)	-	-	98,336
Infrastructure Management	1,515,477	109,899	235,530	-	2,500	20,996	-	-	1,884,402
Design and Construction	177,790	5,222	75,865	-	1,500	-	-	-	260,377
Service Director	2,222,892	-	33,898	-	1,000	130,000	-	-	2,387,790
Refuse	-	-	-	-	-	-	-	-	-
Total SCMR	4,690,079	115,409	611,242	-	7,000	(792,825)	-	-	4,630,905
Health Special Revenue									
Department of Health	4,142,540	(264,329)	477,721	-	918	-	-	-	4,356,850
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	1,909,727	(151,388)	(733,910)	-	603	(600,000)	-	-	425,032
Development Services Fund									
Building and Zoning Services	214,323	16,436	345,861	-	(52,000)	600	-	-	525,219
Code Enforcement	84,774	-	-	-	-	-	-	-	84,774
Total Development Services Fund	299,096	16,436	345,861	-	(52,000)	600	-	-	609,993
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Private Construction Inspection Fund									
Design and Construction	418,386	15,818	18,797	-	-	48,353	-	-	501,354
Service Director	(1,179)	-	3,443	-	-	-	-	-	2,264
Total Private Construction Inspection Fund	417,207	15,817	22,240	-	-	48,353	-	-	503,618
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	212,509	22,704	124,246	-	-	-	-	-	359,459
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	212,509	22,704	124,246	-	-	-	-	-	359,459
Print & Mail Services									
Department of Finance	87,198	-	(2,290)	-	-	27,018	-	-	111,925
Land Acquisition									
Division of Real Estate	48,258	10,800	36,606	-	1,500	-	-	-	97,164
Technology Services									
Division of Information Services	2,103,937	51,890	(525,061)	-	-	-	-	-	1,630,766
Department of Technology	234,102	(91,677)	312,786	-	-	-	-	-	455,210
Total Technology Services	2,338,039	(39,788)	(212,274)	-	-	-	-	-	2,085,976
Fleet Management Services									
Division of Fleet Management	987,338	475,505	(512,766)	-	230	25,000	-	-	975,305
Finance and Management Director	73,977	-	-	-	-	-	-	-	73,977
Total Fleet	1,061,315	475,505	(512,766)	-	230	25,000	-	-	1,049,283
Construction Inspection Fund									
Design and Construction	1,196,984	39,742	44,277	-	-	111,128	-	-	1,392,131
Service Director	46,191	-	5,404	-	-	-	-	-	51,595
Total Construction Inspection	1,243,175	39,742	49,681	-	-	111,128	-	-	1,443,726
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	4,571,900	(3,414,605)	8,454,094	382,992	24,442	-	1,527,998	-	11,546,821
Sewerage System Enterprise									
Division of Sewers and Drains	7,028,952	1,266,464	(1,123,532)	1,397,743	44,771	147,655	2,342,551	-	11,104,603
Storm System Enterprise									
Division of Sewers and Drains	514,524	-	111,833	-	-	-	204,420	-	830,777
Electricity Enterprise									
Division of Electricity	1,968,886	(704,259)	1,988,609	-	16,580	405,609	342,151	-	4,017,576
Various Enterprise Funds									
Public Utilities Director's Office	2,784,386	235	72,947	-	1,751	-	-	-	2,859,319
Mobility Enterprise									
Parking Services	1,048,601	3,600	(1,439,346)	-	36,000	15,000	40,342	-	(295,803)
Service Director	232,083	-	-	-	-	-	-	-	232,083
Total Mobility	1,280,684	3,600	(1,439,345)	-	36,000	15,000	40,342	-	(63,720)

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 9/30/2022
City Council	44	47	43
City Auditor	35	41	34
Income Tax	84	81	62
City Treasurer	9	10	9
City Attorney	128	142	127
Real Estate	1	6	1
Municipal Court Judges	220	227	214
Municipal Court Clerk	170	176	146
Civil Service	37	39	38
Public Safety - Admin.	68	82	65
Support Services	194	192	137
Police - Civilian	252	252	191
Police - Uniformed	1,936	1,992	1,807
Fire - Civilian	50	50	39
Fire - Uniformed	1,637	1,665	1,562
Office of the Mayor	27	27	21
Office of Diversity and Inclusion	14	14	10
Office of CelebrateOne	9	12	8
Education	2	2	2
Inspector General	10	13	10
Building and Zoning Services	3	3	3
Code Enforcement	83	84	75
Development Admin.	25	29	25
Economic Development	15	15	10
Planning	20	20	15
Housing	24	24	21
Land Redevelopment	6	6	6
Finance and Management - Dir. Office	31	38	27
Financial Management	28	33	20
Facilities Management	107	112	96
Human Resources	14	18	13
Neighborhoods	52	72	46
Public Service - Dir. Office	6	6	6
Refuse Collection	226	226	183
General Fund Total	5,566	5,756	5,072

