

# Special Revenue Funds

THE CITY OF  
**COLUMBUS**

## 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.

### 2025 Cash Balance Statement

The municipal court computer fund is projected to begin 2025 with an unencumbered cash balance of \$1,533,954 and end the year with an available balance of \$1,775,945.

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 2025 is \$290,000. The expected revenue for the Clerk of Courts is \$1,500,000. In addition, a total of \$10,000 in cancellation of prior year encumbrances is assumed.

### 2025 Municipal Court Computer Fund Balance Summary

Unencumbered Cash Balance (January 1, 2025)	\$	1,533,954
Plus Estimated 2025 Receipts		1,790,000
Plus Estimated Encumbrance Cancellations		10,000
Total Estimated Available Resources	\$	3,333,954
Less 2025 Recommended Operating Budget		(1,558,009)
Projected Available Balance (December 31, 2025)	\$	<u>1,775,945</u>

## 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 various fees, taxes, reimbursements, and service charges.

### 2025 Cash Balance Statement

The street construction, maintenance, and repair fund is expected to begin 2025 with an unencumbered fund balance of \$19,231,006. Revenue for the SCMR fund is projected at \$72,740,000, and encumbrance cancellations of \$2 million are anticipated. Assuming expenditures of

approximately \$88 million, the fund will end 2025 with a balance of \$6 million.

### 2025 Street Construction Maintenance and Repair Balance Summary

Unencumbered Cash Balance (January 1, 2025)	\$ 19,231,006
Plus Estimated 2025 Receipts	72,740,000
Plus Estimated Encumbrance Cancellations	2,000,000
Total Estimated Available Resources	\$ 93,971,006
Less 2025 Recommended Operating Budget	(88,008,406)
Projected Available Balance (December 31, 2025)	<u>\$ 5,962,600</u>



## 2025 Revenue Summary

<b>2025 Street Construction Maintenance and Repair Fund</b> <b>Revenue by Source and Year</b> <b>Historical and Projected</b>				
<b>Revenue Summary</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Estimated</b>	<b>2025 Proposed</b>
Motor Vehicle Fuel Tax	\$ 40,620,266	\$ 42,251,164	\$ 42,700,000	\$ 43,300,000
Motor Vehicle Licensing Fees	8,349,884	8,556,625	8,568,000	8,740,000
Snow/Street Cleaning	9,517,006	10,992,244	10,900,000	11,050,000
Franklin County Vehicle Tax	1,869,628	1,887,411	1,950,000	2,090,000
Franklin County Reimbursement	3,000,000	3,200,000	3,100,000	3,300,000
Permits	2,526,265	2,289,863	2,850,000	2,950,000
Damages/Contracts	668,214	171,822	306,000	310,000
Miscellaneous	477,874	1,021,281	1,200,000	1,000,000
Encumbrance Cancellations	3,027,768	3,146,690	2,000,000	2,000,000
Unencumbered Cash Balance	26,530,170	22,676,532	24,726,875	19,231,006
<b>Total Resources</b>	<b>\$ 96,587,075</b>	<b>\$ 96,193,633</b>	<b>\$ 98,300,875</b>	<b>\$ 93,971,006</b>
Percent Change		-0.41%	2.19%	-4.40%

## 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 2026 and beyond are as follows:

- Motor vehicle fuel tax revenues remain relatively level. The projected annual growth is two percent in 2026 and beyond.
- Motor vehicle license tax revenue growth is projected at two percent in 2026 and beyond.
- Permit fees are projected to grow by two percent in 2026 and beyond. This revenue includes building, engineering, right-of-way, and zoning permits.
- Snow and street cleaning will increase by two percent in 2026 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 five percent annual growth rate in 2026 and beyond.
- Pro rata charges represent 4.5 percent of revenue. It is assumed a one percent annual growth rate in technology and fleet expenses will occur in 2026 and beyond.
- The projected ending fund balance is positive through 2025 and negative in all years thereafter

