


May 20, 2024

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

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

**SUBJECT:** 2024 First Quarter Financial Review

The Finance and Management Department's 2024 First Quarter Financial Review is attached. This memorandum serves as a brief narrative which outlines the material highlights of this financial review.

The quarterly reviews conducted by the Finance and Management Department examine the projected financial condition of the city for the remainder of the year based upon an analysis of revenues and spending to date for all departments and offices. As of the first quarter, for the general fund, the Finance and Management Department projects a budget deficit, where the city will spend approximately \$15.4 million more than the appropriation for 2024. The first quarter financial review is the least predictive of the quarterly reviews, but current expenditure trends are indicating a need for increased appropriation for the general fund budget position by year end.

**Expenditures:**

Expenditures are tracking below budget for many general fund departments. These positive variances are mostly the results of unfilled personnel vacancies across departments. The most significant projected surpluses are in the Finance and Management Department, with \$991,000 less in citywide technology billings as well as a projected surplus of \$6.8 million in the citywide account. The City Auditor is also projecting a sizable savings of \$1.1 million.

While most general fund departments are trending toward budget surpluses, there are several departments that are projected to experience budget deficits. The largest deficits are reflected in the Public Safety Department where Police and Fire are projected to spend \$19.2 million and \$7.5 million over their budgets, respectively. The Police overage is due to personnel costs associated with higher than budgeted wage increases, and additional sworn overtime expenses related to increased safety measures throughout the city. The projected deficit in Fire is attributed to increased overtime expenses as well as other higher than anticipated salary costs.

**Revenues:**

As of the end of the first quarter, income tax receipts are 0.1 percent above 2023 first quarter collections. In addition to income tax collections, property taxes (15.5% growth), kilowatt hour tax (4.4% growth), casino revenue (5.5% growth), fines and penalties (12.5% growth) and investment earnings (51.4% growth) are trending above collections during the same time period last year. Revenues that are trending below 2023 collections include: the local



government fund (4.9% decline), license and permit fees (21.5% decline), charges for services (10.9% decline) and all other revenue (20.3% decline). It should be noted that total revenues are 2.7% above the same time period in 2023.

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



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# **FIRST QUARTER FINANCIAL REVIEW**

As of March 31, 2024

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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 2024 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a negative \$15,428,289 unencumbered cash balance. This figure excludes the projected year end balances expected in any of the other subfunds of the general fund (see Table A).

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

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

FUND BALANCE SUMMARY MARCH 31, 2024	
Beginning Cash Balance (January 1, 2024)	\$ 144,849,908
Less Outstanding Encumbrances (As of December 31, 2023)	<u>93,966,251</u>
Unencumbered Cash Balance (January 1, 2024)	50,883,657
Plus Estimated 2024 Receipts - City Auditor	\$ 1,124,296,000
Plus Encumbrance Cancellations	5,000,000
Plus Transfers In & Misc. Transfers	<u>31,400,000</u>
Total Available for Appropriation	\$ 1,211,579,657
Total Appropriated as of March 31, 2024	\$ 1,211,579,657
Less 2024 Projected Operating Expenditures	<u>1,227,007,946</u>
Projected Appropriation Surplus/(Deficit)	\$ (15,428,289)
Projected Available Cash Balance (December 31, 2024)	<u>\$ (15,428,289)</u>
ECONOMIC STABILIZATION SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2024)	\$ 96,627,955
Plus 2024 Deposit	2,750,000
Plus Estimated Investment Earnings	<u>2,467,585</u>
Projected Unencumbered Cash Balance (December 31, 2024)	\$ 101,845,540
ANTICIPATED EXPENDITURE SUBFUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2024)	\$ 11,572,058
Plus 2024 Deposit	<u>2,937,000</u>
Projected Unencumbered Cash Balance (December 31, 2024)	\$ 14,509,058
BASIC CITY SERVICES SUBFUND SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2024)	\$ 49,669,492
Plus Miscellaneous Deposit	<u>-</u>
Projected Unencumbered Cash Balance (December 31, 2024)	\$ 49,669,492

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

<b>JOB GROWTH SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2024)	\$ 4,726,758
Plus 2024 Deposits/Cancellations	3,070,000
Less Year-to-Date Expenditures/Encumbrances	<u>(4,132,826)</u>
Unencumbered Cash Balance (March 31, 2024)	\$ 3,663,931
<b>PUBLIC SAFETY INITIATIVE SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2024)	\$ 2,478,720
Plus 2024 Deposits/Cancellations	1,500,000
Less Year-to-Date Expenditures/Encumbrances	<u>(2,408,495)</u>
Unencumbered Cash Balance (March 31, 2024)	\$ 1,570,225
<b>NEIGHBORHOOD INITIATIVE SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2024)	\$ 5,386,788
Plus 2024 Deposits/Cancellations	11,174,452
Less Year-to-Date Expenditures/Encumbrances	<u>(4,218,067)</u>
Unencumbered Cash Balance (March 31, 2024)	\$ 12,343,173
<b>REIMAGINE SAFETY SUBFUND SUMMARY</b>	
Beginning Unencumbered Cash Balance (January 1, 2024)	\$ 1,466,492
Plus 2024 Deposits/Cancellations	-
Less Year-to-Date Expenditures/Encumbrances	<u>-</u>
Unencumbered Cash Balance (March 31, 2024)	\$ 1,466,492

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## 2. General Fund Overview

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The general fund budget, as amended in March, is \$1,211,579,657. This figure is 6.6 percent higher than actual 2023 year end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

### Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. As of the end of the first quarter, the current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$1.124 billion, the majority of which comes from the 2.5 percent municipal income tax.

Through March, total general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 2.7 percent, or \$7.7 million, higher than during the same time period in 2023. The largest revenue stream into the general fund, income tax, posted receipts that are up 0.1 percent in comparison to 2023 through March.

Property taxes are also positive so far this year. As of the end of the first quarter, tax receipts in this category came in 15.5 percent, or \$4.9 million, higher than the first quarter of 2023. The kilowatt hour tax (KWH), casino receipts, fines and penalties, and investment earnings all came in higher than receipts through March 2023.

All other revenue streams are underperforming in comparison to the end of March 2023 (refer to Table 5). Charges for service are down 10.9 percent or \$1.9 million, while license and permit fees, and the local government fund are down \$442,238 and \$315,268, respectively. The cigarette tax, and the all other revenue category are lower when compared to the same period in 2023.

### Expenditures:

Expenditures are projected to total \$1,227,007,946, or \$15.4 million above the current appropriation. The projected expenditures include a \$2.9 million transfer to the anticipated expenditure fund (for the next occurrence of a 27<sup>th</sup> pay date) and a \$2.8 million deposit into the rainy day fund. Ordinance 3011-2023, which passed as amended by City Council on March 4, 2024, established the 2024 general fund budget at \$1,211,579,657, 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 March 16, 2024, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits<sup>1</sup> were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

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

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

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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.



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

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

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

**City Council** projects an overall deficit of \$111,719. This variance is a result of the anticipated hiring of additional personnel for legislative needs.

The **City Auditor** projects a surplus of \$22,545 in services primarily attributed to lower than budgeted cost of internal print and mail services.

A total surplus of \$1,044,622 is anticipated for the **Income Tax Division**. The majority of this variance, or \$997,860 is due to delays in filling vacant positions. The remaining variance is due to lower than anticipated costs in various services line items.

An overall deficit of \$170,167 is projected in the Office of the **City Attorney**, resulting from increased personnel expenses.

The **Municipal Court Judges** project an overall deficit of \$90,335. An anticipated deficit of \$116,652 in personnel is due to a higher than anticipated cost of living increase. This deficit will be slightly offset by savings in supplies and services, mainly due to lower than expected spending on interpreters and registration and training expenses.

An overall deficit of \$122,338 is expected in the office of the **Municipal Court Clerk**, resulting from increased personnel spending and mailing expenses.

The **Civil Service Commission** projects an overall surplus of \$5,945 for the year. This variance includes a surplus of \$2,358 in personnel, driven partly by recent separations within the division and the delay in filling the vacancies. A \$3,587 surplus in services is primarily attributable to a reduction in printing costs.

The Department of **Public Safety, Administration Division** projects an overall year-end surplus of \$1.7 million. A surplus of \$1.3 million in personnel is the result of savings from delays in hiring full-time vacant positions. A surplus of \$428,258 in services is attributed to lower than expected costs associated with service contracts between the city and Franklin County, and other supported entities.

An overall surplus of \$1,862,701 is anticipated in the **Support Services Division**, resulting from savings in personnel of \$1,862,808 primarily due to the transfer of the Licensing and Weights & Measures sections of Support Services to the Department of Building and Zoning Services, effective April 1, 2024. Lower than anticipated spending on general supplies and capital offset a projected deficit in communications services.

The **Police Division** projects an overall deficit of \$19,227,342 million. This deficit is primarily related to personnel costs associated with higher than budgeted wage increases, and additional sworn overtime expenses related to increased safety measures throughout the city. Savings of \$1,003,390 are anticipated in services primarily due to a reduction in projected fleet maintenance costs.

The **Division of Fire** anticipates an overall deficit of \$7.5 million attributed to personnel costs primarily reflective of sworn overtime expenses and higher than anticipated salary costs of \$6.3 million. In addition, a deficit of \$1.3 million is projected in services due to increased internal fleet services costs.

