Introduction

THE CITY OF COLUMBUS

The 2023 Budget Document
The 2023 budget is organized to provide the reader with user-friendly, yet detailed, information on city resource allocation and service delivery. The document is divided into the primary sections outlined below:

Mayor's Strategic Priorities
The Mayor's strategic priorities section lists Mayor Andrew J. Ginther's priorities for the upcoming year for those departments under his purview. Separately elected officials put forth their own strategic priorities for 2023, and those are described in their respective sections.

Budget Process
The budget process section provides readers with a concise description of the budget cycle from formation through implementation and review, including the legal and policy requirements involved.

General Fund Summary
The general fund summary section provides detailed information on general fund revenues, expenditures, and personnel levels. A copy of the City Auditor's official general fund revenue estimate is included in this section.

All Funds Summary
Proposed 2023 budget and historical data for both revenues and expenditures are included in this section. In addition, the all funds summary section presents summarized personnel strengths across all funds contained in this document.

Community Profile
The community profile section presents a brief overview of the City of Columbus and the services it provides, as well as information on Columbus area employment and economic development activities.

Financial Overview
The financial overview section discusses the financial environment of the city, both from an internal and external perspective. The section provides an overview of financial issues facing the city in 2023 and beyond. A ten-year pro forma operating statement for the general fund is presented in this section.

Financial Policies
This section presents the city's financial policies. These policies were developed to ensure that the city's financial resources are managed in a responsible manner and that decisions are made in a disciplined way.

Accounting and Organizational Structure
This section provides information on the city's accounting structure and organizational hierarchy.

Department Summaries
This section is comprised of subsections of each department, including the department description and mission, strategic priorities for 2023, and 2023 budget notes. Budget summary tables are presented, listing departmental financial and personnel data, including information by program, division, and fund.

Those departments with direct public service provision under the purview of the Mayor also present a sampling of performance measures in their respective subsections. Due to the COVID-19 pandemic, some 2020-2023 data points for performance measures have been affected.

Special Revenue, Internal Service, and Enterprise Funds
Cash balance summaries for each fund are included in these three sections, along with descriptions of revenue sources to each fund and ten-year pro forma projections as applicable.

Capital Improvements Program
This section describes the city's six-year capital plan and provides an analysis of the special income tax fund, which funds a significant portion of the capital plan.

Glossary
Terms and acronyms used throughout the document are defined in this section.

