


May 31, 2023

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

**FROM:** Kathy A. Owens   
Finance and Management Director

**SUBJECT:** 2023 First Quarter Financial Review

The Finance and Management Department's 2023 First 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 first quarter, for the general fund, the Finance and Management Department projects a budget deficit, where the city will spend approximately \$9.9 million more than the appropriation for 2023. The first quarter financial review is the least predictive of the quarterly reviews, but current expenditure trends are indicating a need for increased appropriation for the general fund budget position by year end.

**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 in the Finance and Management Department, with \$2.0 million less in citywide technology billings as well as a projected surplus of \$5.8 million in the citywide account. The Office of Education is also projecting a sizable savings of \$2.7 million.

While most general fund departments are trending toward budget surpluses, there are several departments that are projected to experience budget deficits. The largest deficits are reflected in the Public Safety Department where Police and Fire are projected to spend \$10.7 million and \$17.0 million over their budgets, respectively. The Police overage is due to personnel costs associated with an earlier than budgeted start of police recruit classes, an increase in the number of lateral transfers, and additional overtime costs related to increased safety measures at Columbus parks and pools. The projected deficit in Fire is attributed to increased overtime expenses as well as other higher than anticipated salary costs.

**Revenues:**

As of the end of the first quarter, income tax receipts are 0.7 percent below 2022 first quarter collections. In addition to income tax collections, the kilowatt hour tax (4.3% decline) and license and permit fees (15.7% decline) are trending below collections during the same time period last year. Revenues that are trending above 2022 collections include: property taxes



(3.8% growth), the local government fund (5.8% growth), casino revenue (5.6% growth), fines and penalties (8.3% growth), investment earnings (184.7% growth), charges for services (7.9% growth) and all other revenue (18.1% growth). It should be noted that total revenues are 2.7% above the same time period in 2022.

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



---

# **FIRST QUARTER FINANCIAL REVIEW**

As of March 31, 2023

---

Prepared by:  
Department of Finance and Management

Kathy A. Owens  
Director

# TABLE OF CONTENTS

---

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

---

# 1. Introduction

---

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, and enterprise funds. Financial projections for 2023 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 negative \$9,900,202 unencumbered cash balance. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

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

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

FUND BALANCE SUMMARY MARCH 31, 2023	
Beginning Cash Balance (January 1, 2023)	\$ 179,160,147
Less Outstanding Encumbrances (As of December 31, 2022)	<u>79,137,761</u>
Unencumbered Cash Balance (January 1, 2023)	100,022,386
Plus Estimated 2023 Receipts - City Auditor	\$ 1,051,419,000
Plus Encumbrance Cancellations	5,000,000
Plus Transfers In & Misc. Transfers	<u>6,500,000</u>
Total Available for Appropriation	\$ 1,162,941,386
Total Appropriated as of March 31, 2023	\$ 1,162,941,386
Less 2023 Projected Operating Expenditures	<u>1,172,841,588</u>
Projected Appropriation Surplus/(Deficit)	\$ (9,900,202)
Projected Available Cash Balance (December 31, 2023)	<u>\$ (9,900,202)</u>
ECONOMIC STABILIZATION SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 90,777,313
Plus 2023 Deposit	3,750,000
Plus Estimated Investment Earnings	<u>2,055,126</u>
Projected Unencumbered Cash Balance (December 31, 2023)	\$ 96,582,439
ANTICIPATED EXPENDITURE SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 8,721,058
Plus 2023 Deposit	<u>2,851,000</u>
Projected Unencumbered Cash Balance (December 31, 2023)	\$ 11,572,058
BASIC CITY SERVICES SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 49,669,492
Plus Miscellaneous Deposit	<u>-</u>
Projected Unencumbered Cash Balance (December 31, 2023)	\$ 49,669,492

**TABLE A, CONTINUED**  
**GENERAL FUND SUMMARY PROJECTION**

<b>JOB GROWTH SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 763,971
Plus 2023 Deposits/Cancellations	5,576,215
Less Year-to-Date Expenditures/Encumbrances	<u>(449,000)</u>
Unencumbered Cash Balance (March 31, 2023)	\$ 5,891,186
<b>PUBLIC SAFETY INITIATIVE SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 588,653
Plus 2023 Deposits/Cancellations	2,237,436
Less Year-to-Date Expenditures/Encumbrances	<u>-</u>
Unencumbered Cash Balance (March 31, 2023)	\$ 2,826,089
<b>NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 780,854
Plus 2023 Deposits/Cancellations	8,448,047
Less Year-to-Date Expenditures/Encumbrances	<u>(1,761,543)</u>
Unencumbered Cash Balance (March 31, 2023)	\$ 7,467,358
<b>REIMAGINE SAFETY SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 2,326,492
Plus 2023 Deposits/Cancellations	<u>-</u>
Less Year-to-Date Expenditures/Encumbrances	<u>(185,000)</u>
Unencumbered Cash Balance (March 31, 2023)	\$ 2,141,492

---

## 2. General Fund Overview

---

The general fund budget, as amended in February, is \$1,162,941,386. This figure is 16.7 percent higher than actual 2022 year end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

### Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. As of the end of the first quarter, the current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$1.051 billion, the majority of which comes from the 2.5 percent municipal income tax.

Through March, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 2.7 percent, or \$7.4 million, higher than during the same time period in 2022. The largest revenue stream into the general fund, income tax, posted receipts that are down 0.7 percent in comparison to 2022 through March.

Property taxes, however, are positive so far this year. As of the end of the first quarter, tax receipts in this category came in 3.8 percent, or \$1.1 million, higher than the first quarter of 2022. The local government fund, casino receipts, fines and penalties, investment earnings, charges for services, and other revenues all came in higher than receipts through March 2022.

All other revenue streams are underperforming in comparison to the end of March 2022 (refer to Table 5). License and permit fees are down \$384,131. The cigarette tax and kilowatt hour tax (KWH) are both down slightly from 2022 to date, \$56,359 and \$36,988 respectively.

### Expenditures:

Expenditures are projected to total \$1,172,841,588, or \$9.9 million above the current appropriation. The projected expenditures include a \$2.8 million transfer to the anticipated expenditure fund (for the next occurrence of a 27<sup>th</sup> pay date) and a \$3.8 million deposit into the rainy day fund. Ordinance 2936-2022, which passed as amended by City Council on February 13, 2023, established the 2023 general fund budget at \$1,162,941,386, in alignment with the Auditor's estimate of available resources at that time.

The personnel projections in this report reflect employees on the city payroll as of April 1, 2023, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits<sup>1</sup> were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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

Insurance projections are calculated by employee, as each division contributes monthly to an insurance trust fund for each insured employee. The monthly contribution differs, depending upon the

---

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



bargaining unit to which the employee belongs, or the salary ordinance by which the employee is covered. Medicare, pension, workers' compensation, and other similar benefits are calculated by applying the requisite percentage to each employee's total salary.

Projections for materials, supplies, services, capital outlay, interest, principal, and other costs were calculated by summing expenditures and encumbrances through March 31<sup>st</sup> and adding the result to the projected costs, by division, for these items for the balance of the year.

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

**City Council** projects an overall surplus of \$20,671. This variance is a result of personnel savings due to full-time vacant positions.

A total surplus of \$1,047,942 is anticipated for the **Income Tax Division**. The majority of this variance, or \$1,005,239, is due to delays in filling vacant positions. The division continues implementation of a new revenue system and is undergoing a transformation in both processes and staffing needs. The remaining variance is due to lower than anticipated costs in various services.

The **City Treasurer** projects an overall surplus of \$48,438. Of this variance, \$64,524 reflects the delay in hiring for a vacant budgeted position which is partially offset by a deficit of \$16,086 in services.

The **Municipal Court Judges** project an overall surplus of \$578,502. An anticipated surplus of \$215,243 in personnel is due to delays in hiring. The department expects to save \$350,797 in services mainly due to lower than expected spending on professional and security services.

An overall deficit of \$268,082 is expected in the office of the **Municipal Court Clerk**, resulting from increased personnel spending.

The **Civil Service Commission** projects an overall deficit of \$101,440 for the year. This variance includes a deficit of \$80,769 in personnel, driven partly by the addition of two part-time positions to act as candidate liaisons in the Uniformed Certification Unit. A \$13,973 deficit in services is primarily attributable to costs associated with the replacement of security cameras at non-uniform testing sites, and a \$6,698 deficit in supplies results from increased supply needs for marketing and job fair events.

The Department of **Public Safety, Administration Division** projects an overall year-end surplus of \$2,799,384. A surplus of \$927,771 in personnel is the result of savings from delays in hiring full-time vacant positions. A surplus of \$1,871,613 in services is attributed to lower than expected costs associated with the jail contract between the city and Franklin County and other service contracts.

An overall surplus of \$1,399,780 is anticipated in the **Support Services Division**, resulting primarily from savings in personnel of \$879,940 from delayed hiring of vacant positions. Lower than anticipated spending on general supplies and communications services results in surpluses of \$111,678 and \$405,362, respectively.

The **Police Division** projects an overall deficit of \$10,742,523 million. This deficit is primarily related to personnel costs associated with an earlier than budgeted start of police recruit classes, an increase in the number of lateral transfers, and additional overtime costs related to increased safety measures at Columbus parks and pools.