A total projected surplus of \$130,931 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 deficit of \$12,284. A \$54,911 surplus in personnel is attributed to delays in hiring full-time vacant positions. This surplus is partially offset by a deficit of \$67,195 in services, caused by additional costs for disparity study data updates.

The **Office of CelebrateOne** projects an overall surplus of \$8,545, primarily attributed to personnel vacancies.

The **Office of Education** forecasts a budget surplus of \$58,954, due mainly to personnel cost savings.

The **Office of Violence Prevention** projects an overall surplus of \$309,702. Delays in filling vacant positions results in savings of \$127,813, in addition to lower than anticipated costs in professional services of \$206,898. These savings are partially offset by deficits in supplies of \$15,009 and unbudgeted grants to others of \$10,000.

The **Inspector General** projects a total budget surplus of \$311,093. Savings of \$147,571 in personnel is largely due to hiring delays, and lower than budgeted services costs of \$163,522 is primarily the result of lower than anticipated spending on professional services contracts.

A total negative variance of \$1,449,172 is expected in the **Building and Zoning Services Division**. This deficit is attributed to projected expenses of the Licensing and Weights and Measures sections of Public Safety Support Services Division transferring to the Department of Building and Zoning, effective April 1, 2024. These expenses will be offset in the second quarter with a transfer of appropriation from Public Safety.

The **Code Enforcement Division** projects an overall surplus of \$367,935 mainly attributed to savings in personnel from hiring delays.

The **Development Department, Administration Division** projects an overall surplus of \$167,579. A personnel deficit of \$73,385 is the result of adding an unbudgeted fiscal assistant position. A surplus in services of \$1,235,470, primarily for support of community agencies, will offset the deficit of \$994,506 in grants to others.

The **Economic Development Division** projects an overall deficit of \$313,390. This deficit is related to services in the amount of \$505,538, largely due to an unanticipated grant agreement with increased funding for Accelerate Columbus. This negative variance is partially offset by a surplus in personnel of \$231,148 attributed to a delay in hiring vacant positions.

A total deficit of \$73,819 is anticipated in the **Planning Division**. A deficit in personnel of \$59,108 is due to increased participation in sick-leave reciprocity. In addition, higher than budgeted services costs of \$14,711, is attributed to the relocation and restoration of the Linden War Memorial.

A surplus of \$243,304 is projected for the **Housing Division** primarily due to personnel savings related to delays in filling vacant positions.

An overall surplus of \$235,871 is projected in the **Finance and Management Department, Administration Division**, primarily resulting from savings in personnel related to delayed hiring of vacant positions.

The **Financial Management Division, including the citywide account**, projects an overall surplus of \$6,956,130. Savings in personnel of \$185,067 is the result of delays in filling vacant budgeted positions. These savings are offset by a \$28,937 deficit in services due to higher than projected internal print costs. The remaining surplus is attributed to a projected savings in the citywide account.

An overall deficit of \$80,227 is projected in the **Facilities Management Division**. This deficit is primarily the result of service expenses of \$102,806 related to an increase in the environmental cleanup and disposal contract and increased cellphone costs. This deficit is partially offset by a small surplus in personnel of \$22,579.

The **Department of Technology** projects that the overall costs billed to various departments within the general fund will come in under previous estimates by \$991,139. This variance consists of a savings of \$1,020,487 for internally billed indirect technology services, and a deficit of \$29,348 for internally billed direct technology services.

The **Human Resources Department** projects an overall surplus of \$16,933. This surplus is primarily attributed to savings of \$16,799 in professional services, subscriptions, mileage, and travel. In addition, small savings of \$134 are expected within personnel.

The **Department of Neighborhoods** anticipates a surplus of \$209,487. This surplus is the result of expected personnel savings due to delays in hiring vacant positions of \$214,404, offset by higher than anticipated spending on furniture and cell phone services of \$2,306 and \$2,611, respectively.

The current projected general fund transfer to the **Health Department** is estimated to be equal to the budgeted level of \$33,617,527. 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 \$56,325,377. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

The **Public Service Administration Division** projects an overall surplus of \$15,041 mainly due to lower than anticipated personnel costs, and print and mail services.

The **Refuse Collection Division** projects an overall deficit of \$915,449. This anticipated deficit is primarily due to higher than budgeted fleet services expenses.

## 3. Special Revenue Funds

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

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 24,726,875
Plus Estimated 2024 Revenues	69,431,000
Plus Estimated Encumbrance Cancellations	2,000,000
Total Estimated Available For Appropriation	96,157,875
Less Projected 2024 Expenditures Public Service Director's Office	(8,621,373)
Less Projected 2024 Expenditures Traffic Management Division	(23,442,736)
Less Projected 2024 Expenditures Infrastructure Management Division	(42,491,272)
Less Projected 2024 Expenditures Design & Construction Division	(7,000,969)
Less Total Projected 2024 Expenditures	(81,556,350)
Projected Unencumbered Cash at Dec. 31, 2024	<b>\$ 14,601,525</b>
Total Appropriated	\$ 84,688,749
Projected Appropriation Surplus/(Deficit)	<b>\$ 3,132,399</b>

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 2024, the unencumbered cash balance in the street construction, maintenance and repair fund was \$24,726,875, over \$7.3 million higher than budgeted. Currently, revenues for 2024 are estimated at \$69.4 million and encumbrance cancellations are estimated at \$2 million, which are \$122,000 greater than the budgeted assumption. Due to the higher than budgeted beginning year balance, in addition to the projected surplus discussed below, the fund will result in a year-end unencumbered cash balance of \$14,601,525, approximately \$10.9 million higher than assumed at the time of budget formation.

#### OPERATING BUDGET SUMMARY

The Design and Construction Division anticipates a total surplus of \$379,045, mainly due to savings in personnel related to delays in filling vacant positions and lower than budgeted spending in professional services. In the Division of Infrastructure Management an overall surplus of \$1,100,581 is projected. A surplus of \$135,599 in personnel and \$948,982 in fleet services are the primary contributing factors. The Traffic Management Division projects an overall surplus of \$1,070,009 largely related to lower personnel cost due to savings of \$488,732 on budgeted vacant positions, and savings in services of \$575,277 mainly attributed to fleet services and software licensing. The Director's Office will net a surplus of \$582,764 due to savings in personnel and lower than budgeted software maintenance costs.

**B. HEALTH SPECIAL REVENUE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 923,348
Plus Estimated 2024 Revenues	10,143,802
Plus Estimated General Fund Transfer	33,617,527
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>44,784,677</u>
Less Projected 2024 Expenditures	<u>(44,752,988)</u>
Projected Unencumbered Cash at Dec. 31, 2024	<u><b>\$ 31,689</b></u>
Total Appropriated	<u>\$ 44,303,336</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ (449,652)</b></u>

The 2024 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 \$923,348. Overall, revenues are currently projected at \$10,143,802, slightly higher than the budgeted assumption of \$9,735,809 due to higher than anticipated collection of license and permit fees, and the Medicaid reimbursement. Encumbrance cancellations are currently estimated at the budgeted level of \$100,000. At the end of the first quarter, the general fund transfer is projected to be \$33,617,527, equal to the budgeted assumption for 2024. Given these assumptions, the fund will end the year with an unencumbered cash balance of \$31,689.

**OPERATING BUDGET SUMMARY**

An overall appropriation deficit of \$449,652 is projected in the Health Department. The majority of the anticipated deficit is in personnel and print services with a small offsetting surplus in the other category due to lower than anticipated grants to others.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 942,154
Plus Estimated 2024 Revenues	17,270,934
Plus Estimated General Fund Transfer	56,325,377
Plus Estimated Encumbrance Cancellations	800,000
Total Estimated Available For Appropriation	75,338,465
Less Projected 2024 Expenditures	(75,394,653)
Projected Unencumbered Cash at Dec. 31, 2024	<b>\$ (56,189)</b>
Total Appropriated	\$ 75,104,777
Projected Appropriation Surplus/(Deficit)	<b>\$ (289,876)</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 \$942,154. Current revenue projections are \$17,270,934 which is slightly higher than originally budgeted at \$16,909,400. Encumbrance cancellations are projected at \$800,000. The current projected general fund transfer is estimated to equal the budgeted level of \$56,325,377. After projected expenditures of \$75,394,653 the anticipated year-end unencumbered cash balance is negative \$56,189.

### OPERATING BUDGET SUMMARY

An overall budget deficit of \$289,876 is projected for the fund. A surplus of \$838,632 in personnel is attributed to savings resulting from delayed hiring of full-time budgeted positions. This surplus is being offset by a deficit of \$308,831 in supplies and \$844,676 in services related to a reallocation of capital expenses to operating budget. The fund will be closely monitored throughout the year.

