


August 16, 2023

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

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

**SUBJECT:** 2023 Second Quarter Financial Review

The Finance and Management Department's 2023 Second Quarter Financial Review is attached. This memorandum serves as a brief narrative which outlines the material highlights of this financial review.

The quarterly reviews conducted by the Finance and Management Department examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the second quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$6.5 million less than the current appropriation for 2023.

**Expenditures:**

Expenditures are tracking below budget for many general fund departments. These positive variances are mostly the results of unfilled personnel vacancies across departments as well savings within the citywide account in Finance and Management.

While most general fund departments are trending toward budget surpluses, there are several departments that are projected to experience budget deficits. The Public Safety Department is the most notable, with a projected negative variance (budget deficit) of \$14.5 million. This deficit is due to the net effect of various surpluses and deficits across divisions that merit noting. The Administration and Support Services Divisions reflect positive variances of \$840,000 and \$295,000, respectively. The Division of Police, however, anticipates a year-end deficit of \$4.7 million, which is largely 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 Division of Fire is also projecting a negative variance of \$10.9 million. This deficit is attributed mainly to significantly higher sworn overtime expenses than budgeted.

**Revenues:**

As of the end of the second quarter, income tax receipts are 4.0 percent above 2022 second quarter collections. In addition to income tax collections, property tax collections (6.0% growth), local government fund (1.1% growth), casino revenue (7.5% growth), fines & penalties (8.7% growth), investment earnings (175.5% growth), charges for services (4.1% growth) and other revenue (17.0% growth) are all trending above collections during the same time period last year. The kilowatt tax (1.6% decline) and license & permit fees (14.1% decline) are both trending below collections during the same time period last year. Finally, total revenues are 5.7% above the same time period in 2023 and total resources are 2.8% higher.

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.



**KATHY A OWENS**  
Director

THE CITY OF  
**COLUMBUS**  
ANDREW J. GINTHER, MAYOR

DEPARTMENT OF FINANCE  
AND MANAGEMENT

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



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# **SECOND QUARTER FINANCIAL REVIEW**

As of June 30, 2023

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Prepared by:  
Department of Finance and Management

Kathy A. Owens  
Director

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# 1. Introduction

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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 positive \$6,533,826 unencumbered cash balance. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

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

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

FUND BALANCE SUMMARY	
JUNE 30, 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 June 30, 2023	\$ 1,162,941,386
Less 2023 Projected Operating Expenditures	<u>1,156,407,560</u>
Projected Appropriation Surplus/(Deficit)	\$ 6,533,826
Projected Available Cash Balance (December 31, 2023)	<u>\$ 6,533,826</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>1,821,062</u>
Projected Unencumbered Cash Balance (December 31, 2023)	\$ 96,348,375
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	5,689,215
Less Year-to-Date Expenditures/Encumbrances	<u>(3,757,652)</u>
Unencumbered Cash Balance (March 31, 2023)	\$ 2,695,534
<b>PUBLIC SAFETY INITIATIVE SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 588,653
Plus 2023 Deposits/Cancellations	2,437,436
Less Year-to-Date Expenditures/Encumbrances	<u>(381,575)</u>
Unencumbered Cash Balance (March 31, 2023)	\$ 2,644,514
<b>NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 780,854
Plus 2023 Deposits/Cancellations	10,390,061
Less Year-to-Date Expenditures/Encumbrances	<u>(6,420,109)</u>
Unencumbered Cash Balance (March 31, 2023)	\$ 4,750,806
<b>REIMAGINE SAFETY SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 2,326,492
Plus 2023 Deposits/Cancellations	-
Less Year-to-Date Expenditures/Encumbrances	<u>(860,000)</u>
Unencumbered Cash Balance (March 31, 2023)	\$ 1,466,492

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## 2. General Fund Overview

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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 second 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 June, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 5.7 percent, or \$31.7 million, higher than during the same time period in 2022. The largest revenue stream into the general fund, income tax, posted receipts that are up 4.0 percent in comparison to 2022 through June.

Property taxes are positive so far this year. As of the end of the second quarter, tax receipts in this category came in 6.0 percent, or \$2.8 million higher through the second 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 June 2022.

All other revenue streams are underperforming in comparison to the end of June 2022 (refer to Table 5). License and permit fees are down \$625,187, while the liquor permit fund is down \$314,046. The cigarette tax and kilowatt hour tax (KWH) are both down slightly from 2022 to date, \$57,494 and \$27,311 respectively.

### Expenditures:

Expenditures are projected to total \$1,156,407,560, or \$6.5 million below 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 June 15, 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.

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<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.



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

Projections for materials, supplies, services, capital outlay, interest, principal, and other costs were calculated by summing expenditures and encumbrances through June 30<sup>th</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:

A total surplus of \$1,441,924 is anticipated for the **Income Tax Division**. The majority of this variance, or \$1,339,316, 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 primarily due to lower than anticipated costs in various services.

The **City Treasurer** projects an overall surplus of \$68,498. Of this variance, \$76,250 reflects delays in hiring for vacant budgeted positions which is partially offset by a deficit of \$7,752 in services.

The **City Attorney** projects an overall deficit of \$94,021. A modest positive variance in services partially offsets negative variances of \$60,721 in personnel and \$40,172 in transfers. The deficit in personnel is due to the addition of an attorney for a new police zone. The deficit in the transfer line is the result of an unappropriated transfer of funds. An appropriation adjustment will be made in the third quarter.

The **Municipal Court Judges** project an overall surplus of \$566,426. An anticipated surplus of \$185,073 in personnel is due to delays in hiring. The department expects to save \$379,196 in services mainly due to lower than expected spending on professional and security services.

A small total surplus of \$13,257 is expected in the office of the **Municipal Court Clerk**. An anticipated surplus of \$58,079 in services, primarily a result of less than anticipated expenses in print, mail and fleet, offsets the deficit of \$44,822 expected in personnel due to increased hiring.

The **Civil Service Commission** projects an overall deficit of \$46,309 for the year. This variance includes a deficit of \$37,366 in personnel, driven partly by the addition of two part-time positions to act as candidate liaisons in the Uniformed Certification Unit. A \$5,245 deficit in services is primarily attributable to costs associated with the replacement of security cameras at non-uniform testing sites, and a \$3,698 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 \$839,535. A surplus of \$1,136,661 in personnel is the result of savings from delays in hiring full-time vacant positions. A deficit of \$297,126 in services is attributed to higher than expected costs associated with the emergency siren and notification system contract between the city and Franklin County, and other service contracts, and is being offset by savings in the jail contract between the city and county.

An overall surplus of \$295,192 is anticipated in the **Support Services Division**, resulting primarily from savings in personnel of \$234,158 from delayed hiring of vacant positions. Lower than anticipated spending on general supplies and communications services results in surpluses of \$28,036 and \$32,997, respectively.

The **Police Division** projects an overall deficit of \$4,736,087. 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 \$10,939,729 attributed to personnel costs primarily reflective of sworn overtime expenses and higher than anticipated salary costs.

A total projected surplus of \$654,955 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 \$196,767. A \$192,089 surplus in personnel is attributed to delays in hiring full-time vacant positions. A small surplus of \$5,900 in supplies is slightly offset by a deficit of \$1,222 in services.

The **Office of CelebrateOne** projects an overall surplus of \$93,503, with savings in personnel of \$88,223 and \$5,280 in services.

The **Office of Violence Prevention** projects an overall surplus of \$125,753. Savings in personnel and services of \$28,253 and \$201,000, respectively, will be used to offset deficits in supplies of \$2,500 and other expenses totaling \$101,000.

The **Inspector General** anticipates an overall surplus of \$208,226. Savings of \$244,785 in personnel is related to budgeted vacant positions, and is being offset by deficits in goods of \$6,912 and various service line items of \$29,646.

A positive variance of \$108,519 is expected in the **Building and Zoning Services Division**. This savings is attributed to a surplus within personnel due hiring delays of vacant budgeted positions.

The **Code Enforcement Division** projects an overall surplus of \$357,446. A personnel surplus of \$272,635 is the result of personnel savings from hiring delays. In addition, savings of \$8,456 in supplies and \$69,355 in services is the result of tightened spending controls, and a \$7,000 surplus in other is due to lower than anticipated petty cash and medical claims.