The **Division of Fire** anticipates an overall deficit of \$16,992,375 million attributed to personnel costs primarily reflective of sworn overtime expenses and higher than anticipated salary costs.

A total projected surplus of \$357,510 is anticipated in the **Office of the Mayor**, the result of budgeted vacancies and delays in filling them.

The **Office of Diversity and Inclusion** projects a net surplus of \$54,834. A \$109,654 surplus in personnel is attributed to delays in hiring full-time vacant positions. This surplus is partially offset by a deficit of \$54,820 in services, caused by an increase in business and community outreach events, networking and diversity summits, and educational training.

The **Office of CelebrateOne** projects an overall surplus of \$341,676, primarily attributed to budgeted vacancies.

The **Office of Education** projects an overall surplus of \$2,749,365 as of the end of the first quarter.

The **Office of Violence Prevention** projects a surplus of \$133,610 as a result of budgeted vacant positions.

The **Inspector General** anticipates an overall surplus of \$161,316, which is due to the delay in filling full-time vacant positions.

A positive variance of \$110,799 is expected in the **Building and Zoning Services Division**. This savings is attributed to a surplus within personnel due hiring delays of budgeted positions.

The **Code Enforcement Division** projects a surplus of \$118,690 that is a result of personnel savings from hiring delays.

The **Development Department, Administration Division** projects an overall deficit of \$221,198 in personnel, due to an unbudgeted increase in staffing.

The **Economic Development Division** projects an overall surplus of \$44,709. Savings within the personnel category of \$250,029 is due to delays in filling vacant positions. These savings are primarily offset by a projected deficit of \$205,320 related to unanticipated costs of professional services contracts.

A surplus of \$163,837 is expected in the **Planning Division** due to personnel savings related to delays in filling vacant positions.

An overall surplus of \$166,360 is projected in the **Finance and Management Department, Administration Division**, resulting solely from savings in personnel related to delayed hiring of vacant positions.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$6,066,864. Savings in personnel of \$303,864 is the result of delays in filling vacant budgeted positions, while the remainder is attributed to a projected surplus in the citywide account.

An overall deficit of \$769,654 is projected in the **Facilities Management Division**. This deficit is primarily the result of personnel expenses of \$586,154 related to an increase in staffing for management of Jerry Hammond Building and \$200,000 for unexpected increases in custodial and security services. The deficit is partially offset by a small surplus in supplies and other services of \$16,500.

The **Department of Technology** projects that the overall costs billed to various departments within the general fund will come in under budget by \$2,088,540. This variance consists of a savings of

\$2,866,486 for internally billed indirect technology services, and a deficit of \$777,946 for internally billed direct technology services.

The **Human Resources Department** projects an overall surplus of \$11,062. The department anticipates a deficit of \$50,519 in personnel due the addition of a Deputy Director position. This deficit is being offset by savings of \$54,454 in professional services, subscriptions, mileage, and travel. In addition, savings of \$7,228 are expected within supplies.

The **Department of Neighborhoods** anticipates a surplus of \$372,006. This surplus is the result of expected personnel savings due to delays in hiring vacant positions.

The current projected general fund transfer to the **Health Department** is estimated to be equal to the budgeted level of \$32,742,198. Additional information on Health's first quarter projections is provided in Section 3 of this report.

The current projected general fund transfer to the **Recreation and Parks Department** is estimated to be equal to the budgeted level at \$50,449,636. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

The **Public Service Administration Division** projects an overall surplus of \$26,597 within personnel due to delays in hiring vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$328,939. This anticipated surplus is in personnel due to delays in hiring vacant positions.

### 3. Special Revenue Funds

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

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 22,676,532
Plus Estimated 2023 Revenues	67,950,000
Plus Estimated Encumbrance Cancellations	1,400,000
Total Estimated Available For Appropriation	<u>92,026,532</u>
Less Projected 2023 Expenditures Public Service Director's Office	(7,937,795)
Less Projected 2023 Expenditures Traffic Management Division	(23,020,941)
Less Projected 2023 Expenditures Infrastructure Management Division	(40,473,758)
Less Projected 2023 Expenditures Design & Construction Division	(6,523,637)
Less Total Projected 2023 Expenditures	<u>(77,956,131)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 14,070,401</b></u>
Total Appropriated	\$ 79,989,389
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 2,033,258</b></u>

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

#### REVENUE SUMMARY

At the beginning of 2023, the unencumbered cash balance in the street construction, maintenance and repair fund was \$22,676,532, over \$3.7 million higher than budgeted. Currently, revenues for 2023 are estimated at \$67.9 million and encumbrance cancellations are estimated at \$1.4 million, which is equal to budgeted assumptions. Due to the higher than budgeted beginning year balance, in addition to the projected surplus discussed below, the fund will result in a year-end unencumbered cash balance of \$14,070,401, approximately \$5.8 million higher than assumed at the time of budget formation.

#### OPERATING BUDGET SUMMARY

The Design and Construction Division anticipates a total surplus of \$420,052, mainly due to savings in personnel related to delays in filling vacant positions of \$318,471. The division anticipates additional savings of \$99,391 in services, and \$2,189 in supplies. In the Division of Infrastructure Management an overall surplus of \$562,755 projected. A deficit of \$302,740 in personnel is being offset by lower than projected spending on supplies and capital purchases of \$415,496 and \$450,000 respectively. The Traffic Management Division projects an overall surplus of \$353,471 related primarily to lower personnel cost due to savings of \$716,241 on budgeted vacant positions, and savings in supplies of \$102,400. This surplus is partially offset by a deficit in capital of \$465,170 due to increases in project costs. The Director's Office will net a surplus of \$696,980 primarily due to savings in personnel.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 1,261,351
Plus Estimated 2023 Revenues	9,206,567
Plus Estimated General Fund Transfer	32,742,198
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>43,310,116</u>
Less Projected 2023 Expenditures	<u>(43,002,888)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 307,229</b></u>
Total Appropriated	<u>\$ 43,461,618</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 458,730</b></u>

The 2023 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 \$1,261,351. Overall, revenues are currently projected at \$9,206,567, slightly lower than the budgeted assumption of \$9,419,420 due to decreased provision of birth and death certificates. Encumbrance cancellations are currently estimated at budgeted level of \$100,000. At the end of the first quarter, the general fund transfer is projected to be \$32,742,198, equal to the budgeted assumption for 2023. Given these assumptions, the fund will end the year with a \$307,229 unencumbered cash balance.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$458,730 is projected in the Health Department. The majority of the anticipated surplus is in personnel with small surpluses in supplies and services due to utilization of grant funding.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 2,854,226
Plus Estimated 2023 Revenues	14,181,139
Plus Estimated General Fund Transfer	50,449,636
Plus Estimated Encumbrance Cancellations	900,000
Total Estimated Available For Appropriation	68,385,001
Less Projected 2023 Expenditures	(67,737,192)
Projected Unencumbered Cash at Dec. 31, 2023	<b>\$ 647,810</b>
Total Appropriated	\$ 67,746,636
Projected Appropriation Surplus/(Deficit)	<b>\$ 9,444</b>

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 2023 with an unencumbered cash balance of \$2,854,226. Current revenue projections are \$14,181,139 which is slightly higher than originally budgeted at \$13,866,000. Encumbrance cancellations are projected at \$900,000. The current projected general fund transfer is estimated to equal the budgeted level of \$50,449,636. The anticipated year-end unencumbered cash balance is \$647,810.

### OPERATING BUDGET SUMMARY

An overall budget surplus of \$9,444 is projected for the fund. A surplus of \$187,586 in personnel is attributed savings resulting from delayed hiring of full-time budgeted positions. In addition, a surplus of \$1,401,579 in services is the result of updated grant guidance regarding the accounting for grant payments and is being offset by a deficit of \$1,580,000 in other.

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

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 1,288,332
Plus Estimated 2023 Revenues-Municipal Court Clerk	900,000
Plus Estimated 2023 Revenues-Municipal Court Judges	260,000
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	2,458,332
Less Projected 2023 Expenditures-Municipal Court Clerk	(996,731)
Less Projected 2022 Expenditures-Municipal Court Judges	(351,165)
Projected Unencumbered Cash at Dec. 31, 2023	<b>\$ 1,110,437</b>
Total Appropriated	\$ 2,192,639
Projected Appropriation Surplus/(Deficit)	<b>\$ 844,743</b>

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 \$1,288,332 was \$44,366 lower than budgeted. Projected revenues at the end of the first quarter total \$1,160,000, exceeding the budgeted assumption of \$1,135,600. The total revenue projection is the combination of those provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Additionally, encumbrance cancellations are currently expected to be \$10,000, which is the budgeted expectation. Based on these assumptions and coupled with the expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,110,438 at the end of 2023, which is \$824,779 more than assumed in the budget formation.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$844,743 is currently projected for the computer fund. Savings of \$749,601 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 \$91,827 due to delays in hiring vacant positions, and miscellaneous savings in supplies and services.

