



Municipal Court Computer System Procurement and Maintenance Fund

The municipal court computer system procurement and maintenance fund provides the Franklin County 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.

2023 Cash Balance Statement

The municipal court computer fund is projected to begin 2023 with an unencumbered cash balance of \$1,332,698 and end the year with an available balance of \$285,659.

Effective March 1, 1993, the Ohio Revised Code was amended to allow the addition of court fees for the purpose of court computerization. The projection of total revenue attributable to the Municipal Court Judges for 2023 is \$275,600. The expected revenue for the Clerk of Courts is \$860,000. In addition, a total of \$10,000 in cancellation of prior year encumbrances is assumed.

2023 Municipal Court Computer Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2023)	\$	1,332,698
Plus Estimated 2023 Receipts		1,135,600
Plus Estimated Encumbrance Cancellations		10,000
Total Estimated Available Resources	\$	2,478,298
Less 2023 Recommended Operating Budget		(2,192,639)
Projected Available Balance (December 31, 2023)	\$	285,659

Street Construction Maintenance and Repair Fund



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.

2023 Cash Balance Statement

The street construction, maintenance, and repair fund is expected to begin 2023 with an unencumbered fund balance of \$18,941,543. Revenue for the SCMR fund is projected at \$67,950,000, and encumbrance cancellations of

\$1.4 million are anticipated. Assuming expenditures of approximately \$79.9 million, the fund will end 2023 with a balance of \$8,302,154.

2023 Street Construction Maintenance and Repair Balance Summary

Unencumbered Cash Balance (January 1, 2023)	\$ 18,941,543
Plus Estimated 2023 Receipts	67,950,000
Plus Estimated Encumbrance Cancellations	1,400,000
Total Estimated Available Resources	\$ 88,291,543
Less 2023 Recommended Operating Budget	(79,989,389)
Projected Available Balance (December 31, 2023)	\$ 8,302,154



2023 Revenue Summary

2023 Street Construction Maintenance and Repair Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Motor Vehicle Fuel Tax	\$ 39,991,508	\$ 40,177,669	\$ 41,000,000	\$ 41,400,000
Motor Vehicle Licensing Fees	7,159,378	8,412,736	8,300,000	8,400,000
Snow/Street Cleaning	8,892,695	9,173,726	9,000,000	9,200,000
Capital Reimbursement	2,614,508	327,745	-	-
Franklin County Vehicle Tax	1,730,026	1,929,902	2,000,000	2,050,000
Franklin County Reimbursement	3,300,000	3,129,855	3,000,000	3,200,000
Permits	2,221,472	2,748,641	2,600,000	2,700,000
Damages/Contracts	482,386	596,689	550,000	300,000
Miscellaneous	4,147,425	488,629	1,000,000	700,000
Encumbrance Cancellations	1,991,778	1,281,085	2,500,000	1,400,000
Unencumbered Cash Balance	22,676,788	27,794,196	26,530,170	18,941,543
Total Resources	\$ 95,207,964	\$ 96,060,874	\$ 96,480,170	\$ 88,291,543
Percent Change		0.90%	0.44%	-8.49%

The SCMR fund will not anticipate a capital reimbursement for the year 2021 and thereafter, due to funding projects directly from the operating budget rather than the capital budget.

Street Construction Maintenance and Repair Fund Pro Forma Operating Statement

A ten-year pro forma operating statement is presented on the following page. It represents the fund's revenues and expenditures for that period, given certain assumptions, and is essential in providing a framework for future financial decisions. The major assumptions included in this pro forma for years 2023 and beyond are as follows:

- Motor vehicle fuel tax revenues remain relatively level. The projected annual growth is two percent in 2024 and beyond.
- Motor vehicle license tax revenue growth is projected at two percent in 2024 and beyond.
- Permit fees are projected to grow by two percent in 2024 and beyond. This revenue includes building, engineering, right-of-way, and zoning permits.
- Snow and street cleaning will increase by two percent in 2024, and each year thereafter. This revenue originates from snow and street cleaning operations performed by the Division of Infrastructure Management's Street Maintenance Section.
- Insurance cost projections include a two percent annual growth rate in 2023 and beyond.
- Pro rata charges represent 4.5 percent of revenue. It is assumed a two percent annual growth rate in technology and a one percent annual growth rate in fleet expenses will occur in 2023 and beyond.
- The projected ending fund balance is positive through 2023 and then negative in all years thereafter.

