


October 23, 2023

MEMORANDUM TO: Andrew J. Ginther
Mayor

FROM: Kathy A. Owens 
Finance and Management Director

SUBJECT: 2023 Third Quarter Financial Review

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

The quarterly reviews conducted by the Finance and Management Department examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the third quarter, for the general fund, the Finance and Management Department projects the city will spend approximately \$24.0 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. The largest savings can be seen within the citywide account in Finance and Management which projects a surplus of \$24.5 million.

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 \$17.2 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 \$706,000 and \$562,000, respectively. The Division of Police, however, anticipates a year-end deficit of \$9.3 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, additional overtime costs related to increased safety measures at Columbus parks and pools, and additional monies for taser replacements. The Division of Fire is projecting a negative variance of \$9.2 million. This deficit is attributed mainly to significantly higher sworn overtime expenses than budgeted.

Revenues:

As of the end of the third quarter, income tax receipts are 6.0 percent above 2022 third quarter collections. In addition to income tax collections, property tax collections (4.3% growth), local government fund (2.6% growth), casino revenue (3.5% growth), fines & penalties (8.6% growth), investment earnings (182.4% growth), and other revenue (11.6% growth) are all trending above collections during the same time period last year. The kilowatt tax (0.8% decline), license & permit fees (18.8% decline), and charges for services (0.4% decline) are all trending below collections during the same time period last year. Finally, total revenues are 7.0% above the same time period in 2023 and total resources are 4.5% 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.

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

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



THIRD QUARTER FINANCIAL REVIEW

As of September 30, 2023

Prepared by:
Department of Finance and Management

Kathy A. Owens
Director

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1. Introduction

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, and enterprise funds. Financial projections for 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 \$24,003,804 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 SEPTEMBER 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>1,138,937,582</u>
Projected Appropriation Surplus/(Deficit)	\$ 24,003,804
Projected Available Cash Balance (December 31, 2023)	<u>\$ 24,003,804</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>1,965,414</u>
Projected Unencumbered Cash Balance (December 31, 2023)	\$ 96,492,727
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

JOB GROWTH SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 763,971
Plus 2023 Deposits/Cancellations	5,689,215
Less Year-to-Date Expenditures/Encumbrances	<u>(4,457,652)</u>
Unencumbered Cash Balance (September 30, 2023)	\$ 1,995,534
PUBLIC SAFETY INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 588,653
Plus 2023 Deposits/Cancellations	2,437,436
Less Year-to-Date Expenditures/Encumbrances	<u>(2,456,575)</u>
Unencumbered Cash Balance (September 30, 2023)	\$ 569,514
NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2023)	\$ 780,854
Plus 2023 Deposits/Cancellations	10,435,353
Less Year-to-Date Expenditures/Encumbrances	<u>(8,429,117)</u>
Unencumbered Cash Balance (September 30, 2023)	\$ 2,787,090
REIMAGINE SAFETY SUBFUND SUMMARY	
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 (September 30, 2023)	\$ 1,466,492

2. General Fund Overview

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

Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. As of the end of the 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 September, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 7.0 percent, or \$54.5 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 6.0 percent in comparison to 2022 through September.

Property taxes are positive so far this year. As of the end of the third quarter, tax receipts in this category came in 4.3 percent, or \$2.6 million higher through the third quarter of 2023. The local government fund, casino receipts, fines and penalties, investment earnings, and other revenues all came in higher than receipts through September 2023.

All other revenue streams are underperforming in comparison to the end of September 2022 (refer to Table 5). License and permit fees are down \$1.3 million, while the liquor permit fund is down \$313,994. The cigarette tax and kilowatt hour tax (KWH) are both down slightly from 2022 to date, \$57,633 and \$20,827 respectively.

Expenditures:

Expenditures are projected to total \$1,138,937,582, or \$24.0 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 27th 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 September 16, 2023, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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

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

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

Projections for materials, supplies, services, capital outlay, interest, principal, and other costs were calculated by summing expenditures and encumbrances through September 30th and adding the result to the projected costs, by division, for these items for the balance of the year.

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

City Council is projecting a deficit of \$43,061 in services due to higher than anticipated software licensing costs. This deficit is being offset by a personnel surplus of \$17,541 related to lower than budgeted insurance charges, and \$368 savings in office supplies.

The **City Auditor** projects an overall surplus of \$65,938, mainly attributed to a savings of \$45,461 in personnel costs, and \$20,208 in purchased services.

A total surplus of \$1,899,448 is anticipated for the **Income Tax Division**. The majority of this variance, or \$1,727,724, is due to delays in filling vacant positions. The division has implemented a new revenue system and continues to undergo a transformation in both processes and staffing needs. The remaining variance is primarily due to lower than anticipated costs in various services.

The **City Attorney** projects an overall surplus of \$28,611. Small positive variances in personnel, supplies, and services totaling \$68,782 are partially offset by a negative variance of \$40,172 in the transfer line. This deficit in the transfer line is the result of an unappropriated transfer of funds. An appropriation adjustment will be made prior to year end.

The **Municipal Court Judges** project an overall surplus of \$638,032. An anticipated surplus of \$489,222 in personnel is due to delays in hiring. The department expects to save a total of \$148,809 in supplies and services mainly due to lower than expected costs in general supplies and security services.

A total surplus of \$110,740 is expected in the office of the **Municipal Court Clerk**. A surplus of \$14,899 in personnel is due to vacant positions, and a \$95,841 surplus in services is a result of less than anticipated expenses in print, mail and fleet internal charges.

The **Civil Service Commission** projects an overall surplus of \$208,500 for the year. A surplus of \$30,990 in personnel is due to two full-time and three part-time vacant positions. In addition, a \$189,638 surplus in services is primarily attributed to the completion of fewer entry level tests for safety personnel due to the slowing of available candidates eligible for appointment, which is offset by a \$12,128 deficit in supplies as a result of increased supply needs for marketing and job fair events.

The Department of **Public Safety, Administration Division** projects an overall year-end surplus of \$706,094. A surplus of \$1,099,238 in personnel is the result of savings from delays in hiring full-time vacant positions. This surplus is offset by a deficit of \$393,144 in services attributed to costs associated with the purchase of portable light and camera systems for city parks.

An overall surplus of \$561,541 is anticipated in the **Support Services Division** resulting primarily from savings in personnel of \$877,524 from delayed hiring of budgeted vacant positions. In addition, a surplus of \$29,606 in supplies is the result of lower than anticipated spending on general supplies.

These surpluses are being offset by a deficit in services of \$349,603 due to increased spending on communications software applications.

The **Police Division** projects an overall deficit of \$9,305,809. A personnel deficit of \$6,497,398 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. In addition, a deficit in services of \$2,882,703 is due a necessity to update the division's taser supply and maintenance contract, which is partially offset by a \$71,528 surplus in various supplies.

The **Division of Fire** anticipates an overall deficit of \$9,192,341 mainly attributed to a personnel deficit of \$8,468,558 due to higher than budgeted sworn overtime expenses. Inflationary increases has resulted in higher than projected costs of supplies and services of \$127,823 and \$603,109, respectively.

A total projected surplus of \$825,583 is anticipated in the **Office of the Mayor** primarily the result of budgeted vacancies and delays in filling them, resulting in personnel savings of \$698,567. Additional savings are anticipated in supplies and services totaling \$127,016.

The **Office of Diversity and Inclusion** anticipates a surplus of \$78,619. A projected deficit of \$117,698 in services and \$25,000 in other expenses are being offset by a surplus of \$221,317 in personnel costs due to delays in hiring vacant full-time positions.

The **Office of CelebrateOne** projects an overall surplus of \$108,077, with savings in personnel of \$116,461 offset by a small deficit in services of \$8,384 due to higher than anticipated printing cost.

The **Office of Violence Prevention** projects an overall surplus of \$3,023,912. The majority of this savings is due to lower than budgeted service contracts of \$3,034,932, which is offset by anticipated deficits in supplies of \$66,678.