The **Development Department, Administration Division** projects an overall deficit of \$863,307. A deficit in personnel of \$160,790 is due to an unbudgeted increase in staffing, and a \$703,517 deficit in services is the result of higher than anticipated spending in professional services.

The **Economic Development Division** projects an overall surplus of \$477,998. Savings of \$283,286 in personnel is due to delays in filling vacant budgeted positions. In addition, savings of \$192,312 in services is primarily due to lower than budgeted expenditures in support of community agencies.

The **Housing Division** is projecting an overall deficit of \$34,409. A deficit of \$133,490 in personnel is due to unbudgeted staffing changes. This deficit is partially offset by surpluses in office supplies and professional services of \$2,500 and \$98,057, respectively.

A surplus of \$206,816 is expected in the **Planning Division** primarily due to personnel savings of \$207,095 related to delays in filling vacant positions, \$3,460 in office supplies, and \$1,000 in petty cash. This is slightly offset by a \$4,739 deficit in repair and maintenance services related to public art maintenance.

An overall surplus of \$201,109 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 \$14.8. Savings in personnel of \$325,784 is the result of delays in filling vacant budgeted positions, while the majority of the remainder is attributed to a projected surplus in the citywide account.

An overall deficit of \$854,858 is projected in the **Facilities Management Division**. A deficit of \$820,902 in services is primarily the result of an increase in custodial and security service contracts for management and maintenance of the Jerry Hammond Building. The remainder of the deficit is mainly attributed to the personnel category at \$33,460 due to the onboarding of staff previously funded by the Department of Public Utilities.

The **Department of Technology** projects that the overall costs billed to various departments within the general fund will come in under budget by \$1,571,411. This variance consists of a savings of \$2,139,459 for internally billed indirect technology services, and a deficit of \$568,048 for internally billed direct technology services.

The **Human Resources Department** projects an overall surplus of \$95,688. The department anticipates a deficit of \$14,152 in personnel due the addition of a Deputy Director position. This deficit is being offset by savings of \$105,223 in professional services, subscriptions, mileage, and travel. In addition, savings of \$4,616 are expected within supplies.

The **Department of Neighborhoods** anticipates a total surplus of \$477,310. This surplus is the result of personnel savings of \$509,258 due to delays in hiring vacant positions, and is being offset by a deficit of \$32,700 in supplies.

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 **Refuse Collection Division** projects an overall surplus of \$2,142,513. An anticipated surplus of \$374,191 in personnel is due to delays in hiring vacant positions. Savings of \$1,768,320 are projected in services as a result of lower than expected spending in fleet services.

## 3. Special Revenue Funds

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

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 22,676,532
Plus Estimated 2023 Revenues	67,950,000
Plus Estimated Encumbrance Cancellations	1,900,000
Total Estimated Available For Appropriation	<u>92,526,532</u>
Less Projected 2023 Expenditures Public Service Director's Office	(7,708,653)
Less Projected 2023 Expenditures Traffic Management Division	(23,266,471)
Less Projected 2023 Expenditures Infrastructure Management Division	(40,811,490)
Less Projected 2023 Expenditures Design & Construction Division	<u>(6,473,465)</u>
Less Total Projected 2023 Expenditures	<u>(78,260,080)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 14,266,453</b></u>
Total Appropriated	\$ 79,989,389
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,729,309</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 \$1.9 million, which is \$500,000 more than the budgeted assumption. Due to the higher than budgeted beginning year cash balance, in addition to the projected surpluses discussed below, the fund will result in a year-end unencumbered cash balance of \$14,266,453, approximately \$5.9 million higher than assumed at the time of budget formation.

#### OPERATING BUDGET SUMMARY

An overall surplus of \$1,729,309 is projected in the fund. The Design and Construction Division anticipates a total surplus of \$470,224, mainly due to savings of \$345,406 in personnel related to delays in filling vacant positions. The division anticipates additional savings of \$124,818 in purchased services. An overall surplus of \$225,023 is projected in the Division of Infrastructure Management. A deficit of \$414,295 in personnel, due to higher than projected spending for equipment operators, is being offset by savings in supplies, services and capital purchases of \$24,752, \$236,326 and \$378,240 respectively. The Traffic Management Division projects an overall surplus of \$107,941 primarily due to savings of \$660,006 on budgeted vacant positions. This surplus is partially offset by deficits of \$157,065 related to fleet services, and \$395,000 in capital, due to increased project costs. The Director's Office will net a surplus of \$926,122 primarily due to savings in personnel.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 1,261,351
Plus Estimated 2023 Revenues	8,981,699
Plus Estimated General Fund Transfer	32,742,198
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>43,085,248</u>
Less Projected 2023 Expenditures	<u>(42,905,398)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><u>\$ 179,850</u></u>
Total Appropriated	<u>\$ 43,506,618</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 601,220</u></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 \$8,981,699, lower than the budgeted assumption of \$9,419,420 due to decreased provision of birth and death certificates, and a reduction of vending and food establishment licenses. Encumbrance cancellations are currently estimated at the budgeted level of \$100,000. At the end of the second quarter, the general fund transfer is projected to be \$32,742,198, equal to the budgeted assumption for 2023. Given these assumptions, the fund will end the year with a \$179,850 unencumbered cash balance.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$601,220 is projected in the Health Department. The majority of this surplus, or \$595,899, is related to savings in personnel due to budgeted vacant positions. An additional small surplus of \$64,598 in services is due to utilization of grant funding. These savings are offset by a deficit of \$70,278 in supplies related to vaccine and gun lock box expenditures.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 2,854,226
Plus Estimated 2023 Revenues	15,165,843
Plus Estimated General Fund Transfer	50,449,636
Plus Estimated Encumbrance Cancellations	900,000
Total Estimated Available For Appropriation	69,369,705
Less Projected 2023 Expenditures	69,188,525
Projected Unencumbered Cash at Dec. 31, 2023	<b>\$ 181,180</b>
Total Appropriated	\$ 68,906,314
Projected Appropriation Surplus/(Deficit)	<b>\$ (282,211)</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 \$15,165,843 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 \$181,180.

### OPERATING BUDGET SUMMARY

An overall budget deficit of \$282,211 is projected in the fund. A surplus of \$97,182 in personnel is attributed to savings resulting from delayed hiring of full-time budgeted positions. This surplus is being offset by deficits of \$117,714 in supplies due to increased cost of pool chemicals, and \$232,680 in services mainly the result of additional security at the community pools and parks.

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

<b>FUND BALANCE SUMMARY</b>	
June 30, 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	275,000
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	2,473,332
Less Projected 2023 Expenditures-Municipal Court Clerk	(996,900)
Less Projected 2022 Expenditures-Municipal Court Judges	(294,103)
Projected Unencumbered Cash at Dec. 31, 2023	<b>\$ 1,182,329</b>
Total Appropriated	\$ 2,192,639
Projected Appropriation Surplus/(Deficit)	<b>\$ 901,636</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 second quarter total \$1,175,000, 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. 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 \$1,182,329 at the end of 2023, which is \$896,670 more than assumed in the budget formation.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$901,636 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 \$148,889 due to delays in hiring vacant positions of \$72,040, and miscellaneous savings in supplies and services of \$9,700 and \$67,148 respectively.

## E. DEVELOPMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 13,884,976
Plus Estimated 2023 Revenues	24,200,000
Plus Estimated Encumbrance Cancellations	200,000
Total Estimated Available For Appropriation	<u>38,284,976</u>
Less Total Projected 2023 Expenditures	(27,896,662)
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 10,388,314</b></u>
Total Appropriated	<u>\$ 28,916,657</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,019,995</b></u>

The development services fund supports the operations of the Department of Building and Zoning Services, which separated from the Department of Development in 2010. The fund derives revenue from fees paid for construction permits, review of commercial and residential building plans, and construction inspections.

### REVENUE SUMMARY

The development services fund began 2023 with an unencumbered cash balance of \$13,884,976, \$994,575 higher than budgeted. The current revenue projection of \$24,200,000 mirrors the original budgeted amount, and encumbrance cancellation projections are \$200,000, double the budgeted assumption of \$100,000. The fund is projected to end the year with an unencumbered cash balance of \$10,388,314.