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

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 1,495,570
Plus Estimated 2024 Revenues-Municipal Court Clerk	915,000
Plus Estimated 2024 Revenues-Municipal Court Judges	300,000
Plus Estimated Encumbrance Cancellations	10,000
Total Estimated Available For Appropriation	2,720,570
Less Projected 2024 Expenditures-Municipal Court Clerk	(1,083,156)
Less Projected 2024 Expenditures-Municipal Court Judges	(254,659)
Projected Unencumbered Cash at Dec. 31, 2024	<b>\$ 1,382,755</b>
Total Appropriated	\$ 1,412,269
Projected Appropriation Surplus/(Deficit)	<b>\$ 74,454</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 of \$1,495,570 was \$226,778 higher than budgeted. Projected revenues at the end of the first quarter total \$1,215,000, which is \$6,700 less the budgeted assumption of \$1,221,700. The total revenue projection is the combination of those provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Additionally, encumbrance cancellations are currently expected to be \$10,000, which is the budgeted expectation. Based on these assumptions and coupled with the expenditure savings discussed below, the fund is expected to have an available unencumbered cash balance of \$1,382,755 at the end of 2024, which is \$294,532 more than assumed in the budget formation.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$74,454 is currently projected for the computer fund. Savings of \$61,908 is expected in the personnel category of the Municipal Court Judge's office, due to a current vacancy, with additional smaller miscellaneous surpluses expected in services for the Municipal Court Judges and Clerk.

**E. DEVELOPMENT SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 9,787,666
Plus Estimated 2024 Revenues	33,880,000
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>43,817,666</u>
Less Total Projected 2024 Expenditures	(32,170,613)
Projected Unencumbered Cash at Dec. 31, 2024	<u><u>\$ 11,647,053</u></u>
Total Appropriated	\$ 32,523,181
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 352,568</u></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 \$9,787,666, \$789,406 lower than budgeted. The current revenue projection of \$33,880,000 mirrors the original budgeted amount. Encumbrance cancellation projections of \$150,000 are slightly higher than the budgeted assumption of \$100,000. The fund is projected to end the year with an unencumbered cash balance of \$11,647,053.

**OPERATING BUDGET SUMMARY**

The Department of Building and Zoning Services projects an overall appropriation surplus of \$352,568. This is due to delays in hiring vacant positions offset primarily by a deficit in services related to lower than budgeted technology costs.



## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 395,401
Plus Estimated 2024 Revenues	638,075
Plus Estimated General Fund Transfer	640,000
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	1,673,476
Less Projected 2024 Expenditures	(1,380,685)
Projected Unencumbered Cash at Dec. 31, 2024	<b>\$ 292,791</b>
Total Appropriated	\$ 1,518,730
Projected Appropriation Surplus/(Deficit)	<b>\$ 138,045</b>

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 cash balance at the beginning of 2024 was \$395,401, which is \$378,795 higher than the original budgeted estimate. The projection of total revenue attributed to the 1111 E. Broad Street fund for 2024 is \$1,278,075 and includes a general fund subsidy of \$640,000. The projected expenditures for the fund are \$1,380,685, which are less than the estimate of available resources at the end of the first quarter. As a result, a positive unencumbered cash balance of \$292,791 is expected in this fund at year end.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$138,045 is currently projected for the property management fund. The surplus is primarily attributed to savings of \$213,045 in personnel due to vacant budgeted positions. This positive balance is partially offset by a deficit of \$75,000 in the services category as a result of greater than projected expenses in electricity charges for 1111 E. Broad St.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 3,473,540
Plus Estimated 2024 Revenues	5,175,000
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available For Appropriation	<u>8,698,540</u>
Less Projected 2024 Expenditures Public Service Director's Office	(125,832)
Less Projected 2024 Expenditures Design & Construction Division	<u>(7,233,039)</u>
Less Total Projected 2024 Expenditures	<u>(7,358,871)</u>
Projected Unencumbered Cash at Dec. 31, 2024	<u><u>\$ 1,339,669</u></u>
Total Appropriated	\$ 7,526,630
Projected Appropriation Surplus/(Deficit)	<u>\$ 167,759</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 2024 beginning unencumbered cash balance was \$3,473,540, \$984,864 greater than assumed in the budget. Current revenue projections for the fund, as shown in the table above, are estimated to equal the budgeted assumption. Encumbrance cancellations are estimated to equal the budget as well. The projected year-end unencumbered cash balance is \$1,339,669.

**OPERATING BUDGET SUMMARY**

The Public Service Department currently projects this fund to end the year with a budget surplus of \$167,759. A surplus of \$118,846 within the personnel category primarily reflects delays in hiring vacant positions. In addition, a surplus of \$9,100 in supplies and \$30,484 in services is due to lower than anticipated spending in various categories.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ -
Plus Estimated 2024 Revenues- Human Resources	6,916,333
Plus Estimated 2024 Revenues- Boiler/Property Insurance	627,000
Total Estimated Available For Appropriation	<u>7,543,333</u>
Less Estimated 2024 Projected Expenditures- Human Resources	(6,916,333)
Less Estimated 2024 Projected Expenditures-Boiler/Property Insurance	(627,000)
Less Total Projected 2024 Expenditures	<u>(7,543,333)</u>
Projected Unencumbered Cash at Dec. 31, 2024	<u><u>\$ -</u></u>
Appropriated- Human Resources	7,074,250
Appropriated-Boiler/Property Insurance	627,000
Grand Total Appropriation	<u>\$ 7,701,250</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 157,917</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 \$157,917 is generated from the Human Resources portion of the fund. Savings of \$210,029 in personnel are due to hiring delays of budgeted vacant positions. Higher than budgeted technology direct services offset the positive balance by \$52,111. The property and boiler insurance estimates remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ (215,692)
Plus Estimated 2024 Revenues - Mail	1,437,813
Plus Estimated 2024 Revenues - Print	730,702
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,952,823</u>
Less Projected 2024 Mail and Print Expenditures	<u>(2,102,564)</u>
Projected Unencumbered Cash at Dec. 31, 2024	<u><u>\$ (149,741)</u></u>
Total Appropriated	\$ 2,168,515
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 65,951</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 a negative unencumbered cash balance of \$215,692, or \$775,774 less than expected during budget formation. Mail and print shop revenues are projected at \$1,437,813 and \$730,702 respectively. The fund's year-end unencumbered cash balance is projected at a negative \$149,741.

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 \$65,951 is anticipated, mainly attributed to savings in personnel.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 217,514
Plus Estimated 2024 Revenues	1,120,425
Plus Estimated Encumbrance Cancellations	<u>16,525</u>
Total Estimated Available For Appropriation	1,354,464
Less Projected 2024 Expenditures	<u>(1,289,420)</u>
Projected Unencumbered Cash at Dec. 31, 2024	<u><u>\$ 65,045</u></u>
Total Appropriated	\$ 1,324,522
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 35,102</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 2024 with an unencumbered cash balance of \$217,514, which was \$121,461 higher than assumed in the budget. Revenues are currently estimated at \$1,120,425 for the year which is \$64,575 lower than the budgeted amount of \$1,185,000. Projected encumbrance cancellations are \$27,475 less than budgeted assumptions. Due to the lower than expected revenues, as well as the expenditure savings discussed below, the fund is projected to end 2024 with an unencumbered cash balance of \$65,045, an increase of \$64,514 from the budgeted assumption.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$35,102. This savings is primarily the result of lower than expected personnel costs and a reduction in anticipated supplies and services expenses.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 1,764,968
Plus Estimated 2024 Revenues	55,130,332
Plus Estimated Encumbrance Cancellations	155,387
Less Billing True-up to Agencies	-
Total Estimated Available For Appropriation	<u>57,050,686</u>
Less Estimated Technology Administration Expenditures	(14,041,019)
Less Estimated Information Services Expenditures	<u>(42,939,313)</u>
Less Total Projected 2024 Expenditures	<u>(56,980,332)</u>
Projected Unencumbered Cash at Dec. 31, 2024	<u><u>\$ 70,354</u></u>
Total Appropriated	\$ 57,015,917
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 35,585</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 2024 with an unencumbered cash balance of \$1,764,968. The current revenue estimates are \$2,086,087 lower than budgeted. This decrease includes \$1,020,487 in lower than anticipated revenues for indirect technology billings, and a projected increase of \$29,348 in direct technology billings. In addition, encumbrance cancellations are projected at \$155,387 or \$344,613 lower than budget assumptions. With these assumptions, the fund is projected to end the year with an unencumbered cash balance of \$70,354.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$35,585 is projected in the technology services fund. The Director's Office projects an overall appropriation deficit of \$312,139. The division anticipates a savings of \$185,101 within personnel as a result of delays in hiring vacant positions, and a \$497,240 deficit in services, attributed to potential software conversions and an increase in annual licensing charges in 2024.

The Information Services Division projects a surplus of \$347,724, primarily comprised of savings from delays in filling vacant positions totaling \$364,507. These funds are being partially offset by a small deficit in services.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ (846,800)
Plus Estimated 2024 Revenues	47,147,716
Plus Estimated Encumbrance Cancellations	500,000
Total Estimated Available For Appropriation	46,800,916
Less Projected 2024 Fleet Management Division Expenditures	(45,220,349)
Less Projected 2024 Finance and Management Director's Office Expenditures	(1,010,415)
Less Total Projected 2024 Expenditures	(46,230,764)
Projected Unencumbered Cash at Dec. 31, 2024	\$ 570,152
Total Appropriated	\$ 46,641,381
Projected Appropriation Surplus/(Deficit)	\$ 410,617

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 \$846,800. Revenues are currently projected to total \$47,147,716 as projected during budget formation. With estimated encumbrance cancellations totaling \$500,000, the fund is projected to end the year with an unencumbered positive cash balance of \$570,152. This fund will be closely monitored the remainder of the year and adjusted appropriately.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$410,617 is projected in the fleet management fund. In the Fleet Management Division, a deficit of \$370,161 in supplies primarily reflects more than budgeted tire costs due to an increase in fleet. The deficit is offset by savings in personnel of \$375,926 due to budgeted vacant positions. Savings of \$417,707 in the services category is the result of lower than expected costs of repairs and maintenance.

