



Employee Benefits Fund

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.

2023 Cash Balance Statement

A portion of the Employee Benefits Fund is dedicated to the administration of the risk management section of the Department of Human Resources. The fund's primary source of revenue is the monthly insurance premium paid by each division for all participating employees of the city's insurance program.

2023 Employee Benefits Fund Balance Summary		
Unencumbered Cash Balance (January 1, 2023)	\$	-
Plus Estimated 2023 Receipts		6,723,081
Total Estimated Available Resources	\$	6,723,081
Less 2023 Recommended Operating Budget - Human Resources		(6,303,081)
Less 2023 Recommended Operating Budget - Finance		(420,000)
Projected Available Balance (December 31, 2023)	\$	-

Notes:

- The figures cited above reflect only the revenues and expenditures associated with administration of the risk management section of the Department of Human Resources and include the payments for the property and boiler insurance for city facilities.
- The fund is expected to begin and end the year with a zero balance.
- Revenues and expenditures associated with the payment of employee health benefit claims are not represented in this section.

Print and Mailroom Services Fund

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.

2023 Cash Balance Statement

The print and copy center operates as an internal service fund, with costs supported by billing user agencies for print and copy services provided. Mailroom services, transferred from the Department of Technology to the Department of Finance and Management in 2008, are included in this fund as well. Revenues and expenditures for both the print center and the mailroom are accounted for in this fund. Charges for the mailroom, including postage charges, are billed back to user agencies. The fund is projected to begin 2023 with an unencumbered cash balance of \$349,252 and end the year with the same amount. Significant improvements in billing procedures, office space, and equipment have been implemented over the past several years, and the resulting benefits continue to be reflected in both operations. Overall, more departments are requesting print and mail services, rather than outsourcing service requests, thus creating more revenue.

2023 Print and Mailroom Services Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2023)	\$	349,252
Plus Estimated 2023 Print Services Receipts		715,434
Plus Estimated 2023 Mailroom Services Receipts		1,407,771
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	2,472,457
Less 2023 Recommended Operating Budget - Print		(715,434)
Less 2023 Recommended Operating Budget - Mailroom		(1,407,771)
Projected Available Balance (December 31, 2023)	\$	<u><u>349,252</u></u>

2023 Revenue Summary

2023 Print and Mailroom Services Fund				
Revenue by Source and Year				
Historical and Projected				
Revenue Summary	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Print Services	\$ 537,266	\$ 574,945	\$ 641,081	\$ 715,434
Mailroom Services	1,120,401	1,063,841	1,255,139	1,407,771
Encumbrance Cancellations	-	48,774	-	-
Unencumbered Cash Balance	279,676	255,341	349,252	349,252
Total Resources	\$ 1,937,343	\$ 1,942,901	\$ 2,245,472	\$ 2,472,457
Percent Change		0.29%	15.57%	10.11%

Land Acquisition Fund

The City Attorney's Real Estate Division is responsible for the acquisition of real property interests needed by city departments. Revenues to the land acquisition fund are comprised of charges to other city departments for these services, which often include title and appraisal preparation and review, legal document and instrument preparation and review, negotiations, and closings.

2023 Cash Balance Statement

The beginning year unencumbered cash balance in this fund is projected at \$224,117. The 2023 revenue estimate is equal to a projection of 3,588 hours of services billed at a rate of \$300 per hour. The division reviews its rate periodically and increases it when necessary to fully recover costs. With a proposed budget of \$1,290,975, the anticipated fund balance by year end is \$22,692.

2023 Land Acquisition Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2023)	\$	224,117
Plus Estimated 2023 Receipts		1,076,400
Plus Estimated Encumbrance Cancellations		13,150
Total Estimated Available Resources	\$	1,313,667
Less 2023 Recommended Operating Budget		(1,290,975)
Projected Available Balance (December 31, 2023)	\$	22,692

Technology Services Fund

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.

2023 Cash Balance Statement

The technology services fund is managed by the Department of Technology and is projected to begin the year with an unencumbered cash balance of \$313,535 and end the year with \$613,535. Revenues to the fund consist of charges to other city divisions for technology services, utilizing a cost recovery model to determine applicable rates for various operational functions. In addition, the department procures goods, services, and other computer related equipment on behalf of city divisions and bills back the cost as a direct charge. The department also receives revenue from outside sources, such as Franklin County and Columbus City Schools, for services provided.