### OPERATING BUDGET SUMMARY

The development services fund projects an overall appropriation surplus of \$1,019,995. Building and Zoning services projects a total surplus of \$968,156. A personnel surplus of \$226,693 is due to delays in hiring vacant positions. Savings of \$541,739 in services is mainly related to lower than budgeted professional services and indirect technology service costs. In addition, a \$30,175 surplus in supplies is due to savings on various supply line items. A surplus of \$175,048 in capital is the result of the department requiring fewer replacement vehicles than originally anticipated. These surpluses are offset by a \$5,500 deficit in anticipated medical claim cost. A \$51,840 surplus in the Code Enforcement Division personnel costs is related to vacant budgeted positions.



## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ (466,265)
Plus Estimated 2023 Revenues	808,527
Plus Estimated General Fund Transfer	700,000
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,042,262</u>
Less Projected 2023 Expenditures	<u>(764,810)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 277,452</b></u>
Total Appropriated	<u>\$ 2,346,849</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,582,039</b></u>

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

### REVENUE SUMMARY

The unencumbered balance at the beginning of 2023 was negative at (\$466,265). The projection of total revenue attributed to the 1111 E. Broad Street fund for 2023 is \$1,508,527, and includes a general fund subsidy of \$700,000. The projected expenditures of \$764,810 will result in the fund ending the year with a positive unencumbered cash balance of \$277,452.

### OPERATING BUDGET SUMMARY

Management of the Jerry Hammond Center was transferred from an outside management company to the City of Columbus, Division of Facilities Management in June of 2023. As a result, an overall surplus of \$1,582,039 is anticipated for the fund. A personnel surplus of \$379,190 is projected due to hiring delays related to increasing staffing for the facility. In addition, a surplus of \$1,202,849 is projected in services in preparation for the maintenance service contracts which will be transferred to the fund.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 1,994,451
Plus Estimated 2023 Revenues	5,013,928
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>7,108,379</u>
Less Projected 2023 Expenditures Public Service Director's Office	(127,246)
Less Projected 2023 Expenditures Design & Construction Division	<u>(4,760,874)</u>
Less Total Projected 2023 Expenditures	<u>(4,888,120)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 2,220,258</b></u>
Total Appropriated	\$ 5,257,881
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 369,761</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, which is \$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 be \$70,000 greater than the budgeted level. The projected year-end unencumbered cash balance is \$2,220,258, which is \$1,569,517 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 \$369,761. A surplus of \$288,067 within the personnel category primarily reflects delays in hiring vacant positions. In addition, a surplus of \$7,837 in supplies and \$73,856 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>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ -
Plus Estimated 2023 Revenues- Human Resources	5,986,641
Plus Estimated 2023 Revenues- Boiler/Property Insurance	420,000
Total Estimated Available For Appropriation	<u>6,406,641</u>
Less Estimated 2023 Projected Expenditures- Human Resources	(5,986,641)
Less Estimated 2023 Projected Expenditures-Boiler/Property Insurance	(420,000)
Less Total Projected 2023 Expenditures	<u>(6,406,641)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><u>\$ -</u></u>
Appropriated- Human Resources	6,353,081
Appropriated-Boiler/Property Insurance	420,000
Grand Total Appropriation	<u>\$ 6,773,081</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 366,440</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 \$366,440 is generated from the Human Resources portion of the fund. Savings of \$90,695 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted supplies of \$8,044, and internal service charges and professional services of \$267,702 account for the remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 563,633
Plus Estimated 2023 Revenues - Mail	1,382,826
Plus Estimated 2023 Revenues - Print	605,802
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>2,552,261</u>
Less Projected 2023 Mail and Print Expenditures	<u>(1,987,802)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><u>\$ 564,459</u></u>
Total Appropriated	\$ 2,123,205
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 135,403</u></u>

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

### REVENUE SUMMARY

The fund began the year with an available unencumbered cash balance of \$563,633, or \$214,381 more than expected during budget formation. Mail and print shop revenues are projected at \$1,382,826 and \$605,802, respectively. The fund's year-end unencumbered cash balance is projected at \$564,459.

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 \$135,403 is anticipated, mainly attributed to savings in personnel of \$155,889, which are partially offset by small deficits in supplies and services that total \$20,486.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 214,390
Plus Estimated 2023 Revenues	1,106,445
Plus Estimated Encumbrance Cancellations	9,890
Total Estimated Available For Appropriation	<u>1,330,725</u>
Less Projected 2023 Expenditures	(1,270,481)
Projected Unencumbered Cash at Dec. 31, 2023	<u><u>\$ 60,245</u></u>
Total Appropriated	<u>\$ 1,290,975</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 20,494</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 \$1,106,445 for the year which is \$30,045 higher than the budgeted amount of \$1,076,400. Projected encumbrance cancellations of \$9,890 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 \$60,245, an increase of \$37,553 from the budgeted assumption.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$20,494. This savings is primarily the result of lower than expected supplies and services expenses.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 5,386,496
Plus Estimated 2023 Revenues	49,603,099
Plus Estimated Encumbrance Cancellations	491,493
Less Billing True-up to Agencies	-
Total Estimated Available For Appropriation	<u>55,481,088</u>
Less Estimated Technology Administration Expenditures	(12,686,901)
Less Estimated Information Services Expenditures	(42,407,691)
Less Total Projected 2023 Expenditures	<u>(55,094,592)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><u>\$ 386,496</u></u>
Total Appropriated	\$ 55,275,900
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 181,308</u></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 \$3,396,354 lower than budgeted. This decrease includes \$3,857,055 in lower than anticipated revenues for indirect technology billings, a projected increase of \$205,032 in direct technology billings, and an estimated \$255,669 in outside source revenues. In addition, encumbrance cancellations are projected at \$491,493 or \$191,493 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 \$181,308 is projected in the technology services fund. The Director's Office projects an overall appropriation deficit of \$144,236. The division anticipates a savings of \$251,622 within personnel as a result of delays in hiring vacant positions, and a \$395,858 deficit in services, attributed to unanticipated contract renewals due in early 2024.

The Information Services Division projects a surplus of \$325,544. This surplus is primarily comprised of savings from delays in filling vacant positions totaling \$1,794,297. These savings are being offset by a \$1,471,096 projected deficit in professional services due to higher than budgeted software maintenance expenditures, and additional contract renewals.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ (1,107,467)
Plus Estimated 2023 Revenues	44,618,006
Plus Estimated Encumbrance Cancellations	1,100,000
Total Estimated Available For Appropriation	<u>44,610,539</u>
Less Projected 2023 Fleet Management Division Expenditures	(42,541,897)
Less Projected 2023 Finance and Management Director's Office Expenditures	(971,437)
Less Total Projected 2023 Expenditures	<u>(43,513,334)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 1,097,205</b></u>
Total Appropriated	\$ 45,450,421
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,937,087</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 \$44,618,006 which is \$825,879 less than budgeted. With estimated encumbrance cancellations totaling \$1,100,000, the fund is projected to end the year with an unencumbered cash balance of \$1,097,205. This fund will be closely monitored the remainder of the year and adjusted appropriately.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,937,087 is projected in the fleet management fund. In the Fleet Management Division, savings of \$1,606,489 in supplies primarily reflects lower than budgeted fuel costs, and savings of \$1,149,626 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 \$890,412 due to unbudgeted staffing changes. A projected surplus of \$71,384 within the Finance and Management Director's Office is due to savings in the personnel category.

## F. CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 3,788,525
Plus Estimated 2023 Revenue Receipts	11,500,000
Plus Estimated Encumbrance Cancellations	70,000
Total Estimated Available For Appropriation	<u>15,358,525</u>
Less Projected 2023 Expenditures Design & Construction Division	(10,926,113)
Less Projected 2023 Expenditures Public Service Director's Office	(1,099,699)
Less Total Projected 2023 Expenditures	<u>(12,025,812)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><u>\$ 3,332,713</u></u>
Total Appropriated	\$ 12,916,579
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 890,767</u></u>

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

### REVENUE SUMMARY

At the beginning of 2023, the unencumbered cash balance in the fund was \$3,788,525, or \$261,778 more than budgeted. Current year revenues are projected to total \$11,500,000 and encumbrance cancellations are estimated at \$70,000; this total revenue estimate is \$399,165 lower than the budgeted assumption. As a result of the greater than anticipated starting balance and lower than budgeted expenditures discussed below, an unencumbered cash balance of \$3,332,713 is projected at year end, an increase of \$753,380 compared to the budgeted figure.

### OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$890,767 is projected in this fund. This variance is primarily attributed to savings of \$794,039 in personnel due to budgeted vacant positions. In addition, savings of \$18,737 are projected in various supplies, and \$77,992 in services mainly due to lower than budgeted indirect technology service charges.



## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Cash Balance (January 1, 2023)	\$ 199,782,842
Plus Estimated 2023 Revenues	251,800,546
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>451,583,388</u>
Less Projected 2023 Expenditures Water Division	(231,198,040)
Less Projected 2023 Expenditures Public Utilities Director's Office	(12,552,822)
Less Total Projected 2023 Expenditures	<u>(243,750,862)</u>
Projected Cash at Dec. 31, 2023	<u><b>\$ 207,832,526</b></u>
Total Appropriated	\$ 244,796,227
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,045,365</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, over \$199.7 million, was comprised of carryover funds and reserve funds totaling approximately \$154.7 million and \$45 million respectively. The revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources is over \$251 million. Projections for the above-noted revenues are expected to be almost \$7.5 million higher than budgeted. The projected year-end cash balance in the fund is approximately \$207.8 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,045,365 is projected in the water enterprise fund. Projected personnel savings of \$3.4 million reflect an increase in vacancies and separations, and delays in filling positions. Additionally, positions are often being replaced at a much lower pay rate as seasoned professionals retire. This surplus partially offsets a combined deficit of almost \$6.2 million in the categories of supplies and service. The deficit is primarily the result of increased chemical costs and higher than expected costs in janitorial, electrical and professional services. The division also expects a surplus of almost \$2 million in principal and interest due to lower than anticipated fiscal charges and a cancelled encumbrance.

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 over \$6.5 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$1,858,782.

**B. SEWERAGE SYSTEM ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Cash Balance (January 1, 2023)	\$ 285,970,128
Plus Estimated 2023 Revenues	359,062,347
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>645,032,475</u>
Less Projected 2023 Expenditures Sanitary Sewer Division	(323,035,726)
Less Projected 2023 Expenditures Public Utilities Director's Office	(13,577,893)
Less Total Projected 2023 Expenditures	<u>(336,613,619)</u>
Projected Cash at Dec. 31, 2023	<u><b>\$ 308,418,856</b></u>
Total Appropriated	\$ 349,073,169
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 12,459,550</b></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 almost \$30 million. The projected year-end cash balance in the fund is \$308.4 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$12.5 million is projected in the sewer system enterprise fund, comprised of a surplus of almost \$10 million in the Sanitary Sewer Division and a \$2.5 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 \$4.6 million personnel surplus reflects higher than anticipated vacancies and subsequent hiring delays. The \$700,000 surplus in services is due to lower costs associated with direct and indirect technology services, as well as unbudgeted contract services. In addition, savings of over \$4.5 million are anticipated in principal and interest due to lower than anticipated payments and fiscal charges.

## C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Cash Balance (January 1, 2023)	\$ 42,557,834
Plus Estimated 2023 Revenues	49,341,649
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>91,899,483</u>
Less Projected 2023 Expenditures Storm Sewer Division	(42,084,789)
Less Projected 2023 Expenditures Public Utilities Director's Office	(3,534,700)
Less Total Projected 2023 Expenditures	<u>(45,619,488)</u>
Projected Cash at Dec. 31, 2023	<u><b>\$ 46,279,995</b></u>
Total Appropriated	<u>\$ 47,520,682</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,901,194</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 \$49.3 million. As of the end of the second quarter, the projected year-end cash balance in the fund is expected to be about \$46.3 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,901,194 is projected in the storm sewer maintenance fund, comprised of a \$1.2 million surplus in the Storm Sewer Division and a \$689,833 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 \$430,132 surplus in personnel is due to delays in filling vacant positions. In addition, a \$674,810 surplus in services is primarily due to lower than budgeted direct and indirect technology service charges. A projected surplus of almost \$100,000 in principal and interest is due to lower than anticipated fiscal charges.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Cash Balance (January 1, 2023)	\$ 30,377,231
Plus Estimated 2023 Revenues	91,603,798
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>121,981,029</u>
Less Projected 2023 Expenditures Power Division	(101,100,685)
Less Projected 2023 Expenditures Public Utilities Director's Office	(2,729,147)
Less Total Projected 2023 Expenditures	<u>(103,829,832)</u>
Projected Cash at Dec. 31, 2023	<u><b>\$ 18,151,197</b></u>
Total Appropriated	<u>\$ 111,259,541</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 7,429,709</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 million. Projections for the above-noted revenues are now reflecting a decrease of less than \$400,000. As of the end of the second quarter, the anticipated year-end cash balance is expected to be \$18.2 million, which exceeds the budgeted estimate by over \$12 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of almost \$7.5 million is projected in the electricity enterprise fund. This surplus is comprised of almost \$5.9 million in the Power Division and \$1.5 million 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 \$791,349. In addition a surplus of \$426,655 in supplies, and over \$3.2 million in services is mainly due to lower than anticipated general supplies and repair and maintenance services. The division is also projecting \$1.2 million in capital savings resulting from a decreased need for budgeted vehicle and meter funds. A \$100,000 surplus in interest due to less than expected fees associated with bond sales.

## E. Mobility Enterprise Fund

<b>FUND BALANCE SUMMARY</b>	
June 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 7,221,756
Plus Estimated 2023 Revenues	22,000,000
Plus Estimated Encumbrance Cancellations	180,000
Total Estimated Available For Appropriation	<u>29,401,756</u>
Less Projected 2023 Expenditures	<u>(21,155,596)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><b>\$ 8,246,160</b></u>
Total Appropriated	<u>\$ 21,295,926</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 140,330</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 \$22 million, or \$2.5 million higher than budgeted assumptions. Estimated encumbrance cancellations are \$105,000 higher than 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 \$8.2 million, or \$4.9 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 \$140,330. This variance is primarily due to savings in personnel of \$858,892 as a result of delayed hiring and is partially offset by a deficit of \$718,561 related to unexpected service contracts.