Special Revenue Funds

Street Construction Maintenance and Repair Fund													
PRO FORMA OPERATING STATEMENT													
	Actual 2021	Estimated 2022	Proposed 2023	2024	2025	2026	2027	2027	2028	2029	2030	2031	2032
Revenue													
Gasoline Taxes	40,177,669	41,000,000	41,400,000	42,228,000	43,072,560	43,934,011	44,812,691	45,708,945	46,623,124	47,555,587	48,506,698	\$ 48,506,698	49,476,832
Motor Vehicle License Tax	8,412,736	8,300,000	8,400,000	8,568,000	8,739,360	8,914,147	9,092,430	9,274,279	9,459,764	9,648,960	9,841,939	9,841,939	10,038,778
Snow/Street Cleaning	9,173,726	9,000,000	9,200,000	9,384,000	9,571,680	9,763,114	9,958,376	10,157,543	10,360,694	10,567,908	10,779,266	10,779,266	10,994,852
Capital Reimbursement	327,745	-	-	-	-	-	-	-	-	-	-	-	-
County Vehicle Tax	1,929,902	2,000,000	2,050,000	2,091,000	2,132,820	2,175,476	2,218,986	2,263,366	2,308,633	2,354,806	2,401,902	2,401,902	2,449,940
Franklin County Reimbursement	3,129,855	3,000,000	3,200,000	3,264,000	3,329,280	3,395,866	3,463,783	3,533,059	3,603,720	3,675,794	3,749,310	3,749,310	3,824,296
Permits	2,748,641	2,600,000	2,700,000	2,754,000	2,809,080	2,865,262	2,922,567	2,981,018	3,040,639	3,101,451	3,163,480	3,163,480	3,226,750
Damages/Contracts	596,689	550,000	300,000	306,000	312,120	318,362	324,730	331,224	337,849	344,606	351,498	351,498	358,528
Miscellaneous	488,629	1,000,000	700,000	714,000	728,280	742,846	757,703	772,857	788,314	804,080	820,162	820,162	836,565
Total Revenue	66,985,592	67,450,000	67,950,000	69,309,000	70,695,180	72,109,084	73,551,265	75,022,291	76,522,736	78,053,191	79,614,255	79,614,255	81,206,540
Operating Expenses													
Beginning Fund Balance	27,794,196	26,530,170	18,941,543	8,302,154	(2,273,758)	(12,840,280)	(23,395,180)	(33,936,153)	(44,460,821)	(54,966,733)	(65,451,356)	(65,451,356)	(75,912,081)
Encumbrance Cancellations	1,281,085	2,500,000	1,400,000	1,442,000	1,485,260	1,529,818	1,575,712	1,622,984	1,671,673	1,721,823	1,773,478	1,773,478	1,826,682
Total Resources	96,060,874	96,480,170	88,291,543	79,053,154	69,906,682	60,798,621	51,731,798	42,709,121	33,733,588	24,808,282	15,936,377	15,936,377	7,121,141
Operating Expenses													
Personnel	29,778,866	31,483,934	36,900,615	37,638,627	38,391,400	39,159,228	39,942,412	40,741,261	41,556,086	42,387,208	43,234,952	43,234,952	44,099,651
Insurance	6,089,283	5,824,850	7,266,864	7,412,201	7,560,445	7,711,654	7,865,887	8,023,205	8,183,669	8,347,343	8,514,289	8,514,289	8,684,575
Materials & Supplies	3,511,790	3,789,591	3,944,000	3,983,440	4,023,274	4,063,507	4,104,142	4,145,184	4,186,635	4,228,502	4,270,787	4,270,787	4,313,495
Services	12,443,168	14,593,900	11,545,211	11,776,115	12,011,638	12,251,870	12,496,908	12,746,846	13,001,783	13,261,818	13,527,055	13,527,055	13,797,596
Pro Rata	2,600,000	2,600,000	2,700,000	2,696,625	2,750,558	2,805,569	2,861,680	2,918,914	2,977,292	3,036,838	3,097,574	3,097,574	3,159,526
Technology	2,921,159	3,093,061	3,694,233	3,768,118	3,843,480	3,920,350	3,998,757	4,078,732	4,160,306	4,243,513	4,328,383	4,328,383	4,414,950
Fleet	5,607,959	6,297,802	7,397,966	7,471,946	7,546,665	7,622,132	7,698,353	7,775,337	7,853,090	7,931,621	8,010,937	8,010,937	8,091,046
311 Call Center Operations	305,578	362,324	396,000	403,920	411,998	420,238	428,643	437,216	445,960	454,880	463,977	463,977	473,257
Other	78,944	143,500	139,500	140,895	142,304	143,727	145,164	146,616	148,082	149,563	151,059	151,059	152,569
Capital Outlay	6,193,958	9,349,665	6,005,000	6,035,025	6,065,200	6,095,526	6,126,004	6,156,634	6,187,417	6,218,354	6,249,446	6,249,446	6,280,693
Total Operating Expenses	69,530,704	77,538,627	79,989,389	81,326,912	82,746,962	84,193,801	85,667,950	87,169,943	88,700,321	90,259,638	91,848,458	91,848,458	93,467,358
Ending Fund Balance	26,530,170	18,941,543	8,302,154	(2,273,758)	(12,840,280)	(23,395,180)	(33,936,153)	(44,460,821)	(54,966,733)	(65,451,356)	(75,912,081)	(75,912,081)	(86,346,217)