## E. DEVELOPMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 13,884,976
Plus Estimated 2023 Revenues	24,200,000
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>38,184,976</u>
Less Total Projected 2023 Expenditures	<u>(28,312,219)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<b><u>\$ 9,872,757</u></b>
Total Appropriated	<u>\$ 28,916,657</u>
Projected Appropriation Surplus/(Deficit)	<b><u>\$ 604,438</u></b>

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 2023 with an unencumbered cash balance of \$13,884,976, \$994,575 higher than budgeted. The current revenue projection of \$24,200,000 and encumbrance cancellation projections of \$100,000 mirrors the original budgeted amounts. The fund is projected to end the year with an unencumbered cash balance of \$9,872,757.

### OPERATING BUDGET SUMMARY

The Department of Building and Zoning Services projects an overall appropriation surplus of \$604,438. This is due to delays in hiring vacant positions and various savings in services.



## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ (466,265)
Plus Estimated 2023 Revenues	1,646,849
Plus Estimated General Fund Transfer	1,166,265
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	2,346,849
Less Projected 2023 Expenditures	(2,346,849)
Projected Unencumbered Cash at Dec. 31, 2023	\$ -
Total Appropriated	\$ 2,346,849
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 2023 was negative at (\$466,265). The projection of total revenue attributed to the 1111 E. Broad Street fund for 2023 is \$2,346,849 and includes a general fund subsidy of \$1,166,265. The projected expenditures equal the estimate of available resources at the end of the first quarter. As a result, a zero unencumbered cash balance is expected in this fund at year end.

## G. PRIVATE CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 1,994,451
Plus Estimated 2023 Revenues	5,013,928
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	<u>7,038,379</u>
Less Projected 2023 Expenditures Public Service Director's Office	(127,247)
Less Projected 2023 Expenditures Design & Construction Division	<u>(4,924,150)</u>
Less Total Projected 2023 Expenditures	<u>(5,051,397)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 1,986,981</b></u>
Total Appropriated	\$ 5,257,881
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 206,484</b></u>

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

### REVENUE SUMMARY

The 2023 beginning unencumbered cash balance was \$1,994,451, \$1,129,757 greater than assumed in the budget. Current revenue projections for the fund, as shown in the table above, are estimated to equal the budgeted assumption. Encumbrance cancellations are estimated to equal the budget as well. The projected year-end unencumbered cash balance is \$1,986,981, which is \$1,336,240 greater than projected at the time of budget formation, primarily due to the aforementioned variance in the beginning unencumbered cash balance.

### OPERATING BUDGET SUMMARY

The Public Service Department currently projects this fund to end the year with a budget surplus of \$206,484. A surplus of \$155,898 within the personnel category primarily reflects delays in hiring vacant positions. In addition, a surplus of \$9,500 in supplies and \$41,086 in services is due to lower than anticipated spending in various categories.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ -
Plus Estimated 2023 Revenues- Human Resources	6,071,890
Plus Estimated 2023 Revenues- Boiler/Property Insurance	420,000
Total Estimated Available For Appropriation	<u>6,491,890</u>
Less Estimated 2023 Projected Expenditures- Human Resources	(6,071,890)
Less Estimated 2023 Projected Expenditures-Boiler/Property Insurance	(420,000)
Less Total Projected 2023 Expenditures	<u>(6,491,890)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u>\$ -</u>
Appropriated- Human Resources	6,303,081
Appropriated-Boiler/Property Insurance	420,000
Grand Total Appropriation	<u>\$ 6,723,081</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 231,191</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 \$231,191 is generated from the Human Resources portion of the fund. Savings of \$105,796 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted supplies, internal service charges, and professional services account for the \$125,395 remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 563,633
Plus Estimated 2023 Revenues - Mail	1,407,771
Plus Estimated 2023 Revenues - Print	715,434
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>2,686,838</u>
Less Projected 2023 Mail and Print Expenditures	<u>(1,939,337)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<b><u>\$ 747,500</u></b>
Total Appropriated	<u>\$ 2,123,205</u>
Projected Appropriation Surplus/(Deficit)	<b><u>\$ 183,868</u></b>

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 \$563,633, or \$214,381 more than expected during budget formation. Mail and print shop revenues are projected at \$1,407,771 and \$715,434, respectively. The fund's year-end unencumbered cash balance is projected at \$747,500.

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 overall appropriation surplus of \$183,868 is anticipated, mainly attributed to savings in personnel.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 214,390
Plus Estimated 2023 Revenues	1,097,820
Plus Estimated Encumbrance Cancellations	9,890
Total Estimated Available For Appropriation	<u>1,322,100</u>
Less Projected 2023 Expenditures	(1,248,570)
Projected Unencumbered Cash at Dec. 31, 2023	<u><u>\$ 73,530</u></u>
Total Appropriated	<u>\$ 1,290,975</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 42,405</u></u>

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

### REVENUE SUMMARY

The land acquisition fund began 2023 with an unencumbered cash balance of \$214,390, which was \$9,727 lower than assumed in the budget. Revenues are currently estimated at \$1,097,820 for the year which is \$21,420 higher than the budgeted amount of \$1,076,400. Projected encumbrance cancellations are \$3,260 less than budgeted assumptions. Due to the higher than expected revenues, as well as the expenditure savings discussed below, the fund is projected to end 2023 with an unencumbered cash balance of \$73,530, an increase of \$50,838 from the budgeted assumption.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$42,405. This savings is primarily the result of lower than expected personnel costs and a reduction in anticipated supplies and services expenses.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 5,386,496
Plus Estimated 2023 Revenues	48,469,229
Plus Estimated Encumbrance Cancellations	360,727
Less Billing True-up to Agencies	-
Total Estimated Available For Appropriation	<u>54,216,452</u>
Less Estimated Technology Administration Expenditures	(12,979,587)
Less Estimated Information Services Expenditures	(40,850,369)
Less Total Projected 2023 Expenditures	<u>(53,829,956)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 386,496</b></u>
Total Appropriated	\$ 54,999,453
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,169,497</b></u>

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

### REVENUE SUMMARY

The technology services fund began 2023 with an unencumbered cash balance of \$5,386,496. The current revenue estimates are \$4,530,224 lower than budgeted. This decrease includes \$5,050,465 in lower than anticipated revenues for indirect technology billings, a projected increase of \$625,065 in direct technology billings, and an estimated \$104,824 in outside source revenues. In addition, encumbrance cancellations are projected at \$360,727, or \$60,727 higher than budget assumptions. With these assumptions, the fund is projected to end the year with a \$386,496 unencumbered cash balance.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,169,497 is projected in the technology services fund. The Director's Office projects an overall appropriation deficit of \$450,977. The division anticipates a savings of \$243,597 within personnel as a result of delays in hiring vacant positions, and a \$694,573 deficit in services, attributed to unanticipated contract renewals due in early 2024.

The Information Services Division projects a surplus of \$1,620,474. This surplus is primarily comprised of savings from delays in filling vacant positions totaling \$1,816,966. These savings are being offset by a \$202,297 projected deficit in professional services due to higher than budgeted software maintenance expenditures.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ (1,107,467)
Plus Estimated 2023 Revenues	43,533,822
Plus Estimated Encumbrance Cancellations	1,100,000
Total Estimated Available For Appropriation	<u>43,526,355</u>
Less Projected 2023 Fleet Management Division Expenditures	(42,625,366)
Less Projected 2023 Finance and Management Director's Office Expenditures	(1,220,568)
Less Total Projected 2023 Expenditures	<u>(43,845,934)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ (319,580)</b></u>
Total Appropriated	\$ 45,443,885
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,597,951</b></u>

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

### REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$1,107,467. Revenues are currently projected to total \$43,533,822 which is \$1,910,063 less than budgeted. With estimated encumbrance cancellations totaling \$1,100,000, the fund is projected to end the year with an unencumbered negative cash balance of \$319,580. This fund will be closely monitored the remainder of the year and adjusted appropriately.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,597,951 is projected in the fleet management fund. In the Fleet Management Division, savings of \$928,249 in supplies primarily reflects lower than budgeted fuel costs, and savings of \$1,070,920 in the services category is the result of lower than expected costs of repairs and maintenance. These savings are partially offset by a deficit in personnel of \$223,471 due to unbudgeted staffing changes.

A projected deficit of \$177,747 within the Finance and Management Director's Office is due to unanticipated personnel changes.

## F. CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 3,788,525
Plus Estimated 2023 Revenue Receipts	11,899,165
Plus Estimated Encumbrance Cancellations	70,000
Total Estimated Available For Appropriation	<u>15,757,690</u>
Less Projected 2023 Expenditures Design & Construction Division	(11,218,841)
Less Projected 2023 Expenditures Public Service Director's Office	(1,079,103)
Less Total Projected 2023 Expenditures	<u>(12,297,944)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 3,459,746</b></u>
Total Appropriated	\$ 12,916,579
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 618,635</b></u>

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Department of Public Service's Division of Design and Construction. This division provides these services for roadway, bridge, water, sanitary and storm sewer, electric power, and signal infrastructure for the City of Columbus.