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 9/30/2022
Real Estate/Land Acquisition	8	13	8
Information Services/Technology Services Fund	152	153	121
Technology: Administration	16	16	15
Finance/Print/Mail Shop Fund	7	8	3
Human Resources/Employee Benefits	32	32	30
Facilities - Other Funds ²	0	8	0
Health Special Revenue Fund	317	326	260
Municipal Court Computer Fund	6	13	0
Recreation and Parks Operation Fund	365	404	336
Public Service - Dir. Office/SCMR Fund	65	62	42
Traffic Management/SCMR Fund	124	125	103
Infrastructure Management/SCMR Fund	209	211	170
Design and Construction/SCMR Fund	36	38	31
Parking Services/Mobility Enterprise Fund	53	53	39
Public Service - Dir. Office/Mobility Fund	6	6	6
Fleet Management	132	138	123
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	31	26
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	164	169	154
Public Utilities: Administration	239	246	206
Sewers and Drains (Storm)	26	25	22
Sewers and Drains (Sanitary)	470	472	360
Electricity	110	110	82
Water	467	461	353
Other Funds Total	3,124	3,210	2,564
All Funds	8,690	8,966	7,636

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

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	1	Full-Time	15,000
	Legislative Analyst/Technology Liaison	1	Full-Time	15,012
	Legislative Interns	10	Part-Time	29,646
City Auditor	Assistant Auditor I	1	Full-Time	9,280
City Auditor - Income Tax	Business Systems Analyst	1	Full-Time	11,760
	Management Analyst I	2	Full-Time	7,200
	Income Tax auditor	3	Full-Time	22,088
	Office Assistant III	1	Full-Time	8,400
	Office Assistant II	1	Full-Time	2,940
	Management Analyst II	4	Full-Time	11,520
City Attorney	Attorney	3	Full-Time	42,354
	Legal Advocate	1	Full-Time	9,092
	Prosecutor	1	Full-Time	7,440
	Senior Attorney	2	Full-Time	32,032
Municipal Court Judges	Human Resources Director	1	Full-Time	14,010
	Unassigned Bailiff	1	Full-Time	8,893
	Probation Officer	3	Full-Time	45,732
	Small Claims Manager	1	Full-Time	18,072
Municipal Court Clerk	Deputy Clerk	22	Full-Time	210,744
Civil Service Commission	Human Resources Representative	1	Full-Time	8,640
Safety-Director's Office	Human Resources Analyst	1	Full-Time	21,840
	Human Resources Analyst-Police	1	Full-Time	16,862
	Community Relations Coor	1	Full-Time	19,680
	Human Resources Analyst	1	Full-Time	14,960
	Executive Secretary	1	Full-Time	9,048
	Management Analyst I-Police Fiscal	1	Full-Time	10,920
	Fiscal Assistant I-Police	1	Full-Time	7,332
	Office Assistant II	2	Full-Time	15,600
	Payroll/Benefit Clerk	1	Full-Time	8,736
	Payroll/Benefit Clerk	2	Full-Time	17,472
Safety-Support Services	License Off	1	Full-Time	13,200
	Communications System Specialist	1	Full-Time	15,400
	Management Analyst II	1	Full-Time	10,640
	Call Takers	17	Full-Time	30,015
	Dispatchers	22	Full-Time	43,859
	Office Assistant II	1	Full-Time	2,370
	License Off	1	Full-Time	2,400
	Management Anlyst I-Records	1	Full-Time	2,240

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	CIA	7	Full-Time	35,661
	Office Assistant I	4	Full-Time	12,269
	Equipment Operator I	1	Part-Time	3,448
	FSII	1	Full-Time	4,197
	FPTT	3	Full-Time	10,061
	Laborer/Hostler	1	Full-Time	3,150
	Management Analyst I	3	Full-Time	12,590
	Office Assistant II	1	Full-Time	3,656
	Property Clerk	5	Full-Time	16,768
	Police Record Technician	13	Full-Time	40,851
	Police Record Technician	1	Full-Time	6,285
	Public Relations Advisor	1	Full-Time	8,000
	Public Relations Specialist II	1	Full-Time	7,304
	Security Specialist	2	Full-Time	7,485
	Administrative Secretary	2	Full-Time	7,635
	Police Evidence Technician	1	Full-Time	4,251
	PRT Supervisor	1	Full-Time	4,739
	FPT Supervisor	1	Full-Time	3,395
	Latent Print Examiner 2	1	Part-Time	4,824
Safety-Fire	EMS Instructor I	1	Full-Time	16,229
	Storekeeper	1	Part-Time	9,620
	Laborer	2	Full-Time	13,414
	Management Analyst I	1	Full-Time	2,341
	Management Analyst II	1	Full-Time	3,290
	Master Plans Examine	1	Full-Time	7,366
	GIS Analyst	1	Full-Time	7,022
	Information Systems Analyst	1	Full-Time	3,683
	Office Assistant II-Training Bureau	1	Full-Time	6,576
Office of the Mayor	Executive Secretary II	4	Full-Time	21,638
Office of Diversity and Inclusion	Equal Opportunity Representative	1	Full-Time	4,032
	Human Resource Analyst	1	Full-Time	4,464
	Business Development Specialist	2	Full-Time	9,216
	Management Analyst II	1	Full-Time	7,344
Office of CelebrateOne	Administrative Assistant	1	Full-Time	6,080
	Community Engagement Manager	1	Full-Time	6,080
	Senior Program Manager	1	Full-Time	6,080
Code Enforcement	PMI Trainee	6.4	Full-Time	62,348
Development-Administration	Management Analyst II	1	Full-Time	19,680
	Management Analyst II	1	Full-Time	9,360
	Fiscal Manger	1	Full-Time	6,120
Development-Economic Development	Development Program Manager	2	Full-Time	10,200
	Business Development Specialist	1	Full-Time	4,624