The **Office of Education** projects an overall surplus of \$55,492 primarily due to a vacant full-time budgeted position for half of the year.

The **Inspector General** expects a total surplus of \$337,126 attributed to lower than projected personnel costs of 180,406 and savings of \$156,720 in various services line items.

Savings of \$111,979 is anticipated in the **Building and Zoning Services Division**. This savings is in personnel due to hiring delays of vacant budgeted positions.

The **Code Enforcement Division** projects an overall surplus of \$447,761. A personnel surplus of \$312,538 is the result of personnel savings from hiring delays. In addition, savings of \$11,194 in supplies and \$114,273 in services is the result of tightened spending controls, as well as, \$8,000 and \$1,755 in other and capital, respectively.

The **Development Department, Administration Division** projects an overall deficit of \$96,626. A deficit in personnel of \$160,029 is due to an unbudgeted increase in staffing, and is being partially offset by savings in supplies, services and other totaling \$63,403.

The **Economic Development Division** projects an overall surplus of \$179,805. Savings of \$189,543 in personnel is due to delays in filling vacant budgeted positions. These savings are being offset by small deficits in services of \$6,288 and other expenses of \$4,000.

The **Housing Division** is projecting an overall deficit of \$96,195. A deficit of \$32,626 in personnel is due to unbudgeted staffing changes, and \$75,479 in services is related to higher than budgeted professional services. These deficits are partially offset by small surpluses in office supplies and other of \$3,387 and \$8,524, respectively.

A surplus of \$22,660 is anticipated in the **Planning Division** primarily due to personnel savings of \$14,831 related to delays in filling vacant positions, and savings on various other line items totaling \$7,829.

The **Land Redevelopment Division** is projecting a surplus of \$22,811, due largely to personnel savings of \$22,147.

An overall surplus of \$801,247 is projected in the **Finance and Management Department, Administration Division**, resulting from savings in personnel of \$39,670. However, the greater portion of the surplus is attributed to the service category \$761,577 as a result of lower than anticipated spending in professional services and electricity charges.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$25,108,632. Savings in personnel of \$407,617 is the result of delays in filling vacant budgeted positions. A surplus of \$201,015 is projected in the services category due to less than budgeted expenses in professional services and community agency contracts, in addition to savings of \$24,500,000 in the citywide account.

An overall deficit of \$9,346 is projected in the **Facilities Management Division**. A deficit of \$280,698 is primarily the result of greater than expected spending in general supplies. The remainder of the deficit is mainly attributed to the services category at \$61,651 due to an increase in cost for custodial contracts. This deficit is being offset by savings in personnel of \$331,503 related to reallocating staff to the Jerry Hammond Building and the 1111 East Broad Street Fund.

The **Department of Technology** projects that the overall costs billed to various departments within the general fund will come in under budget by \$549,524. This variance consists of a savings of \$1,130,237 for internally billed indirect technology services, and a deficit of \$580,713 for internally billed direct technology services.

The **Human Resources Department** projects an overall surplus of \$83,742. The department anticipates a deficit of \$60,065 in personnel due to the addition of two Deputy Director positions. This deficit is being offset by savings of \$134,563 in professional services, subscriptions, mileage, and travel. In addition, savings of \$9,244 are expected within supplies.

The **Department of Neighborhoods** anticipates a total surplus of \$361,171. This surplus is the result of personnel savings of \$660,292 due to delays in hiring vacant positions, and a small surplus of \$16,000 in the other category. This surplus is offset by a deficit of \$75,000 in supplies and \$240,121 in services.

The current projected general fund transfer to the **Health Department** is estimated to be \$32,315,513. 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 \$48,854,555. Additional information on Recreation and Parks' third quarter projections is provided in Section 3 of this report.

The **Refuse Collection Division** projects an overall surplus of \$4,344,806. An anticipated surplus of \$1,880,195 in personnel is due to delays in hiring vacant positions. Savings of \$2,406,110 are projected in services as a result of lower than budgeted spending on fleet services.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 22,676,532
Plus Estimated 2023 Revenues	67,950,000
Plus Estimated Encumbrance Cancellations	2,000,000
Total Estimated Available For Appropriation	<u>92,626,532</u>
Less Projected 2023 Expenditures Public Service Director's Office	(7,450,219)
Less Projected 2023 Expenditures Traffic Management Division	(21,754,251)
Less Projected 2023 Expenditures Infrastructure Management Division	(39,715,919)
Less Projected 2023 Expenditures Design & Construction Division	<u>(6,323,833)</u>
Less Total Projected 2023 Expenditures	<u>(75,244,222)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u>\$ 17,382,310</u>
Total Appropriated	\$ 79,989,389
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,745,167</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 \$2 million, which is \$600,000 more than the budgeted assumption. Due to the higher than budgeted beginning year cash balance and the projected surpluses discussed below, the fund will end the year with a year-end unencumbered cash balance of \$17,382,310, approximately \$9 million higher than assumed at the time of budget formation.

OPERATING BUDGET SUMMARY

An overall surplus of \$4,745,167 is projected in the fund. The Design and Construction Division anticipates a total surplus of \$619,856, mainly due to savings of \$447,234 in personnel related to delays in filling vacant positions. An overall surplus of \$1.3 million is projected in the Division of Infrastructure Management. This savings is primarily due to lower than anticipated spending on internal fleet and direct technology services. The Traffic Management Division projects an overall surplus of \$1.6 million primarily due to savings of \$1.2 million 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 \$1.2 million primarily due to savings in personnel.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 1,261,351
Plus Estimated 2023 Revenues	8,811,524
Plus Estimated General Fund Transfer	32,315,513
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>42,488,387</u>
Less Projected 2023 Expenditures	<u>(42,488,387)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u>\$ -</u>
Total Appropriated	<u>\$ 43,506,618</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,018,231</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 \$8,811,524, 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 third quarter, the general fund transfer is projected to be \$32,315,513, slightly lower than the budgeted assumption for 2023. Given these assumptions, the anticipated year-end unencumbered cash balance is zero.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,018,231 is projected in the Health Department. The majority of this surplus, or \$1,221,527, is related to savings in personnel due to vacant budgeted positions and utilization of grant funds. Small surpluses are anticipated in the categories of services, other, and transfers. This is primarily due to utilization of grant funding for allowable expenditures. These savings are offset by a deficit of \$255,291 in supplies due to higher than anticipated vaccine costs and gun lock box expenditures.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 2,854,226
Plus Estimated 2023 Revenues	16,407,433
Plus Estimated General Fund Transfer	48,854,555
Plus Estimated Encumbrance Cancellations	900,000
Total Estimated Available For Appropriation	69,016,214
Less Projected 2023 Expenditures	69,016,214
Projected Unencumbered Cash at Dec. 31, 2023	\$ -
Total Appropriated	\$ 69,085,314
Projected Appropriation Surplus/(Deficit)	\$ 69,100

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 \$16,407,433 which is higher than originally budgeted at \$13,866,000. Encumbrance cancellations are projected at \$900,000. The current projected general fund transfer is estimated to be \$48,854,555, or \$1,595,081 lower than the budgeted assumption of \$50,449,636. The year-end unencumbered cash balance is projected to be zero.

OPERATING BUDGET SUMMARY

An overall budget surplus of \$69,100 is projected in the fund. A surplus of \$701,584 in personnel is attributed to savings from delayed hiring of full-time budgeted positions. This surplus is being offset by deficits of \$57,638 in supplies due to increased cost of pool chemicals, and \$574,846 in services mainly the result of additional security at the community pools and parks.