Health Special Revenue Fund

The 2023 Health Department budget allows for the continued provision of public health mandated services, as well as services that meet the Mayor's priorities and those deemed essential by the Board of Health. Health's special revenue fund receives funding from the city's general fund each year to cover all budgeted operating expenses that cannot be supported solely by other revenue sources.

2023 Cash Balance Statement

The health special revenue fund is projected to begin and end 2023 with a zero fund balance. Total available resources include any unencumbered cash at the beginning of the year, revenues deposited into the health special revenue fund, a general fund transfer subsidy, and encumbrance cancellations. These resources are used to cover the Health Department's operating expenditures.



2023 Health Operating Fund Balance Summary	
Unencumbered Cash Balance (January 1, 2023)	\$ -
Plus Estimated 2023 Receipts	9,419,420
Plus General Fund Transfer	32,742,198
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available Resources	42,261,618
Less 2023 Recommended Operating Budget	(42,261,618)
Projected Available Balance (December 31, 2023)	<u>\$ -</u>



2023 Revenue Summary

2023 Health Operating Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
General Fund Transfer	\$ 17,216,803	\$ 32,953,181	\$ 22,818,174	\$ 32,742,198
Licenses and Permit Fees	3,493,317	3,503,226	2,833,137	3,557,746
Home Health Inspections	-	-	-	-
Vital Statistics	1,274,237	1,559,480	1,576,065	1,703,900
Employee Assistance Program	489,050	-	434,011	434,010
Misc. Charges for Services	3,016,282	2,745,375	3,914,068	3,691,764
Misc. Revenues and Refunds	2,013,150	53,189	1,336,985	32,000
Encumbrance Cancellations	88,553	584,159	250,000	100,000
Unencumbered Cash Balance	608,627	168,020	4,147,374	-
Total Resources	\$ 28,200,019	\$ 41,566,630	\$ 37,309,813	\$ 42,261,618
Percent Change		47.40%	-10.24%	13.27%

Notes:

- The health special revenue fund receives a transfer from the city's general fund each year to cover all budgeted operating expenses that cannot be supported solely by other Columbus Public Health Department revenue sources. In 2023, the general fund subsidy totals \$32,742,198 and represents approximately 78 percent of the department's operating revenues. The department continues to focus on infectious disease investigation and tracing for COVID-19 and Monkey pox, vaccinations, and is able to subsidize its operations with state and federal relief funding.
- Other revenues include Medicare administrative claims reimbursements, license and permit fees, charges for services, birth and death certificate fees, and various program fees. Total revenue projections are derived based on historical data and current trends. Revenues in 2023, excluding the general fund subsidy and encumbrance cancellations, are projected to be \$9,419,420, an increase of \$846,210 or 9.8 percent more than budgeted 2022 revenues of \$8,573,210.

Recreation and Parks Operation and Extension Fund



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.

2023 Cash Balance Statement

The recreation and parks operation and extension fund cash balance statement is itemized below. While the fund is not expected to have an unencumbered cash balance at the beginning of 2023, total available resources include departmental revenue, a general fund transfer subsidy, and encumbrance cancellations. These resources are used to cover the Recreation and Parks Department's operating expenditures.