A projected deficit of \$12,855 within the Finance and Management Director's Office is due to unanticipated personnel changes.

## F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 4,288,993
Plus Estimated 2024 Revenue Receipts	11,500,000
Plus Estimated Encumbrance Cancellations	70,000
Total Estimated Available For Appropriation	<u>15,858,993</u>
Less Projected 2024 Expenditures Design & Construction Division	(13,885,191)
Less Projected 2024 Expenditures Public Service Director's Office	(1,223,693)
Less Total Projected 2024 Expenditures	<u>(15,108,884)</u>
Projected Unencumbered Cash at Dec. 31, 2024	<u><u>\$ 750,109</u></u>
Total Appropriated	\$ 15,553,800
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 444,916</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 2024, the unencumbered cash balance in the fund was \$4,288,993, or \$954,938 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 matches the budgeted assumptions. An unencumbered cash balance of \$750,109 is projected at year end.

### OPERATING BUDGET SUMMARY

A year-end appropriation surplus of \$444,916 is projected in this fund. This variance is primarily attributed to savings in personnel and internal service charges in the Design and Construction Division.



## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Cash Balance (January 1, 2024)	\$ 215,611,101
Plus Estimated 2024 Revenues	248,295,339
Plus Estimated 2024 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>463,906,440</u>
Less Projected 2024 Expenditures Water Division	(239,899,999)
Less Projected 2024 Expenditures Public Utilities Director's Office	(17,612,391)
Less Total Projected 2024 Expenditures	<u>(257,512,390)</u>
Projected Cash at Dec. 31, 2024	<u><b>\$ 206,394,050</b></u>
Total Appropriated	<u>\$ 262,902,808</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 5,390,418</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, 2024, the cash balance in the water enterprise fund was over \$215.6 million, comprised of carryover funds and reserve funds totaling approximately \$170.6 million and \$45.0 million respectively. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources was \$257.6 million. Projections for the above-noted revenues are now expected to be \$9.3 million lower than initial estimates. The projected year-end cash balance in the fund is approximately \$206.4 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$5.4 million is projected in the water enterprise fund. Projected personnel savings of \$2.9 million reflect an increase in vacancies and separations, and delays in filling positions. This surplus, along with a surplus in the service category of \$723,680 offsets a deficit of \$3.2 million in the categories of supplies. The deficit is primarily the result of increased chemical costs and hydrant parts. The division also expects an interest surplus of \$325,000 due to lower than anticipated fiscal charges. Adjustments to reflect updated Auditor OWDA Debt Schedules have projected an appropriation surplus of \$4.9 million in principal and interest.

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 deficit of \$611,751 across all enterprise funds. The water enterprise fund's portion of this deficit is \$357,649.

**B. SEWERAGE SYSTEM ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Cash Balance (January 1, 2024)	\$ 314,016,824
Plus Estimated 2024 Revenues	351,115,181
Plus Estimated 2024 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>665,132,005</u>
Less Projected 2024 Expenditures Sanitary Sewer Division	(350,922,952)
Less Projected 2024 Expenditures Public Utilities Director's Office	(19,281,222)
Less Total Projected 2024 Expenditures	<u>(370,204,173)</u>
Projected Cash at Dec. 31, 2024	<u><u>\$ 294,927,832</u></u>
Total Appropriated	\$ 391,417,658
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 21,213,485</u></u>

The sanitary sewer enterprise fund is used by the city to account for all financial activity related to the operation of the sanitary sewer enterprise. The city collects and treats effluent of city residents and residents of certain suburban areas. The city has two sewerage treatment plants. Revenues consist primarily of user charges.

**REVENUE SUMMARY**

On January 1, 2024, the cash balance in the sewerage system enterprise fund was \$314.0 million, comprised of carryover funds totaling \$234.5 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 \$362.0 million. Current revenue projections are lower than the budgeted amount by \$10.9 million. The projected year-end cash balance in the fund is \$295.0 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$21.2 million is projected in the sewer system enterprise fund. This surplus is comprised of \$5.2 million in personnel due to higher than anticipated vacancies and subsequent hiring delays, and \$16.5 million due to adjustments to the Auditor’s OWDA Debt Schedules for principal and interest. The Division is projecting a \$346,270 deficit in the sanitary sewer enterprise fund’s allocation of the Public Utilities Director’s Office (funded on a pro rata basis by the four utility funds).

Deficits are currently projected in the supplies and services categories. Supplies are projected to have a slight deficit of \$7,119 due to minor unbudgeted expenses, while the services deficit of \$214,005 can be attributed to increased internal billings.

## C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Cash Balance (January 1, 2024)	\$ 51,984,884
Plus Estimated 2024 Revenues	50,552,439
Plus Estimated 2024 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>102,537,323</u>
Less Projected 2024 Expenditures Storm Sewer Division	(43,744,931)
Less Projected 2024 Expenditures Public Utilities Director's Office	(5,140,975)
Less Total Projected 2024 Expenditures	<u>(48,885,906)</u>
Projected Cash at Dec. 31, 2024	<u><b>\$ 53,651,417</b></u>
Total Appropriated	<u>\$ 51,191,401</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 2,305,495</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, 2024, the cash balance in the storm sewer maintenance fund was \$51.9 million, comprised of carryover funds totaling \$42.9 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 \$49.3 million. Current projections for the above-noted revenues are \$50.5 million. As of the end of the first quarter, the projected year-end cash balance in the fund is expected to be about \$53.7 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2,305,495 is projected in the storm sewer maintenance fund. This surplus is comprised of \$2.4 million surplus in the Storm Sewer Division and a \$92,234 deficit 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 \$202,887 surplus in personnel is due to employee turnover and delays in filling vacant positions. In addition, a \$159,015 surplus in services is related to lower costs associated with indirect technology services. A projected surplus of approximately \$2.2 million in principal and interest is due to lower than anticipated fiscal charges according to the updated Auditor's OWDA Debt Schedule.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Cash Balance (January 1, 2024)	\$ 27,038,532
Plus Estimated 2024 Revenues	94,743,173
Plus Estimated 2024 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>121,781,705</u>
Less Projected 2024 Expenditures Power Division	(109,382,177)
Less Projected 2024 Expenditures Public Utilities Director's Office	(4,147,280)
Less Total Projected 2024 Expenditures	<u>(113,529,458)</u>
Projected Cash at Dec. 31, 2024	<u><b>\$ 8,252,247</b></u>
Total Appropriated	<u>\$ 114,181,006</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 651,548</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, 2024, the cash balance in the electricity enterprise fund was \$27.0 million, comprised of carryover funds totaling \$22.7 million and reserve funds totaling \$4.35 million. This beginning year cash balance was \$3.3 million lower 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 \$90.5 million. Projections for the above-noted revenues are flat. As of the end of the first quarter, the anticipated year-end cash balance is expected to be \$8.3 million, which is lower than the budgeted estimate of \$10.6 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$651,548 is projected in the electricity enterprise fund. This surplus is comprised of \$448,700 million in the Power Division and \$204,891 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, a deficit in the personnel category is currently projected at \$326,834. Offsetting this deficit are projected surpluses in the supplies, and services categories, of \$369,000, and \$695,000, respectively. In addition, the division also expects a \$411,000 deficit in principal and interest due to higher than expected assessment charges, and \$125,000 savings in capital due to a decreased need for contingency funds for vehicles.

## E. Mobility Enterprise Fund

<b>FUND BALANCE SUMMARY</b>	
March 31, 2024	
Unencumbered Cash Balance (January 1, 2024)	\$ 10,816,525
Plus Estimated 2024 Revenues	23,000,000
Plus Estimated Encumbrance Cancellations	250,000
Total Estimated Available For Appropriation	<u>34,066,525</u>
Less Projected 2024 Expenditures	<u>(24,521,304)</u>
Projected Unencumbered Cash at Dec. 31, 2024	<u><b>\$ 9,545,221</b></u>
Total Appropriated	<u>\$ 25,894,406</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 1,373,102</b></u>

The mobility enterprise fund supports the Division of Mobility and 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 2024 beginning unencumbered cash balance was \$10.8 million or \$2.7 million higher than budgeted. Revenue projections for the fund are currently \$23 million which is equal to the budgeted assumption. Estimated encumbrance cancellations are \$250,000 or \$175,000 greater 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 \$9.5 million, or \$4.2 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 approximately \$1.4 million. This variance is primarily due to savings in personnel of \$1.2 million as a result of delayed hiring of budgeted vacant positions.