D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 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	(970,295)
Less Projected 2023 Expenditures-Municipal Court Judges	(234,246)
Projected Unencumbered Cash at Dec. 31, 2023	\$ 1,268,792
Total Appropriated	\$ 2,192,639
Projected Appropriation Surplus/(Deficit)	\$ 988,099

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 the budgeted projection. Projected revenues at the end of the third 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 \$1,268,792 at the end of 2023.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$988,099 is currently projected for the computer fund. Savings of \$749,601 is expected in the personnel category of the Municipal Court Clerk's office, reflecting the Clerk's decision to shift personnel costs from the computer fund to the general fund. The Municipal Court Judges project an overall surplus of \$208,747, with the majority due to delays in hiring vacant positions of \$104,503. In addition, savings are projected in supplies and services, due to lower than budgeted office supplies, communications, and repair and maintenance services.

E. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 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	<u>(27,707,904)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u>\$ 10,577,072</u>
Total Appropriated	\$ 28,916,657
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,208,753</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 \$10,577,072.

OPERATING BUDGET SUMMARY

The development services fund projects an overall appropriation surplus of \$1,208,753. A combined Building and Zoning and Code Enforcement personnel surplus of \$202,016 is due to delays in hiring vacant positions. Total savings of \$772,189 in supplies and services is mainly related to tightened spending controls, while a surplus of \$220,048 in capital is the result of the department requiring fewer replacement vehicles than originally anticipated.

F. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ (466,265)
Plus Estimated 2023 Revenues	872,891
Plus Estimated General Fund Transfer	450,000
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	856,626
Less Projected 2023 Expenditures	(840,019)
Projected Unencumbered Cash at Dec. 31, 2023	\$ 16,606
Total Appropriated	\$ 2,346,849
Projected Appropriation Surplus/(Deficit)	\$ 1,506,830

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 \$466,265. The projection of total revenue attributed to the property management fund for 2023 is \$1,322,891, and includes a general fund subsidy of \$450,000. The projected expenditures of \$840,019 will result in the fund ending the year with a positive unencumbered cash balance of \$16,606.

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 \$1,506,830 is anticipated for the fund. A personnel surplus of \$296,981 is projected due to hiring delays related to increased staffing for the facility. In addition, a surplus of \$1,209,849 is projected in services in preparation for the maintenance service contracts which will be transferred to the fund.

G. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 1,994,451
Plus Estimated 2023 Revenues	5,200,000
Plus Estimated Encumbrance Cancellations	120,000
Total Estimated Available For Appropriation	<u>7,314,451</u>
Less Projected 2023 Expenditures Public Service Director's Office	(119,606)
Less Projected 2023 Expenditures Design & Construction Division	<u>(4,706,169)</u>
Less Total Projected 2023 Expenditures	<u>(4,825,775)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u>\$ 2,488,676</u>
Total Appropriated	\$ 5,257,881
Projected Appropriation Surplus/(Deficit)	<u>\$ 432,106</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 are estimated to be \$186,072 greater than the budgeted assumption. Encumbrance cancellations are estimated to be \$90,000 greater than the budgeted level. The projected year-end unencumbered cash balance is \$2,488,676, which is \$1,837,935 higher 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 \$432,106, primarily attributed to savings of \$453,202 within the personnel category due to delays in hiring vacant full-time budgeted positions.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ -
Plus Estimated 2023 Revenues- Human Resources	6,049,193
Plus Estimated 2023 Revenues- Boiler/Property Insurance	420,000
Total Estimated Available For Appropriation	<u>6,469,193</u>
Less Estimated 2023 Projected Expenditures- Human Resources	(6,049,193)
Less Estimated 2023 Projected Expenditures-Boiler/Property Insurance	(420,000)
Less Total Projected 2023 Expenditures	<u>(6,469,193)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><u>\$ -</u></u>
Appropriated- Human Resources	6,453,081
Appropriated-Boiler/Property Insurance	420,000
Grand Total Appropriation	<u>\$ 6,873,081</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 403,888</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 \$403,888 is generated from the Human Resources portion of the fund. Savings of \$151,241 in personnel are due to hiring delays of budgeted vacant positions. Lower than budgeted supplies of \$7,090, and internal service charges and professional services of \$245,557 account for the remaining positive variance. The property and boiler insurance estimates remain at budgeted levels.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 563,633
Plus Estimated 2023 Revenues - Mail	1,269,660
Plus Estimated 2023 Revenues - Print	455,948
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	2,289,241
Less Projected 2023 Mail and Print Expenditures	(1,729,188)
Projected Unencumbered Cash at Dec. 31, 2023	\$ 560,052
Total Appropriated	\$ 2,123,205
Projected Appropriation Surplus/(Deficit)	\$ 394,017

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 \$1,269,660 and \$455,948, respectively. The fund's year-end unencumbered cash balance is projected at \$560,052.

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 \$394,017 is projected in the print and mail services fund, partially attributed to savings in personnel of \$164,296. Savings in services of \$173,681 are mainly due to lower than expected spending in postage, leasing of copiers, and repair and maintenance services. In addition, the supplies category projects savings of \$56,039 as a result of lower than anticipated expenditures in general and office supplies.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 214,390
Plus Estimated 2023 Revenues	1,137,570
Plus Estimated Encumbrance Cancellations	9,890
Total Estimated Available For Appropriation	1,361,850
Less Projected 2023 Expenditures	(1,265,797)
Projected Unencumbered Cash at Dec. 31, 2023	\$ 96,053
Total Appropriated	\$ 1,290,975
Projected Appropriation Surplus/(Deficit)	\$ 25,178

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 \$1,137,570 for the year, which is \$61,170 higher than the budgeted amount of \$1,076,400. Projected encumbrance cancellations of \$9,890 are less than the budgeted assumption. Due to the higher than expected revenues, as well as the expenditure savings discussed below, the fund is projected to end the year with an unencumbered cash balance of \$96,053, an increase of \$73,361 from the budgeted assumption.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$25,178. This savings is primarily the result of lower than expected supplies and services expenses.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 5,386,496
Plus Estimated 2023 Revenues	51,186,207
Plus Estimated Encumbrance Cancellations	727,081
Less Billing True-up to Agencies	-
Total Estimated Available For Appropriation	<u>57,299,784</u>
Less Estimated Technology Administration Expenditures	(12,622,845)
Less Estimated Information Services Expenditures	(44,091,466)
Less Total Projected 2023 Expenditures	<u>(56,714,312)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u>\$ 585,472</u>
Total Appropriated	<u>\$ 55,885,900</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (828,411)</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 estimate is \$1,813,246 lower than budgeted. This decrease includes \$2,101,664 in lower than anticipated revenues for indirect technology billings, and a projected increase of \$139,024 in direct technology billings. In addition, encumbrance cancellations are projected at \$727,081 or \$427,081 higher than budget estimates. With these assumptions, the fund is projected to end the year with a \$585,472 unencumbered cash balance.

OPERATING BUDGET SUMMARY

The fund projects an overall appropriation deficit of \$828,411. A portion of this deficit or \$80,180 is attributed to the Director's Office, primarily due to savings of \$286,486 and \$49,672 in personnel and supplies, respectively, which is being offset by a \$416,338 deficit in services due to unanticipated contract renewals.