**TABLE 1**  
**GENERAL FUND**  
**APPROPRIATION SUMMARY**  
**JUNE 30, 2023**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 6,076,086	\$ 2,918,285	\$ 3,157,801	\$ 6,072,105	\$ 3,981
<u>City Auditor</u>					
City Auditor	5,624,248	2,902,017	2,722,231	5,641,817	(17,569)
Income Tax	10,321,668	4,182,755	6,138,913	8,879,744	1,441,924
Total	15,945,916	7,084,773	8,861,143	14,521,561	1,424,354
City Treasurer	1,574,731	911,684	663,047	1,506,233	68,498
<u>City Attorney</u>					
City Attorney	16,394,724	7,981,772	8,412,952	16,488,745	(94,021)
Real Estate	186,754	85,702	101,052	185,574	1,180
Total	16,581,478	8,067,474	8,514,004	16,674,319	(92,841)
Municipal Court Judges	26,517,877	13,503,671	13,014,206	25,951,451	566,426
Municipal Court Clerk	15,910,157	7,836,779	8,073,378	15,896,900	13,257
Civil Service	5,893,667	2,865,042	3,028,625	5,939,976	(46,309)
<u>Public Safety</u>					
Administration	16,048,941	8,284,198	7,764,743	15,209,406	839,535
Support Services	23,642,504	13,110,582	10,531,922	23,347,313	295,191
Police	371,530,149	204,341,507	167,188,642	376,266,236	(4,736,087)
Fire	299,464,980	169,288,934	130,176,046	310,404,709	(10,939,729)
Total	710,686,574	395,025,221	315,661,353	725,227,664	(14,541,090)
<u>Office of the Mayor</u>					
Mayor	4,543,390	1,855,545	2,687,845	3,888,475	654,915
Office of Diversity & Inclusion	2,026,958	895,011	1,131,947	1,830,191	196,767
Office of CelebrateOne	1,837,698	891,512	946,186	1,744,195	93,503
Education	14,269,490	10,397,131	3,872,359	14,269,490	-
Office of Violence Prevention	4,000,000	78,134	3,921,866	3,874,247	125,753
Total	26,677,536	14,117,333	12,560,203	25,606,598	1,070,937
Inspector General	1,945,050	622,117	1,322,933	1,736,823	208,227
<u>Building and Zoning Services</u>					
Building & Zoning General Fund	311,069	82,828	228,241	202,550	108,519
Code Enforcement General Fund	7,731,456	3,952,589	3,778,867	7,374,010	357,446
Total	8,042,525	4,035,417	4,007,108	7,576,560	465,965
<u>Development</u>					
Administration	14,072,872	10,474,848	3,598,024	14,936,179	(863,307)
Econ. Development	6,116,013	3,622,223	2,493,790	5,638,015	477,998
Planning	2,196,670	912,725	1,283,945	1,989,854	206,816
Housing	8,338,583	6,864,808	1,473,775	8,372,992	(34,409)
Land Redevelopment	624,801	303,649	321,152	625,713	(912)
Total	31,348,939	22,178,252	9,170,687	31,562,753	(213,813)
<u>Finance and Management</u>					
Administration	7,680,647	5,401,370	2,279,277	7,479,538	201,109
Financial Management	4,956,099	2,859,921	2,096,178	4,492,862	463,237
Facilities Management	20,226,557	12,708,416	7,518,141	21,081,414	(854,857)
Finance Citywide	68,254,307	27,848,224	40,406,083	54,751,402	13,502,905
Citywide Technology Billings	26,870,460	26,870,460	-	25,299,049	1,571,411
Total	127,988,070	75,688,391	52,299,679	113,104,265	14,883,806
Human Resources	3,526,307	2,436,083	1,090,224	3,430,620	95,687
Neighborhoods	12,744,275	6,749,286	5,994,989	12,266,965	477,310
Health	32,742,198	32,742,198	-	32,742,198	-
Recreation and Parks	50,449,636	50,449,636	-	50,449,636	-
<u>Public Service</u>					
Administration	886,463	422,294	464,169	879,544	6,919
Refuse Collection	67,403,901	53,661,283	13,742,618	65,261,388	2,142,513
Total	68,290,364	54,083,577	14,206,787	66,140,932	2,149,432
<b>Grand Total:</b>	<b>\$ 1,162,941,386</b>	<b>\$ 701,315,219</b>	<b>\$ 461,626,167</b>	<b>\$ 1,156,407,560</b>	<b>\$ 6,533,826</b>

**TABLE 2**  
**GENERAL FUND**  
**PROJECTIONS BY OBJECT OF EXPENDITURE**  
**JUNE 30, 2023**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 5,616,168	\$ 65,000	\$ 387,937	\$ 3,000	\$ -	\$ -	6,072,105
<b>City Auditor</b>							
City Auditor	4,816,936	31,312	785,569	8,000	-	-	5,641,817
Income Tax	7,656,508	78,500	1,144,736	-	-	-	8,879,744
Total	12,473,444	109,812	1,930,305	8,000	-	-	14,521,561
City Treasurer	1,141,935	4,200	360,098	-	-	-	1,506,233
<b>City Attorney</b>							
City Attorney	15,558,098	96,500	743,583	3,000	-	87,564	16,488,745
Real Estate	185,574	-	-	-	-	-	185,574
Total	15,743,672	96,500	743,583	3,000	-	87,564	16,674,319
Municipal Court Judges	22,830,856	150,087	2,480,508	-	-	490,000	25,951,451
Municipal Court Clerk	14,927,565	140,834	828,501	-	-	-	15,896,900
Civil Service	4,614,046	65,333	1,257,097	3,500	-	-	5,939,976
<b>Public Safety</b>							
Administration	8,850,455	30,367	4,969,434	500,150	-	859,000	15,209,406
Support Services	17,738,494	781,139	4,821,880	5,800	-	-	23,347,313
Police	347,810,745	9,554,513	17,577,570	1,295,000	16,750	11,658	376,266,236
Fire	287,751,509	6,288,752	14,900,476	1,383,972	80,000	-	310,404,709
Total	662,151,203	16,654,771	42,269,360	3,184,922	96,750	870,658	725,227,664
<b>Office of the Mayor</b>							
Mayor	3,547,528	48,000	290,947	2,000	-	-	3,888,475
Office of Diversity & Inclusion	1,408,879	14,100	242,212	165,000	-	-	1,830,191
Office of CelebrateOne	1,349,219	10,000	364,976	20,000	-	-	1,744,195
Education	330,545	5,219	13,933,726	-	-	-	14,269,490
Office of Violence Prevention	471,747	52,500	3,249,000	101,000	-	-	3,874,247
Total	7,107,918	129,819	18,080,861	288,000	-	-	25,606,598
Inspector General	1,284,818	31,912	420,093	-	-	-	1,736,823
<b>Building and Zoning Services</b>							
Building & Zoning General Fund	202,550	-	-	-	-	-	202,550
Code Enforcement General Fund	6,595,391	66,944	702,825	2,000	6,850	-	7,374,010
Total	6,797,941	66,944	702,825	2,000	6,850	-	7,576,560
<b>Development</b>							
Administration	4,135,100	21,100	2,673,977	8,106,002	-	-	14,936,179
Econ. Development	1,539,492	4,000	3,504,523	590,000	-	-	5,638,015
Planning	1,908,079	3,540	78,235	-	-	-	1,989,854
Housing	2,601,258	7,000	5,752,258	12,476	-	-	8,372,992
Land Redevelopment	624,713	-	1,000	-	-	-	625,713
Total	10,808,642	35,640	12,009,993	8,708,478	-	-	31,562,753
<b>Finance and Management</b>							
Administration	3,097,989	18,529	4,363,020	-	-	-	7,479,538
Financial Management	2,894,976	14,000	1,583,886	-	-	-	4,492,862
Facilities Management	9,391,656	953,995	10,734,263	1,500	-	-	21,081,414
Citywide Technology Billings	-	-	25,299,049	-	-	-	25,299,049
Finance Citywide	-	-	-	-	-	54,751,402	54,751,402
Total	15,384,621	986,524	41,980,218	1,500	-	54,751,402	113,104,265
Human Resources	1,933,832	44,231	1,452,557	-	-	-	3,430,620
Neighborhoods	6,064,072	120,700	2,249,744	3,779,949	-	52,500	12,266,965
Health	-	-	-	-	-	32,742,198	32,742,198
Recreation and Parks	-	-	-	-	-	50,449,636	50,449,636
<b>Public Service</b>							
Administration	871,971	-	7,573	-	-	-	879,544
Refuse Collection	18,664,305	603,500	45,261,583	92,000	640,000	-	65,261,388
Total	19,536,276	603,500	45,269,156	92,000	640,000	-	66,140,932
<b>Grand Total:</b>	<b>\$ 808,417,008</b>	<b>\$ 19,305,807</b>	<b>\$ 172,422,836</b>	<b>\$ 16,074,349</b>	<b>\$ 743,600</b>	<b>\$ 139,443,958</b>	<b>\$ 1,156,407,560</b>