## Special Revenue Funds

### Street Construction Maintenance and Repair Fund

#### PRO FORMA OPERATING STATEMENT

	Actual	Estimated	Proposed										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Revenue</b>													
Gasoline Taxes	\$ 42,251,164	\$ 42,700,000	\$ 43,300,000	\$ 44,166,000	\$ 45,049,320	\$ 45,950,306	\$ 46,869,313	\$ 47,806,699	\$ 48,762,833	\$ 49,738,089	\$ 50,732,851	\$ 51,747,508	\$ 52,782,458
Motor Vehicle License Tax	8,556,625	8,568,000	8,740,000	8,914,800	9,093,096	9,274,958	9,460,457	9,649,666	9,842,660	10,039,513	10,240,303	10,445,109	10,654,011
Snow/Street Cleaning	10,992,244	10,900,000	11,050,000	11,271,000	11,496,420	11,726,348	11,960,875	12,200,093	12,444,095	12,692,977	12,946,836	13,205,773	13,469,888
County Vehicle Tax	1,887,411	1,950,000	2,090,000	2,131,800	2,174,436	2,217,925	2,262,283	2,307,529	2,353,679	2,400,753	2,448,768	2,497,743	2,547,698
Franklin County Reimbursement	3,200,000	3,100,000	3,300,000	3,366,000	3,433,320	3,501,986	3,572,026	3,643,467	3,716,336	3,790,663	3,866,476	3,943,805	4,022,682
Permits	2,289,863	2,850,000	2,950,000	3,009,000	3,069,180	3,130,564	3,193,175	3,257,038	3,322,179	3,388,623	3,456,395	3,525,523	3,596,034
Damages/Contracts	171,822	306,000	310,000	316,200	322,524	328,974	335,554	342,265	349,110	356,093	363,214	370,479	377,888
Miscellaneous	1,021,281	1,200,000	1,000,000	1,020,000	1,040,400	1,061,208	1,082,432	1,104,081	1,126,162	1,148,686	1,171,659	1,195,093	1,218,994
<b>Total Revenue</b>	<b>70,370,411</b>	<b>71,574,000</b>	<b>72,740,000</b>	<b>74,194,800</b>	<b>75,678,696</b>	<b>77,192,270</b>	<b>78,736,115</b>	<b>80,310,838</b>	<b>81,917,054</b>	<b>83,555,395</b>	<b>85,226,503</b>	<b>86,931,033</b>	<b>88,669,654</b>
Beginning Fund Balance	22,676,532	24,726,875	19,231,006	5,962,600	(7,467,984)	(21,046,819)	(34,786,887)	(48,702,080)	(62,807,250)	(77,118,266)	(91,652,071)	(106,426,745)	(121,461,565)
Encumbrance Cancellations	3,146,690	2,000,000	2,000,000	2,060,000	2,121,800	2,185,454	2,251,018	2,318,548	2,388,105	2,459,748	2,533,540	2,609,546	2,687,833
<b>Total Resources</b>	<b>96,193,633</b>	<b>98,300,875</b>	<b>93,971,006</b>	<b>82,217,400</b>	<b>70,332,512</b>	<b>58,330,905</b>	<b>46,200,246</b>	<b>33,927,306</b>	<b>21,497,909</b>	<b>8,896,877</b>	<b>(3,892,028)</b>	<b>(16,886,165)</b>	<b>(30,104,078)</b>
<b>Operating Expenses</b>													
Personnel	33,908,272	36,844,985	41,725,542	42,560,053	43,411,254	44,279,479	45,165,069	46,068,370	46,989,737	47,929,532	48,888,123	49,865,885	50,863,203
Insurance	6,554,706	7,509,151	8,878,566	9,322,494	9,788,619	10,278,050	10,791,952	11,331,550	11,898,128	12,493,034	13,117,686	13,773,570	14,462,248
Materials & Supplies	3,790,334	4,678,886	4,313,000	4,356,130	4,399,691	4,443,688	4,488,125	4,533,006	4,578,336	4,624,120	4,670,361	4,717,065	4,764,235
Services	8,147,923	9,994,021	11,510,169	11,625,271	11,741,523	11,858,939	11,977,528	12,097,303	12,218,276	12,340,459	12,463,864	12,588,502	12,714,387
Pro Rata	2,700,000	2,946,411	2,750,000	2,831,571	2,888,202	2,945,966	3,004,886	3,064,984	3,126,283	3,188,809	3,252,585	3,317,637	3,383,989
Technology	3,173,523	3,885,194	4,555,629	4,601,185	4,647,197	4,693,669	4,740,606	4,788,012	4,835,892	4,884,251	4,933,093	4,982,424	5,032,249
Fleet	7,397,801	7,491,830	7,750,000	7,827,500	7,905,775	7,984,833	8,064,681	8,145,328	8,226,781	8,309,049	8,392,139	8,476,061	8,560,821
311 Call Center Operations	383,096	375,509	471,000	475,710	480,467	485,272	490,124	495,026	499,976	504,976	510,026	515,126	520,277
Other	91,550	104,250	139,500	140,895	142,304	143,727	145,164	146,616	148,082	149,563	151,059	152,569	154,095
Capital Outlay	5,319,553	5,239,631	5,915,000	5,944,575	5,974,298	6,004,169	6,034,190	6,064,361	6,094,683	6,125,156	6,155,782	6,186,561	6,217,494
<b>Total Operating Expenses</b>	<b>71,466,759</b>	<b>79,069,869</b>	<b>88,008,406</b>	<b>89,685,384</b>	<b>91,379,331</b>	<b>93,117,792</b>	<b>94,902,326</b>	<b>96,734,556</b>	<b>98,616,175</b>	<b>100,548,949</b>	<b>102,534,717</b>	<b>104,575,400</b>	<b>106,672,999</b>
<b>Ending Fund Balance</b>	<b>\$24,726,875</b>	<b>\$19,231,006</b>	<b>\$ 5,962,600</b>	<b>\$(7,467,984)</b>	<b>\$(21,046,819)</b>	<b>\$(34,786,887)</b>	<b>\$(48,702,080)</b>	<b>\$(62,807,250)</b>	<b>\$(77,118,266)</b>	<b>\$(91,652,071)</b>	<b>\$(106,426,745)</b>	<b>\$(121,461,565)</b>	<b>\$(136,777,077)</b>