### REVENUE SUMMARY

At the beginning of 2023, the unencumbered cash balance in the fund was \$3,788,535, or \$261,778 more than budgeted. Current year revenues are projected to total \$11,899,165 and encumbrance cancellations are estimated at \$70,000; this total revenue estimate matches the budgeted assumptions. As a result of the greater than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$3,459,746 is projected at year end, an increase of \$880,413 compared to the budgeted figure.

### OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$618,635 is projected in this fund. This variance is primarily attributed to savings in personnel and internal service charges in the Design and Construction Division.



## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Cash Balance (January 1, 2023)	\$ 199,782,842
Plus Estimated 2023 Revenues	238,762,377
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>438,545,219</u>
Less Projected 2023 Expenditures Water Division	(231,245,332)
Less Projected 2023 Expenditures Public Utilities Director's Office	<u>(13,436,200)</u>
Less Total Projected 2023 Expenditures	<u>(244,681,532)</u>
Projected Cash at Dec. 31, 2023	<u><b>\$ 193,863,687</b></u>
Total Appropriated	<u>\$ 244,648,718</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ (32,814)</b></u>

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

#### REVENUE SUMMARY

On January 1, 2023, the cash balance in the water enterprise fund was over \$199.7 million, comprised of carryover funds and reserve funds totaling approximately \$154.7 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 \$244.4 million. Projections for the above-noted revenues are now expected to be \$5.6 million lower than initial estimates. The projected year-end cash balance in the fund is approximately \$193.9 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$32,814 is projected in the water enterprise fund. Projected personnel savings of \$2.3 million reflect an increase in vacancies and separations, and delays in filling positions. This surplus partially offsets a combined deficit of \$3.8 million in the categories of supplies and service. The deficit primarily the result of increased chemical costs and higher than expected costs in janitorial, electrical and professional services. The division also expects an interest surplus of \$325,000 due to lower than anticipated fiscal charges.

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 \$3.0 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$975,404.

## B. SEWERAGE SYSTEM ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Cash Balance (January 1, 2023)	\$ 285,970,128
Plus Estimated 2023 Revenues	334,999,573
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>620,969,701</u>
Less Projected 2023 Expenditures Sanitary Sewer Division	(327,562,134)
Less Projected 2023 Expenditures Public Utilities Director's Office	(14,785,833)
Less Total Projected 2023 Expenditures	<u>(342,347,967)</u>
Projected Cash at Dec. 31, 2023	<u><u><b>\$ 278,621,734</b></u></u>
Total Appropriated	<u>\$ 348,882,037</u>
Projected Appropriation Surplus/(Deficit)	<u><u><b>\$ 6,534,070</b></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 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, 2023, the cash balance in the sewerage system enterprise fund was \$285.9 million, comprised of carryover funds totaling \$206.5 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 \$329.7 million. Current revenue projections are higher than the budgeted amount by \$5.3 million. The projected year-end cash balance in the fund is \$278.6 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$6.5 million is projected in the sewer system enterprise fund, comprised of a surplus of \$5.2 million in the Sanitary Sewer Division and a \$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, capital and interest categories. The projected \$4.1 million personnel surplus reflects higher than anticipated vacancies and subsequent hiring delays. The \$368,471 surplus in services is due to lower costs associated with direct and indirect technology services. In addition, savings of \$429,496 are anticipated in interest due to lower than anticipated fiscal charges.

### C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Cash Balance (January 1, 2023)	\$ 42,557,834
Plus Estimated 2023 Revenues	47,331,596
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>89,889,430</u>
Less Projected 2023 Expenditures Storm Sewer Division	(42,827,433)
Less Projected 2023 Expenditures Public Utilities Director's Office	(3,969,158)
Less Total Projected 2023 Expenditures	<u>(46,796,591)</u>
Projected Cash at Dec. 31, 2023	<u><b>\$ 43,092,840</b></u>
Total Appropriated	\$ 47,483,923
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 687,332</b></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, 2023, the cash balance in the storm sewer maintenance fund was \$42.6 million, comprised of carryover funds totaling \$33.6 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 \$48.4 million. Current projections for the above-noted revenues are \$47.3 million. As of the end of the first quarter, the projected year-end cash balance in the fund is expected to be about \$43.1 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$687,332 is projected in the storm sewer maintenance fund, comprised of \$431,957 surplus in the Storm Sewer Division and a \$255,375 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

In the Storm Sewer Division, a \$283,842 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$175,329 surplus in services is related to lower costs associated with indirect technology services. The anticipated deficit of \$18,000 in capital is due to contingencies associated with vehicle purchases. A projected deficit of \$10,000 within interest is due to higher than anticipated fiscal charges.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Cash Balance (January 1, 2023)	\$ 30,377,231
Plus Estimated 2023 Revenues	89,216,514
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>119,593,745</u>
Less Projected 2023 Expenditures Power Division	(102,315,832)
Less Projected 2023 Expenditures Public Utilities Director's Office	(2,903,167)
Less Total Projected 2023 Expenditures	<u>(105,218,998)</u>
Projected Cash at Dec. 31, 2023	<u><b>\$ 14,374,746</b></u>
Total Appropriated	<u>\$ 110,310,951</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 5,091,953</b></u>

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

**REVENUE SUMMARY**

On January 1, 2023, the cash balance in the electricity enterprise fund was \$30.4 million, comprised of carryover funds totaling \$26 million and reserve funds totaling \$4.4 million. This beginning year cash balance was \$6.2 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 approximately \$92.0 million. Projections for the above-noted revenues are now reflecting a decrease of \$2.7 million. As of the end of the first quarter, the anticipated year-end cash balance is expected to be \$14.4 million, which exceeds the budgeted estimate of \$5.8 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$5.1 million is projected in the electricity enterprise fund. This surplus is comprised of \$4.6 million in the Power Division and \$487,762 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

In the Power Division, personnel savings are currently projected at \$521,529. Large surpluses are projected in the supplies and services categories. In addition, the division also expects an \$80,000 surplus in interest due to less than expected fiscal charges associated with bond sales, and \$45,800 savings in capital due to a decreased need for contingency funds for vehicles.

## E. Mobility Enterprise Fund

<b>FUND BALANCE SUMMARY</b>	
March 31, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 7,221,756
Plus Estimated 2023 Revenues	20,350,000
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available For Appropriation	<u>27,646,756</u>
Less Projected 2023 Expenditures	<u>(21,206,453)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 6,440,303</b></u>
Total Appropriated	\$ 21,287,926
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 81,473</b></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 2023 beginning unencumbered cash balance was \$7.2 million or \$2.2 million higher than budgeted. Revenue projections for the fund are currently \$20.4 million, or \$850,000 higher than budgeted assumptions. Estimated encumbrance cancellations match the budgeted projection. Due to the aforementioned increase in revenues and the beginning year unencumbered cash balance, the projected unencumbered fund balance at year end is \$6.4 million, or \$3.1 million higher than the budgeted assumption.

### OPERATING BUDGET SUMMARY

The mobility enterprise fund is projected to end the year with a positive appropriation variance of \$81,473. This variance is primarily due to savings in personnel of \$559,834 as a result of delayed hiring and is partially offset by a deficit of \$478,360 related to unexpected service contracts.