The Information Services Division accounts for an overall deficit of \$748,231, mainly attributed to higher than budgeted expenditures in professional services, software maintenance costs, and service contract renewals of \$3,622,611. Personnel savings of \$2,868,205 due to vacant budgeted positions partially offsets this deficit.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ (1,107,467)
Plus Estimated 2023 Revenues	41,795,512
Plus Estimated Encumbrance Cancellations	1,100,000
Total Estimated Available For Appropriation	<u>41,788,045</u>
Less Projected 2023 Fleet Management Division Expenditures	(40,855,922)
Less Projected 2023 Finance and Management Director's Office Expenditures	(939,590)
Less Total Projected 2023 Expenditures	<u>(41,795,512)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u><u>\$ (7,467)</u></u>
Total Appropriated	\$ 45,450,421
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 3,654,909</u></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 \$41,795,512 which is \$3,648,373 less than budgeted. With estimated encumbrance cancellations totaling \$1,100,000, the fund is projected to end the year with a negative unencumbered cash balance of \$7,467. The fund will be closely monitored the remainder of the year and adjusted appropriately.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3,654,909 is projected in the fleet management fund. In the Fleet Management Division, savings of \$1,730,223 in supplies primarily reflects lower than budgeted fuel costs, and savings of \$2,483,114 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 \$686,659 due to a wage adjustment to the automotive mechanic position classification, and increased overtime expenditures. A projected surplus of \$103,231 within the Finance and Management Director's Office is due to savings in the personnel category due to delayed hiring of vacant positions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 3,788,525
Plus Estimated 2023 Revenue Receipts	11,000,000
Plus Estimated Encumbrance Cancellations	80,000
Total Estimated Available For Appropriation	<u>14,868,525</u>
Less Projected 2023 Expenditures Design & Construction Division	(10,471,995)
Less Projected 2023 Expenditures Public Service Director's Office	(1,062,474)
Less Total Projected 2023 Expenditures	<u>(11,534,469)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u>\$ 3,334,055</u>
Total Appropriated	\$ 12,916,579
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,382,110</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 million and encumbrance cancellations are estimated at \$80,000. This total revenue estimate is \$899,165 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 \$3,334,055 is projected at year-end, an increase of \$754,722 compared to the budgeted figure.

OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$1,382,110 is projected in this fund, primarily attributed to savings of \$1,280,709 in personnel due to budgeted vacant positions. In addition, savings of \$86,688 is projected in services, mainly due to lower than budgeted technology service charges.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Cash Balance (January 1, 2023)	\$ 199,782,842
Plus Estimated 2023 Revenues	242,743,768
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>442,526,610</u>
Less Projected 2023 Expenditures Water Division	(221,504,991)
Less Projected 2023 Expenditures Public Utilities Director's Office	(13,122,560)
Less Total Projected 2023 Expenditures	<u>(234,627,551)</u>
Projected Cash at Dec. 31, 2023	<u>\$ 207,899,059</u>
Total Appropriated	<u>\$ 244,796,227</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 10,168,676</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 \$240 million, about \$1.6 million less than budgeted. The projected year-end cash balance in the fund is approximately \$208 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of over \$10 million is projected in the water enterprise fund. Projected personnel savings of \$1.3 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 is combined with a surplus of over \$7.5 million in the supplies category due to lower than anticipated software maintenance cost and the transfer of expenditures to capital funding. These savings are being offset by a small deficit of \$168,565 in the supplies category due to increased costs for hydrant parts and other supplies. The division also expects a surplus of \$250,000 in interest due to 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 \$5 million across all enterprise funds. The water enterprise fund's portion of this surplus is \$1,289,044.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Cash Balance (January 1, 2023)	\$ 285,970,128
Plus Estimated 2023 Revenues	351,832,100
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>637,802,228</u>
Less Projected 2023 Expenditures Sanitary Sewer Division	(322,292,497)
Less Projected 2023 Expenditures Public Utilities Director's Office	(14,239,974)
Less Total Projected 2023 Expenditures	<u>(336,532,471)</u>
Projected Cash at Dec. 31, 2023	<u>\$ 301,269,757</u>
Total Appropriated	\$ 349,073,169
Projected Appropriation Surplus/(Deficit)	<u>\$ 12,540,698</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 \$351.8 million. Current revenue projections are higher than the budgeted amount by over \$20 million. The projected year-end cash balance in the fund is over \$301.2 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 over \$10.6 million in the Sanitary Sewer Division and a surplus of over \$1.8 million 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.

Savings are currently projected in nearly all categories. A \$5.5 million personnel surplus reflects higher than anticipated vacancies and subsequent hiring delays. In addition, savings of over \$4.8 million are anticipated in principal and interest due to lower than anticipated payments and fiscal charges, and another \$406,807 surplus in capital is due to lower than anticipated vehicle costs. A \$408,526 surplus in supplies is due to a stabilization of product prices. These savings are partially offset by a deficit of \$537,848 in services due to lower costs associated with direct and indirect technology services, as well as unbudgeted contract services.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Cash Balance (January 1, 2023)	\$ 42,557,834
Plus Estimated 2023 Revenues	48,485,040
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	91,042,874
Less Projected 2023 Expenditures Storm Sewer Division	(43,114,298)
Less Projected 2023 Expenditures Public Utilities Director's Office	(3,710,597)
Less Total Projected 2023 Expenditures	(46,824,894)
Projected Cash at Dec. 31, 2023	\$ 44,217,980
Total Appropriated	\$ 47,520,682
Projected Appropriation Surplus/(Deficit)	\$ 695,788

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 \$48.5 million. As of the end of the third quarter, the projected year-end cash balance in the fund is expected to be about \$44.2 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$695,788 is projected in the storm sewer maintenance fund, comprised of a \$181,851 surplus in the Storm Sewer Division and a \$513,936 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 \$339,883 surplus in personnel is due to delays in filling vacant positions. In addition, a \$101,223 surplus in interests is the result of lower interest cost on loans, and is being offset by a deficit of \$306,750 in services due to higher copier rent and pro rata charges.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2023	
Cash Balance (January 1, 2023)	\$ 30,377,231
Plus Estimated 2023 Revenues	91,823,645
Plus Estimated 2023 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>122,200,876</u>
Less Projected 2023 Expenditures Power Division	(105,030,924)
Less Projected 2023 Expenditures Public Utilities Director's Office	(2,870,974)
Less Total Projected 2023 Expenditures	<u>(107,901,898)</u>
Projected Cash at Dec. 31, 2023	<u>\$ 14,298,978</u>
Total Appropriated	\$ 111,259,541
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,357,643</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 \$150,000. As of the end of the third quarter, the anticipated year-end cash balance is expected to be \$14.2 million, which exceeds the budgeted estimate by over \$8.5 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of almost \$3.4 million is projected in the electricity enterprise fund. This surplus is comprised of \$1.9 million in the Power Division and almost \$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 \$945,552. In addition, a surplus of \$587,173 in supplies, and almost \$1.5 million in services is mainly due to lower than anticipated spending on supplies, consulting fees, and other services. The division is also projecting over \$2 million in capital savings, as rest-of-year transformer needs can be met with existing encumbrances and vehicle expenses were less than expected.

E. Mobility Enterprise Fund

FUND BALANCE SUMMARY	
September 30, 2023	
Unencumbered Cash Balance (January 1, 2023)	\$ 7,221,756
Plus Estimated 2023 Revenues	22,400,000
Plus Estimated Encumbrance Cancellations	180,000
Total Estimated Available For Appropriation	<u>29,801,756</u>
Less Projected 2023 Expenditures	<u>(21,633,582)</u>
Projected Unencumbered Cash at Dec. 31, 2023	<u>\$ 8,168,174</u>
Total Appropriated	<u>\$ 22,544,426</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 910,844</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 \$2.9 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 \$4.8 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 \$910,844. This variance is primarily due to savings in personnel of over \$1.3 million as a result of vacant budgeted full-time positions, and is partially offset by a deficit of \$565,246 related to unexpected service contracts.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
SEPTEMBER 30, 2023

