

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 Annual Comprehensive 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. Additional funds are included each year in the city's audited financial statements. 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 Annual Comprehensive 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 capital assets (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, electricity, and mobility services.

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.

Fiduciary Funds

Agency Funds - Agency funds are used to account for assets held by the city as an agent for individuals, private organizations, other governments, and/or other funds.

Fund Relationship Table

The following table depicts the relationship between the departments of the city and the various major and non-major operating funds that each will utilize and/or manage in 2025. Expenditure and revenue history, as well as 2025 budget information, can be found in the All Funds Summary, General Fund Summary, Department Summaries, and separate fund category sections of this document.

Department	Special Revenue Funds											Enterprise Funds				Internal Service Funds					
	General Fund	Municipal Court Computer	Street Construction, Maintenance, & Repair	Development Services	Private Inspection	Health Special	Rec. & Parks Oper. & Extension	Broad Street Operations	E-911	Emergency Human Services	Water Operating	Sewerage & Drainage Operating	Storm Sewer Maintenance	Electricity Enterprise	Mobility Enterprise	Print and Mailroom Services	Land Acquisition	Technology Services	Fleet Management Services	Construction Inspection	Employee Benefits
City Council	X																				
City Auditor	X																				
City Treasurer	X																				
City Attorney	X															X					
Municipal Court Judges	X	X																			
Municipal Court Clerk	X	X																			
Civil Service	X																				
Public Safety	X							X													
Mayor's Office	X																				
Diversity and Inclusion	X																				
CelebrateOne	X																				
Inspector General	X																				
Education	X																				
Violence Prevention	X																				
Building and Zoning			X																		
Development	X							X													
Finance and Management	X						X								X			X		X	
Human Resources	X																			X	
Technology																	X				
Neighborhoods	X																				
Health	X				X																
Recreation and Parks	X					X															
Public Service	X	X		X										X					X		
Public Utilities										X	X	X	X								

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 nine-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 took effect in 2024.

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

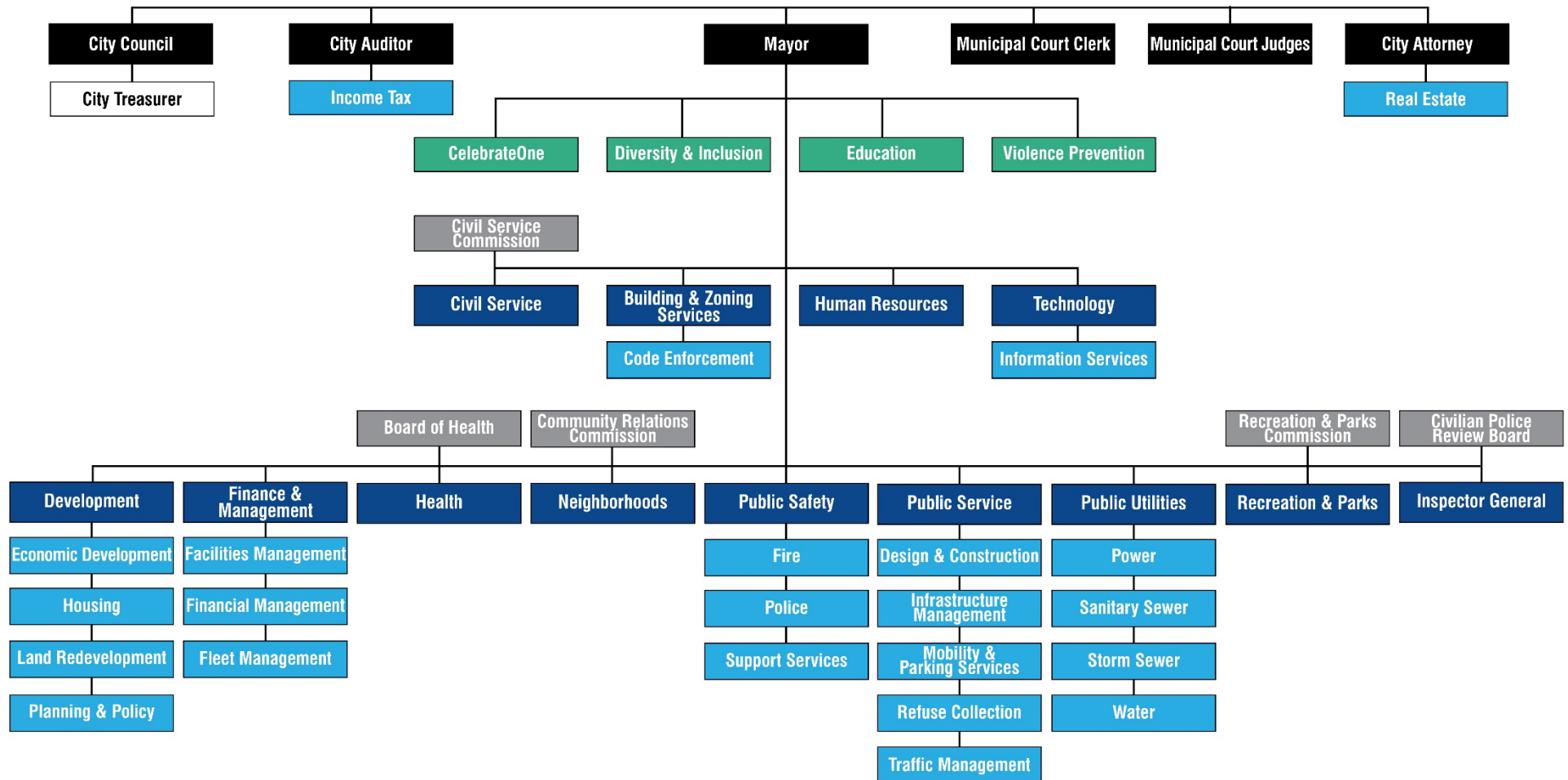
The current elected officials and some of the appointed officials of the city are:

Official	Title	Term Beginning	Term Ending
Andrew J. Ginther	Mayor	January 1, 2024	December 31, 2027
Kathy A. Owens	Director of Finance and Management	June 6, 2022	Pleasure of Mayor
Megan N. Kilgore	City Auditor	January 1, 2022	December 31, 2025
Zach M. Klein	City Attorney	January 1, 2022	December 31, 2025
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, 2024	December 31, 2027
Rob Dorans	Council President Pro Tempore	January 1, 2024	December 31, 2025
Nicholas J. Bankston	Member of Council	January 1, 2024	December 31, 2027
Lourdes Barosso de Padilla	Member of Council	January 1, 2024	December 31, 2027
Nancy Day-Achauer	Member of Council	January 1, 2024	December 31, 2027
Shayla D. Favor	Member of Council	January 1, 2024	December 31, 2025
Melissa Green	Member of Council	January 1, 2024	December 31, 2027
Emmanuel V. Remy	Member of Council	January 1, 2024	December 31, 2025
Christopher L. Wyche	Member of Council	January 1, 2024	December 31, 2025

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 heads of the Departments of Finance and Management, Public Safety, Public Service, Technology, Human Resources, Development, Recreation and Parks, Public Health, Public Utilities, Building and Zoning Services, and Neighborhoods, the Civil Service Commission, and the Offices of Diversity and Inclusion, Education, CelebrateOne, and Violence Prevention. 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.

City of Columbus

THE RESIDENTS OF COLUMBUS



Elected Official

Department

Division

Office

Appointed
PositionPolicy Making
Body

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