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	16,320
	Management Analyst I	1	Full-Time	4,080
Development-Housing	Administrative Secretary	1	Full-Time	4,080
	Management Analyst II	1	Full-Time	6,720
	Development Program Manager	1	Full-Time	3,094
Financial Management	Procurement Administrative Officer	1	Full-Time	12,772
	Budget Mgmt Specialist	2	Full-Time	34,664
	Budget Mgmt Specialist	1	Full-Time	14,372
	Sr. Procurement Specialist	1	Full-Time	2,400
	Procurement Specialist	1	Full-Time	7,784
	OA III Purchasing	2	Full-Time	15,350
Finance Director's Office	Management Analyst II	1	Full-Time	7,052
	Management Analyst II	1	Full-Time	20,584
	Management Analyst I	1	Full-Time	15,604
Facilities Management	Custodial Worker	2	Full-Time	17,708
	Security Specialist	3	Full-Time	27,013
	Building Maintenance Worker	1	Full-Time	7,147
	Building Maintenance Worker-HVAC	1	Full-Time	7,700
	Custodial Supervisor	1	Full-Time	7,147
	Locksmith	1	Full-Time	7,723
Human Resources	Human Resources Analyst	1	Full-Time	12,204
Neighborhoods	311 Service Rep II	1	Full-Time	4,160
	311 Service Rep I	7	Full-Time	25,760
	Assistant Director	1	Full-Time	4,168
	Assistant Director	1	Full-Time	3,920
	Neighborhood Program Specialist	1	Full-Time	2,556
	PIO	1	Full-Time	2,633
	311 Service Representative II	1	Full-Time	7,280
	Management Analyst II	1	Full-Time	8,062
	Community Relations Coordinator	1	Full-Time	6,288
311 Service Representative I	1	Full-Time	3,680	
Refuse Collection	Refuse Collection Vehicle Operator	35	Full-Time	152,064
	RCAR	4	Full-Time	16,426
	Refuse Collector	2	Full-Time	10,344
	Management Analyst II	1	Full-Time	2,720
	Supervisor	1	Full-Time	7,200

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 SEPTEMBER 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
Transfer to the sustainable Columbus fund (encumbered, will be corrected)	150,000	Finance & Mgmt	1915-2022
Transfer to support ICMA conference	50,000	Development	2060-2022
Transfer to support GCAC's Art Spot Cbus program	15,000	Development	2090-2022
Transfer to support teen reproductive health education	20,000	Celebrate One	2117-2022
Transfer to support Planned Parenthood teen education	130,000	Celebrate One	2094-2022
Transfer to support Access to Reproductive Healthcare (will be funded with ARPA)	500,000	Finance & Mgmt	2216-2022
Transfer to settle Police lawsuit	375,000	Police	2518-2022
Transfer to Capital Crossroads	180,000	Public Safety	2281-2022
Transfer for Byers, Minton & Assoc.	60,000	Finance & Mgmt	2663-2022

Total Transferred and Expended 36,146,758

TABLE 12
SAFETY OVERTIME REPORT
September 30, 2022

	<u>Current Appropriation</u>	<u>Current YTD Expenditures</u>	<u>Percent of Appropriation</u>	<u>R-O-Y Projection</u>	<u>Total Projection</u>	<u>Variance</u>
Support Services Civilian	1,749,234	1,699,600	97.16%	620,000	2,319,600	(570,366)
Police Civilian	1,407,911	1,238,378	87.96%	456,245	1,694,623	(286,712)
Police Uniformed	13,063,168	15,014,454	114.94%	5,531,641	20,546,095	(7,482,927)
Fire Uniformed	11,481,264	17,075,212	148.72%	6,290,867	23,366,079	(11,884,815)