



OFFICE OF THE MAYOR

November 13, 2025

In accordance with Section 26 of our City Charter, I am honored to present the 2026 City of Columbus Operating Budget. Inside this book, you'll find details of our \$1.26 billion proposal to keep our residents safe, stable, and thriving as we navigate a period of growth influenced by uncertainty.

This year's proposal reflects a deliberate, disciplined approach to managing public resources. The city budget is impacted by inflation and increasing labor expenses. We can no longer rely on temporary federal pandemic relief funds, but our city remains on strong financial footing thanks to prudent fiscal management, conservative revenue forecasting and the continued trust and investment of Columbus residents.

The 2026 Operating Budget focuses on the two most fundamental promises to our citizens: safety and stability. It sustains essential services ranging from public safety to clean water and strong neighborhoods. Importantly, it also ensures our most vulnerable neighbors are supported through challenging times.

As in years past, the largest investment in the budget is reserved for public safety. This budget includes funds for two police recruit classes and one fire class, adding up to 120 new police officers and 45 new firefighters to the ranks of our city's first responders. It continues to fund the proven strategies and partnerships that have helped drive violent crime in Columbus to its lowest level in more than a decade, though domestic violence remains a critical concern. New and continued investments will support programs such as Safe Streets, Project Moonlight and the Division of Police's Non-Fatal Shooting pilot. These are innovative initiatives focused on prevention, intervention, and enforcement.

Housing stability is the other major focus of this year's budget proposal. For the first time, the City of Columbus is dedicating its own dollars to emergency rental assistance through the Resilient Housing Initiative, a \$5.0

million program to help low-income renters avoid eviction. The budget also funds the new Office of Housing Stability which will oversee city, state, and federal housing investments; this includes administering the \$500 million Affordable Housing Bond approved overwhelmingly by Columbus voters this year. Together, these investments demonstrate our shared belief that stable housing is foundational to safe, strong neighborhoods.



This budget continues to fund the Clean and Safe Corridors initiative launched in early 2025, bringing coordinated attention and investment to commercial corridors in neighborhoods areas around Parsons, Sullivan, Livingston, and High streets. In 2026, the program will expand to Cleveland Avenue and additional corridors citywide to strengthen small businesses, restore pride in place and show our residents that their city is investing where they live and work.

The 2026 Operating Budget also reinforces our commitment to basic city services that residents rely upon daily, including clean water, reliable power, responsive trash and recycling collection and well-maintained roads. It funds the operation of our recreation centers and parks, including the opening of the new Kilbourne Run Sports Park in early 2026. It also preserves our "rainy-day" reserve fund

to protect against future fiscal instability.

This budget reflects the values of a city where everyone has opportunity and responsibility. While we face national uncertainty, Columbus continues to move forward with confidence. We are growing, innovating and working together to ensure that prosperity reaches every resident.

In the following pages you will find additional details about how this proposal invests in the people, programs, and partnerships that make our city stronger. I look forward to working with Columbus City Council to review and approve this budget, and to continue advancing our mission to keep Columbus safe, stable, and thriving for everyone who calls our great city home.



OFFICE OF THE MAYOR

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November 13, 2025

Mayor Andrew J. Ginther:

Contained herein is the 2026 Operating Budget totaling \$2.7 billion across all funds, with \$1.26 billion budgeted for general fund operating expenses.

The Mayor's 2026 Budget is balanced and continues to invest in critical city services. These investments are organized around your strategic priorities, which include housing, neighborhood safety & violence prevention, as well as mobility, prosperity, operations, and culture.

While the city's financial position remains strong, there is a measure of uncertainty regarding the current (and near-term) economic and political outlook. Municipalities across the nation are facing an environment of rising costs, flattening revenues, reduced (or uncertain) federal support, and the evolving needs of their communities. The fiscal uncertainty posed by the effects of the recent federal government shutdown, along with federal policy changes have required cities to fill programmatic and funding gaps not previously required or contemplated. In addition, policy discussions at the state level have provided potential fiscal exposure related to property tax revenues as well as certain pension fund requirements. In response to these factors, the proposed 2026 Operating Budget balances the needs of our community while maintaining fiscal conservatism.