## Health Special Revenue Fund

The 2025 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.

### 2025 Cash Balance Statement

The health special revenue fund is projected to begin and end 2025 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.



### 2025 Health Operating Fund Balance Summary

Unencumbered Cash Balance (January 1, 2025)	\$ -
Plus Estimated 2025 Receipts	11,229,423
Plus General Fund Transfer	33,289,251
Plus Estimated Encumbrance Cancellations	200,000
Total Estimated Available Resources	44,718,674
Less 2025 Recommended Operating Budget	(44,718,674)
Projected Available Balance (December 31, 2025)	\$ -



## 2025 Revenue Summary

<b>2025 Health Operating Fund</b> <b>Revenue by Source and Year</b> <b>Historical and Projected</b>				
<b>Revenue Summary</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Estimated</b>	<b>2025 Proposed</b>
General Fund Transfer	\$ 22,818,174	\$ 32,315,513	\$ 32,583,512	\$ 33,289,251
Licenses and Permit Fees	2,833,995	3,052,619	3,741,409	4,540,650
Vital Statistics	1,545,201	1,500,290	1,435,610	1,454,800
Employee Assistance Program	434,011	437,540	471,015	471,000
Misc. Charges for Services	4,048,514	2,983,739	4,474,111	4,715,673
Misc. Revenues and Refunds	1,312,257	532,750	826,019	47,300
Encumbrance Cancellations	1,374,276	1,002,508	100,000	200,000
Unencumbered Cash Balance	4,147,374	923,348	-	-
<b>Total Resources</b>	<b>\$ 38,513,802</b>	<b>\$ 42,748,306</b>	<b>\$ 43,631,676</b>	<b>\$ 44,718,674</b>
Percent Change		10.99%	2.07%	2.49%

## 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 2025, the general fund subsidy totals \$33,289,251 and represents approximately 75 percent of the department's operating revenues. The department continues to focus on infectious disease investigation, tracing and 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 2025, excluding the general fund subsidy and encumbrance cancellations, are projected to be \$11,229,423, an increase of \$1,493,614 or 15.3 percent more than budgeted 2024 revenues of \$9,735,809.