**TABLE 1**  
**GENERAL FUND**  
**APPROPRIATION SUMMARY**  
**MARCH 31, 2024**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 7,081,941	\$ 1,726,715	\$ 5,355,226	\$ 7,193,660	\$ (111,719)
City Auditor					
City Auditor	6,353,298	1,321,393	5,031,905	6,330,753	22,545
Income Tax	14,233,457	2,882,472	11,350,985	13,188,835	1,044,622
Total	20,586,755	4,203,864	16,382,891	19,519,588	1,067,167
City Treasurer	1,904,640	465,798	1,438,842	1,902,022	2,618
City Attorney					
City Attorney	16,909,021	4,277,637	12,631,384	17,081,335	(172,314)
Real Estate	249,092	61,341	187,751	246,945	2,147
Total	17,158,113	4,338,978	12,819,135	17,328,280	(170,167)
Municipal Court Judges	27,666,596	7,440,160	20,226,436	27,756,931	(90,335)
Municipal Court Clerk	17,830,605	4,584,756	13,245,849	17,952,943	(122,338)
Civil Service	6,712,802	1,202,771	5,510,031	6,706,857	5,945
Public Safety					
Administration	15,171,242	5,879,367	9,291,875	13,466,411	1,704,831
Support Services	27,329,608	5,278,277	22,051,331	25,466,907	1,862,701
Police	365,911,688	82,946,646	282,965,042	385,139,031	(19,227,342)
Fire	295,812,264	76,149,069	219,663,195	303,336,532	(7,524,268)
Total	704,224,802	170,253,359	533,971,444	727,408,881	(23,184,078)
Office of the Mayor					
Mayor	4,641,570	956,522	3,685,048	4,510,639	130,931
Office of Diversity & Inclusion	2,519,022	464,429	2,054,593	2,531,306	(12,284)
Office of CelebrateOne	3,288,369	1,671,541	1,616,828	3,279,824	8,545
Education	13,551,804	453,917	13,097,887	13,492,850	58,954
Office of Violence Prevention	4,521,887	225,733	4,296,154	4,212,185	309,702
Total	28,522,652	3,772,142	24,750,510	28,026,804	495,849
Inspector General	2,376,972	407,583	1,969,389	2,065,879	311,093
Building and Zoning Services					
Building & Zoning General Fund	281,941	65,926	216,015	1,731,113	(1,449,172)
Code Enforcement General Fund	7,933,797	1,788,631	6,145,166	7,565,863	367,934
Total	8,215,738	1,854,557	6,361,181	9,296,976	(1,081,238)
Development					
Administration	22,605,059	12,328,776	10,276,283	22,437,480	167,579
Econ. Development	6,668,375	806,581	5,861,794	6,981,765	(313,390)
Planning	2,334,679	557,261	1,777,418	2,408,498	(73,819)
Housing	4,606,665	1,072,640	3,534,025	4,363,362	243,303
Land Redevelopment	1,279,670	169,404	1,110,266	1,283,352	(3,682)
Total	37,494,448	14,934,662	22,559,786	37,474,457	19,991
Finance and Management					
Administration	6,135,365	1,964,248	4,171,117	5,899,494	235,871
Financial Management	5,165,388	887,287	4,278,101	5,009,258	156,130
Facilities Management	23,440,180	10,924,671	12,515,509	23,520,407	(80,227)
Finance Citywide	94,538,482	71,145,150	23,393,332	87,738,482	6,800,000
Citywide Technology Billings	27,750,280	27,750,280	-	26,759,141	991,139
Total	157,029,695	112,671,637	44,358,058	148,926,782	8,102,914
Human Resources	3,658,238	1,735,018	1,923,220	3,641,305	16,933
Neighborhoods	13,470,428	1,907,495	11,562,933	13,260,941	209,487
Health	33,617,527	33,617,527	-	33,617,527	-
Recreation and Parks	56,325,377	56,325,377	-	56,325,377	-
Public Service					
Administration	957,333	221,946	735,387	942,292	15,041
Refuse Collection	66,744,995	48,581,925	18,163,070	67,660,444	(915,449)
Total	67,702,328	48,803,871	18,898,457	68,602,736	(900,408)
<b>Grand Total:</b>	<b>\$ 1,211,579,657</b>	<b>\$ 470,246,269</b>	<b>\$ 741,333,388</b>	<b>\$ 1,227,007,946</b>	<b>\$ (15,428,289)</b>

**TABLE 2**  
**GENERAL FUND**  
**PROJECTIONS BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2024**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 6,726,536	\$ 48,858	\$ 405,266	\$ 13,000	\$ -	\$ -	\$ 7,193,660
<b>City Auditor</b>							
City Auditor	5,352,897	32,000	945,356	500	-	-	6,330,753
Income Tax	8,015,147	68,500	5,104,988	200	-	-	13,188,835
Total	13,368,044	100,500	6,050,344	700	-	-	19,519,588
City Treasurer	1,169,568	4,200	728,254	-	-	-	1,902,022
<b>City Attorney</b>							
City Attorney	16,462,945	80,947	436,616	3,000	-	97,827	17,081,335
Real Estate	246,945	-	-	-	-	-	246,945
Total	16,709,890	80,947	436,616	3,000	-	97,827	17,328,280
Municipal Court Judges	23,968,871	191,628	3,106,432	-	-	490,000	27,756,931
Municipal Court Clerk	16,627,001	147,950	1,177,992	-	-	-	17,952,943
Civil Service	5,118,029	85,314	1,180,014	303,500	20,000	-	6,706,857
<b>Public Safety</b>							
Administration	8,848,143	35,000	4,583,218	50	-	-	13,466,411
Support Services	19,290,671	784,700	5,288,036	3,500	100,000	-	25,466,907
Police	356,598,246	6,555,685	21,354,100	597,000	34,000	-	385,139,031
Fire	280,014,342	6,554,753	16,678,687	88,750	-	-	303,336,532
Total	664,751,402	13,930,138	47,904,041	689,300	134,000	-	727,408,881
<b>Office of the Mayor</b>							
Mayor	4,026,882	76,500	405,257	2,000	-	-	4,510,639
Office of Diversity & Inclusion	1,635,835	10,000	860,471	25,000	-	-	2,531,306
Office of CelebrateOne	1,532,193	20,000	1,702,631	25,000	-	-	3,279,824
Education	284,188	7,000	13,201,662	-	-	-	13,492,850
Office of Violence Prevention	1,028,074	40,009	3,134,102	10,000	-	-	4,212,185
Total	8,507,172	153,509	19,304,123	62,000	-	-	28,026,804
Inspector General	1,880,601	21,000	164,278	-	-	-	2,065,879
<b>Building and Zoning Services</b>							
Building & Zoning General Fund	1,473,913	40,500	213,700	-	3,000	-	1,731,113
Code Enforcement General Fund	6,718,070	71,237	767,556	9,000	-	-	7,565,863
Total	8,191,983	111,737	981,256	9,000	3,000	-	9,296,976
<b>Development</b>							
Administration	4,567,420	37,100	6,922,404	10,910,556	-	-	22,437,480
Econ. Development	1,678,947	5,400	3,272,418	2,025,000	-	-	6,981,765
Planning	2,250,911	7,000	149,587	1,000	-	-	2,408,498
Housing	3,526,962	8,500	791,900	36,000	-	-	4,363,362
Land Redevelopment	1,282,352	-	1,000	-	-	-	1,283,352
Total	13,306,592	58,000	11,137,309	12,972,556	-	-	37,474,457
<b>Finance and Management</b>							
Administration	3,412,462	274,000	2,213,032	-	-	-	5,899,494
Financial Management	3,178,869	14,000	1,816,389	-	-	-	5,009,258
Facilities Management	9,608,141	968,000	12,941,266	3,000	-	-	23,520,407
Citywide Technology Billings	-	-	26,759,141	-	-	-	26,759,141
Finance Citywide	-	-	-	-	-	87,738,482	87,738,482
Total	16,199,472	1,256,000	43,729,828	3,000	-	87,738,482	148,926,782
Human Resources	2,157,818	71,848	1,411,639	-	-	-	3,641,305
Neighborhoods	6,876,393	106,506	1,995,542	4,230,000	-	52,500	13,260,941
Health	-	-	-	-	-	33,617,527	33,617,527
Recreation and Parks	-	-	-	-	-	56,325,377	56,325,377
<b>Public Service</b>							
Administration	941,971	-	321	-	-	-	942,292
Refuse Collection	19,838,698	296,000	47,228,746	97,000	200,000	-	67,660,444
Total	20,780,669	296,000	47,229,067	97,000	200,000	-	68,602,736
<b>Grand Total:</b>	<b>\$ 826,340,041</b>	<b>\$ 16,664,135</b>	<b>\$ 186,942,001</b>	<b>\$ 18,383,056</b>	<b>\$ 357,000</b>	<b>\$ 178,321,713</b>	<b>\$ 1,227,007,946</b>