The health and safety of our residents is a central focus, and this budget continues to invest in neighborhood safety, both in terms of personnel and programs. The Division of Police will add two recruit classes, providing for up to 120 new officers. The Division of Fire will add a new recruit class, with the ability to onboard 45 new fire fighters. Both are funded to help ensure adequate staffing levels to meet the needs of the communities they serve. The 2026 budget also includes continued support of

innovative community safety programs, such as the Comprehensive Neighborhood Safety Strategy, Alternative Response, and Right Response Programs. Violence prevention is also a priority, with over \$6.3 million allocated to the Office of Violence Prevention, whose personnel and community partnerships address a range of programmatic needs in our neighborhoods. In addition, \$3.7 million is included to address the recent rise in domestic violence.



This budget also reflects continued investment in our city's youth, with \$16.7 million set aside for summer programming to keep Columbus youth active and engaged. Funding is also allocated to the younger populations, with \$9.4 million budgeted for the Early Start Program, which is projected to serve over 1,500 children, as well as \$2.4 million in After School Programming, which focuses on middle-school aged children.

Affordable Housing remains a top priority, both in terms of creating new housing stock, but also providing programs that allow Columbus residents to remain in their existing homes. Therefore, this budget includes over \$18 million for the newly formed Division of Housing Stability, which focuses on tenant engagement, eviction prevention, and enforcement of the city's fair housing policies. A portion of these dollars will also be used to administer the recent voter-approved \$500 million bond package. Furthermore, to continue housing support to vulnerable residents, this budget also includes \$5 million in emergency rental assistance for low-income households.

Aligning with the safety and stability of our communities, the 2026 budget also continues investment in mobility. The connection of our residents to resources (and to one another) is essential to quality of life and prosperity. As such, this budget includes \$230 thousand for Vision Zero, which serves as a cross-departmental initiative to



eliminate traffic and pedestrian fatalities. It also allocates over \$31 million to the Division of Mobility & Parking Services, whose mission includes providing safe, equitable and predictable mobility and parking options for all residents.

The strength of the city's budget is a function of its revenue growth, which in turn is dependent on the underlying economy. Columbus' regional economy remains strong, stable, and diversified. We are experiencing steady population growth as well as job stability and growth in key industries such as government, higher education, technology & advanced manufacturing, and healthcare. Given the city's strong leadership and sound fiscal management, along with the strength of our local and regional economies, I remain optimistic about the near and long-term financial stability of the city.

The city's non-enterprise revenue growth is largely dependent upon income tax, which comprises approximately 78 percent of total general fund revenues. The income tax growth rate for 2025 is projected at 6 percent and the 2026 income tax revenue growth rate is projected at 4 percent. This growth is reflective of the strength and resilience of our local economy. It should also be noted that 25 percent of income tax revenues are set aside for the debt service associated with the city's AAA rated capital program.

Property tax and investment earnings represent other significant (non-enterprise) revenue sources. Property tax revenues are projected to remain strong, with approximately \$86.4 million expected in 2026. Property tax revenues represent roughly 7 percent of non-enterprise revenues. Investment earnings are also expected to remain strong, at a projected level of \$47.6 million in 2026. This is a modest decrease relative to 2025, due to an expected easing of interest rates. Investment earnings represent approximately 4 percent of non-enterprise revenues. Collectively, income tax, property tax, and investment earnings represent almost 90 percent of general fund revenues.

A final note on revenue - in 2023, the sale of marijuana to individuals 21 and over was approved by Ohio voters. A 10 percent tax on these sales is collected by dispensaries and under the voter-approved law, 36 percent of this excise tax revenue is intended for the "host communities" where dispensaries are located. The City of Columbus is one of these host communities. Marijuana sales began in 2024 and payments to municipalities have yet to be issued. We continue to monitor this issue to determine the likelihood and timing of any future payments to the city.

In closing, the 2026 Operating Budget invests in the safety, stability, and prosperity of Columbus residents, while maintaining fiscal conservatism in a time of financial and political uncertainty.