**TABLE 1**  
**GENERAL FUND**  
**APPROPRIATION SUMMARY**  
**MARCH 31, 2023**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 6,076,086	\$ 1,369,780	\$ 4,706,306	\$ 6,055,415	\$ 20,671
<b>City Auditor</b>					
City Auditor	5,624,248	1,248,890	4,375,358	5,617,760	6,488
Income Tax	10,321,668	2,138,751	8,182,917	9,273,726	1,047,942
Total	15,945,916	3,387,641	12,558,275	14,891,486	1,054,430
City Treasurer	1,574,731	465,955	1,108,776	1,526,293	48,438
<b>City Attorney</b>					
City Attorney	16,394,724	3,567,262	12,827,462	16,391,557	3,167
Real Estate	186,754	45,880	140,874	189,921	(3,167)
Total	16,581,478	3,613,141	12,968,337	16,581,478	-
Municipal Court Judges	26,517,877	6,738,856	19,779,021	25,939,375	578,502
Municipal Court Clerk	15,910,157	3,951,425	11,958,732	16,178,239	(268,082)
Civil Service	5,893,667	1,606,352	4,287,315	5,995,107	(101,440)
<b>Public Safety</b>					
Administration	14,998,941	3,718,539	11,280,402	12,199,557	2,799,384
Support Services	23,899,107	6,338,511	17,560,596	22,499,327	1,399,780
Police	370,930,149	104,291,273	266,638,876	381,672,672	(10,742,523)
Fire	298,108,377	95,670,342	202,438,035	315,100,752	(16,992,375)
Total	707,936,574	210,018,664	497,917,910	731,472,308	(23,535,733)
<b>Office of the Mayor</b>					
Mayor	4,543,390	879,727	3,663,663	4,185,880	357,510
Office of Diversity & Inclusion	2,026,958	356,783	1,670,175	1,972,124	54,834
Office of CelebrateOne	1,837,698	369,703	1,467,995	1,496,022	341,676
Education	14,269,490	827,797	13,441,693	11,520,126	2,749,365
Office of Violence Prevention	4,000,000	-	4,000,000	3,866,390	133,610
Total	26,677,536	2,434,010	24,243,526	23,040,542	3,636,994
Inspector General	1,945,050	292,138	1,652,912	1,783,734	161,316
<b>Building and Zoning Services</b>					
Building & Zoning General Fund	311,069	48,520	262,549	200,270	110,799
Code Enforcement General Fund	7,731,456	1,834,711	5,896,746	7,612,766	118,690
Total	8,042,525	1,883,230	6,159,295	7,813,036	229,489
<b>Development</b>					
Administration	13,888,532	1,987,743	11,900,789	14,109,730	(221,198)
Econ. Development	5,616,013	412,514	5,203,499	5,571,304	44,709
Planning	2,196,670	453,969	1,742,701	2,032,833	163,837
Housing	8,338,583	730,337	7,608,246	8,341,444	(2,861)
Land Redevelopment	624,801	142,732	482,069	624,788	13
Total	30,664,599	3,727,295	26,937,304	30,680,099	(15,500)
<b>Finance and Management</b>					
Administration	6,665,647	1,514,454	5,151,193	6,499,287	166,360
Financial Management	4,956,099	815,517	4,140,582	4,652,235	303,864
Facilities Management	20,226,557	9,563,412	10,663,145	20,996,211	(769,654)
Finance Citywide	75,458,411	23,063,110	52,395,301	69,695,411	5,763,000
Citywide Technology Billings	26,870,460	26,903,637	(33,177)	24,781,920	2,088,540
Total	134,177,174	61,860,130	72,317,044	126,625,064	7,552,110
Human Resources	3,406,307	1,631,886	1,774,421	3,395,244	11,063
Neighborhoods	10,109,511	1,430,881	8,678,630	9,737,505	372,006
Health	32,742,198	32,742,198	-	32,742,198	-
Recreation and Parks	50,449,636	50,449,636	-	50,449,636	-
<b>Public Service</b>					
Administration	886,463	204,710	681,753	859,866	26,597
Refuse Collection	67,403,901	48,055,458	19,348,443	67,074,962	328,939
Total	68,290,364	48,260,168	20,030,196	67,934,828	355,536
<b>Grand Total:</b>	<b>\$ 1,162,941,386</b>	<b>\$ 435,863,386</b>	<b>\$ 727,078,000</b>	<b>\$ 1,172,841,588</b>	<b>\$ (9,900,202)</b>

**TABLE 2**  
**GENERAL FUND**  
**PROJECTIONS BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2023**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 5,635,707	\$ 65,000	\$ 351,708	\$ 3,000	\$ -	\$ -	6,055,415
<b>City Auditor</b>							
City Auditor	4,784,460	31,500	793,300	8,500	-	-	5,617,760
Income Tax	7,990,585	78,500	1,204,641	-	-	-	9,273,726
Total	12,775,045	110,000	1,997,941	8,500	-	-	14,891,486
City Treasurer	1,169,761	4,200	352,332	-	-	-	1,526,293
<b>City Attorney</b>							
City Attorney	15,494,210	96,500	710,282	3,000	-	87,565	16,391,557
Real Estate	189,921	-	-	-	-	-	189,921
Total	15,684,131	96,500	710,282	3,000	-	87,565	16,581,478
Municipal Court Judges	22,800,686	139,782	2,508,907	-	-	490,000	25,939,375
Municipal Court Clerk	15,150,825	140,834	886,580	-	-	-	16,178,239
Civil Service	4,657,449	43,833	1,290,325	3,500	-	-	5,995,107
<b>Public Safety</b>							
Administration	9,059,345	30,367	3,109,695	150	-	-	12,199,557
Support Services	17,349,315	697,497	4,449,515	3,000	-	-	22,499,327
Police	353,991,702	6,680,885	20,288,085	695,000	17,000	-	381,672,672
Fire	295,300,005	5,848,541	13,588,923	283,283	80,000	-	315,100,752
Total	675,700,367	13,257,290	41,436,218	981,433	97,000	-	731,472,308
<b>Office of the Mayor</b>							
Mayor	3,839,774	48,000	296,106	2,000	-	-	4,185,880
Office of Diversity & Inclusion	1,491,314	20,000	435,810	25,000	-	-	1,972,124
Office of CelebrateOne	1,097,766	10,000	368,256	20,000	-	-	1,496,022
Education	334,052	7,000	11,179,074	-	-	-	11,520,126
Office of Violence Prevention	366,390	50,000	3,450,000	-	-	-	3,866,390
Total	7,129,296	135,000	15,729,246	47,000	-	-	23,040,542
Inspector General	1,368,287	25,000	390,447	-	-	-	1,783,734
<b>Building and Zoning Services</b>							
Building & Zoning General Fund	200,270	-	-	-	-	-	200,270
Code Enforcement General Fund	6,756,186	75,400	772,180	9,000	-	-	7,612,766
Total	6,956,456	75,400	772,180	9,000	-	-	7,813,036
<b>Development</b>							
Administration	4,195,508	21,100	8,976,460	916,662	-	-	14,109,730
Econ. Development	1,572,749	5,400	3,992,155	1,000	-	-	5,571,304
Planning	1,951,337	7,000	73,496	1,000	-	-	2,032,833
Housing	2,576,604	9,500	5,744,340	11,000	-	-	8,341,444
Land Redevelopment	623,788	-	1,000	-	-	-	624,788
Total	10,919,986	43,000	18,787,451	929,662	-	-	30,680,099
<b>Finance and Management</b>							
Administration	3,131,015	23,000	3,345,272	-	-	-	6,499,287
Financial Management	2,916,896	14,000	1,721,339	-	-	-	4,652,235
Facilities Management	9,944,350	937,000	10,113,361	1,500	-	-	20,996,211
Citywide Technology Billings	-	-	24,781,920	-	-	-	24,781,920
Finance Citywide	-	-	-	-	-	69,695,411	69,695,411
Total	15,992,261	974,000	39,961,892	1,500	-	69,695,411	126,625,064
Human Resources	1,970,299	41,619	1,383,326	-	-	-	3,395,244
Neighborhoods	6,201,324	88,000	3,392,181	3,500	-	52,500	9,737,505
Health	-	-	-	-	-	32,742,198	32,742,198
Recreation and Parks	-	-	-	-	-	50,449,636	50,449,636
<b>Public Service</b>							
Administration	850,333	-	9,533	-	-	-	859,866
Refuse Collection	18,739,557	603,500	47,029,904	62,000	640,000	-	67,074,962
Total	19,589,890	603,500	47,039,437	62,000	640,000	-	67,934,828
<b>Grand Total:</b>	<b>\$ 823,701,771</b>	<b>\$ 15,842,959</b>	<b>\$ 176,990,454</b>	<b>\$ 2,052,095</b>	<b>\$ 737,000</b>	<b>\$ 153,517,310</b>	<b>\$ 1,172,841,588</b>

**TABLE 3**  
**GENERAL FUND**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2023**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 20,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,671
<b>City Auditor</b>							
City Auditor	368	1,000	5,120	-	-	-	6,488
Income Tax	1,005,239	-	42,203	500	-	-	1,047,942
Total	1,005,607	1,000	47,323	500	-	-	1,054,430
City Treasurer	64,524	-	(16,086)	-	-	-	48,438
<b>City Attorney</b>							
City Attorney	3,167	-	-	-	-	-	3,167
Real Estate	(3,167)	-	-	-	-	-	(3,167)
Total	-	-	-	-	-	-	-
Municipal Court Judges	215,243	12,462	350,797	-	-	-	578,502
Municipal Court Clerk	(268,082)	-	-	-	-	-	(268,082)
Civil Service	(80,769)	(6,698)	(13,973)	-	-	-	(101,440)
<b>Public Safety</b>							
Administration	927,771	-	1,871,613	-	-	-	2,799,384
Support Services	879,940	111,678	405,362	2,800	-	-	1,399,780
Police	(10,788,223)	62,700	-	-	(17,000)	-	(10,742,523)
Fire	(17,062,252)	1,423	1,737	66,717	-	-	(16,992,375)
Total	(26,042,764)	175,801	2,278,711	69,517	(17,000)	-	(23,535,733)
<b>Office of the Mayor</b>							
Mayor	357,510	-	-	-	-	-	357,510
Office of Diversity & Inclusion	109,654	-	(54,820)	-	-	-	54,834
Office of CelebrateOne	339,676	-	2,000	-	-	-	341,676
Education	(5,636)	-	2,755,000	-	-	-	2,749,365
Office of Violence Prevention	133,610	-	-	-	-	-	133,610
Total	934,813	-	2,702,180	-	-	-	3,636,994
Inspector General	161,316	-	-	-	-	-	161,316
<b>Building and Zoning Services</b>							
Building & Zoning General Fund	110,799	-	-	-	-	-	110,799
Code Enforcement General Fund	118,690	-	-	-	-	-	118,690
Total	229,489	-	-	-	-	-	229,489
<b>Development</b>							
Administration	(221,198)	-	-	-	-	-	(221,198)
Econ. Development	250,029	-	(205,320)	-	-	-	44,709
Planning	163,837	-	-	-	-	-	163,837
Housing	(63,836)	-	60,975	-	-	-	(2,861)
Land Redevelopment	13	-	-	-	-	-	13
Total	128,846	-	(144,345)	-	-	-	(15,500)
<b>Finance and Management</b>							
Administration	166,360	-	-	-	-	-	166,360
Financial Management	303,864	-	-	-	-	-	303,864
Facilities Management	(586,154)	15,000	(200,000)	1,500	-	-	(769,654)
Citywide Technology Billings	-	-	2,088,540	-	-	-	2,088,540
Finance Citywide	-	-	-	-	-	5,763,000	5,763,000
Total	(115,930)	15,000	1,888,540	1,500	-	5,763,000	7,552,110
Human Resources	(50,619)	7,228	54,454	-	-	-	11,063
Neighborhoods	372,006	-	-	-	-	-	372,006
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
<b>Public Service</b>							
Administration	26,597	-	-	-	-	-	26,597
Refuse Collection	328,939	-	-	-	-	-	328,939
Total	355,536	-	-	-	-	-	355,536
<b>Grand Total:</b>	\$ (23,070,114)	\$ 204,792	\$ 7,147,600	\$ 71,517	\$ (17,000)	\$ 5,763,000	\$ (9,900,202)