**TABLE 3**  
**GENERAL FUND**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2024**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ (127,675)	\$ 142	\$ 15,814	\$ -	\$ -	\$ -	(\$ 111,719)
<b>City Auditor</b>							
City Auditor	-	-	22,545	-	-	-	22,545
Income Tax	997,860	10,000	36,462	300	-	-	1,044,622
Total	997,860	10,000	59,007	300	-	-	1,067,167
City Treasurer	355,175	-	(352,557)	-	-	-	2,618
<b>City Attorney</b>							
City Attorney	(235,415)	16,453	46,648	-	-	-	(\$ 172,314)
Real Estate	2,147	-	-	-	-	-	2,147
Total	(233,268)	16,453	46,648	-	-	-	(\$ 170,167)
Municipal Court Judges	(116,652)	153	26,164	-	-	-	(90,335)
Municipal Court Clerk	(121,507)	-	(831)	-	-	-	(\$ 122,338)
Civil Service	2,358	-	3,587	-	-	-	5,945
<b>Public Safety</b>							
Administration	1,281,106	(4,633)	428,258	100	-	-	1,704,831
Support Services	1,862,808	24,475	(46,882)	2,300	20,000	-	1,862,701
Police	(20,296,732)	60,000	1,003,390	-	6,000	-	(\$ 19,227,342)
Fire	(6,341,686)	211	(1,299,043)	36,250	80,000	-	(\$ 7,524,268)
Total	(23,494,506)	80,053	85,723	38,650	106,000	-	(\$ 23,184,078)
<b>Office of the Mayor</b>							
Mayor	117,332	-	13,599	-	-	-	130,931
Office of Diversity & Inclusion	54,911	-	(67,195)	-	-	-	(\$ 12,284)
Office of CelebrateOne	21,512	-	(12,967)	-	-	-	8,545
Education	56,365	-	2,589	-	-	-	58,954
Office of Violence Prevention	127,813	(15,009)	206,898	(10,000)	-	-	309,702
Total	377,932	(15,009)	142,924	(10,000)	-	-	495,849
Inspector General	147,571	-	163,522	-	-	-	311,093
<b>Building and Zoning Services</b>							
Building & Zoning General Fund	(1,191,972)	(40,500)	(213,700)	(3,000)	-	-	(\$ 1,449,172)
Code Enforcement General Fund	371,489	-	(3,555)	-	-	-	367,934
Total	(820,483)	(40,500)	(217,255)	(3,000)	-	-	(\$ 1,081,238)
<b>Development</b>							
Administration	(73,385)	-	1,235,470	(994,506)	-	-	167,579
Econ. Development	231,148	-	(505,538)	(39,000)	-	-	(\$ 313,390)
Planning	(59,108)	-	(14,711)	-	-	-	(\$ 73,819)
Housing	319,352	-	(70,049)	(6,000)	-	-	243,303
Land Redevelopment	(3,682)	-	-	-	-	-	(\$ 3,682)
Total	414,326	-	645,172	(1,039,506)	-	-	19,991
<b>Finance and Management</b>							
Administration	238,560	-	(2,689)	-	-	-	235,871
Financial Management	185,067	-	(28,937)	-	-	-	156,130
Facilities Management	22,579	-	(102,806)	-	-	-	(\$ 80,227)
Citywide Technology Billings	-	-	991,139	-	-	-	991,139
Finance Citywide	-	-	-	-	-	6,800,000	6,800,000
Total	446,207	-	856,707	-	-	6,800,000	8,102,914
Human Resources	134	-	16,799	-	-	-	16,933
Neighborhoods	214,404	(2,306)	(2,611)	-	-	-	209,487
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
<b>Public Service</b>							
Administration	5,729	-	9,312	-	-	-	15,041
Refuse Collection	366,687	2,000	(1,284,136)	-	-	-	(\$ 915,449)
Total	372,416	2,000	(1,274,824)	-	-	-	(\$ 900,408)
<b>Grand Total:</b>	<b>\$ (21,585,707)</b>	<b>\$ 50,986</b>	<b>\$ 213,990</b>	<b>\$ (1,013,556)</b>	<b>\$ 106,000</b>	<b>\$ 6,800,000</b>	<b>\$ (15,428,289)</b>



**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**MARCH 31, 2024**

CATEGORY	FY 2024 CITY AUDITOR'S REVENUE ESTIMATE	FY 2023 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 872,305,000	\$ 852,460,523	\$ 19,844,477	2.3%
Property Tax	81,800,000	63,610,301	18,189,699	28.6%
KWH Tax	3,380,000	3,360,752	19,248	0.6%
<b>Total Taxes and Assessments</b>	<b>957,485,000</b>	<b>919,431,576</b>	<b>38,053,424</b>	<b>4.1%</b>
Local Government Fund	25,832,000	26,660,847	(828,847)	(3.1%)
Liquor Permit Fund	345,000	1,347,324	(1,002,324)	(74.4%)
Cigarette Tax, Other	50,000	43,083	6,917	16.1%
Casino Revenue	8,200,000	8,528,855	(328,855)	(3.9%)
<b>Total Shared Revenues</b>	<b>34,427,000</b>	<b>36,580,109</b>	<b>(2,153,109)</b>	<b>(5.9%)</b>
License and Permit Fees	6,684,000	7,122,420	(438,420)	(6.2%)
Fines and Penalties	8,020,000	9,146,112	(1,126,112)	(12.3%)
Investment Earnings	41,270,000	30,961,925	10,308,075	33.3%
Charges for Service	74,040,000	71,702,802	2,337,198	3.3%
All Other Revenue	2,370,000	3,028,598	(658,598)	(21.7%)
<b>Total Other Revenue</b>	<b>132,384,000</b>	<b>121,961,857</b>	<b>10,422,143</b>	<b>8.5%</b>
<b>Total Revenues</b>	<b>\$ 1,124,296,000</b>	<b>\$ 1,077,973,542</b>	<b>\$ 46,322,458</b>	<b>4.3%</b>
Encumbrance Cancellations	5,000,000	7,703,413	(2,703,413)	(35.1%)
Unencumbered Balance	50,883,657	100,022,386	(49,138,729)	(49.1%)
Other Fund Transfers	31,400,000	2,156,500	29,243,500	1356.1%
<b>Total Resources</b>	<b>\$ 1,211,579,657</b>	<b>\$ 1,187,855,841</b>	<b>\$ 23,723,816</b>	<b>2.0%</b>

**TABLE 5**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**MARCH 31, 2024**

CATEGORY	FY 2024 YEAR-TO-DATE	FY 2023 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 210,548,274	\$ 210,352,172	\$ 196,102	0.1%
Property Tax	36,145,422	31,282,290	4,863,132	15.5%
KWH Tax	867,781	830,945	36,836	4.4%
<b>Total Taxes &amp; Assessments</b>	<b>247,561,477</b>	<b>242,465,407</b>	<b>5,096,070</b>	<b>2.1%</b>
Local Government Fund	6,145,300	6,460,568	(315,268)	(4.9%)
Liquor Permit Fund	253,010	-	253,010	-
Cigarette Tax, Other	305	4,294	(3,989)	(92.9%)
Casino Revenue	1,355,056	1,284,330	70,726	5.5%
<b>Total Shared Revenue</b>	<b>7,753,671</b>	<b>7,749,192</b>	<b>4,479</b>	<b>0.1%</b>
License and Permit Fees	1,617,978	2,060,216	(442,238)	(21.5%)
Fines and Penalties	1,806,413	1,606,035	200,378	12.5%
Investment Earnings	14,683,991	9,701,180	4,982,811	51.4%
Charges for Service	15,343,505	17,222,992	(1,879,487)	(10.9%)
All Other Revenue	1,198,012	1,502,758	(304,746)	(20.3%)
<b>Total Other Revenue</b>	<b>34,649,899</b>	<b>32,093,181</b>	<b>2,556,718</b>	<b>8.0%</b>
<b>Total Revenues</b>	<b>\$ 289,965,047</b>	<b>\$ 282,307,780</b>	<b>\$ 7,657,267</b>	<b>2.7%</b>
Encumbrance Cancellations	956,904	322,555	634,349	196.7%
Unencumbered Balance	50,883,657	100,022,386	(49,138,729)	(49.1%)
Fund Transfers	30,000,000	-	30,000,000	NA
<b>Total Resources</b>	<b>\$ 371,805,608</b>	<b>\$ 382,652,721</b>	<b>\$ (10,847,113)</b>	<b>(2.8%)</b>

**TABLE 6**  
**2024 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED/REVISED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
3011-2023	04-Mar-24	2024 Amended General Fund Budget Appropriation	\$ 1,211,579,657
<b>Total Operating Appropriation:</b>			<u>\$ 1,211,579,657</u>
<b>Total Estimated Available Resources:</b>			1,211,579,657
<b>Less Total Operating Appropriation:</b>			<u>(1,211,579,657)</u>
<b>Current Unappropriated Operating Balance:</b>			<u>\$ -</u>