I would like to thank the Department of Finance and Management budget team, as well as department directors and their staff for their partnership in preparing this budget.

The Department of Finance and Management will continue its mission to provide financial leadership to ensure the future health of the city's finances.

Respectfully submitted,



Christopher S Long
Director
Department of Finance and Management



**CITY OF COLUMBUS
PROPOSED 2026 BUDGET**

Mayor Andrew J. Ginther

Presented to Columbus City Council
November 13, 2025

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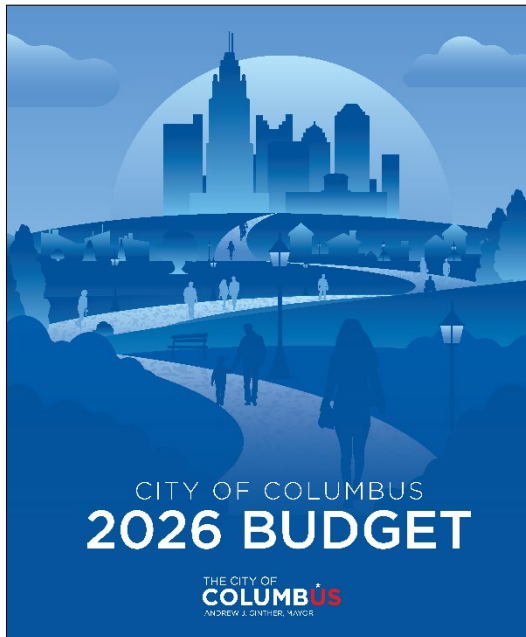
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Electronic Resource:

2026 Budget: <https://www.columbus.gov/2026budget/>

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Introduction

THE CITY OF
COLUMBUS

The 2026 Budget Document

The 2026 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 2026, 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 2026 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 2026 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, mission, and 2026 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.

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 relevant 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 Income Tax Set Aside subfund of the general fund, which funds a significant portion of the capital plan.

Glossary

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





Mayor Andrew J. Ginther's 2026 Strategic Priorities

THE CITY OF
COLUMBUS

Strategic Roadmap

The City of Columbus is a growing and vibrant community. Under the leadership of Mayor Andrew J. Ginther, significant steps have been taken to ensure every resident has an opportunity to share in the success of our city.

At the heart of our work is a shared North Star – our Values, Mission, and Vision – which ground us in who we are, why we serve, and where we aspire to go as a city. These foundational elements guide every decision we make and every step we take.

To move with intention toward this future, our Strategic Roadmap was launched in 2025, and it serves as the unifying path forward. It translates our long-term vision into clear Priorities and Goals, aligning our efforts across departments and teams. Together, these components connect purpose to progress – ensuring that our daily work delivers real, measurable impact for the residents and neighborhoods we serve.

This is more than a plan, it is our commitment to continuous improvement, collaboration, and positive outcomes. It is how we turn aspiration into action, maximizing equitable opportunities to foster prosperity for all who call Columbus home.

The annual strategic planning and budgeting process determines the steps that will be taken each year to make progress towards the Mayor's vision. The 2026 Operating Budget reflects this enhanced community-centric and data-focused planning process.

Vision: A Columbus where equitable opportunities foster prosperity for all who call Columbus home.

OUR CORE VALUES

THE CITY OF
COLUMBUS
ANDREW J. GINTHER, MAYOR



COMMUNITY

We champion an **inclusive community** — where everyone belongs, every voice is valued and all are invited to shape our shared future.



BOLD, EMPATHETIC LEADERSHIP

We **lead with courage, insight and innovation** — boldly advancing ideas while actively meeting people where they are.



UNITY

We **move forward together** — collaboratively breaking down silos and barriers to improve the lives of every neighbor.



SERVICE & STEWARDSHIP

We act with **passion, purpose and integrity** — making decisions that are responsible, people-centered and data-informed.

STRATEGIC PRIORITIES

HOUSING

Improve access to quality, affordable housing by accelerating housing creation, promoting housing stability and fostering housing diversity.

SAFETY

Build safer communities through violence prevention, intervention and enforcement, as well as community engagement and responsive, accountable public safety services.