**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**MARCH 31, 2023**

CATEGORY	FY 2023 CITY AUDITOR'S REVENUE ESTIMATE	FY 2022 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 831,592,000	\$ 810,428,709	\$ 21,163,291	2.6%
Property Tax	63,000,000	60,955,469	2,044,531	3.4%
KWH Tax	3,300,000	3,358,596	(58,596)	(1.7%)
<b>Total Taxes and Assessments</b>	<b>897,892,000</b>	<b>874,742,774</b>	<b>23,149,226</b>	<b>2.6%</b>
Local Government Fund	26,938,000	26,056,260	881,740	3.4%
Liquor Permit Fund	400,000	1,661,779	(1,261,779)	(75.9%)
Cigarette Tax, Other	253,000	105,776	147,224	139.2%
Casino Revenue	8,200,000	8,373,924	(173,924)	(2.1%)
<b>Total Shared Revenues</b>	<b>35,791,000</b>	<b>36,197,739</b>	<b>(406,739)</b>	<b>(1.1%)</b>
License and Permit Fees	11,016,000	9,036,487	1,979,513	21.9%
Fines and Penalties	7,860,000	8,605,576	(745,576)	(8.7%)
Investment Earnings	25,310,000	11,625,088	13,684,912	117.7%
Charges for Service	71,350,000	69,384,763	1,965,237	2.8%
All Other Revenue	2,200,000	2,639,779	(439,779)	(16.7%)
<b>Total Other Revenue</b>	<b>117,736,000</b>	<b>101,291,693</b>	<b>16,444,307</b>	<b>16.2%</b>
<b>Total Revenues</b>	<b>\$ 1,051,419,000</b>	<b>\$ 1,012,232,206</b>	<b>\$ 39,186,794</b>	<b>3.9%</b>
Encumbrance Cancellations	5,000,000	6,645,312	(1,645,312)	(24.8%)
Unencumbered Balance	100,022,386	58,299,693	41,722,693	71.6%
Other Fund Transfers	6,500,000	19,097,101	(12,597,101)	(66.0%)
<b>Total Resources</b>	<b>\$ 1,162,941,386</b>	<b>\$ 1,096,274,312</b>	<b>\$ 66,667,074</b>	<b>6.1%</b>

**TABLE 5**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**MARCH 31, 2023**

CATEGORY	FY 2023 YEAR-TO-DATE	FY 2022 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 210,352,172	\$ 211,931,491	\$ (1,579,319)	(0.7%)
Property Tax	31,282,290	30,151,297	1,130,993	3.8%
KWH Tax	830,945	867,933	(36,988)	(4.3%)
<b>Total Taxes &amp; Assessments</b>	<b>242,465,407</b>	<b>242,950,721</b>	<b>(485,314)</b>	<b>(0.2%)</b>
Local Government Fund	6,460,568	6,103,711	356,857	5.8%
Liquor Permit Fund	-	-	-	-
Cigarette Tax, Other	4,294	60,653	(56,359)	(92.9%)
Casino Revenue	1,284,330	1,215,846	68,484	5.6%
<b>Total Shared Revenue</b>	<b>7,749,192</b>	<b>7,380,210</b>	<b>368,982</b>	<b>5.0%</b>
License and Permit Fees	2,060,216	2,444,347	(384,131)	(15.7%)
Fines and Penalties	1,606,035	1,483,196	122,839	8.3%
Investment Earnings	9,701,180	3,407,418	6,293,762	184.7%
Charges for Service	17,222,992	15,961,190	1,261,802	7.9%
All Other Revenue	1,502,758	1,272,628	230,130	18.1%
<b>Total Other Revenue</b>	<b>32,093,181</b>	<b>24,568,779</b>	<b>7,524,402</b>	<b>30.6%</b>
<b>Total Revenues</b>	<b>\$ 282,307,780</b>	<b>\$ 274,899,710</b>	<b>\$ 7,408,070</b>	<b>2.7%</b>
Encumbrance Cancellations	322,555	566,624	(244,069)	(43.1%)
Unencumbered Balance	100,022,386	58,299,693	41,722,693	71.6%
Fund Transfers	-	51,913,859	(51,913,859)	(100.0%)
<b>Total Resources</b>	<b>\$ 382,652,721</b>	<b>\$ 385,679,886</b>	<b>\$ (3,027,165)</b>	<b>(0.8%)</b>

**TABLE 6**  
**2023 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED/REVISED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
2936-2022	13-Feb-23	2023 Amended General Fund Budget Appropriation	\$ 1,162,941,386
<b>Total Operating Appropriation:</b>			<u>\$ 1,162,941,386</u>
<b>Total Estimated Available Resources:</b>			1,162,941,386
<b>Less Total Operating Appropriation:</b>			<u>(1,162,941,386)</u>
<b>Current Unappropriated Operating Balance:</b>			<u>\$ -</u>

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**MARCH 31, 2023**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2023	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2023 (E-G)
		ORIGINAL (JAN. 2023) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
<b>GENERAL FUND</b>	\$ 100,022,386	\$ 1,062,919,000	\$ 1,062,919,000	\$ -	\$ 1,162,941,386	\$ 1,162,941,386	\$ 1,172,841,588	\$ (9,900,202)	\$ (9,900,202)
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	22,676,532	69,350,000	69,350,000	-	92,026,532	79,989,389	77,956,131	2,033,258	14,070,401
Health Special Revenue	1,261,351	42,261,618	42,048,765	(212,853)	43,310,116	43,461,618	43,002,888	458,730	307,229
Rec. and Parks Oper. & Extension	2,854,226	65,215,636	65,530,775	315,139	68,385,001	67,746,636	67,737,192	9,444	647,810
Municipal Court Computer Fund	1,288,332	1,145,600	1,170,000	24,400	2,458,332	2,192,639	1,347,896	844,743	1,110,437
Development Services	13,884,976	24,300,000	24,300,000	-	38,184,976	28,916,657	28,312,219	604,438	9,872,757
Property Mgt./East Broad Street Operation	(466,265)	1,646,849	2,813,114	1,166,265	2,346,849	2,346,849	2,346,849	-	-
Private Construction Inspection Fund	1,994,451	5,043,928	5,043,928	-	7,038,379	5,257,881	5,051,397	206,484	1,986,981
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	6,723,081	6,491,890	(231,191)	6,491,890	6,723,081	6,491,890	231,191	-
Print and Mail Services	563,633	2,123,205	2,123,205	-	2,686,838	2,123,205	1,939,337	183,868	747,500
Land Acquisition	214,390	1,089,550	1,107,710	18,160	1,322,100	1,290,975	1,248,570	42,405	73,530
Technology Services	5,386,496	53,299,453	48,829,956	(4,469,497)	54,216,452	54,999,453	53,829,956	1,169,497	386,496
Fleet Management Services	(1,107,467)	46,543,885	44,633,822	(1,910,063)	43,526,355	45,443,885	43,845,934	1,597,951	(319,580)
Construction Inspection Fund	3,788,525	11,969,165	11,969,165	-	15,757,690	12,916,579	12,297,944	618,635	3,459,746
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	199,782,842	244,364,247	238,762,377	(5,601,870)	438,545,219	244,648,718	244,681,532	(32,814)	193,863,687
Sewerage System Enterprise	285,970,128	329,676,352	334,999,573	5,323,221	620,969,701	348,882,037	342,347,967	6,534,070	278,621,734
Storm Sewer System Enterprise	42,557,834	48,396,656	47,331,596	(1,065,060)	89,889,430	47,483,923	46,796,591	687,332	43,092,840
Electricity Enterprise	30,377,231	91,961,011	89,216,514	(2,744,497)	119,593,745	110,310,951	105,218,998	5,091,953	14,374,746
Parking Meter Program Fund	7,221,756	19,575,000	20,425,000	850,000	27,646,756	21,287,926	21,206,453	81,473	6,440,303

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.  
Available cash balance for the Street Construction, Main & Repair Fund and Private Construction Inspection Fund do not match the 2022 Year-End Review due to an adjustment made at year end.