# 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 an annual transfer from the general fund.

## 2025 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 2025, 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.

2025 Recreation and Parks Operation and Extension Fund Balance Summary	
Unencumbered Cash Balance (January 1, 2025)	\$ -
Plus Estimated 2025 Receipts	19,706,829
Plus General Fund Transfer	58,728,767
Plus Estimated Encumbrance Cancellations	1,200,000
Total Estimated Available Resources	79,635,596
Less 2025 Recommended Operating Budget	(79,635,596)
Projected Available Balance (December 31, 2025)	\$ -



## 2025 Revenue Summary

<b>2025 Recreation and Parks Operation and Extension Fund</b> <b>Revenue by Source and Year</b> <b>Historical and Projected</b>				
<b>Revenue Summary</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Estimated</b>	<b>2025 Proposed</b>
Adult Sports	\$ 3,033,506	\$ 3,336,394	\$ 3,517,058	\$ 4,137,843
Aquatics	187,418	185,932	251,497	300,277
Community Centers	907,972	997,734	1,097,444	1,233,460
Youth Sports	188,201	200,165	205,532	203,220
Miscellaneous Revenue	650,882	1,138,923	23,639	22,000
Permits Facilities and Docks	1,259,781	1,245,495	1,159,694	1,204,914
Special Activities Permits	198,696	217,659	234,645	-
CIP Reimbursement	1,821,164	2,198,209	190,248	-
Rent	18,718	28,284	28,092	10,092
Refunds	110,823	14,785	47,787	20,000
Golf	5,520,195	7,120,727	7,899,224	9,707,913
Therapeutic Recreation	42,704	55,140	59,194	80,039
Summer Camps	269,461	339,523	373,983	438,847
Cultural Arts	386,653	464,351	535,455	753,929
Fitness	117,157	154,580	158,232	179,723
Play Grant Reimbursement	93,932	229,350	250,000	220,000
Recreation Center IDs	2,245	-	-	-
Boat Clubs	184,615	172,436	162,617	150,964
Activenet Transaction Fees	113,162	17,722	20,754	15,048
Outdoor Education	194,182	215,887	210,096	229,020
Special Events	-	-	-	799,540
General Fund Transfer	43,387,465	48,854,555	57,971,475	58,728,767
Encumbrance Cancellations	1,703,463	558,891	1,400,000	1,200,000
Unencumbered Cash Balance	4,145,279	2,854,226	942,154	-
<b>Total Resources</b>	<b>\$ 64,537,674</b>	<b>\$ 70,600,967</b>	<b>\$ 76,738,816</b>	<b>\$ 79,635,596</b>
Percent Change		<b>9.39%</b>	<b>8.69%</b>	<b>3.77%</b>

### 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. The general fund subsidy for 2025 is approximately \$58.7 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, golf, and various other charges. Total revenues are expected to be \$19.7 million in 2025.



## 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.

### 2025 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 2025 with an unencumbered cash balance of \$9,116,413. Revenue to the fund is projected at \$34,690,617 in 2025, and encumbrance cancellations are estimated at \$200,000 providing the department with total estimated resources of \$44,007,030. After expenses estimated at \$34,180,244, the fund is projected to end 2025 with an unencumbered cash balance of \$9,826,786.

### 2025 Development Services Fund Balance Summary

Unencumbered Cash Balance (January 1, 2025)	\$ 9,116,413
Plus Estimated 2025 Receipts	34,690,617
Plus Estimated Encumbrance Cancellations	200,000
Total Estimated Available Resources	\$ 44,007,030
Less 2025 Recommended Operating Budget	(34,180,244)
Projected Available Balance (December 31, 2025)	<u>\$ 9,826,786</u>