2023 Recreation and Parks Operation and Extension Fund Balance Summary	
Unencumbered Cash Balance (January 1, 2023)	\$ -
Plus Estimated 2023 Receipts	13,866,000
Plus General Fund Transfer	50,449,636
Plus Estimated Encumbrance Cancellations	900,000
Total Estimated Available Resources	\$ 65,215,636
Less 2023 Recommended Operating Budget	(65,215,636)
Projected Available Balance (December 31, 2023)	\$ -



2023 Revenue Summary

2023 Recreation and Parks Operation and Extension Fund				
Revenue by Source and Year				
Historical and Projected				
Revenue Summary	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Adult Sports	\$ 1,405,368	\$ 2,702,920	\$ 2,901,492	\$ 2,800,000
Aquatics	87,338	163,293	209,971	210,000
Recreation Centers	499,827	799,228	847,490	830,000
Youth Sports	72,635	150,693	187,483	185,000
Senior Citizen Centers	4,498	2,904	-	-
Miscellaneous Revenue	2,707,702	1,733,425	203,656	30,000
Permits Facilities and Docks	630,694	1,349,026	1,271,558	1,000,000
Special Activities Permits	13,247	24,293	175,887	165,000
CIP Reimbursement	1,099,295	1,101,122	1,513,918	2,413,000
Rent	44,209	32,401	30,105	32,000
Refunds	10,289	590	95,911	11,000
Golf	4,119,361	5,248,810	5,155,710	4,800,000
Therapeutic Recreation	25,515	31,085	43,382	45,000
Summer Camps	191,120	230,324	268,945	280,000
Cultural Arts	157,280	246,153	347,338	350,000
Fitness	20,153	51,253	117,183	110,000
Tennis	3,600	18,826	-	-
Capital Kids	-	474	-	-
Play Grant Reimbursement	37,647	-	75,000	75,000
Recreation Center IDs	746	1,897	2,093	-
Boat Clubs	108,157	174,604	160,320	170,000
Activenet Transaction Fees	52,718	84,139	117,504	110,000
Outdoor Education	141,251	30,879	193,163	250,000
COVID-19 Related Refunds	(1,056,879)	6,324	-	-
General Fund Transfer	42,005,613	42,562,142	43,387,465	50,449,636
Encumbrance Cancellations	730,074	1,686,009	1,045,000	900,000
Unencumbered Cash Balance	949,178	4,002,593	4,145,279	-
Total Resources	\$ 54,060,633	\$ 62,435,404	\$ 62,495,855	\$ 65,215,636
Percent Change		15.49%	0.10%	4.35%

Notes:

- The recreation and parks operation and extension fund receives a transfer from the city's general fund to cover all budgeted operating expenses that cannot be supported solely by user fees and charges. The general fund subsidy for 2023 is approximately \$50.5 million. The general fund subsidy does not include technology expenditures, which are budgeted in the Department of Finance and Management.
- Revenues come from adult sports leagues (softball, soccer, basketball, football, and volleyball), recreation fees, facility and gymnasium rentals, tree trimming, capital project management, golf, and various other charges. Total revenues are expected to be \$14.7 million in 2023.
- Revenue estimates for 2023 assume a return of all programming to post pandemic levels.

Development Services Fund

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.

2023 Cash Balance Statement

All fees and charges associated with development related services are deposited into the fund. The development services fund is projected to begin 2023 with an unencumbered cash balance of \$12,890,401. Revenue to the fund is projected at \$24,200,000 in 2023, providing the department with total estimated resources of approximately \$37,190,401. After expenses estimated at \$28,357,674, the fund is projected to end 2023 with an unencumbered cash balance of \$8,832,727.