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 6,076,086	\$ 4,352,103	\$ 1,723,983	\$ 6,101,238	\$ (25,152)
City Auditor					
City Auditor	5,624,248	4,044,373	1,579,875	5,558,310	65,938
Income Tax	10,321,668	5,980,866	4,340,802	8,422,220	1,899,448
Total	15,945,916	10,025,240	5,920,676	13,980,530	1,965,386
City Treasurer	1,574,731	1,141,289	433,442	1,566,928	7,803
City Attorney					
City Attorney	16,394,724	11,701,840	4,692,884	16,366,113	28,611
Real Estate	186,754	122,063	64,691	185,565	1,189
Total	16,581,478	11,823,903	4,757,575	16,551,678	29,800
Municipal Court Judges	26,619,143	18,923,129	7,696,014	25,981,111	638,032
Municipal Court Clerk	16,110,157	11,636,786	4,473,371	15,999,417	110,740
Civil Service	5,893,667	3,977,263	1,916,404	5,685,167	208,500
Public Safety					
Administration	15,948,941	11,115,278	4,833,663	15,242,847	706,094
Support Services	23,642,504	18,015,820	5,626,684	23,080,963	561,541
Police	371,946,882	286,777,887	85,168,995	381,252,691	(9,305,809)
Fire	300,064,980	232,933,751	67,131,228	309,257,320	(9,192,341)
Total	711,603,307	548,842,736	162,760,571	728,833,821	(17,230,514)
Office of the Mayor					
Mayor	4,543,390	2,701,338	1,842,052	3,717,807	825,583
Office of Diversity & Inclusion	2,026,958	1,271,674	755,284	1,948,339	78,619
Office of CelebrateOne	1,837,698	1,284,565	553,133	1,729,621	108,077
Education	14,269,490	11,004,302	3,265,188	14,213,998	55,492
Office of Violence Prevention	4,000,000	452,688	3,547,312	976,088	3,023,912
Total	26,677,536	16,714,566	9,962,970	22,585,853	4,091,683
Inspector General	1,945,050	1,001,439	943,611	1,607,924	337,126
Building and Zoning Services					
Building & Zoning General Fund	311,069	140,289	170,780	199,090	111,979
Code Enforcement General Fund	7,731,456	5,486,047	2,245,409	7,283,695	447,761
Total	8,042,525	5,626,336	2,416,189	7,482,785	559,740
Development					
Administration	13,597,872	11,701,784	1,896,088	13,694,498	(96,626)
Econ. Development	15,679,164	13,984,905	1,694,259	15,499,359	179,805
Planning	2,196,670	1,612,491	584,179	2,174,010	22,660
Housing	8,493,717	4,933,830	3,559,887	8,589,911	(96,195)
Land Redevelopment	624,801	443,574	181,227	601,990	22,811
Total	40,592,224	32,676,583	7,915,641	40,559,768	32,456
Finance and Management					
Administration	7,740,647	6,298,278	1,442,369	6,939,400	801,247
Financial Management	5,148,659	3,667,854	1,480,805	4,540,027	608,632
Facilities Management	20,226,557	16,046,573	4,179,984	20,235,903	(9,346)
Finance Citywide	57,489,863	27,848,224	29,641,639	32,989,863	24,500,000
Citywide Technology Billings	26,870,460	26,870,460	-	26,320,936	549,524
Total	117,476,186	80,731,389	36,744,797	91,026,129	26,450,058
Human Resources	3,526,307	2,716,391	809,916	3,442,565	83,742
Neighborhoods	12,794,875	8,486,107	4,308,769	12,433,704	361,171
Health	32,742,198	32,742,198	-	32,315,513	426,685
Recreation and Parks	50,449,636	50,449,636	-	48,854,555	1,595,081
Public Service					
Administration	886,463	635,734	250,729	869,803	16,660
Refuse Collection	67,403,901	57,849,340	9,554,561	63,059,095	4,344,806
Total	68,290,364	58,485,074	9,805,290	63,928,898	4,361,466
Grand Total:	\$ 1,162,941,386	\$ 900,352,169	\$ 262,589,217	\$ 1,138,937,582	\$ 24,003,804

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 5,638,837	\$ 64,632	\$ 394,769	\$ 3,000	\$ -	\$ -	6,101,238
City Auditor							
City Auditor	4,739,367	32,231	778,212	8,500	-	-	5,558,310
Income Tax	7,268,100	60,921	1,093,199	-	-	-	8,422,220
Total	12,007,467	93,152	1,871,411	8,500	-	-	13,980,530
City Treasurer	1,063,826	4,200	498,902	-	-	-	1,566,928
City Attorney							
City Attorney	15,472,495	95,434	707,620	3,000	-	87,564	16,366,113
Real Estate	185,565	-	-	-	-	-	185,565
Total	15,658,060	95,434	707,620	3,000	-	87,564	16,551,678
Municipal Court Judges	22,526,707	237,230	2,687,174	-	40,000	490,000	25,981,111
Municipal Court Clerk	14,867,844	140,834	990,739	-	-	-	15,999,417
Civil Service	4,545,690	73,763	1,062,214	3,500	-	-	5,685,167
Public Safety							
Administration	8,287,878	30,367	5,065,452	1,000,150	-	859,000	15,242,847
Support Services	17,095,128	779,569	5,204,480	1,786	-	-	23,080,963
Police	349,689,219	9,462,045	20,356,051	1,711,733	21,985	11,658	381,252,691
Fire	286,706,311	6,384,390	14,643,769	1,411,451	80,000	31,399	309,257,320
Total	661,778,536	16,656,372	45,269,754	4,125,120	101,985	902,057	728,833,821
Office of the Mayor							
Mayor	3,498,717	47,720	170,370	1,000	-	-	3,717,807
Office of Diversity & Inclusion	1,314,651	14,500	354,188	265,000	-	-	1,948,339
Office of CelebrateOne	1,320,981	35,000	353,640	20,000	-	-	1,729,621
Education	282,348	3,618	13,923,032	5,000	-	-	14,213,998
Office of Violence Prevention	444,342	116,678	415,068	-	-	-	976,088
Total	6,861,037	217,517	15,216,298	291,000	-	-	22,585,853
Inspector General	1,349,197	25,000	233,727	-	-	-	1,607,924
Building and Zoning Services							
Building & Zoning General Fund	199,090	-	-	-	-	-	199,090
Code Enforcement General Fund	6,555,488	64,206	657,907	1,000	5,095	-	7,283,695
Total	6,754,578	64,206	657,907	1,000	5,095	-	7,482,785
Development							
Administration	4,134,339	20,679	1,403,478	8,136,002	-	-	13,694,498
Econ. Development	1,478,101	4,850	3,695,123	10,321,285	-	-	15,499,359
Planning	1,900,343	3,540	270,127	-	-	-	2,174,010
Housing	2,500,394	6,113	6,080,928	2,476	-	-	8,589,911
Land Redevelopment	601,654	-	336	-	-	-	601,990
Total	10,614,832	35,181	11,449,992	18,459,763	-	-	40,559,768
Finance and Management							
Administration	3,257,705	23,000	3,658,695	-	-	-	6,939,400
Financial Management	2,813,143	14,000	1,520,324	192,560	-	-	4,540,027
Facilities Management	9,026,693	1,332,698	9,875,012	1,500	-	-	20,235,903
Citywide Technology Billings	-	-	26,320,936	-	-	-	26,320,936
Finance Citywide	-	-	-	-	-	32,989,863	32,989,863
Total	15,097,541	1,369,698	41,374,966	194,060	-	32,989,863	91,026,129
Human Resources	1,979,745	39,603	1,423,217	-	-	-	3,442,565
Neighborhoods	5,913,038	163,000	2,490,622	3,814,544	-	52,500	12,433,704
Health	-	-	-	-	-	32,315,513	32,315,513
Recreation and Parks	-	-	-	-	-	48,854,555	48,854,555
Public Service							
Administration	865,663	-	4,140	-	-	-	869,803
Refuse Collection	17,158,301	600,500	44,623,794	86,500	590,000	-	63,059,095
Total	18,023,964	600,500	44,627,934	86,500	590,000	-	63,928,898
Grand Total:	\$ 804,680,898	\$ 19,880,321	\$ 170,957,245	\$ 26,994,987	\$ 737,080	\$ 115,692,052	\$ 1,138,937,582