2023 Technology Services Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2023)	\$	313,535
Plus Estimated 2023 Receipts		52,999,453
Plus Estimated Encumbrance Cancellations		300,000
Less Billing True-up to Agencies		-
Total Estimated Available Resources	\$	53,612,988
Less 2023 Recommended Operating Budget		(52,999,453)
Projected Available Balance (December 31, 2023)	\$	613,535

Pro Forma Operating Statement

The department will continue to use a charge-back methodology to fully recover costs related to information technology services. In 2020, the cost recovery model was updated to streamline and more accurately calculate the charges to city agencies for technology use and services. The department continues to use a time and attendance reporting system for many of its services. A pro forma operating statement for the ten-year period follows this page and represents the Director's Office and the Information Services Division (ISD) revenues and expenditures for that period. The major assumptions are as follows:

- Personnel expenses and insurance, grow three percent while supplies, maintenance, and capital expenses grow two percent annually in 2024 and beyond.
- The Information Services Division incurs debt service for capital expenditures such as terminal replacement, system migration, network expansion, the city's Oracle site license and enterprise-wide network management software, data center renovations, hardware upgrades, and mass storage, software upgrades, telephony upgrades, and other projects.
- This pro forma indicates an approximate 18 percent increase in revenues in 2023 over 2022 projections.



Internal Service Funds

INFORMATION SERVICES DIVISION PRO FORMA OPERATING STATEMENT

	Actual 2020	Actual 2021	Estimated 2022	Requested 2023	2024	2025	2026	2027	2028	2029	2030	2031
REVENUES BY SOURCE												
Other Fund-Direct Charge	\$ 4,947,615	\$ 4,217,097	\$ 5,964,581	\$ 6,903,959	\$ 7,042,038	\$ 7,182,879	\$ 7,326,537	\$ 7,473,067	\$ 7,622,529	\$ 7,774,979	\$ 7,930,479	\$ 8,089,088
Other Fund-Indirect Charge	15,846,408	12,831,945	16,637,712	19,120,210	19,817,048	20,336,343	21,157,116	21,805,082	22,631,739	23,041,798	23,731,730	24,384,173
General Fund-Direct Charge	1,508,825	6,686,288	2,570,013	2,908,004	2,966,164	3,025,487	3,085,997	3,147,717	3,210,671	3,274,885	3,340,383	3,407,190
General Fund-Indirect Charge	18,320,560	15,919,434	19,696,157	23,962,456	24,835,770	25,486,578	26,515,214	27,327,280	28,363,290	28,877,198	29,741,856	30,559,533
Outside Source Revenue	502,515	142,475	101,593	104,824	108,644	111,491	115,991	119,543	124,075	126,324	130,106	133,683
TOTAL REVENUE	41,125,923	39,797,238	44,970,056	52,999,453	54,769,664	56,142,779	58,200,855	59,872,690	61,952,305	63,095,184	64,874,554	66,573,667
EXPENDITURES												
Operating - Admin & ISD												
Personnel Services	17,357,388	16,251,651	16,838,235	21,728,921	22,380,789	23,052,212	23,743,779	24,456,092	25,189,775	25,945,468	26,723,832	27,525,547
27th pay period	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	2,798,733	2,368,974	2,196,252	2,942,096	3,030,359	3,121,270	3,214,908	3,311,355	3,410,696	3,513,016	3,618,407	3,726,959
Materials & Supplies	1,064,277	970,665	1,478,679	1,602,635	1,634,688	1,667,381	1,700,729	1,734,744	1,769,439	1,804,827	1,840,924	1,877,742
Services	13,905,529	22,630,122	20,059,567	19,937,533	20,336,284	20,743,009	21,157,870	21,581,027	22,012,647	22,452,900	22,901,958	23,359,998
Fleet	19,433	11,048	32,620	39,956	40,755	41,570	42,402	43,250	44,115	44,997	45,897	46,815
Other	186	105	245	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172
Capital Outlay	44,495	60,344	326,678	155,060	158,161	161,324	164,551	167,842	171,199	174,623	178,115	181,678
Total Operating Expenses	35,190,039	42,292,908	40,932,276	46,407,201	47,582,055	48,787,808	50,025,299	51,295,392	52,598,974	53,936,958	55,310,282	56,719,910
Debt Service - Principal	4,040,000	4,315,000	5,045,000	5,285,000	4,975,000	4,940,000	5,500,000	5,665,000	6,306,429	6,015,714	7,080,000	7,339,286
Debt Service - Interest	61,328	27,865	1,013,416	1,307,252	1,278,243	1,514,740	1,809,730	2,085,992	2,260,081	2,390,214	2,484,271	2,514,471
Total Debt Service Expenses	4,101,328	4,342,865	6,058,416	6,592,252	6,253,243	6,454,740	7,309,730	7,750,992	8,566,510	8,405,929	9,564,271	9,853,757
TOTAL EXPENSES	39,291,367	46,635,773	46,990,692	52,999,453	53,835,298	55,242,547	57,335,029	59,046,383	61,165,484	62,342,887	64,874,554	66,573,667
ENDING FUND BALANCE	\$ 7,096,978	\$ 1,100,163	\$ 313,535	\$ 613,535	\$ 1,847,900	\$ 3,048,132	\$ 4,213,957	\$ 5,340,264	\$ 6,427,085	\$ 6,392,561	\$ 6,727,085	\$ 6,692,561