2023 Development Services Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2023)	\$ 12,890,401
Plus Estimated 2022 Receipts	24,200,000
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available Resources	\$ 37,190,401
Less 2023 Recommended Operating Budget	(28,416,657)
Projected Available Balance (December 31, 2023)	\$ 8,773,744



2023 Revenue Summary

2023 Development Services Fund				
Revenue by Source and Year				
Historical and Projected				
	2020	2021	2022	2023
Revenue Summary	Actual	Actual	Estimated	Proposed
Residential Construction	\$ 3,785,819	\$ 3,984,036	\$ 3,541,464	\$ 3,541,464
Commercial Construction	11,534,998	12,685,008	13,516,588	13,516,588
Zoning	2,306,565	2,865,490	2,788,903	2,788,903
License/Registration	1,320,825	2,579,343	1,721,545	1,721,545
Other	4,034,380	2,177,724	2,631,500	2,631,500
Encumbrance Cancellations	153,014	256,063	185,000	100,000
Unencumbered Cash Balance	15,758,567	15,708,527	16,887,996	12,890,401
Total Resources	\$ 38,894,168	\$ 40,256,191	\$ 41,272,996	\$ 37,190,401
Percent Change		3.50%	2.53%	-9.89%

Note:

- The department expects all revenue classes to remain flat in 2023 based on historical trends. Revenues come from zoning, licenses, registrations as well as multi-family, commercial, and residential construction.

Development Services Fund
Pro Forma Operating Statement

A ten-year pro forma operating statement is presented on the following page. It represents the fund's revenues and expenditures for that period, given certain assumptions, and is essential in providing a framework for future financial decisions. The major assumptions included in this pro forma for years 2023 and beyond are as follows:

- Revenue is estimated at 0% growth in 2023 and is projected to increase by 15% in 2024 and 2029 based on rate assessments. These assessments are performed every five years and include a thorough analysis of all fees, which are adjusted accordingly. For all other years, revenues increases by one percent.
 - Personnel and insurance costs are projected to grow by two percent annually starting in 2023 and beyond.
 - Pro rata fees represent 4.5 percent of the revenue generated in the fund.
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DEVELOPMENT SERVICES FUND													
Pro Forma Operating Statement													
	Actual 2021	Estimated 2022	Proposed 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
REVENUE SOURCE													
Residential Construction	\$ 3,984,036	\$ 3,541,464	\$ 3,541,464	\$ 4,072,684	\$ 4,113,410	\$ 4,154,545	\$ 4,196,090	\$ 4,238,051	\$ 4,873,759	\$ 4,922,496	\$ 4,971,721	\$ 5,021,438	
Commercial Construction	12,685,008	13,516,588	13,516,588	15,544,076	15,699,517	15,856,512	16,015,077	16,175,228	18,601,512	18,787,527	18,975,403	19,165,157	
Zoning	2,865,490	2,788,903	2,788,903	3,207,238	3,239,311	3,271,704	3,304,421	3,337,465	3,838,085	3,876,466	3,915,230	3,954,383	
License/registration	2,579,343	1,721,545	1,721,545	1,979,777	1,999,575	2,019,570	2,039,766	2,060,164	2,369,188	2,392,880	2,416,809	2,440,977	
All Other	2,177,724	2,631,500	2,631,500	3,026,225	3,056,487	3,087,052	3,117,923	3,149,102	3,621,467	3,657,682	3,694,259	3,731,201	
Insurance Refund	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	24,291,601	24,200,000	24,200,000	27,830,000	28,108,300	28,389,383	28,673,277	28,960,010	33,304,011	33,637,051	33,973,422	34,313,156	
Beginning Unenc. Fund Balance	15,708,527	16,887,996	12,890,401	8,832,727	7,815,029	6,515,701	4,926,453	3,038,800	844,065	2,205,320	3,280,248	4,059,939	
Encumbrance Cancellations	256,063	185,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
TOTAL RESOURCES	40,256,191	41,272,996	37,190,401	36,762,727	36,023,329	35,005,084	33,699,730	32,098,810	34,248,076	35,942,372	37,353,669	38,473,095	
EXPENDITURES													
Operations & Maintenance:													
Personnel Services	15,331,568	17,183,204	18,311,520	18,677,750	19,051,305	19,432,332	19,820,978	20,217,398	20,621,746	21,034,181	21,454,864	21,883,961	
Employee Insurance	2,768,511	2,790,833	3,251,238	3,316,263	3,382,588	3,450,240	3,519,245	3,589,629	3,661,422	3,734,650	3,809,344	3,885,530	
27th Pay Period	-	-	-	-	-	-	-	-	-	-	-	-	
Materials & Supplies	150,332	177,006	169,100	172,482	175,932	179,450	183,039	186,700	190,434	194,243	198,128	202,090	
Services	1,205,384	3,919,902	1,740,371	1,775,178	1,810,682	1,846,896	1,883,834	1,921,510	1,959,940	1,999,139	2,039,122	2,079,904	
Pro Rata	979,547	1,118,070	1,089,000	1,252,350	1,264,874	1,277,522	1,290,297	1,303,200	1,498,680	1,513,667	1,528,804	1,544,092	
Technology	2,101,784	2,582,695	2,962,000	3,021,240	3,081,665	3,143,298	3,206,164	3,270,287	3,335,693	3,402,407	3,470,455	3,539,864	
Fleet	108,169	110,985	250,945	255,964	261,083	266,305	271,631	277,064	282,605	288,257	294,022	299,903	
Other	222,900	200,500	148,500	151,470	154,499	157,589	160,741	163,956	167,235	170,580	173,991	177,471	
Capital Outlay	-	299,400	435,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	
Transfers	500,000	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OPERATIONS & MAINTENANCE	23,368,195	28,382,595	28,357,674	28,947,697	29,507,628	30,078,632	30,660,929	31,254,745	32,042,756	32,662,124	33,293,730	33,937,816	
DEBT SERVICE													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSE	23,368,195	28,382,595	28,357,674	28,947,697	29,507,628	30,078,632	30,660,929	31,254,745	32,042,756	32,662,124	33,293,730	33,937,816	
ENDING FUND BALANCE	\$ 16,887,996	\$ 12,890,401	\$ 8,832,727	\$ 7,815,029	\$ 6,515,701	\$ 4,926,453	\$ 3,038,800	\$ 844,065	\$ 2,205,320	\$ 3,280,248	\$ 4,059,939	\$ 4,535,279	