MOBILITY

Increase access to transit and safe and connected sidewalks, bikeways and roadways to improve access to opportunity.

PROSPERITY

Ensure that all residents benefit from our regional growth by advancing individual health and economic outcomes.

OPERATIONS

Deliver excellent city services through modernized systems, processes and staff empowerment.

CULTURE

Foster a culture of inclusion, transparency and collaboration where every employee and neighbor feels valued and heard.

STRATEGIC GOALS

HOUSING

Increase housing supply, opportunity and stability.

SAFETY

Increase safety practices, modernization efforts, resourcing and training; decrease violent crime.

MOBILITY

Increase transportation availability and safety, as well as access to sidewalks, crosswalks and trailways.

PROSPERITY

Increase behavioral, physical and economic health outcomes for all residents.

OPERATIONS

Modernize systems and processes, enhance data-driven work and fiscal stewardship, improve quality and distribution of services.

CULTURE

Increase employee engagement, collaboration, development and recognition, embedded in our core values and a sense of belonging.

Mayor's Strategic Priorities

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Budget Process

THE CITY OF
COLUMBUS

Budget Preparation

In the spring of each year, following budget adoption, the Finance and Management Department's budget office completes a three-year revenue projection of the general fund. With that information, assumptions are made to expand the focus of fiscal decision-making from the one year horizon provided by the annual budget process to a multi-year horizon.

Once completed, the budget office begins preparation for the following year's budget. The City of Columbus uses a budget methodology in which each city department funded with general fund dollars is provided a target amount for the budget year. That amount represents the department's proportionate share of projected revenues for the budget year, based upon its share of the current year's distribution of general fund appropriations, with certain adjustments.

Typically in May, the budget office considers general fund target adjustments. Finance and Management leadership make recommendations for granting adjustments to be included in target calculations. Adjustments that may be approved for inclusion consist of, but are not limited to, new, expanded, or restored programs funded for a partial year in the current appropriations which will require full year funding in the next, or anticipated expenditures for next year that were not budgeted in the current

year or over which the department has no control. In cases where a department has transferred programming to another department or fund, eliminated or streamlined programming, or successfully reduced service delivery costs through the implementation of efficiency measures, a commensurate reduction in the target estimate could be reflected in these adjustments.

In June, the Finance and Management Department makes the final decisions on target adjustments for inclusion in the general fund target calculations, oftentimes with the consultation of and direction from the Office of the Mayor. At the same time these decisions are made, a review of the revenue projections is conducted, and adjustments are made based on the latest available information. Finance and Management, with informal consultation of the City Auditor, on whose official estimate the proposed general fund budget must be based per the City Charter, develops an estimate of available resources and uses it and the list of approved target adjustments to derive departmental targets.

With general fund targets calculated, the budget office distributes those to city departments, along with other budget materials (payroll projection files, instructions, and forms).



Those departments with funds other than the general fund do not receive a target for those funds from the Finance and Management Department. Rather, those departments develop proposed budgets for those funds based on projected revenue and carryover balances. These assumptions are reviewed with Finance and Management upon submission of budget proposals.

The Office of the Mayor, during this time, establishes the strategic priorities and goals for the upcoming year. Those goals are sent to the departments under his purview to use as a guide in submitting departmental strategic priorities and performance measures, as applicable, to the Finance and Management Department in August. The intention is that these departmental priorities and budget submissions align with the Mayor's stated priorities and the overall Strategic Roadmap. Separately elected officials are solicited to submit their strategic priorities for publication in their respective budget section as well, but are not requested or required to align them with the Mayor's strategic priorities, nor track performance measures for purposes of publication in this document.

Department Budget Submission & Review

During July and August, departments prepare their budget proposals for submission to the Finance and Management

Department at the end of August. Once submitted, the budget office's analysts begin a technical and policy review of the submissions. In September, budget meetings occur with each department, at which each department presents its proposal and strategic goals to Finance and Management and Office of the Mayor leadership.