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**MARCH 31, 2024**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2024	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2024 (E-G)
		ORIGINAL (JAN. 2024) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
<b>GENERAL FUND</b>	\$ 50,883,657	\$ 1,160,696,000	\$ 1,160,696,000	\$ -	\$ 1,211,579,657	\$ 1,211,579,657	\$ 1,227,007,946	\$ (15,428,289)	\$ (15,428,289)
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	24,726,875	71,309,000	71,431,000	122,000	96,157,875	84,688,749	81,556,350	3,132,399	14,601,525
Health Special Revenue	923,348	43,453,336	43,861,329	407,993	44,784,677	44,303,336	44,752,988	(449,652)	31,689
Rec. and Parks Oper. & Extension	942,154	74,134,777	74,396,311	261,534	75,338,465	75,104,777	75,394,653	(289,876)	(56,189)
Municipal Court Computer Fund	1,495,570	1,231,700	1,225,000	(6,700)	2,720,570	1,412,269	1,337,815	74,454	1,382,755
Development Services	9,787,666	33,980,000	34,030,000	50,000	43,817,666	32,523,181	32,170,613	352,568	11,647,053
Property Mgt./East Broad Street Operation	395,401	1,502,124	1,278,075	(224,049)	1,673,476	1,518,730	1,380,685	138,045	292,791
Private Construction Inspection Fund	3,473,540	5,225,000	5,225,000	-	8,698,540	7,526,630	7,358,871	167,759	1,339,669
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	7,701,250	7,543,332	(157,918)	7,543,332	7,701,250	7,543,332	157,918	-
Print and Mail Services	(215,692)	2,168,515	2,168,515	-	1,952,823	2,168,515	2,102,564	65,951	(149,741)
Land Acquisition	217,514	1,229,000	1,136,950	(92,050)	1,354,464	1,324,522	1,289,420	35,102	65,045
Technology Services	1,764,968	57,716,419	55,285,718	(2,430,701)	57,050,686	57,015,917	56,980,332	35,585	70,354
Fleet Management Services	(846,800)	48,247,716	47,647,716	(600,000)	46,800,916	46,641,381	46,230,764	410,617	570,152
Construction Inspection Fund	4,288,993	11,770,000	11,570,000	(200,000)	15,858,993	15,553,800	15,108,884	444,916	750,109
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	215,611,101	260,260,784	248,295,339	(11,965,445)	463,906,440	262,902,808	257,512,390	5,390,418	206,394,050
Sewerage System Enterprise	314,016,824	362,049,539	351,115,181	(10,934,358)	665,132,005	391,417,658	370,204,173	21,213,485	294,927,832
Storm Sewer System Enterprise	51,984,884	49,693,402	50,552,439	859,037	102,537,323	51,191,401	48,885,906	2,305,495	53,651,417
Electricity Enterprise	27,038,532	91,883,901	94,743,173	2,859,272	121,781,705	114,181,006	113,529,458	651,548	8,252,247
Parking Meter Program Fund	10,816,525	23,075,000	23,250,000	175,000	34,066,525	25,894,406	24,521,304	1,373,102	9,545,221

Notes:  
The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions.  
The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office.  
The budgeted and projected expenditure figures for the enterprise funds **do not** include projections for internal transfers from the operating to the reserve fund.  
Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance.

**TABLE 8**  
**ALL FUNDS**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2024**

<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>	(21,585,707)	50,986	213,990	-	(1,013,556)	106,000	-	6,800,000	(15,428,289)
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	-	-	1,329	-	-	-	-	-	1,329
Municipal Court Judges	61,908	-	11,217	-	-	-	-	-	73,125
<b>Total Municipal Court Computer Fund</b>	61,908	-	12,546	-	-	-	-	-	74,454
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	488,732	6,000	575,277	-	-	-	-	-	1,070,009
Infrastructure Management	135,599	16,000	948,982	-	-	-	-	-	1,100,581
Design and Construction	112,836	7,700	258,509	-	-	-	-	-	379,045
Service Director	391,035	11,000	180,728	-	-	-	-	-	582,764
<b>Total SCMR</b>	1,128,202	40,700	1,963,496	-	-	-	-	-	3,132,399
<b>Health Special Revenue</b>									
Department of Health	(407,956)	-	(56,196)	-	14,500	-	-	-	(449,652)
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	838,632	(308,831)	(844,676)	-	25,000	-	-	-	(289,876)
<b>Development Services Fund</b>									
Building and Zoning Services	424,767	-	(168,110)	-	-	-	-	-	256,657
Code Enforcement	95,911	-	-	-	-	-	-	-	95,911
<b>Total Development Services Fund</b>	520,678	-	(168,110)	-	-	-	-	-	352,568
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	213,045	-	(75,000)	-	-	-	-	-	138,045
<b>Private Construction Inspection Fund</b>									
Design and Construction	118,846	9,100	30,484	-	-	-	-	-	158,430
Service Director	2,329	-	7,000	-	-	-	-	-	9,329
<b>Total Private Construction Inspection Fund</b>	121,175	9,100	37,484	-	-	-	-	-	167,759
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	210,029	-	(52,111)	-	-	-	-	-	157,918
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	210,029	-	(52,111)	-	-	-	-	-	157,918
<b>Print &amp; Mail Services</b>									
Department of Finance	65,951	-	-	-	-	-	-	-	65,951
<b>Land Acquisition</b>									
Division of Real Estate	14,250	1,000	18,852	-	1,000	-	-	-	35,102
<b>Technology Services</b>									
Division of Information Services	364,507	-	(16,783)	-	-	-	-	-	347,724
Department of Technology	185,101	-	(497,240)	-	-	-	-	-	(312,139)
<b>Total Technology Services</b>	549,608	-	(514,023)	-	-	-	-	-	35,585
<b>Fleet Management Services</b>									
Division of Fleet Management	375,926	(370,161)	417,707	-	-	-	-	-	423,472
Finance and Management Director	(12,855)	-	-	-	-	-	-	-	(12,855)
<b>Total Fleet</b>	363,071	(370,161)	417,707	-	-	-	-	-	410,617
<b>Construction Inspection Fund</b>									
Design and Construction	352,130	29,900	56,103	-	-	-	-	-	438,133
Service Director	1,783	-	5,000	-	-	-	-	-	6,783
<b>Total Construction Inspection</b>	353,913	29,900	61,103	-	-	-	-	-	444,916
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	2,957,914	(3,201,771)	723,680	537,696	-	420,501	4,310,048	-	5,748,067
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	5,240,075	(7,119)	(214,006)	3,952,891	-	18,000	12,584,476	-	21,574,317
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	202,887	-	159,015	157,935	-	-	1,881,776	-	2,401,612
<b>Electricity Enterprise</b>									
Division of Electricity	(326,834)	368,933	695,207	(382,000)	-	125,000	(31,606)	-	448,700
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	(553,410)	60,327	(118,668)	-	-	-	-	-	(611,751)
<b>Mobility Enterprise</b>									
Service Director	74,611	-	85,000	-	-	-	-	-	159,611
Parking Services	1,182,757	27,000	3,735	-	-	-	-	-	1,213,491
<b>Total Mobility Enterprise</b>	1,257,368	27,000	88,735	-	-	-	-	-	1,373,102

**TABLE 9****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2024**

<b>Division</b>	<b>Position Title</b>	<b># of Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2024 Wages</b>
<b>City Council</b>	Legislative Analyst	3	Full-Time	120,400
	Student Intern	11	Part-Time	152,295
<b>City Auditor</b>	Asst. Auditor III (D365)	1	Full-Time	51,200
	Student Intern II	1	Part-Time	8,400
<b>City Auditor - Income Tax</b>	Income Tax Auditor	5	Full-Time	210,170
	Management Analyst I	2	Full-Time	67,200
	Office Manager	1	Full-Time	31,360
	Office Assistant III	1	Full-Time	29,000
	Business Systems Analyst	1	Full-Time	42,560
<b>City Treasurer</b>	Management Analyst II	1	Full-Time	41,600
	Business Systems Analyst	1	Full-Time	72,062
	Cashier II	1	Part-Time	24,000
<b>City Attorney</b>	Attorney	5	Full-Time	251,672
	Legal Advocate	1	Full-Time	66,918
	Admin Community Outreach	1	Full-Time	52,314
	Legal Intern	1	Part-Time	27,544
<b>Municipal Court Judges</b>	Grants Coordinator	1	Full-Time	36,490
	HR Training Coordinator	1	Full-Time	42,328
	Admin Spec	2	Full-Time	82,829
	Intake Officer	2	Full-Time	86,117
	Pretrial	2	Full-Time	86,117
	Magistrate	1	Full-Time	32,320
	Jury Assistant	1	Full-Time	39,114
	Interpreter	1	Full-Time	36,490
	Staff Attorney	1		57,514
<b>Municipal Court Clerk</b>	Deputy Clerk	7	Full-Time	164,640
<b>Civil Service Commission</b>	Management Analyst 1	1	Full-Time	39,680
	Office Assistant 2	1	Full-Time	33,611
	Deputy Director	1	Full-Time	18,000
<b>Safety-Director's Office</b>	Community Relations Coordinator	1	Full-Time	16,800
	Fiscal Manager	1	Full-Time	60,000
	Fiscal Manager	1	Full-Time	52,000
	Payroll/Benefits Clerk	1	Full-Time	37,440
	Human Resources Analyst	2	Full-Time	50,160
	Management Analyst 1	1	Full-Time	16,240
	Pubic Safety Manager	1	Full-Time	23,800
	Polygraphist	1	Full-Time	19,460
<b>Safety-Support Services</b>	Emergency Dispatcher	11	Full-Time	307,671
	Emergency Call Taker	16	Full-Time	353,246
	911 Emergency Communications Specialist	1	Full-Time	37,066
	Emergency Communications Asst Mgt	1	Full-Time	47,986
	Communications System Specialist	5	Full-Time	215,107
	Cybersecurity Technician	5	Full-Time	145,548
	Public Safety Analyst	2	Full-Time	51,955