## 2025 Revenue Summary

<b>2025 Development Services Fund</b> <b>Revenue by Source and Year</b> <b>Historical and Projected</b>				
<b>Revenue Summary</b>	<b>2022</b> <b>Actual</b>	<b>2023</b> <b>Actual</b>	<b>2024</b> <b>Estimated</b>	<b>2025</b> <b>Proposed</b>
Residential Construction	\$ 3,598,468	\$ 4,143,058	\$ 5,141,535	\$ 6,169,842
Commercial Construction	13,465,047	12,440,285	15,438,395	18,526,074
Zoning	2,761,207	2,340,626	2,904,717	3,485,660
License/Registration	2,539,599	2,424,753	3,009,118	3,610,942
Other	1,843,056	1,946,078	2,415,235	2,898,099
Encumbrance Cancellations	203,597	212,139	400,000	200,000
Unencumbered Cash Balance	16,887,996	13,884,976	9,787,666	9,116,413
<b>Total Resources</b>	<b>\$ 41,298,970</b>	<b>\$ 37,391,915</b>	<b>\$ 39,096,666</b>	<b>\$ 44,007,030</b>
Percent Change		-9.46%	4.56%	12.56%

## 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 2026 and beyond are as follows:

- Revenue is estimated at 20 percent growth in 2025 and is projected to increase by 25 percent in 2029 and 15 percent in 2034 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 increase by one percent.
- Personnel and insurance costs are projected to grow by five percent annually starting in 2025 and beyond.
- Pro rata fees represent 4.5 percent of the revenue generated in the fund.

## DEVELOPMENT SERVICES FUND

## Pro Forma Operating Statement

	Actual 2023	Estimated 2024	Proposed 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>REVENUE SOURCE</b>												
Residential Construction	\$ 4,143,058	\$ 5,141,535	\$ 6,169,842	\$ 6,169,842	\$ 6,169,842	\$ 6,169,842	\$ 7,712,303	\$ 7,712,303	\$ 7,712,303	\$ 7,712,303	\$ 7,712,303	\$ 8,869,148
Commercial Construction	12,440,285	15,438,395	18,526,074	18,526,074	18,526,074	18,526,074	23,157,593	23,157,593	23,157,593	23,157,593	23,157,593	26,631,231
Zoning	2,340,626	2,904,717	3,485,660	3,485,660	3,485,660	3,485,660	4,357,076	4,357,076	4,357,076	4,357,076	4,357,076	5,010,637
License/Registration	2,424,753	3,009,118	3,610,942	3,610,942	3,610,942	3,610,942	4,513,677	4,513,677	4,513,677	4,513,677	4,513,677	5,190,729
All Other	1,946,078	2,415,235	2,898,099	2,898,099	2,898,099	2,898,099	3,622,623	3,622,623	3,622,623	3,622,623	3,622,623	4,166,017
<b>TOTAL REVENUE</b>	<b>23,294,800</b>	<b>28,909,000</b>	<b>34,690,617</b>	<b>34,690,617</b>	<b>34,690,617</b>	<b>34,690,617</b>	<b>43,363,271</b>	<b>43,363,271</b>	<b>43,363,271</b>	<b>43,363,271</b>	<b>43,363,271</b>	<b>49,867,762</b>
Beginning Unenc. Fund Balance	13,884,976	9,787,666	9,116,413	9,826,786	9,508,686	7,686,523	4,289,201	7,524,579	9,002,146	8,670,001	6,442,282	2,228,973
Encumbrance Cancellations	212,139	400,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>TOTAL RESOURCES</b>	<b>37,391,915</b>	<b>39,096,666</b>	<b>44,007,030</b>	<b>44,717,403</b>	<b>44,399,303</b>	<b>42,577,139</b>	<b>47,852,472</b>	<b>51,087,850</b>	<b>52,565,417</b>	<b>52,233,272</b>	<b>50,005,553</b>	<b>52,296,735</b>
<b>EXPENDITURES</b>												
Operations & Maintenance:												
Personnel Services	17,008,816	17,600,593	19,187,887	20,147,281	21,154,645	22,212,378	23,322,997	24,489,146	25,713,604	26,999,284	28,349,248	29,766,711
Employee Insurance	2,927,456	3,192,114	3,679,222	3,863,183	4,056,342	4,259,159	4,472,117	4,695,723	4,930,509	5,177,035	5,435,887	5,707,681
Code Enforcement - 20%	1,637,333	1,670,258	1,869,151	1,962,609	2,060,739	2,163,776	2,271,965	2,385,563	2,504,841	2,630,083	2,761,587	2,899,667
Materials & Supplies	137,520	110,250	169,100	174,173	179,398	184,780	190,324	196,033	201,914	207,972	214,211	220,637
Services	1,392,456	1,899,553	1,860,332	1,916,142	1,973,626	2,032,835	2,093,820	2,156,635	2,221,334	2,287,974	2,356,613	2,427,311
Pro Rata	1,089,000	1,300,906	1,561,078	1,561,078	1,561,078	1,561,078	1,951,347	1,951,347	1,951,347	1,951,347	1,951,347	2,244,049
Technology	2,732,434	3,708,273	5,025,901	4,756,678	4,899,378	5,046,360	5,197,751	5,353,683	5,514,294	5,679,722	5,850,114	6,025,617
Fleet	161,329	180,418	384,073	384,073	384,073	384,073	384,073	384,073	384,073	384,073	384,073	384,073
Other	244,330	156,450	233,500	233,500	233,500	233,500	233,500	148,500	148,500	148,500	148,500	148,500
Capital Outlay	215,175	11,438	210,000	210,000	210,000	210,000	210,000	325,000	325,000	325,000	325,000	325,000
Transfers	58,400	150,000	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>27,604,249</b>	<b>29,980,253</b>	<b>34,180,244</b>	<b>35,208,717</b>	<b>36,712,780</b>	<b>38,287,939</b>	<b>40,327,893</b>	<b>42,085,704</b>	<b>43,895,416</b>	<b>45,790,990</b>	<b>47,776,580</b>	<b>50,149,246</b>
<b>TOTAL EXPENDITURES</b>	<b>27,604,249</b>	<b>29,980,253</b>	<b>34,180,244</b>	<b>35,208,717</b>	<b>36,712,780</b>	<b>38,287,939</b>	<b>40,327,893</b>	<b>42,085,704</b>	<b>43,895,416</b>	<b>45,790,990</b>	<b>47,776,580</b>	<b>50,149,246</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,787,666</b>	<b>\$ 9,116,413</b>	<b>\$ 9,826,786</b>	<b>\$ 9,508,686</b>	<b>\$ 7,686,523</b>	<b>\$ 4,289,201</b>	<b>\$ 7,524,579</b>	<b>\$ 9,002,146</b>	<b>\$ 8,670,001</b>	<b>\$ 6,442,282</b>	<b>\$ 2,228,973</b>	<b>\$ 2,147,489</b>