In October, many activities occur simultaneously. First, the budget staff is actively engaged in completing the third quarter financial review which, among other things, officially establishes the year-end general fund carryover projection. This carryover projection becomes part of the Auditor's official estimate of available resources for the following year. Second, budget meetings are held between the Mayor, the Mayor's staff, and Finance and Management leadership to review submissions and outstanding issues. Finally, toward the middle of this month, the City Auditor releases the official estimate of available general fund resources. Again, as a governmental check and balance dictated by City Charter, the administration's annual proposed budget cannot exceed this estimate. This estimate is located in the General Fund Summary Section of this budget document for reference.

Executive Budget Proposal

The administration makes final decisions of reductions and expansions to the departments' submitted budget proposals and provides those decisions to the budget office for implementation in the budget document and budgeting software. By City Charter, the administration must present the city's budget proposal for the following year on or before November 15th to City Council. The budget office, in addition to the budget document, sends accompanying appropriation legislation to City Council for consideration. Customarily, this legislation is read into the record and tabled until the following year.

Legislative Consideration & Adoption

For the latter half of November into December, City Council holds public budget hearings by committee and hosts hearings for public comment on the proposed budget. Any amendments to the proposed budget are made in light of year-end revenue and expenditure actuals as certified by the City Auditor in January. City Council cannot adopt a budget in excess of the Auditor's estimate of available resources, which often is officially revised once the actual year-end carryover is known. Typically, City Council votes to adopt the budget proposal as amended towards the end of January or the first part of February.

Budget Implementation & Control

Once City Council amendments are known, the budget staff completes those activities necessary to support budget implementation. Following budget adoption, departments submit spending documents according to various city purchasing codes. All spending transactions must be certified by staff in the City Auditor's office, and most single spending transactions greater than \$2,500 are reviewed by budget staff in the Finance and Management Department before submission to the City Auditor's office. With a few exceptions, operating expenditures greater than \$50,000 must be legislated and approved by City Council. All capital expenditures, regardless of amount, must be legislated and approved by City Council. The legal, budgetary level of control rests at the department, division, fund, subfund, and object class (personnel, supplies, services, etc.) level. Supplemental appropriations and inter-fund transfers must be legislated. Intra-fund transfers between object classes within a division must be legislated if greater than \$100,000. If less than \$100,000 needs to be transferred within a fund and division from one object class to another, a letter of transfer (internal city form) signed by the department director, the Finance and Management Director, the chairperson of the finance committee on City Council, and the City Auditor will suffice.

The Finance and Management Department, in consultation with the other city departments, completes three financial reviews following the close of the first, second, and third quarters each year. Projected expenditure and revenue surpluses and deficits are noted for all major operating funds.

Budget Review & Evaluation

In January, while preparing for the implementation of the newly adopted budget, the budget office staff conducts a year-end financial review of the prior year's budget. The resulting report compares year-end actuals (revenue and expenditures) to those originally budgeted and those projected at the end of the third quarter.

Budget Calendar of Major Activities

May: General Fund (GF) target adjustments and formation processes.

June: GF targets and budget instructions are distributed to city departments.

June-August: Mayor establishes his goals for the upcoming year, and departments under his purview submit departmental strategic priorities and performance measures in alignment with those goals. Separately elected officials submit strategic priorities as well.

August: End of the month, budget submissions are due to the budget office.

September: Budget hearings between departments and Finance and Management (F&M) occur.

October: F&M completes the 3rd quarter financial review, budget meetings with the Office of the Mayor occur, and the City Auditor establishes the official estimate of available resources for the GF.

November: The administration's formal budget proposal is submitted to Council on or by the 15th.

December: Council holds budget hearings by committee and allows time for public comment.

Jan/Feb: F&M completes year-end financial report, Auditor releases amended estimate based on year-end actuals, and Council amends the proposed budget and adopts it for implementation.

Budget Process

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General Fund Summary

THE CITY OF
COLUMBUS

The general fund provides financial support for the city's basic services. Many divisions are funded solely by the general fund, others receive general fund subsidies, and some have multiple funding sources.