Fleet Management Fund

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.

2023 Cash Balance Statement

The Fleet Management Division recovers its costs by billing user agencies for services provided. The revenue includes rates of \$75 per hour for light vehicles and \$95 per hour for heavy vehicles, a 35 percent markup on parts, a 5 percent markup on commercial services and credit card fuel purchases, and a fuel overhead rate of \$0.25 per gallon for bulk fuel.

The fleet management services fund is projected to start the year with an unencumbered cash balance of \$159,481 and will end in 2023 with a positive unencumbered cash balance of \$1,259,481.

2023 Fleet Management Fund Balance Summary	
Unencumbered Cash Balance (January 1, 2023)	\$ 159,481
Plus Estimated 2023 Receipts	45,443,885
Plus Estimated Encumbrance Cancellations	1,100,000
Total Estimated Available Resources	\$ 46,703,366
Less 2023 Recommended Operating Budget	(45,443,885)
Projected Available Balance (December 31, 2023)	\$ 1,259,481

2023 Revenue Summary

2023 Fleet Management Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
Public Safety	\$ 15,948,480	\$ 16,143,427	\$ 18,664,449	\$ 20,368,237
Refuse Collection	7,208,187	7,296,297	9,761,109	10,652,154
Other General Fund	1,860,722	1,883,467	335,758	2,608,084
Other Funds	8,670,990	8,776,980	12,533,759	11,815,410
Refunds/Miscellaneous	910,707	1,125,379	1,100,000	-
Encumbrance Cancellations	966,060	1,237,146	1,100,000	1,100,000
Unencumbered Cash Balance	(4,004,505)	(2,219,506)	(2,983,022)	159,481
Total Resources	\$ 31,560,641	\$ 34,243,190	\$ 40,512,053	\$ 46,703,366
Percent Change		8.50%	18.31%	15.28%

Pro Forma Operating Statement

A ten-year pro forma operating statement is presented on the following page. It represents the Division of Fleet Management's projected revenues and expenditures for that period, given certain assumptions. The pro forma is essential in planning recovery rate percentage increases or decreases, and for maintaining an acceptable year-end balance. The major assumptions included in this pro forma are as follows:

- Personnel expenses, materials and supplies, services, and other expenses grow two percent per year in 2024 and beyond.
- Debt service principal and interest have been broken out separately.
- Recovery rates in the pro forma are adjusted as necessary to allow the division to maintain positive year-end unencumbered cash balances.