**TABLE 9 (Continued)****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2024**

<b>Division</b>	<b>Position Title</b>	<b># of Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2024 Wages</b>
<b>Safety-Police</b>	Police Recruits	150	Full-Time	5,063,508
	Crime Analyst	2	Full-Time	23,744
	Fingerprint Technician Trainee	9	Full-Time	95,436
	Fingerprint Technician Supervisor	2	Full-Time	37,845
	Latent Print Examiner 3	1	Full-Time	18,816
	Management Analyst I	6	Full-Time	126,000
	Management Analyst II	2	Full-Time	89,107
	Office Assistant I	11	Full-Time	162,488
	Office Assistant II	2	Full-Time	57,546
	Office Assistant III	1	Full-Time	16,386
	Evidence Technician	3	Full-Time	65,630
	Forensic Scientist II	3	Full-Time	104,377
	Forensic Scientist I	3	Full-Time	85,278
	Senior Program Analyst	1	Full-Time	0
	Program Analyst	1	Full-Time	0
	Property Clerk	5	Full-Time	104,060
	Police Records Tech	11	Full-Time	229,997
	Police Records Tech Supervisor	1	Full-Time	0
	Public Relations Specialist II	3	Full-Time	0
	Security Specialist	4	Full-Time	79,890
Vehicle Impound Specialist	4	Full-Time	171,366	
<b>Safety-Fire</b>	Fire Recruits	150	Full-Time	1,677,280
	GIS Analyst	1	Full-Time	32,896
	Management Analyst I	1	Full-Time	39,794
	Community Clinical Counselor	6	Full-Time	186,624
	Engineer 2	1	Full-Time	50,691
<b>Office of the Mayor</b>	Executive Assistant II	2	Full-Time	118,800
	Deputy Chief of Staff	2	Full-Time	277,200
	Executive Secretary I	1	Full-Time	3,567
<b>Office of Diversity and Inclusion</b>	Diversity and Inclusion Specialist I	2	Full-Time	69,600
<b>Office of CelebrateOne</b>	Executive Assistant I	1	Full-Time	63,004
<b>Office of Violence Prevention</b>	Executive Assistant I	1	Full-Time	47,600
<b>Inspector General</b>	Inspector General Intake Specialist	2	Full-Time	81,600
	Inspector General Investigator	2	Full-Time	78,400
	Management Analyst II	1	Full-Time	49,280
<b>Building and Zoning Services</b>	Weights and Measurement Inspector	2	Full-Time	65,587
<b>Code Enforcement</b>	PMI Trainee	1.4	Full-Time	51,912
<b>Development-Administration</b>	Public Relations Specialist 2	1	Full-Time	69,092
	Social Worker/MA II	1	Full-Time	27,744
	Fiscal Assistant	1	Full-Time	19,200
<b>Development-Economic Development</b>	Business Development Specialist	1	Full-Time	28,682
	Development Program Manager	2	Full-Time	63,648

**TABLE 9 (Continued)****VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED IN 2024**

<b>Development-Planning</b>	Dev/Neighbor Prog coordinator	1	Full-Time	36,720
<b>Development-Housing</b>	Office Assistant III	4	Full-Time	125,464
	Management Analyst II	1	Full-Time	38,605
	Office Manager	1	Full-Time	34,986
	Office Assistant III	1	Full-Time	37,398
	Housing Rehab Technician	1	Full-Time	49,728
	Housing Rehab Prog Coord	1	Full-Time	67,200
<b>Financial Management</b>	Sr. Procurement Specialist	1	Full-Time	49,145
	Procurement Specialist	1	Full-Time	48,037
	Budget Management Specialist	1	Full-Time	40,000
	Procurement Manager	1	Full-Time	67,744
<b>Finance Director's Office</b>	Human Resources Analyst	1	Full-Time	55,512
	Dept Human Resources Officer 67% Split Funded	1	Full-Time	55,865
<b>Facilities Management</b>	Security Specialist	5	Full-Time	141,081
	Skilled Trade Supervisor	1	Full-Time	54,202
	Custodial Worker	6	Full-Time	165,323
	Custodial Sup II	1	Full-Time	44,846
	Laborer	1	Full-Time	30,826
	HVAC Tech	1	Full-Time	37,721
<b>Human Resources</b>	Deputy Director 50% split funded	1	Full-Time	41,882
	Fiscal Manager 50% split funded	1	Full-Time	34,016
<b>Neighborhoods</b>	311 SR I	1	Full-Time	27,763
	311 SR II	1	Full-Time	29,952
	MA II - Expansion	1	Full-Time	44,237
	Neighborhood Program Spec - R. Deeds	1	Full-Time	41,642
	Assistant Director	1	Full-Time	54,184
<b>Refuse Collection</b>	Refuse Collection Vehicle Operator	39	Full-Time	709,741
	Refuse Collector	5	Full-Time	76,441
	Laborer	7	Full-Time	117,914
	Community Relations Rep.	3	Full-Time	70,186
	Solid Waste Investigator	2	Full-Time	44,928
	RCDAM	1	Full-Time	43,232
	RC Supervisor	2	Full-Time	48,418



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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2024
City Council	54	56	53
City Auditor	40	42	37
Income Tax	80	80	65
City Treasurer	8	10	6
City Attorney	134	145	129
Real Estate	1	6	1
Municipal Court Judges	238	242	224
Municipal Court Clerk	186	186	176
Civil Service	41	41	39
Public Safety - Admin.	85	88	65
Support Services	196	198	160
Police - Civilian	288	285	210
Police - Uniformed	1,980	1,980	1,855
Fire - Civilian	57	57	44
Fire - Uniformed	1,788	1,788	1,673
Office of the Mayor	27	30	20
Office of Diversity and Inclusion	14	14	12
Office of CelebrateOne	13	14	12
Education	2	2	1
Office of Violence Prevention	8	15	7
Inspector General	18	18	13
Building and Zoning Services	3	3	2
Code Enforcement	66	67	61
Development Admin.	32	33	30
Economic Development	16	16	12
Planning	21	21	20
Housing	35	35	25
Land Redevelopment	10	10	10
Finance and Management - Dir. Office	33	36	29
Financial Management	28	30	25
Facilities Management	112	117	97
Human Resources	15	18	14
Neighborhoods	67	72	62
Public Service - Dir. Office	7	8	7
Refuse Collection	240	240	181
<b>General Fund Total</b>	<b>5,943</b>	<b>6,003</b>	<b>5,377</b>

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

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/2024
Real Estate/Land Acquisition	8	12	8
Information Services/Technology Services Fund	165	169	146
Technology: Administration	17	17	16
Finance/Print/Mail Shop Fund	5	7	5
Human Resources/Employee Benefits	36	36	32
Facilities - Other Funds	14	15	12
Health Special Revenue Fund	331	332	295
Municipal Court Computer Fund	1	1	0
Recreation and Parks Operation Fund	442	441	389
Public Service - Dir. Office/SCMR Fund	56	58	47
Traffic Management/SCMR Fund	130	133	100
Infrastructure Management/SCMR Fund	210	210	192
Design and Construction/SCMR Fund	37	39	33
Parking Services/Mobility Enterprise Fund	60	60	43
Public Service - Dir. Office/Mobility Enterprise Fund	8	9	7
Fleet Management	131	139	126
Finance and Management - Dir. Office/Fleet Fund	8	10	8
Design and Construction/Construction Inspection	72	73	64
Public Service - Dir. Office/Construction Inspection	9	10	8
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	173	177	162
Code Enforcement/ Development Services Fund	17	17	15
Public Utilities: Administration	257	268	217
Sewers and Drains (Storm)	25	25	20
Sewers and Drains (Sanitary)	475	475	361
Electricity	110	110	84
Water	503	503	381
<b>Other Funds Total</b>	<b>3,331</b>	<b>3,378</b>	<b>2,799</b>
<b>All Funds</b>	<b>9,274</b>	<b>9,381</b>	<b>8,176</b>

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

<b>Intended Purpose</b>	<b>Amount</b>
Transfer to anticipated expenditure fund (27th pay fund)	2,937,000
Legal settlements & miscellaneous	4,000,000
Economic Development incentive payments	10,400,000
Deposit to the rainy day fund	2,750,000
Miscellaneous	13,593,332
Transfers for City Council's amendments	15,720,000
	<b>49,400,332</b>
Transfer for ARPA Revenue Replacement	<b>49,738,150</b>
<b>Total Appropriated</b>	<b>99,138,482</b>

**TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2024**

<b>Purpose</b>	<b>Amount</b>	<b>Dept./Division</b>	<b>Ordinance No.</b>
Transfer to the 27th pay period fund	2,937,000	City Auditor/Finance & Mgmt	3011-2023
Transfer to the rainy day fund	2,750,000	City Auditor/Finance & Mgmt	3011-2023
Transfer to the neighborhood initiative fund	11,150,000	City Auditor/Finance & Mgmt	3011-2023
Transfer to the jobs growth fund	3,070,000	City Auditor/Finance & Mgmt	3011-2023
Transfer to the public safety initiative fund	1,500,000	City Auditor/Finance & Mgmt	3011-2023
Transfer to settle lawsuit	300,000	Police	0318-2024
Transfer for CSB - Colonial Village residents	3,000,000	Development	0388-2024
Transfer for Physicians CareConnection	1,300,000	CelebrateOne	0894-2024
<b>Total Transferred and Expended</b>	<b>26,007,000</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**MARCH 31, 2024**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Support Services Civilian	2,300,000	719,851	31.30%	1,500,000	2,219,851	80,149
Police Civilian	1,900,000	480,866	25.31%	1,602,887	2,083,753	(183,753)
Police Uniformed	16,723,892	6,906,937	41.30%	23,023,125	29,930,062	(13,206,170)
Fire Uniformed	13,664,411	4,674,080	34.21%	15,580,266	20,254,346	(6,589,934)