Property Management – 1111 East Broad Street Fund

The east broad street operation fund is the largest subfund within the property management fund and is a dedicated funding source 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 (WFB), formerly Central Ohio Workforce Investment Corporation (COWIC), and the Department of Technology.

2023 Cash Balance Statement

The projection of total revenue attributable to the 1111 E. Broad Street fund for 2023 is \$1,646,849. The projected 2023 operating budget equals the estimate of available resources in this fund. As a result, a zero unencumbered cash balance is expected at year end. Over the past few years, the year-end fund balance has fluctuated based on changes in the Workforce Development Board's lease. As a result, the fund will be monitored and adjustments will be made throughout the year as necessary.

2023 1111 East Broad Street Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2023)	\$	-
Plus Estimated 2023 Receipts		1,646,849
Plus Estimated General Fund Transfer		-
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	1,646,849
Less 2023 Recommended Operating Budget		(1,646,849)
Projected Available Balance (December 31, 2023)	\$	-

Private Inspection Fund

On April 1, 2009, the Department of Public Service ceased all expenditure and revenue activity in the development services fund and established two new funds: the private construction inspection fund and the internal service construction inspection fund. The private construction inspection fund captures the accounting activity of the Division of Design and Construction that is connected with the inspection of private development infrastructure construction generally associated with subdivision and commercial development.

2023 Cash Balance Statement

The private inspection fund and the construction inspection fund share employees within the Design & Construction Division based on the types of projects requiring inspection. The employees or their respective supervisors record their hours into the Department of Public Service billing system for a private, Ohio Department of Transportation (ODOT), or City of Columbus Capital Improvement Plan (CIP) project. These hours are then billed out to the respective owners on a bi-weekly basis.

The revenue estimates are historically based on the prior 12-month period of total billable hours per employee between private and public jobs. The hours are compiled per employee for the twelve month period by private, ODOT, or CIP projects due to different billing rates. Once the compilation of hours is complete, the revenue estimate is calculated using the hours worked times the appropriate billing rate for each project type, and then attributed to either the private inspection fund or the construction inspection fund. Revenues for the private inspection fund for 2023 are budgeted at \$5,013,928 and encumbrance cancellations of \$30,000 are expected. Public Service anticipates that by the end of 2023, the fund will have a remaining balance of \$650,741.

2023 Private Inspection Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2023)	\$ 864,694
Plus Estimated 2023 Receipts	5,013,928
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available Resources	\$ 5,908,622
Less 2023 Recommended Operating Budget	(5,257,881)
Projected Available Balance (December 31, 2023)	\$ 650,741

Special Revenue Funds

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