**TABLE 8**  
**ALL FUNDS**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2023**

<b>Fund Name</b>	<b>Personnel</b>	<b>Materials &amp; Supplies</b>	<b>Services</b>	<b>Principal</b>	<b>Other</b>	<b>Capital Outlay</b>	<b>Interest</b>	<b>Transfers</b>	<b>Total</b>
<b>GENERAL FUND</b>	(23,070,114)	204,792	7,147,600	-	71,517	(17,000)	-	5,763,000	(9,900,202)
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	749,601	-	3,315	-	-	-	-	-	752,916
Municipal Court Judges	52,821	2,300	36,706	-	-	-	-	-	91,827
<b>Total Municipal Court Computer Fund</b>	<b>802,422</b>	<b>2,300</b>	<b>40,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>844,743</b>
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	716,241	-	102,400	-	-	(465,170)	-	-	353,471
Infrastructure Management	(302,740)	-	415,496	-	-	450,000	-	-	562,755
Design and Construction	318,471	2,189	99,391	-	-	-	-	-	420,052
Service Director	628,389	-	68,592	-	-	-	-	-	696,980
<b>Total SCMR</b>	<b>1,360,361</b>	<b>2,189</b>	<b>685,879</b>	<b>-</b>	<b>-</b>	<b>(15,170)</b>	<b>-</b>	<b>-</b>	<b>2,033,258</b>
<b>Health Special Revenue</b>									
Department of Health	434,747	2,000	10,984	-	-	-	-	11,000	458,730
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	187,586	279	1,401,579	-	(1,580,000)	-	-	-	9,444
<b>Development Services Fund</b>									
Building and Zoning Services	260,217	-	266,973	-	-	-	-	-	527,190
Code Enforcement	77,248	-	-	-	-	-	-	-	77,248
<b>Total Development Services Fund</b>	<b>337,465</b>	<b>-</b>	<b>266,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>604,438</b>
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Private Construction Inspection Fund</b>									
Design and Construction	155,898	9,500	41,086	-	-	-	-	-	206,484
Service Director	-	-	-	-	-	-	-	-	-
<b>Total Private Construction Inspection Fund</b>	<b>155,898</b>	<b>9,500</b>	<b>41,086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206,484</b>
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	105,796	2,384	123,011	-	-	-	-	-	231,191
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>105,796</b>	<b>2,384</b>	<b>123,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,191</b>
<b>Print &amp; Mail Services</b>									
Department of Finance	191,259	(7,391)	-	-	-	-	-	-	183,868
<b>Land Acquisition</b>									
Division of Real Estate	23,515	3,100	14,790	-	1,000	-	-	-	42,405
<b>Technology Services</b>									
Division of Information Services	1,816,966	5,805	(202,297)	-	-	-	-	-	1,620,474
Department of Technology	243,597	-	(694,573)	-	-	-	-	-	(450,977)
<b>Total Technology Services</b>	<b>2,060,563</b>	<b>5,805</b>	<b>(896,869)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,169,497</b>
<b>Fleet Management Services</b>									
Division of Fleet Management	(223,471)	928,249	1,070,920	-	-	-	-	-	1,775,698
Finance and Management Director	(177,747)	-	-	-	-	-	-	-	(177,747)
<b>Total Fleet</b>	<b>(401,218)</b>	<b>928,249</b>	<b>1,070,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,597,951</b>
<b>Construction Inspection Fund</b>									
Design and Construction	419,008	23,400	133,506	-	-	-	-	-	575,914
Service Director	42,722	-	-	-	-	-	-	-	42,722
<b>Total Construction Inspection</b>	<b>461,730</b>	<b>23,400</b>	<b>133,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>618,636</b>
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	2,344,402	(2,780,080)	(923,636)	-	26,095	-	325,000	-	(1,008,218)
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	4,183,161	220,915	368,471	-	14,426	9,000	429,496	-	5,225,469
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	283,842	786	175,329	-	-	(18,000)	(10,000)	-	431,957
<b>Electricity Enterprise</b>									
Division of Electricity	521,526	1,903,812	2,044,431	3,271	5,350	45,800	80,000	-	4,604,190
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	2,760,670	30,596	234,427	-	1,450	-	-	-	3,027,143
<b>Mobility Enterprise</b>									
Service Director	70,707	-	-	-	-	-	-	-	70,707
Parking Services	489,126	-	(478,360)	-	-	-	-	-	10,766
<b>Total Mobility Enterprise</b>	<b>559,834</b>	<b>-</b>	<b>(478,360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,473</b>

**TABLE 9****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2023**

<b>Division</b>	<b>Position Title</b>	<b># of Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2023 Wages</b>
<b>City Council</b>	Senior Legislative Analyst (Communciation D	1	Full-Time	49,840
	Legislative Assistant I	1	Part-Time	16,216
	Office Support Clerk	1	Part-Time	3,450
	Legislative Interns	11	Part-Time	43,481
<b>City Auditor</b>	Asst. Auditor III (D365)	1	Full-Time	40,560
	Asst. Auditor II (HR/Payroll)	1	Full-Time	43,156
<b>City Auditor - Income Tax</b>	HR Analyst	1	Full-Time	26,208
	Income Tax Auditor	8	Full-Time	297,600
	Management Analyst I	1	Full-Time	51,680
	Office Assistant I	4	Full-Time	122,400
	Office Assistant II	5	Full-Time	124,800
	Office Assistant III	1	Full-Time	31,200
	Office Manager	1	Part-Time	39,600
<b>City Treasurer</b>	Information Technology Account Coordinator	1	Full-Time	32,414
	Management Analyst II	1	Full-Time	32,000
	Cashier II	1	Part-Time	6,806
<b>City Attorney</b>	Attorney	6	Full-Time	310,840
	Executive Assistant	1	Full-Time	33,660
	Law Clerk	7	Part-Time	69,400
	Legal Intake Counselor	4	Part-Time	43,520
	Legal Intern	3	Part-Time	30,480
	Paralegal	1	Part-Time	5,618
<b>Municipal Court Judges</b>	Senior Executive Assistant	1	Full-Time	59,293
	Administrative Assistant	2	Full-Time	63,763
	Court Services Manager	1	Full-Time	48,134
	Probation Officer	12	Full-Time	405,213
	Jury Commissioner	1	Full-Time	30,760
	Probation Supervisor	1	Full-Time	51,734
	Staff Attorney	1	Full-Time	43,687
	Security Officer	2	Full-Time	63,763
<b>Municipal Court Clerk</b>	Probation Support	4	Full-Time	144,695
	Deputy Clerk	15	Full-Time	355,072
<b>Civil Service Commission</b>	Human Resources Representative	1	Full-Time	38,080
<b>Safety-Director's Office</b>	EEO Specialist	1	Full-Time	41,600
	Polygraphist	1	Full-Time	13,120
	Management Analyst I	3	Full-Time	92,955
	Management Analyst II	2	Full-Time	51,680
	Fiscal Assist I	1	Full-Time	30,160
	Public Relations Specialist	1	Full-Time	41,600
	Quentin Holmes - Brian Goodin Replacement	1	Full-Time	90,424
	Fiscal Asst II	1	Full-Time	10,240
	Payroll Benefits Clerk	1	Full-Time	22,742
	Human Resource Assistant	1	Full-Time	21,146
	Office Assistant III	1	Full-Time	33,710
	Payroll Benefits Clerk	2	Full-Time	60,250
	Community Relations Coordinator	1	Full-Time	13,120
	Fiscal Assist I	1	Part-Time	26,400
<b>Safety-Support Services</b>	Emergency Dispatcher	12	Full-Time	292,974
	Emergency Call Taker	18	Full-Time	401,984
	911 Emergency Communications Specialist	4	Full-Time	173,624
	Emergency Communications Asst Mgt	1	Full-Time	24,480
	GIS Analyst	2	Full-Time	72,847
	License Officer	2	Full-Time	81,392
	Office Assistant II	1	Full-Time	34,556