**TABLE 3**  
**GENERAL FUND**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**JUNE 30, 2023**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 40,210	\$ -	\$ (36,229)	\$ -	\$ -	\$ -	\$ 3,981
City Auditor							
City Auditor	(32,108)	1,188	12,851	500	-	-	(17,569)
Income Tax	1,339,316	-	102,108	500	-	-	1,441,924
Total	1,307,208	1,188	114,959	1,000	-	-	1,424,354
City Treasurer	76,250	-	(7,752)	-	-	-	68,498
City Attorney							
City Attorney	(60,721)	-	6,872	-	-	(40,172)	(94,021)
Real Estate	1,180	-	-	-	-	-	1,180
Total	(59,541)	-	6,872	-	-	(40,172)	(92,841)
Municipal Court Judges	185,073	2,157	379,196	-	-	-	566,426
Municipal Court Clerk	(44,822)	-	58,079	-	-	-	13,257
Civil Service	(37,366)	(3,698)	(5,245)	-	-	-	(46,309)
Public Safety							
Administration	1,136,661	-	(297,126)	-	-	-	839,535
Support Services	234,158	28,036	32,997	-	-	-	295,192
Police	(4,618,924)	3,809	(104,223)	-	(16,750)	-	(4,736,087)
Fire	(9,513,756)	(182,185)	(1,309,816)	66,028	-	-	(10,939,729)
Total	(12,761,862)	(150,339)	(1,678,167)	66,028	(16,750)	-	(14,541,090)
Office of the Mayor							
Mayor	649,756	-	5,159	-	-	-	654,915
Office of Diversity & Inclusion	192,089	5,900	(1,222)	-	-	-	196,767
Office of CelebrateOne	88,223	-	5,280	-	-	-	93,503
Education	(2,129)	1,781	348	-	-	-	-
Office of Violence Prevention	28,253	(2,500)	201,000	(101,000)	-	-	125,753
Total	956,190	5,181	210,565	(101,000)	-	-	1,070,937
Inspector General	244,785	(6,912)	(29,646)	-	-	-	208,227
Building and Zoning Services							
Building & Zoning General Fund	108,519	-	-	-	-	-	108,519
Code Enforcement General Fund	272,635	8,456	69,355	7,000	-	-	357,446
Total	381,154	8,456	69,355	7,000	-	-	465,965
Development							
Administration	(160,790)	-	(703,517)	1,000	-	-	(863,307)
Econ. Development	283,286	1,400	192,312	1,000	-	-	477,998
Planning	207,095	3,460	(4,739)	1,000	-	-	206,816
Housing	(133,490)	2,500	98,057	(1,476)	-	-	(34,409)
Land Redevelopment	(912)	-	-	-	-	-	(912)
Total	195,191	7,360	(417,887)	1,524	-	-	(213,813)
Finance and Management							
Administration	199,386	4,471	(2,748)	-	-	-	201,109
Financial Management	325,784	-	137,453	-	-	-	463,237
Facilities Management	(33,460)	(1,995)	(820,902)	1,500	-	-	(854,857)
Citywide Technology Billings	-	-	1,571,411	-	-	-	1,571,411
Finance Citywide	-	-	-	-	-	13,502,905	13,502,905
Total	491,709	2,476	885,214	1,500	-	13,502,905	14,883,806
Human Resources	(14,152)	4,616	105,223	-	-	-	95,687
Neighborhoods	509,258	(32,700)	1,015,757	(1,015,005)	-	-	477,310
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	4,959	-	1,960	-	-	-	6,919
Refuse Collection	374,191	-	1,768,320	-	-	-	2,142,513
Total	379,150	-	1,770,280	-	-	-	2,149,432
<b>Grand Total:</b>	<b>\$ (8,151,565)</b>	<b>\$ (162,215)</b>	<b>\$ 2,440,574</b>	<b>\$ (1,038,953)</b>	<b>\$ (16,750)</b>	<b>\$ 13,462,733</b>	<b>\$ 6,533,826</b>



**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**JUNE 30, 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**  
**JUNE 30, 2023**

CATEGORY	FY 2023 YEAR-TO-DATE	FY 2022 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 461,150,727	\$ 443,258,511	\$ 17,892,216	4.0%
Property Tax	50,367,244	47,516,842	2,850,402	6.0%
KWH Tax	1,642,776	1,670,087	(27,311)	(1.6%)
<b>Total Taxes &amp; Assessments</b>	<b>513,160,747</b>	<b>492,445,440</b>	<b>20,715,307</b>	<b>4.2%</b>
Local Government Fund	13,107,024	12,964,785	142,239	1.1%
Liquor Permit Fund	269,347	583,393	(314,046)	(53.8%)
Cigarette Tax, Other	27,394	84,888	(57,494)	(67.7%)
Casino Revenue	3,810,656	3,544,743	265,913	7.5%
<b>Total Shared Revenue</b>	<b>17,214,421</b>	<b>17,177,809</b>	<b>36,612</b>	<b>0.2%</b>
License and Permit Fees	3,818,602	4,443,789	(625,187)	(14.1%)
Fines and Penalties	3,919,211	3,605,430	313,781	8.7%
Investment Earnings	15,003,614	5,445,152	9,558,462	175.5%
Charges for Service	36,004,658	34,600,110	1,404,548	4.1%
All Other Revenue	2,003,087	1,712,406	290,681	17.0%
<b>Total Other Revenue</b>	<b>60,749,172</b>	<b>49,806,887</b>	<b>10,942,285</b>	<b>22.0%</b>
<b>Total Revenues</b>	<b>\$ 591,124,340</b>	<b>\$ 559,430,136</b>	<b>\$ 31,694,204</b>	<b>5.7%</b>
Encumbrance Cancellations	3,947,739	4,178,224	(230,485)	(5.5%)
Unencumbered Balance	100,022,386	58,299,693	41,722,693	71.6%
Fund Transfers	46,209	54,561,804	(54,515,595)	(99.9%)
<b>Total Resources</b>	<b>\$ 695,140,674</b>	<b>\$ 676,469,857</b>	<b>\$ 18,670,817</b>	<b>2.8%</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**  
**JUNE 30, 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	\$ 1,156,407,560	\$ 6,533,826	\$ 6,533,826
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	22,676,532	69,350,000	69,850,000	500,000	92,526,532	79,989,389	78,260,080	1,729,309	14,266,453
Health Special Revenue	1,261,351	42,261,618	41,823,897	(437,721)	43,085,248	43,506,618	42,905,398	601,220	179,850
Rec. and Parks Oper. & Extension	2,854,226	65,215,636	66,515,479	1,299,843	69,369,705	68,906,314	69,188,525	(282,211)	181,180
Municipal Court Computer Fund	1,288,332	1,145,600	1,185,000	39,400	2,473,332	2,192,639	1,291,003	901,636	1,182,329
Development Services	13,884,976	24,300,000	24,400,000	100,000	38,284,976	28,916,657	27,896,662	1,019,995	10,388,314
Property Mgt./East Broad Street Operation	(466,265)	1,646,849	1,508,527	(138,322)	1,042,262	2,346,849	764,810	1,582,039	277,452
Private Construction Inspection Fund	1,994,451	5,043,928	5,113,928	70,000	7,108,379	5,257,881	4,888,120	369,761	2,220,258
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	6,723,081	6,406,641	(316,440)	6,406,641	6,773,081	6,406,641	366,440	-
Print and Mail Services	563,633	2,123,205	1,988,628	(134,577)	2,552,261	2,123,205	1,987,802	135,403	564,459
Land Acquisition	214,390	1,089,550	1,116,335	26,785	1,330,725	1,290,975	1,270,481	20,494	60,245
Technology Services	5,386,496	53,299,453	50,094,592	(3,204,861)	55,481,088	55,275,900	55,094,592	181,308	386,496
Fleet Management Services	(1,107,467)	46,543,885	45,718,006	(825,879)	44,610,539	45,450,421	43,513,334	1,937,087	1,097,205
Construction Inspection Fund	3,788,525	11,969,165	11,570,000	(399,165)	15,358,525	12,916,579	12,025,812	890,767	3,332,713
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	199,782,842	244,364,247	251,800,546	7,436,299	451,583,388	244,796,227	243,750,862	1,045,365	207,832,526
Sewerage System Enterprise	285,970,128	329,676,352	359,062,347	29,385,995	645,032,475	349,073,169	336,613,619	12,459,550	308,418,856
Storm Sewer System Enterprise	42,557,834	48,396,656	49,341,649	944,993	91,899,484	47,520,682	45,619,488	1,901,194	46,279,996
Electricity Enterprise	30,377,231	91,961,011	91,603,798	(357,213)	121,981,029	111,259,541	103,829,832	7,429,709	18,151,197
Parking Meter Program Fund	7,221,756	19,575,000	22,180,000	2,605,000	29,401,756	21,295,926	21,155,596	140,330	8,246,160