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 17,541	\$ 368	\$ (43,061)	\$ -	\$ -	\$ -	\$ (25,152)
City Auditor							
City Auditor	45,461	269	20,208	-	-	-	65,938
Income Tax	1,727,724	17,579	153,645	500	-	-	1,899,448
Total	1,773,185	17,848	173,853	500	-	-	1,965,386
City Treasurer	146,359	-	(138,556)	-	-	-	7,803
City Attorney							
City Attorney	24,882	1,066	42,834	-	-	(40,172)	28,611
Real Estate	1,189	-	-	-	-	-	1,189
Total	26,071	1,066	42,834	-	-	(40,172)	29,800
Municipal Court Judges	489,222	31,673	117,137	-	-	-	638,032
Municipal Court Clerk	14,899	-	95,841	-	-	-	110,740
Civil Service	30,990	(12,128)	189,638	-	-	-	208,500
Public Safety							
Administration	1,099,238	-	(393,144)	-	-	-	706,094
Support Services	877,524	29,606	(349,603)	4,014	-	-	561,541
Police	(6,497,398)	71,528	(2,882,703)	-	2,765	-	(9,305,809)
Fire	(8,468,558)	(127,823)	(603,109)	7,150	-	-	(9,192,341)
Total	(12,989,194)	(26,690)	(4,228,560)	11,164	2,765	-	(17,230,514)
Office of the Mayor							
Mayor	698,567	280	125,736	1,000	-	-	825,583
Office of Diversity & Inclusion	221,317	-	(117,698)	(25,000)	-	-	78,619
Office of CelebrateOne	116,461	-	(8,384)	-	-	-	108,077
Education	46,068	3,382	6,042	-	-	-	55,492
Office of Violence Prevention	55,658	(66,678)	3,034,932	-	-	-	3,023,912
Total	1,138,071	(63,017)	3,040,628	(24,000)	-	-	4,091,683
Inspector General	180,406	-	156,720	-	-	-	337,126
Building and Zoning Services							
Building & Zoning General Fund	111,979	-	-	-	-	-	111,979
Code Enforcement General Fund	312,538	11,194	114,273	8,000	1,755	-	447,761
Total	424,517	11,194	114,273	8,000	1,755	-	559,740
Development							
Administration	(160,029)	421	61,982	1,000	-	-	(96,626)
Econ. Development	189,543	551	(6,288)	(4,000)	-	-	179,805
Planning	14,831	3,460	3,369	1,000	-	-	22,660
Housing	(32,626)	3,387	(75,479)	8,524	-	-	(96,195)
Land Redevelopment	22,147	-	664	-	-	-	22,811
Total	33,867	7,819	(15,752)	6,524	-	-	32,456
Finance and Management							
Administration	39,670	-	761,577	-	-	-	801,247
Financial Management	407,617	-	201,015	-	-	-	608,632
Facilities Management	331,503	(280,698)	(61,651)	1,500	-	-	(9,346)
Citywide Technology Billings	-	-	549,524	-	-	-	549,524
Finance Citywide	-	-	-	-	-	24,500,000	24,500,000
Total	778,789	(280,698)	1,450,466	1,500	-	24,500,000	26,450,058
Human Resources	(60,065)	9,244	134,563	-	-	-	83,742
Neighborhoods	660,292	(75,000)	(240,121)	16,000	-	-	361,171
Health	-	-	-	-	-	426,685	426,685
Recreation and Parks	-	-	-	-	-	1,595,081	1,595,081
Public Service							
Administration	11,267	-	5,393	-	-	-	16,660
Refuse Collection	1,880,195	3,000	2,406,110	5,500	50,000	-	4,344,806
Total	1,891,462	3,000	2,411,503	5,500	50,000	-	4,361,466
Grand Total:	\$ (5,443,587)	\$ (375,320)	\$ 3,261,406	\$ 25,188	\$ 54,520	\$ 26,481,595	\$ 24,003,804

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
SEPTEMBER 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%)
Total Taxes and Assessments	897,892,000	874,742,774	23,149,226	2.6%
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%)
Total Shared Revenues	35,791,000	36,197,739	(406,739)	(1.1%)
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%)
Total Other Revenue	117,736,000	101,291,693	16,444,307	16.2%
Total Revenues	\$ 1,051,419,000	\$ 1,012,232,206	\$ 39,186,794	3.9%
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%)
Total Resources	\$ 1,162,941,386	\$ 1,096,274,312	\$ 66,667,074	6.1%

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
SEPTEMBER 30, 2023

CATEGORY	FY 2023 YEAR-TO-DATE	FY 2022 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 650,216,449	\$ 613,606,542	\$ 36,609,907	6.0%
Property Tax	63,487,549	60,850,816	2,636,733	4.3%
KWH Tax	2,534,133	2,554,960	(20,827)	(0.8%)
Total Taxes & Assessments	716,238,131	677,012,318	39,225,813	5.8%
Local Government Fund	19,983,290	19,473,789	509,501	2.6%
Liquor Permit Fund	269,399	583,393	(313,994)	(53.8%)
Cigarette Tax, Other	30,239	87,872	(57,633)	(65.6%)
Casino Revenue	6,191,836	5,982,006	209,830	3.5%
Total Shared Revenue	26,474,764	26,127,060	347,704	1.3%
License and Permit Fees	5,635,910	6,942,670	(1,306,760)	(18.8%)
Fines and Penalties	6,299,200	5,799,349	499,851	8.6%
Investment Earnings	24,318,427	8,611,546	15,706,881	182.4%
Charges for Service	53,093,012	53,300,199	(207,187)	(0.4%)
All Other Revenue	2,597,512	2,327,492	270,020	11.6%
Total Other Revenue	91,944,061	76,981,256	14,962,805	19.4%
Total Revenues	\$ 834,656,956	\$ 780,120,634	\$ 54,536,322	7.0%
Encumbrance Cancellations	4,119,708	5,236,406	(1,116,698)	(21.3%)
Unencumbered Balance	100,022,386	58,299,693	41,722,693	71.6%
Fund Transfers	1,982,030	56,414,032	(54,432,002)	(96.5%)
Total Resources	\$ 940,781,080	\$ 900,070,765	\$ 40,710,315	4.5%

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
Total Operating Appropriation:			<u>\$ 1,162,941,386</u>
Total Estimated Available Resources:			1,162,941,386
Less Total Operating Appropriation:			<u>(1,162,941,386)</u>
Current Unappropriated Operating Balance:			<u>\$ -</u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
SEPTEMBER 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)	
GENERAL FUND	\$ 100,022,386	\$ 1,062,919,000	\$ 1,062,919,000	\$ -	\$ 1,162,941,386	\$ 1,162,941,386	\$ 1,138,937,582	\$ 24,003,804	\$ 24,003,804
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	22,676,532	69,350,000	69,950,000	600,000	92,626,532	79,989,389	75,244,222	4,745,167	17,382,310
Health Special Revenue	1,261,351	42,261,618	41,227,036	(1,034,582)	42,488,387	43,506,618	42,488,387	1,018,231	-
Rec. and Parks Oper. & Extension	2,854,226	65,215,636	66,161,988	946,352	69,016,214	69,085,314	69,016,214	69,100	-
Municipal Court Computer Fund	1,288,332	1,145,600	1,185,000	39,400	2,473,332	2,192,639	1,204,540	988,099	1,268,792
Development Services	13,884,976	24,300,000	24,400,000	100,000	38,284,976	28,916,657	27,707,904	1,208,753	10,577,072
Property Mgt./East Broad Street Operation	(466,265)	1,646,849	1,322,891	(323,959)	856,626	2,346,849	840,019	1,506,830	16,606
Private Construction Inspection Fund	1,994,451	5,043,928	5,320,000	276,072	7,314,451	5,257,881	4,825,775	432,106	2,488,676
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	6,723,081	6,469,193	(253,888)	6,469,193	6,873,081	6,469,193	403,888	-
Print and Mail Services	563,633	2,123,205	1,725,608	(397,597)	2,289,241	2,123,205	1,729,188	394,017	560,052
Land Acquisition	214,390	1,089,550	1,147,460	57,910	1,361,850	1,290,975	1,265,797	25,178	96,053
Technology Services	5,386,496	53,299,453	51,913,289	(1,386,164)	57,299,784	55,885,900	56,714,312	(828,411)	585,472
Fleet Management Services	(1,107,467)	46,543,885	42,895,512	(3,648,373)	41,788,045	45,450,421	41,795,512	3,654,909	(7,467)
Construction Inspection Fund	3,788,525	11,969,165	11,080,000	(889,165)	14,868,525	12,916,579	11,534,469	1,382,110	3,334,055
ENTERPRISE FUNDS									
Water System Enterprise	199,782,842	244,364,247	242,743,768	(1,620,479)	442,526,610	244,796,227	234,627,551	10,168,676	207,899,059
Sewerage System Enterprise	285,970,128	329,676,352	351,832,100	22,155,748	637,802,228	349,073,169	336,532,471	12,540,698	301,269,757
Storm Sewer System Enterprise	42,557,834	48,396,656	48,485,040	88,384	91,042,874	47,520,682	46,824,894	695,788	44,217,980
Electricity Enterprise	30,377,231	91,961,011	91,823,645	(137,366)	122,200,876	111,259,541	107,901,898	3,357,643	14,298,978
Parking Meter Program Fund	7,221,756	19,575,000	22,580,000	3,005,000	29,801,756	22,544,426	21,633,582	910,844	8,168,174

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 report due to an adjustment made after year end.