Fleet Enterprise Fund PRO FORMA OPERATING STATEMENT

	Actual 2021	Estimated 2022	Proposed 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
REVENUE SOURCE												
Public Safety	\$ 16,143,427	\$ 18,664,449	\$ 20,368,237	\$ 20,571,919	\$ 20,777,639	\$ 20,985,415	\$ 21,195,269	\$ 21,407,222	\$ 21,621,294	\$ 21,837,507	\$ 22,055,882	\$ 22,276,441
Refuse Collection	7,296,297	9,761,109	10,652,154	10,758,676	10,866,262	10,974,925	11,084,674	11,195,521	11,307,476	11,420,551	11,534,756	11,650,104
Other General Fund Divisions	1,883,467	335,758	2,608,084	2,634,165	2,660,506	2,687,112	2,713,983	2,741,122	2,768,534	2,796,219	2,824,181	2,852,423
Other Funds	8,776,980	12,533,759	11,815,410	11,933,564	12,052,900	12,173,429	12,295,163	12,418,115	12,542,296	12,667,719	12,794,396	12,922,340
Miscellaneous Revenues	1,125,379	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	35,225,550	41,295,075	45,443,885	45,898,324	46,357,307	46,820,880	47,289,089	47,761,980	48,239,600	48,721,996	49,209,216	49,701,308
Beginning Fund Balance	(2,219,506)	(2,983,023)	159,481	1,259,481	2,006,353	2,412,286	3,192,479	4,100,738	6,475,449	8,737,138	10,617,516	11,954,887
Encumbrance Cancellations	1,237,146	1,100,000	1,100,000	1,111,000	1,122,110	1,133,331	1,144,664	1,156,111	1,167,672	1,179,349	1,191,142	1,203,054
TOTAL RESOURCES	34,243,190	39,412,052	46,703,366	48,268,805	49,485,770	50,366,497	51,626,233	53,018,829	55,882,721	58,638,483	61,017,874	62,859,249
EXPENDITURES												
Personnel Services	9,166,501	9,393,351	10,262,763	10,468,018	10,677,379	10,890,926	11,108,745	11,330,920	11,557,538	11,788,689	12,024,463	12,264,952
27th Pay Period	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	1,991,895	1,932,729	2,230,747	2,275,362	2,320,869	2,367,287	2,414,632	2,462,925	2,512,183	2,562,427	2,613,676	2,665,949
Materials & Supplies	15,539,746	16,851,018	19,251,697	19,636,731	20,029,466	20,430,055	20,838,656	21,255,429	21,680,538	22,114,148	22,556,431	23,007,560
Services	5,178,722	5,801,702	8,363,810	8,531,086	8,701,708	8,875,742	9,053,257	9,234,322	9,419,009	9,607,389	9,799,536	9,995,527
Capital	-	-	25,000	25,500	26,010	26,530	27,061	27,602	28,154	28,717	29,291	29,877
Other	1,000	1,270	1,500	1,530	1,561	1,592	1,624	1,657	1,690	1,723	1,758	1,793
Total Operations & Maintenance	31,877,864	33,980,071	40,135,517	40,938,228	41,756,992	42,592,132	43,443,975	44,312,854	45,199,111	46,103,094	47,025,155	47,965,659
Director's Office	869,571	922,500	1,042,821	1,063,677	1,084,951	1,106,650	1,128,783	1,151,359	1,174,386	1,197,874	1,221,831	1,246,268
Debt Service												
Principal	3,770,000	3,800,000	3,815,000	3,815,000	3,850,000	3,165,000	2,680,000	860,000	550,000	480,000	560,000	640,000
Interest	708,777	550,000	450,547	445,547	381,541	310,236	272,737	219,168	222,085	240,000	256,000	268,000
Total Debt Service	4,478,777	4,350,000	4,265,547	4,260,547	4,231,541	3,475,236	2,952,737	1,079,168	772,085	720,000	816,000	908,000
TOTAL EXPENSES	37,226,212	39,252,571	45,443,885	46,262,452	47,073,485	47,174,018	47,525,494	46,543,380	47,145,582	48,020,967	49,062,986	50,119,926
ENDING FUND BALANCE	\$ (2,983,023)	\$ 159,481	\$ 1,259,481	\$ 2,006,353	\$ 2,412,286	\$ 3,192,479	\$ 4,100,738	\$ 6,475,449	\$ 8,737,138	\$ 10,617,516	\$ 11,954,887	\$ 12,739,323

Construction 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 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.

2023 Cash Balance Statement

The Construction Inspection Fund and the Private Inspection Fund share employees within the Design & Construction Division of Public Service based on the types of projects requiring inspection. The employees or their respective supervisors record their hours into the DPS Billing system for a private, Ohio Department of Transportation (ODOT), or City of Columbus Capital Improvement Program (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 by the 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 attributed to either the private inspection fund or the construction inspection fund. The construction inspection fund will begin the year with an estimated balance of \$3,526,747. Revenues for 2023 are budgeted at \$11,899,165 and encumbrance cancellations of \$70,000 are expected. With a proposed budget of \$12,916,579, the fund is projected to end the year with an unencumbered cash balance of \$2,579,333.

2023 Construction Inspection Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2023)	\$ 3,526,747
Plus Estimated 2023 Receipts	11,899,165
Plus Estimated Encumbrance Cancellations	<u>70,000</u>
Total Estimated Available Resources	\$ 15,495,912
Less 2023 Recommended Operating Budget	(12,916,579)
Projected Available Balance (December 31, 2023)	<u><u>\$ 2,579,333</u></u>