

Accounting and Organizational Structure

THE CITY OF
COLUMBUS

The City of Columbus, through its various offices and divisions, budgets for and/or administers many different types of primary and secondary funds. Included in this section is an excerpt from the City Auditor's Comprehensive Annual Financial Report, which describes the various types of funds administered by the city. All of the proposed expenses across all funds reported in this document are subject to appropriation by Columbus City Council. Following this is a discussion of the organizational structure of the City of Columbus, along with a listing of principal officials.

Accounting Structure

The following discussion on the organization of the city's funds and account groups is excerpted from the City Auditor's Comprehensive Annual Financial Report.

Governmental Funds

General Fund - The general fund is the general operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for proceeds of resources that are restricted or committed for purposes other than debt service or capital projects. The uses and limitations of each special revenue fund are specified by city ordinances or federal and state statutes.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs.

Capital Project Funds - Capital project funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The city has separate enterprise funds for its water, sanitary sewer, storm sewer, and electricity services, as well as parking garages.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city, generally on a cost reimbursement basis.

Bases of Accounting

Except for budgetary purposes, the bases of accounting used by the city conform to accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units, and are consistent with the Governmental Accounting Standards Board (GASB) Codification Section 1600, Basis of Accounting.

All governmental funds are accounted for using a current financial resources measurement focus. The modified accrual basis of accounting is utilized for governmental and agency funds. Revenues are recognized when they are both measurable and available. Expenditures are recognized when the related liability is incurred, except for interest on long term debt, which is recorded when due.

The measurement focus for the city's proprietary funds is on the flow of economic resources. The accrual basis of accounting (revenues are recognized when earned and expenses when incurred) is utilized by the city in its proprietary and agency funds.

The city's basis of accounting for budgetary purposes differs from GAAP in that revenues are recognized when received, rather than when susceptible to accrual (measurable and available), and encumbrances are recorded as expenditures rather than as reservations of fund balances.

Organizational Structure

The City of Columbus was organized on March 3, 1834, and is a home rule municipal corporation under the laws of the State of Ohio. It is governed by an elected Mayor and City Council. Columbus is the capital of the State of Ohio and is centrally located, primarily within the boundaries of Franklin County and, to a limited extent, Fairfield and Delaware Counties.

The city operates under and is governed by its charter, which was first adopted by the voters in 1914 and which has been and may be amended by city voters. The city is also subject to the general laws of Ohio that are applicable to all cities. Under the Ohio Constitution, the city may exercise all powers of local self-government and may adopt police, sanitary, and similar regulations to an extent not in conflict with applicable general laws.

Organization

The Columbus City Charter provides for a mayor-council form of government. The Mayor is the chief executive officer and is elected to a four year term. The seven member City Council is the legislative body. Members are elected at-large to four year terms at two year intervals. A charter amendment to change the total number of City Council members from seven to nine, and to change City Council structure from at-large to by place, was approved by the voters on May 8, 2018. Such changes take effect in 2023.

City Council sets compensation levels of city officials and employees, and enacts ordinances and resolutions relating to city services. Council also levies taxes, appropriates and borrows money, and licenses and regulates businesses and trades through legislation. The presiding officer is the President of Council, who is elected by Council to serve until a new president is elected. The charter establishes certain administrative departments and authorizes Council, by a two thirds vote, to establish divisions of those departments or additional departments.

The Mayor may veto any legislation passed by Council. A veto may be overridden by as great a majority as required for its original passage.

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Other elected officials include the City Auditor, City Attorney, Clerk of Courts, and Municipal Court Judges. The City Auditor is the city's chief accounting officer, maintains the city's accounting records, and arranges for the annual independent audit of the city's accounts. The City Attorney is the city's legal advisor, prosecutor, and solicitor. The Clerk of Courts maintains records of the activities of the municipal court and collects funds due to the court. The 15 Municipal Court Judges have county-wide jurisdiction over all civil cases up to \$15,000, criminal and traffic trials, hearings involving misdemeanor cases, and disputes involving environmental issues.

Principal Officials

The current elected officials and some of the appointed officials are:

Official	Title	Term Beginning	Term Ending
Andrew J. Ginther	Mayor	January 1, 2016	December 31, 2019
Joe A. Lombardi	Director of Finance and Management	February 1, 2016	Pleasure of Mayor
Megan N. Kilgore	City Auditor	January 1, 2018	December 31, 2021
Zach M. Klein	City Attorney	January 1, 2018	December 31, 2021
Deborah L. Klie	City Treasurer	April 21, 2009	Pleasure of Council
Andrea Blevins	City Clerk	June 30, 2003	Pleasure of Council
Shannon G. Hardin	Council President	January 1, 2018	December 31, 2021
Elizabeth C. Brown	Council President Pro Tempore	January 1, 2016	December 31, 2019
Mitchell J. Brown	Member of Council	January 1, 2018	December 31, 2021
Rob Dorans	Member of Council	February 25, 2019*	December 31, 2019
Shayla D. Favor	Member of Council	January 14, 2019*	December 31, 2019
Emmanuel V. Remy	Member of Council	January 8, 2018*	December 31, 2019
Priscilla R. Tyson	Member of Council	January 1, 2018	December 31, 2021

*Appointed to Council on those respective dates.

In addition to the elected officials and their administrative offices, a number of department heads within the City of Columbus are appointed by the Mayor or by supporting commissions. The Mayor's cabinet consists of the directors of the Departments of Finance and Management, Public Safety, Public Service, Technology, Human Resources, Civil Service, Development, Recreation and Parks, Public Health, Public Utilities, Building and Zoning Services, Office of Diversity and Inclusion, Education, and Neighborhoods. Each director is responsible for the administration of his or her department and its respective divisions. The following page contains the organizational chart for the City of Columbus.

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