## Property Management – 1111 East Broad Street Fund

The 1111 East Broad Street 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 (WDB), formerly Central Ohio Workforce Investment Corporation (COWIC), and the Department of Technology.

### 2025 Cash Balance Statement

The projection of total revenue, excluding general fund subsidy, attributable to the 1111 East Broad Street fund for 2025 is \$903,960. The projected 2025 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.

2025 1111 East Broad Street Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2025)	\$	354,101
Plus Estimated 2025 Receipts		903,960
Plus Estimated General Fund Transfer		600,000
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	1,858,061
Less 2025 Recommended Operating Budget		(1,858,061)
Projected Available Balance (December 31, 2025)	\$	-

## 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 inspection fund and the construction inspection fund, which is an internal service fund. For additional information related to the construction inspection fund refer to the construction inspection fund within the Internal Service Fund section. The private 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.

### 2025 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 bi-weekly.

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 12-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 multiplied by 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 2025 are budgeted at \$5,650,000, and encumbrance cancellations of \$50,000 are expected. The Department of Public Service anticipates that by the end of 2025, the fund will have a remaining balance of \$1,819,651.

<b>2025 Private Inspection Fund</b>		
<b>Balance Summary</b>		
Unencumbered Cash Balance (January 1, 2025)	\$	2,193,959
Plus Estimated 2025 Receipts		5,650,000
Plus Estimated Encumbrance Cancellations		50,000
Total Estimated Available Resources	\$	7,893,959
Less 2025 Recommended Operating Budget		(6,074,308)
Projected Available Balance (December 31, 2025)	<b>\$</b>	<b>1,819,651</b>



## Special Revenue Funds

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