TABLE 8
ALL FUNDS
VARIANCES BY OBJECT OF EXPENDITURE
SEPTEMBER 30, 2023

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	(5,443,587)	(375,320)	3,261,406	-	25,188	54,520	-	26,481,595	24,003,804
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	749,601	-	29,751	-	-	-	-	-	779,352
Municipal Court Judges	104,503	25,787	78,456	-	-	-	-	-	208,747
Total Municipal Court Computer Fund	854,104	25,787	108,207	-	-	-	-	-	988,099
Street Construction, Main. & Repair									
Traffic Management	1,262,748	52,910	279,778	-	24,725	-	-	-	1,620,161
Infrastructure Management	9,800	111,140	814,387	-	2,001	383,266	-	-	1,320,594
Design and Construction	447,234	2,389	110,233	-	-	60,000	-	-	619,856
Service Director	1,053,420	-	63,720	-	500	66,916	-	-	1,184,556
Total SCMR	2,773,202	166,439	1,268,118	-	27,226	510,182	-	-	4,745,167
Health Special Revenue									
Department of Health	1,221,527	(255,291)	26,495	-	14,500	-	-	11,000	1,018,231
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	701,584	(57,638)	(574,846)	-	-	-	-	-	69,100
Development Services Fund									
Building and Zoning Services	97,406	79,001	693,188	-	14,500	220,048	-	-	1,104,143
Code Enforcement	104,610	-	-	-	-	-	-	-	104,610
Total Development Services Fund	202,016	79,001	693,188	-	14,500	220,048	-	-	1,208,753
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	296,981	-	1,209,849	-	-	-	-	-	1,506,830
Private Construction Inspection Fund									
Design and Construction	452,112	6,308	(33,955)	-	-	-	-	-	424,464
Service Director	1,090	1,000	5,552	-	-	-	-	-	7,642
Total Private Construction Inspection Fund	453,202	7,308	(28,403)	-	-	-	-	-	432,106
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	151,241	7,090	245,557	-	-	-	-	-	403,888
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	151,241	7,090	245,557	-	-	-	-	-	403,888
Print & Mail Services									
Department of Finance	164,296	56,039	173,681	-	-	-	-	-	394,017
Land Acquisition									
Division of Real Estate	5,803	10,800	7,075	-	1,500	-	-	-	25,178
Technology Services									
Division of Information Services	2,868,205	6,175	(3,622,611)	-	-	-	-	-	(748,231)
Department of Technology	286,486	49,672	(416,338)	-	-	-	-	-	(80,180)
Total Technology Services	3,154,691	55,846	(4,038,948)	-	-	-	-	-	(828,411)
Fleet Management Services									
Division of Fleet Management	(686,659)	1,730,223	2,483,114	-	-	25,000	-	-	3,551,678
Finance and Management Director	103,231	-	-	-	-	-	-	-	103,231
Total Fleet	(583,429)	1,730,223	2,483,114	-	-	25,000	-	-	3,654,909
Construction Inspection Fund									
Design and Construction	1,231,711	14,713	76,335	-	-	-	-	-	1,322,759
Service Director	48,998	-	10,353	-	-	-	-	-	59,351
Total Construction Inspection	1,280,709	14,713	86,688	-	-	-	-	-	1,382,110
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	1,277,889	(168,565)	7,531,976	-	(20,949)	9,282	250,000	-	8,879,632
Sewerage System Enterprise									
Division of Sewers and Drains	5,552,880	408,526	(537,848)	2,764,128	1,185	406,807	2,090,561	-	10,686,238
Storm System Enterprise									
Division of Sewers and Drains	339,883	-	(306,750)	29,495	18,000	-	101,223	-	181,851
Electricity Enterprise									
Division of Electricity	945,552	587,173	1,447,801	-	(3,158,683)	2,002,063	84,509	-	1,908,415
Various Enterprise Funds									
Public Utilities Director's Office	4,174,977	53,467	685,468	-	150	192,605	-	-	5,106,667
Mobility Enterprise									
Service Director	181,723	-	-	-	-	-	-	-	181,723
Parking Services	1,181,891	63,649	(565,246)	-	-	48,828	-	-	729,121
Total Mobility Enterprise	1,363,614	63,649	(565,246)	-	-	48,828	-	-	910,844

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

Division	Position Title	# of Positions	Full-time/ Part-time	Projected 2023 Wages
City Council	Legislative Aide	3	Full-Time	16,000
	Legislative Assistant I	5	Full-Time	43,967
City Auditor	Assistant Auditor III	1	Full-Time	9,360
	Assistant Auditor I	2	Full-Time	15,840
City Auditor - Income Tax	Income Tax Auditor	4	Full-Time	38,109
	Management Analyst II	2	Full-Time	16,800
City Treasurer	Information Technology Account Coordinator	1	Full-Time	16,207
	Management Analyst II	1	Full-Time	3,200
City Attorney	Attorney	5	Full-Time	58,302
	Executive Assistant	1	Full-Time	14,618
	IT Coordinator	1	Full-Time	9,233
	Legal Advocate	1	Full-Time	5,899
	Legal Intake Counselor	4	Part-Time	11,200
	Paralegal	1	Full-Time	7,500
	Social Worker	1	Part-Time	4,800
Municipal Court Judges	SD Assistant Supervisor	1	Full-Time	12,081
	Deputy Jury Commissioner	1	Full-Time	11,796
	Probation Officers	2	Full-Time	19,322
	ProbationAsst Supv	3	Full-Time	34,200
	Staff Attorney	1	Full-Time	19,498
	Env Specialist	2	Full-Time	31,008
	Security Director	1	Full-Time	18,529
	Probation Support	2	Full-Time	21,475
	PIO	1	Part-Time	12,348
Municipal Court Clerk	Deputy Clerk	11	Full-Time	62,160
Civil Service Commission	Office Assistant II	1	Part-Time	7,500
	Personnel Analyst I	6	Part-Time	18,864
Safety-Director's Office	Community Relations Coordinator	1	Full-Time	2,400
	Dept Asst Director	1	Full-Time	18,080
	EEO Specialist	1	Full-Time	2,600
	Fiscal Manager	1	Full-Time	11,760
	Human Resources Analyst	4	Full-Time	31,680
	Human Resources Manager	1	Full-Time	11,040
	Management Analyst 1	2	Full-Time	9,280
	Management Analyst 2	1	Full-Time	7,920
	Office Assistant 3	1	Full-Time	7,200
	Payroll/Benefit Clerk	1	Full-Time	6,240
	Public Safety Manager	1	Full-Time	3,400
Safety-Support Services	Emergency Dispatcher	4	Full-Time	44,752
	Emergency Call Taker	8	Full-Time	84,864
	911 Emergency Communications Specialist	4	Full-Time	36,080
	Emergency Communications Manager	4	Full-Time	48,960
	Office Assistant II	2	Full-Time	16,000