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**  
**JUNE 30, 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>	(8,151,565)	(162,215)	2,440,574	-	(1,038,953)	(16,750)	-	13,462,733	6,533,826
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	749,601	-	3,146	-	-	-	-	-	752,747
Municipal Court Judges	72,040	9,700	67,148	-	-	-	-	-	148,889
<b>Total Municipal Court Computer Fund</b>	<b>821,641</b>	<b>9,700</b>	<b>70,294</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>901,636</b>
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	660,006	-	(157,065)	-	-	(395,000)	-	-	107,941
Infrastructure Management	(414,295)	24,752	236,326	-	-	378,240	-	-	225,023
Design and Construction	345,406	-	124,818	-	-	-	-	-	470,224
Service Director	813,786	-	52,336	-	-	60,000	-	-	926,122
<b>Total SCMR</b>	<b>1,404,903</b>	<b>24,752</b>	<b>256,415</b>	<b>-</b>	<b>-</b>	<b>43,240</b>	<b>-</b>	<b>-</b>	<b>1,729,309</b>
<b>Health Special Revenue</b>									
Department of Health	595,899	(70,278)	64,598	-	-	-	-	11,000	601,220
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	97,182	(117,714)	(232,680)	-	(29,000)	-	-	-	(282,211)
<b>Development Services Fund</b>									
Building and Zoning Services	226,693	30,175	541,739	-	(5,500)	175,048	-	-	968,156
Code Enforcement	51,840	-	-	-	-	-	-	-	51,840
<b>Total Development Services Fund</b>	<b>278,533</b>	<b>30,175</b>	<b>541,739</b>	<b>-</b>	<b>(5,500)</b>	<b>175,048</b>	<b>-</b>	<b>-</b>	<b>1,019,995</b>
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	379,190	-	1,202,849	-	-	-	-	-	1,582,039
<b>Private Construction Inspection Fund</b>									
Design and Construction	288,067	7,837	73,856	-	-	-	-	-	369,761
Service Director	-	-	-	-	-	-	-	-	-
<b>Total Private Construction Inspection Fund</b>	<b>288,067</b>	<b>7,837</b>	<b>73,856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>369,761</b>
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	90,695	8,044	267,702	-	-	-	-	-	366,440
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>90,695</b>	<b>8,044</b>	<b>267,702</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>366,440</b>
<b>Print &amp; Mail Services</b>									
Department of Finance	155,889	(40)	(20,446)	-	-	-	-	-	135,403
<b>Land Acquisition</b>									
Division of Real Estate	-	3,100	16,394	-	1,000	-	-	-	20,494
<b>Technology Services</b>									
Division of Information Services	1,794,297	2,343	(1,471,096)	-	-	-	-	-	325,544
Department of Technology	251,622	-	(395,858)	-	-	-	-	-	(144,236)
<b>Total Technology Services</b>	<b>2,045,919</b>	<b>2,343</b>	<b>(1,866,953)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181,308</b>
<b>Fleet Management Services</b>									
Division of Fleet Management	(890,412)	1,606,489	1,149,626	-	-	-	-	-	1,865,703
Finance and Management Director	71,384	-	-	-	-	-	-	-	71,384
<b>Total Fleet</b>	<b>(819,028)</b>	<b>1,606,489</b>	<b>1,149,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,937,087</b>
<b>Construction Inspection Fund</b>									
Design and Construction	771,913	18,737	77,992	-	-	-	-	-	868,641
Service Director	22,126	-	-	-	-	-	-	-	22,126
<b>Total Construction Inspection</b>	<b>794,039</b>	<b>18,737</b>	<b>77,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>890,767</b>
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	3,353,605	(4,308,005)	(1,857,084)	1,292,107	7,046	53,091	645,824	-	(813,417)
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	4,590,802	(37,995)	713,205	2,764,128	(4,110)	8,108	1,908,872	-	9,943,009
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	430,132	200	674,810	29,495	-	-	76,723	-	1,211,360
<b>Electricity Enterprise</b>									
Division of Electricity	791,349	426,655	3,283,863	3,271	(628)	1,234,143	100,000	-	5,838,654
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	3,802,771	(27,447)	2,681,662	-	-	200,000	-	-	6,656,986
<b>Mobility Enterprise</b>									
Service Director	111,682	-	-	-	-	-	-	-	111,682
Parking Services	747,210	-	(718,561)	-	-	-	-	-	28,648
<b>Total Mobility Enterprise</b>	<b>858,892</b>	<b>-</b>	<b>(718,561)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,330</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>	Legislative Aide	2	Full-Time	19,200
	Legislative Assistant I	2	Full-Time	14,400
<b>City Auditor</b>	Asst. Auditor III (D365)	2	Full-Time	61,080
	Asst. Auditor I (HR/Payroll)	1	Full-Time	23,200
<b>City Auditor - Income Tax</b>	HR Analyst	1	Full-Time	29,600
	Income Tax Auditor	6	Full-Time	115,200
	Management Analyst I	2	Full-Time	48,640
	Management Analyst II	2	Full-Time	51,200
	Office Manager	1	Full-Time	19,200
<b>City Treasurer</b>	Information Technology Account Coordinator	1	Full-Time	32,414
	Management Analyst II	1	Full-Time	32,000
<b>City Attorney</b>	Attorney	2	Full-Time	53,888
	Executive Assistant	2	Full-Time	58,874
	Law Clerk	2	Part-Time	12,000
	Legal Intake Counselor	3	Part-Time	23,040
	Legal Intern	2	Part-Time	19,600
	Paralegal	1	Part-Time	1,873
<b>Municipal Court Judges</b>	SD Assistant Supervisor	1	Full-Time	25,752
	Deputy Jury Commissioner	1	Full-Time	19,110
	Probation Officers	6	Full-Time	167,278
	Probation Supervisor	1	Full-Time	25,175
	Staff Attorney	1	Full-Time	33,796
	Admin Assistant	1	Full-Time	20,308
	Security Officer	2	Full-Time	45,976
	Probation Support	1	Full-Time	16,954
	Court Reporter	1	Part-Time	11,863
	Community Service	1	Part-Time	8,223
<b>Municipal Court Clerk</b>	Deputy Clerk	7	Full-Time	111,720
<b>Civil Service Commission</b>	Police Candidate Liaison	1	Part-Time	18,720
	Office Assistant II	1	Part-Time	20,800
	Personnel Analyst I	6	Part-Time	75,456
<b>Safety-Director's Office</b>	EEO Specialist	1	Full-Time	20,800
	HR Analyst	2	Full-Time	21,120
	Management Analyst II	2	Full-Time	16,560
	Community Relations Coordinator	2	Full-Time	43,200
	Public Relations Specialist II	1	Full-Time	28,000
	Admin Secretary	1	Full-Time	17,920
	Fiscal Assistant I	1	Full-Time	14,720
	Management Analyst I	2	Full-Time	32,480
	Polygraphist	1	Full-Time	2,780
	Payroll/Benefits Clerk	1	Full-Time	12,480
Fiscal Manager	1	Full-Time	19,600	
<b>Safety-Support Services</b>	Emergency Dispatcher	24	Full-Time	44,752
	Emergency Call Taker	19	Full-Time	305,510
	911 Emergency Communications Specialist	4	Full-Time	62,320
	Emergency Communications Manager	1	Full-Time	48,960
	GIS Analyst	1	Full-Time	23,112
Office Assistant II	2	Full-Time	25,280	

**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	91	Full-Time	1,203,266	
	Police Recruits (Lateral transfers)	2	Full-Time	62,162	
	Cadet	20	Part-Time	204,610	
	Public Relations Advisor	1	Full-Time	5,034	
	Administrative Secretary	1	Full-Time	27,488	
	Public Safety Analyst	1	Full-Time	24,271	
	Crime Analyst	2	Full-Time	0	
	CIA	1	Full-Time	24,790	
	Fingerprint Technician Trainee	3	Full-Time	64,848	
	Management Analyst I	4	Full-Time	60,694	
	Management Analyst II	1	Full-Time	2,872	
	Office Assistant I	11	Full-Time	137,498	
	Office Assistant II	3	Full-Time	7,361	
	Police Evidence Tech	7	Full-Time	46,570	
	Forensic Scientist I	3	Full-Time	7,702	
	Forensic Scientist II	1	Full-Time	47,291	
	Program Analyst	2	Full-Time	0	
	Property Clerk	4	Full-Time	0	
	Laborer	1	Full-Time	16,307	
	Police Records Technician	15	Full-Time	368,908	
	Public Relations Specialist	2	Full-Time	8,429	
	Security Specialist	4	Full-Time	40,544	
	Vehicle Impound Specialist	4	Full-Time	0	
	Public Relations II	1	Full-Time	0	
	Latent Print Examiner	1	Full-Time	0	
	Laborer	1	Part-Time	8,052	
	<b>Safety-Fire</b>	Fire Recruits	85	Full-Time	749,784
		Cadet	11	Part-Time	115,440
Office Assistant II		2	Full-Time	38,959	
GIS Analyst		2	Full-Time	59,212	
EEO Specialist		1	Full-Time	30,950	
Information Systems Manager		1	Full-Time	33,430	
Engineer II		1	Full-Time	33,149	
Graphics Technician		1	Full-Time	21,190	
Management Analyst I		1	Full-Time	21,067	
<b>Office of the Mayor</b>		Executive Assistant I	3	Full-Time	79,704
	Deputy Chief of Staff	1	Full-Time	61,560	
	Executive Secretary I	3	Full-Time	58,320	
<b>Office of Diversity and Inclusion</b>	Diversity and Inclusion Specialist I	1	Full-Time	19,440	
	Diversity and Inclusion Specialist II	2	Full-Time	45,360	
	Office Manager	1	Full-Time	21,384	
<b>Office of Education</b>	Executive Assistant	1	Full-Time	36,200	
<b>Office of CelebrateOne</b>	Office Manager	1	Full-Time	19,200	
	Deputy Director	1	Full-Time	32,640	
<b>Office of Violence Prevention</b>	Executive Assistant I	4	Full-Time	119,815	
	Executive Secretary II	2	Full-Time	33,044	
<b>Inspector General</b>	Inspector General Investigator	2	Full-Time	42,240	
<b>Code Enforcement</b>	PMI Trainee	3.2	Full-Time	53,250	
	Management Analyst II	0.8	Full-Time	16,639	
<b>Development-Economic Development</b>	Development Program Manager	1	Full-Time	27,200	
	OAll	1	Full-Time	9,483	