**TABLE 9 (Continued)****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2023**

<b>Division</b>	<b>Position Title</b>	<b># of Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2023 Wages</b>	
<b>Safety-Police</b>	Police Recruits	144	Full-Time	2,853,235	
	Police Recruits (Lateral transfers)	35	Full-Time	1,156,516	
	Cadet	20	Part-Time	263,070	
	Administrative Secretary	2	Full-Time	73,646	
	Crime Analyst	1	Full-Time	51,338	
	Police Record Technician	15	Full-Time	109,782	
	Fingerprint Technician Trainee	6	Full-Time	176,990	
	Criminal Intelligence Analyst	7	Full-Time	364,392	
	Office Assistant II	3	Full-Time	54,155	
	Management Analyst I	4	Full-Time	138,240	
	Office Assistant I	12	Full-Time	203,213	
	Evidence Technician	6	Full-Time	108,662	
	Forensic Scientist II	2	Full-Time	48,686	
	Vehicle Impound Specialist	4	Full-Time	93,139	
	Police Property Clerk	5	Full-Time	100,320	
	Latent Print Examiner II	1	Full-Time	35,904	
	Laborer	1	Full-Time	9,173	
	Laborer	2	Part-Time	15,900	
	Management Analyst I	1	Part-Time	4,320	
Office Assistant I	1	Part-Time	3,763		
<b>Safety-Fire</b>	Fire Recruits	125	Full-Time	1,939,898	
	Cadet	30	Part-Time	764,790	
	Office Assistant II	2	Full-Time	69,906	
	GIS Analyst	2	Full-Time	98,688	
	EEO Specialist	1	Full-Time	45,018	
	Information Systems Manager	1	Full-Time	66,859	
	Engineer II	1	Full-Time	58,931	
	Graphics Technician	1	Full-Time	35,081	
	Management Analyst I	1	Full-Time	30,430	
	EMS Physician	1	Part-Time	38,675	
	EMS Instructor I	3	Part-Time	38,806	
	<b>Office of the Mayor</b>	Executive Assistant II	1	Full-Time	64,680
		Deputy Chief of Staff	2	Full-Time	199,920
Executive Secretary I		3	Full-Time	88,200	
<b>Office of Diversity and Inclusion</b>	Diversity and Inclusion Specialist I	1	Full-Time	29,400	
	Diversity and Inclusion Specialist II	3	Full-Time	123,480	
<b>Office of CelebrateOne</b>	Director of Engagement	1	Full-Time	33,048	
	Neighborhood Intergration Manager	1	Full-Time	39,616	
	Office Manager	1	Full-Time	44,400	
	Executive Director	1	Full-Time	38,400	
<b>Office of Violence Prevention</b>	Community Relations Coordinator	1	Full-Time	35,661	
	Executive Assistant	1	Full-Time	25,928	
<b>Inspector General</b>	Inspector General Investigator	4	Full-Time	150,752	
<b>Building and Zoning Services</b>	Human Resources Analyst	0.8	Full-Time	36,992	
<b>Code Enforcement</b>	PMI Trainee	1.6	Full-Time	47,183	
	Office Assistant II	1.6	Full-Time	39,962	
<b>Development-Administration</b>	Program Coordinator	1	Full-Time	57,600	
	Fiscal Manager	1	Full-Time	52,920	
<b>Development-Economic Development</b>	Business Development Specialist	2	Full-Time	82,320	
	Development Program Manager	2	Full-Time	50,544	
	OAll to be split-funded with the Planning Divi	1	Full-Time	14,635	

**TABLE 9 (Continued)****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2023**

<b>Development-Planning</b>	Planner II	3	Full-Time	105,840
	OAll to be split-funded with the Economic De	1	Full-Time	14,635
<b>Development-Housing</b>	Office Assistant III	1	Full-Time	36,456
	Management Analyst II	1	Full-Time	32,928
	Relocation Specialist	1	Full-Time	24,000
<b>Financial Management</b>	Budget Mgmt Specialist	2	Full-Time	93,120
	MA II (Purchasing)	1	Full-Time	37,598
	OA II (Purchasing -Wallace O'Bannon)	1	Full-Time	32,234
<b>Finance Director's Office</b>	Management Analyst II (REMO)	1	Full-Time	37,598
<b>Facilities Management</b>	Security Specialist	5	Full-Time	119,834
	Building Main Worker	3	Full-Time	86,895
	HVAC	4	Full-Time	127,572
	Building Maintenance Sup II	2	Full-Time	82,320
	Maintenance Plumber	1	Full-Time	28,694
	Purchasing Coordinator	1	Full-Time	37,654
	Custodial Worker	6	Full-Time	143,801
	Laborer	1	Full-Time	23,967
	Security Specialist Supervisor	1	Full-Time	29,400
<b>Human Resources</b>	LABOR RELATIONS SPECIALIST	1	Full-Time	67,840
<b>Neighborhoods</b>	311 Service Representative	6	Full-Time	160,079
	Public Information Officer	1	Full-Time	46,074
	Neighborhood Program Specialist	2	Full-Time	89,587
	Assistant Director	2	Full-Time	120,872
	Community Relation Coordinator	1	Full-Time	30,392
<b>Refuse Collection</b>	Refuse Collection Vehicle Operator	43	Full-Time	766,479
	Refuse Collector	4	Full-Time	132,016
	RCAR	2	Full-Time	45,170
	Laborer	4	Full-Time	122,793
	Community Relations Coordinator	2	Full-Time	64,976
	Community Relations Rep.	4	Full-Time	105,278
	Solid Waste Investigator	2	Full-Time	39,312
	Management Analyst II	1	Full-Time	35,543
	RCDAM	1	Full-Time	30,277
	RC Supervisor	1	Full-Time	28,296



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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2023
City Council	46	47	45
City Auditor	37	37	35
Income Tax	84	84	60
City Treasurer	9	9	9
City Attorney	130	142	124
Real Estate	1	6	1
Municipal Court Judges	241	241	216
Municipal Court Clerk	172	176	161
Civil Service	40	40	39
Public Safety - Admin.	85	85	68
Support Services	196	196	141
Police - Civilian	269	269	186
Police - Uniformed	1,996	1,996	1,837
Fire - Civilian	50	50	40
Fire - Uniformed	1,703	1,703	1,619
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
Office of Violence Prevention	4	4	1
Inspector General	13	13	9
Building and Zoning Services	2	3	1
Code Enforcement	66	67	63
Development Admin.	28	29	28
Economic Development	15	15	11
Planning	20	20	16
Housing	24	24	22
Land Redevelopment	6	6	6
Finance and Management - Dir. Office	32	36	29
Financial Management	28	30	23
Facilities Management	107	109	101
Human Resources	14	18	14
Neighborhoods	65	72	53
Public Service - Dir. Office	7	7	7
Refuse Collection	240	240	176
<b>General Fund Total</b>	<b>5,781</b>	<b>5,829</b>	<b>5,181</b>

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

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2023
Real Estate/Land Acquisition	8	13	8
Information Services/Technology Services Fund	165	165	131
Technology: Administration	17	17	15
Finance/Print/Mail Shop Fund	6	7	5
Human Resources/Employee Benefits	32	32	30
Facilities - Other Funds <sup>2</sup>	0	8	0
Health Special Revenue Fund	330	330	276
Municipal Court Computer Fund	6	42	0
Recreation and Parks Operation Fund	415	418	372
Public Service - Dir. Office/SCMR Fund	57	57	42
Traffic Management/SCMR Fund	130	135	109
Infrastructure Management/SCMR Fund	210	210	181
Design and Construction/SCMR Fund	38	40	31
Parking Services/Mobility Enterprise Fund	55	55	42
Public Service - Dir. Office/Mobility Enterprise Fund	7	7	6
Fleet Management	132	139	119
Finance and Management - Dir. Office/Fleet Fund	9	10	8
Design and Construction/Construction Inspection	72	72	58
Public Service - Dir. Office/Construction Inspection	8	8	8
Design and Construction/Private Construction Inspection	31	31	25
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	171	173	158
Code Enforcement/ Development Services Fund	17	17	16
Public Utilities: Administration	246	256	208
Sewers and Drains (Storm)	26	25	23
Sewers and Drains (Sanitary)	470	472	359
Electricity	110	110	76
Water	467	467	349
<b>Other Funds Total</b>	<b>3,236</b>	<b>3,317</b>	<b>2,656</b>
<b>All Funds</b>	<b>9,017</b>	<b>9,146</b>	<b>7,837</b>

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

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

Intended Purpose	Amount
Transfer to anticipated expenditure fund (27th pay fund)	2,851,000
Legal settlements & miscellaneous	16,000,000
Economic Development incentive payments	16,000,000
Deposit to the rainy day fund	3,750,000
Miscellaneous	18,815,963
Sustainable Columbus Initiatives	3,860,000
Transfers for City Council's amendments	15,712,110
	<b>76,989,073</b>

**TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2023**

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to the 27th pay period fund	2,851,000	City Auditor/Finance & Mgmt	2936-2022
Transfer to the rainy day fund	3,750,000	City Auditor/Finance & Mgmt	2936-2022
Transfer to the neighborhood initiative fund	8,206,110	City Auditor/Finance & Mgmt	2936-2022
Transfer to the jobs growth fund	5,400,000	City Auditor/Finance & Mgmt	2936-2022
Transfer to the public safety initiative fund	2,106,000	City Auditor/Finance & Mgmt	2936-2022
Transfer to settle Police lawsuit	440,000	Police	0476-2023
Transfer for Latitude Five25 residential assistance	765,662	Development	0267-2023
Transfer for Greater Columbus Sports Commission	75,000	Finance & Mgmt	0377-2023
Transfer to settle Fire lawsuit	225,000	Fire	0876-2023
Transfer to support the Ohio Black Expo	25,000	ODI	0847-2023
Transfer to the property management fund	700,000	Finance & Mgmt	0579-2023
Transfer for contract with CALMC	50,000	Human Resources	0928-2023
<b>Total Transferred and Expended</b>	<b>24,593,772</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**MARCH 31, 2023**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	1,749,234	577,412	33.01%	1,879,528	2,456,940	(707,706)
Police Civilian	1,407,911	486,859	34.58%	1,622,864	2,109,723	(701,812)
Police Uniformed	13,449,307	4,179,844	31.08%	15,932,813	20,112,657	(6,663,350)
Fire Uniformed	12,175,461	4,483,741	36.83%	14,945,803	19,429,544	(7,254,083)