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

Division	Position Title	# of Positions	Full-time/ Part-time	Projected 2023 Wages
Safety-Police	Police Recruits	56	Full-Time	148,646
	Cadet	11	Part-Time	80,383
	Public Relations Advisor	1	Full-Time	5,034
	Crime Analyst	2	Full-Time	18,170
	CIA	1	Full-Time	8,263
	Fingerprint Technician Trainee	4	Full-Time	27,792
	Management Analyst I	3	Full-Time	7,003
	Office Assistant I	3	Full-Time	25,152
	Office Assistant III	1	Full-Time	4,546
	Police Evidence Tech	8	Full-Time	29,753
	Laborer	1	Full-Time	2,038
	Public Relations Specialist	3	Full-Time	15,797
	Vehicle Impound Specialist	1	Full-Time	13,336
Safety-Fire	Fire Recruits	87	Full-Time	495,864
	Cadet	11	Part-Time	115,440
	Office Assistant II	2	Full-Time	13,631
	GIS Analyst	1	Full-Time	11,514
	EEO Specialist	1	Full-Time	9,848
	Information Systems Manager	1	Full-Time	18,572
	Engineer II	1	Full-Time	3,683
Graphics Technician	1	Full-Time	2,354	
Office of the Mayor	Executive Assistant I	2	Full-Time	19,640
	Deputy Chief of Staff	1	Full-Time	21,840
	Executive Secretary I	1	Full-Time	7,680
	Executive Assistant II	1	Full-Time	13,200
Office of Diversity and Inclusion	Diversity and Inclusion Specialist II	2	Full-Time	21,840
Office of CelebrateOne	Office Manager	1	Full-Time	12,800
	Director	1	Full-Time	8,800
Office of Violence Prevention	Executive Secretary II	1	Full-Time	7,320
	Executive Assistant I	1	Full-Time	9,000
	Executive Assistant II	1		13,440
Inspector General	Inspector General Intake Specialist	2	Full-Time	4,480
	Management Analyst II	1	Full-Time	2,960
Code Enforcement	PMI Trainee	3.2	Full-Time	26,962
Development Admin	Management Analyst II	1	Full-time	10,944
Development-Economic Development	Development Program Manager	1	Full-Time	5,120

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

Development-Housing	Office Assistant III	1	Full-Time	3,264
	Management Analyst I	1	Full-Time	8,960
Land Redevelopment	Dev/Neighbor Program Coordinator	1	Full-Time	3,008
Financial Management	Sr Procurement Specialist	2	Full-Time	15,965
Finance Director's Office	Management Analyst I (Fiscal)	1	Full-Time	9,600
Facilities Management	Security Specialist	3	Full-Time	14,674
	Building Main Worker	3	Full-Time	17,734
	Custodial Worker	4	Full-Time	19,565
Neighborhoods	Assistant Director	1	Full-Time	12,504
	MBK Program Manager	1	Full-Time	12,320
	311 Rep 1	1	Full-Time	7,488
Refuse Collection	Refuse Collection Vehicle Operator	12	Full-Time	45,619
	RCAR	3	Full-Time	12,384
	Laborer	1	Full-Time	6,192
	Community Relations Rep.	1	Full-Time	3,899
	Office Assistant I	1	Full-Time	7,084
	Solid Waste Investigator	2	Full-Time	3,744
	RCDM	1	Full-Time	6,190
	RCDAM	2	Full-Time	24,704
	RC Supervisor	3	Full-Time	13,205

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/2023
City Council	46	47	46
City Auditor	37	40	34
Income Tax	84	80	69
City Treasurer	9	10	6
City Attorney	130	143	125
Real Estate	1	6	1
Municipal Court Judges	241	242	221
Municipal Court Clerk	172	185	175
Civil Service	40	40	40
Public Safety - Admin.	85	85	63
Support Services	196	196	146
Police - Civilian	270	270	205
Police - Uniformed	1,996	1,996	1,843
Fire - Civilian	50	50	41
Fire - Uniformed	1,703	1,703	1,625
Office of the Mayor	27	27	22
Office of Diversity and Inclusion	14	14	10
Office of CelebrateOne	9	14	12
Education	2	2	1
Office of Violence Prevention	4	8	5
Inspector General	13	16	13
Building and Zoning Services	2	3	2
Code Enforcement	66	67	62
Development Admin.	28	33	29
Economic Development	15	15	12
Planning	20	21	20
Housing	24	25	23
Land Redevelopment	6	6	5
Finance and Management - Dir. Office	32	36	31
Financial Management	28	30	24
Facilities Management	107	117	100
Human Resources	15	18	16
Neighborhoods	65	72	56
Public Service - Dir. Office	7	7	7
Refuse Collection	240	240	188
General Fund Total	5,783	5,864	5,278

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 09/30/2023
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	165	165	141
Technology: Administration	17	17	15
Finance/Print/Mail Shop Fund	6	6	5
Human Resources/Employee Benefits	32	32	30
Facilities - Other Funds ²	12	15	12
Health Special Revenue Fund	330	330	293
Municipal Court Computer Fund	6	34	0
Recreation and Parks Operation Fund	415	426	385
Public Service - Dir. Office/SCMR Fund	57	57	46
Traffic Management/SCMR Fund	130	135	109
Infrastructure Management/SCMR Fund	210	210	184
Design and Construction/SCMR Fund	38	40	33
Parking Services/Mobility Enterprise Fund	55	55	40
Public Service - Dir. Office/Mobility Enterprise Fund	7	7	5
Fleet Management	133	139	126
Finance and Management - Dir. Office/Fleet Fund	8	10	7
Design and Construction/Construction Inspection	72	72	63
Public Service - Dir. Office/Construction Inspection	8	8	7
Design and Construction/Private Construction Inspection	31	31	27
Public Service - Dir. Office/Private Construction Inspection	1	1	1
Building and Zoning/Development Services Fund	171	173	163
Code Enforcement/ Development Services Fund	17	17	15
Public Utilities: Administration	259	256	220
Sewers and Drains (Storm)	26	25	23
Sewers and Drains (Sanitary)	470	497	370
Electricity	110	110	78
Water	467	478	365
Other Funds Total	3,261	3,358	2,771
All Funds	9,044	9,222	8,049

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

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

Intended Purpose	Amount
Transfer to anticipated expenditure fund (27th pay fund)	2,851,000
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
	76,989,073

TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 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
Transfer for the return of HUD monies	193,160	Finance & Mgmt	2065-2023
Transfer to settle Police lawsuit	216,733	Police	2144-2023
Transfer for summer youth programming	50,000	Neighborhoods	2212-2023
Transfer for FedEx contract	200,000	Muni Court Clerk	2248-2023
Transfer for Freedom Equity micro loans	1,500,000	Development	2187-2023
Transfer for downtown office incentive program	243,223	Development	1900-2023
Transfer for jobs growth incentive program	3,191,649	Development	1901-2023
Transfer for school district revenue sharing program	4,215,475	Development	1881-2023
Transfer for school district revenue sharing program	92,938	Development	1899-2023
Transfer to settle Police lawsuit	200,000	Police	2605-2023
Transfer for Byers, Minton & Assoc contract	60,000	Finance & Mgmt	2598-2023
Transfer for SERT program	101,266	Muni Court Judges	2635-2023
Transfer for the business district safety enhancement program	500,000	Public Safety Director	2631-2023
Total Transferred and Expended	47,347,434		

TABLE 12
SAFETY OVERTIME REPORT
SEPTEMBER 30, 2023

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	1,749,234	2,014,582	115.17%	820,400	2,834,982	(1,085,748)
Police Civilian	1,407,911	1,662,503	118.08%	611,668	2,274,171	(866,260)
Police Uniformed	13,449,307	19,139,655	142.31%	6,660,345	25,800,000	(12,350,693)
Fire Uniformed	12,175,461	14,509,609	119.17%	5,390,391	19,900,000	(7,724,539)