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

<b>Development-Planning</b>	Planner II	2	Full-Time	58,320
	OAlll	1	Full-Time	14,635
<b>Development-Housing</b>	Office Assistant III	1	Full-Time	22,400
	Management Analyst II	1	Full-Time	24,800
	Relocation Specialist	1	Full-Time	15,552
	Management Analyst I	1	Full-Time	15,360
<b>Land Redevelopment</b>	Dev/Neighbor Program Coordinator	1	Full-Time	7,144
<b>Financial Management</b>	Sr Procurement Specialist	2	Full-Time	47,894
	MA II (Purchasing)	1	Full-Time	25,394
	OA II (Purchasing -Wallace O'Bannon)	1	Full-Time	20,722
<b>Finance Director's Office</b>	Management Analyst II (REMO)	2	Full-Time	50,789
	Deputy Director	1	Full-Time	58,075
	Management Analyst I (Fiscal)	1	Full-Time	19,440
<b>Facilities Management</b>	Security Specialist	3	Full-Time	44,021
	Building Main Worker	2	Full-Time	35,467
	HVAC	1	Full-Time	19,526
	Custodial Worker	4	Full-Time	58,694
	Laborer	1	Full-Time	14,674
<b>Neighborhoods</b>	311 Service Representative	6	Full-Time	85,737
	Community Relation Coordinator	1	Full-Time	21,280
	Assistant Director	2	Full-Time	65,854
<b>Refuse Collection</b>	Refuse Collection Vehicle Operator	34	Full-Time	498,010
	Refuse Collector	1	Full-Time	21,943
	RCAR	1	Full-Time	13,460
	Laborer	1	Full-Time	16,293
	Community Relations Coordinator	1	Full-Time	16,506
	Community Relations Rep.	4	Full-Time	46,790
	Office Assistant I	1	Full-Time	13,460
	Solid Waste Investigator	2	Full-Time	24,336
	RCDM	1	Full-Time	29,404
	RCDAM	2	Full-Time	49,750
	RC Supervisor	3	Full-Time	56,120



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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 6/30/2023
City Council	46	47	46
City Auditor	37	40	34
Income Tax	84	80	68
City Treasurer	9	10	8
City Attorney	130	143	124
Real Estate	1	6	1
Municipal Court Judges	241	242	228
Municipal Court Clerk	172	185	174
Civil Service	40	40	40
Public Safety - Admin.	85	85	70
Support Services	196	196	142
Police - Civilian	269	270	197
Police - Uniformed	1,996	1,996	1,832
Fire - Civilian	50	50	41
Fire - Uniformed	1,703	1,703	1,602
Office of the Mayor	27	27	20
Office of Diversity and Inclusion	14	14	10
Office of CelebrateOne	9	14	9
Education	2	2	1
Office of Violence Prevention	4	8	2
Inspector General	13	16	11
Building and Zoning Services	2	3	2
Code Enforcement	66	67	63
Development Admin.	28	33	28
Economic Development	15	15	12
Planning	20	21	18
Housing	24	25	22
Land Redevelopment	6	6	6
Finance and Management - Dir. Office	32	36	29
Financial Management	28	30	23
Facilities Management	107	117	120
Human Resources	14	18	14
Neighborhoods	65	72	57
Public Service - Dir. Office	7	7	7
Refuse Collection	240	240	188
<b>General Fund Total</b>	<b>5,781</b>	<b>5,864</b>	<b>5,248</b>

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

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 06/30/2023
Real Estate/Land Acquisition	8	13	8
Information Services/Technology Services Fund	165	165	138
Technology: Administration	17	17	16
Finance/Print/Mail Shop Fund	5	7	5
Human Resources/Employee Benefits	32	32	31
Facilities - Other Funds <sup>2</sup>	0	15	0
Health Special Revenue Fund	330	330	280
Municipal Court Computer Fund	6	34	0
Recreation and Parks Operation Fund	415	426	381
Public Service - Dir. Office/SCMR Fund	57	57	46
Traffic Management/SCMR Fund	130	135	112
Infrastructure Management/SCMR Fund	210	210	189
Design and Construction/SCMR Fund	38	40	33
Parking Services/Mobility Enterprise Fund	55	55	43
Public Service - Dir. Office/Mobility Enterprise Fund	7	7	5
Fleet Management	133	139	123
Finance and Management - Dir. Office/Fleet Fund	9	10	8
Design and Construction/Construction Inspection	72	72	61
Public Service - Dir. Office/Construction Inspection	8	8	8
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	171	173	164
Code Enforcement/ Development Services Fund	17	17	16
Public Utilities: Administration	246	268	215
Sewers and Drains (Storm)	26	25	21
Sewers and Drains (Sanitary)	470	472	370
Electricity	110	110	74
Water	467	478	354
<b>Other Funds Total</b>	<b>3,236</b>	<b>3,347</b>	<b>2,728</b>
<b>All Funds</b>	<b>9,017</b>	<b>9,211</b>	<b>7,976</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 JUNE 30, 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
Transfer for summer youth programming	1,245,114	City Clerk	1557-2023
Transfer to sustainable Columbus fund	860,000	Utilities	1278-2023
Transfer to sustainable Columbus fund	2,680,000	Finance & Mgmt	1392-2023
Transfer for OPERS settlements to Franklin County	1,000,000	Finance & Mgmt	1098-2023
Transfer to settle Police lawsuit	600,000	Police	1135-2023
Transfer for executive coaching contract	120,000	Human Resources	0945-2023
Transfer for the business district safety enhancement program	500,000	Public Safety Director	0587-2023
Transfer to settle Fire lawsuit	1,100,000	Fire	1152-2023
Transfer for Latitude Five25 residential assistance	184,340	Development	0252-2023
Transfer for the African American male wellness walk	50,050	Neighborhoods	1281-2023
Transfer for the CBRE contract	15,000	Finance & Mgmt	1258-2023
Transfer for the street smart rentals contract	550,000	Public Safety Director	1352-2023
Transfer for summer youth programming	1,747,761	Neighborhoods	1585-2023
Transfer for summer youth programming	419,852	Neighborhoods	1583-2023
Transfer for Smart Columbus	500,000	Development	1462-2023
Transfer for summer youth programming	417,101	Neighborhoods	1772-2023
<b>Total Transferred and Expended</b>	<b>36,582,990</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**JUNE 30, 2023**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	1,749,234	1,307,318	74.74%	1,485,789	2,793,107	(1,043,873)
Police Civilian	1,407,911	1,115,286	79.22%	1,266,097	2,381,383	(973,472)
Police Uniformed	13,449,307	11,176,217	83.10%	11,500,000	22,676,217	(9,226,910)
Fire Uniformed	12,175,461	9,869,367	81.06%	10,000,000	19,869,367	(7,693,906)