Revenues, excluding the unencumbered balance, encumbrance cancellations, and transfers from other funds, are projected at \$1.23 billion, an increase of 2.8 percent from 2025 revenue projections. A description of the major revenue sources of the general fund is provided below, followed by a revenue summary table.

Income Tax

The primary source of revenue to the general fund is the income tax. Columbus' income tax was first instituted in 1947 at 0.5 percent. Subsequent increases of 0.5 percent occurred in each of the years 1956, 1971, 1982, and 2009. The current income tax rate is 2.5 percent.

The city levies an income tax on all wages, salaries, commissions, other compensation paid to employees, and on net proceeds of business operations in the city. Pursuant to Columbus City Code, Section 361.37, 75 percent of all income tax collections are deposited in the general fund for general fund operations and 25 percent of collections are deposited in a separate fund to service debt on capital improvements.

Approximately 80 percent of income taxes are collected through employer withholdings. Payments are made to the city on a statutorily prescribed basis.

The income tax is the largest source of revenue for general fund operations. In 2026, income tax revenues to the general fund are estimated at \$950.5 million, which is 75.6 percent of total general fund resources and 76.9 percent of total general fund revenue. This represents a 4 percent increase from 2025 projections.

Property Tax

The city annually receives property taxes equal to 3.14 mills of assessed tangible and real property and public utility located in the city. Property taxes are collected by Franklin, Fairfield, and Delaware counties, and are typically remitted to the city on a semi-annual basis. Collections are based on the prior year's assessed valuations, established by state law at 35 percent of appraised market value for real property and at 100 percent of true value for public utility property. Taxes are collected one year in arrears for real property.

Pursuant to Ohio statute and Columbus City Codes, property tax revenue is used for three purposes: certain debt service requirements, partial payment of police and fire pension costs,

and general fund operations. State law requires that the first two obligations be met before property tax revenue can be deposited into the general fund for general operations. Because the city pays debt service on non-enterprise capital improvements from the income tax set aside (ITSA) subfund, property tax revenues are deposited directly in the general fund. The 2026 estimate for property tax collections is \$86.4 million, an increase of 0.8 percent from the 2025 projection.

Hotel/Motel Tax

During 2014, Columbus City Code, Section 371.02, was amended and as a result, the general fund no longer receives a deposit from hotel/motel taxes. The 2025 and 2026 projections for general fund hotel/motel tax receipts are \$0.

Kilowatt-Hour Tax

Beginning in 2001, a tax was levied on users of electricity provided by the Division of Electricity. Known as the kilowatt-hour (KWH) tax, state statutes allow funds collected from users located within the city to be deposited into the city's general fund. These revenues are estimated at \$3.5 million for 2026.

Casino Tax

In 2009, a constitutional amendment was passed in Ohio, allowing for casinos in four Ohio cities (Columbus, Cincinnati, Cleveland, and Toledo). In 2012, as casinos opened in the State of Ohio, the state began collecting taxes on casino revenues. The city receives a portion of revenue from the gross casino revenue county fund and the gross casino revenue host city fund. After moneys are set aside for Nationwide Arena and debt service, the balance of revenue received will be deposited into the general fund. The \$9.0 million estimate for the 2026 general fund deposit for casino tax revenues is a 5.9 percent increase over the 2025 projection.

Shared Revenues

Local government fund (LGF) revenues represent portions of various State of Ohio taxes which are shared with local governments within the state. The local community funds, formerly known as the local government fund, and the local government revenue assistance fund are now combined as the local community funds from the State of Ohio. This category also includes the city's share of any residual estate taxes and other smaller taxes. Total revenues are projected at \$28.7 million in 2026, or a 5.2 percent increase over projected 2025 revenues.

Adult-Use Cannabis Tax

In 2023, the sale of marijuana to individuals 21 and over was approved by Ohio voters. A 10 percent tax on these sales is collected by dispensaries and 36 percent of the collections will be remitted to cities where the dispensaries reside. Marijuana sales began in 2024 and payments to municipalities were expected during the latter half of 2025. The State of Ohio has not released any of the funds to Ohio's municipalities that are owed revenue. Total revenues are projected at \$0 in 2026.

Fines and Penalties

The City of Columbus receives 100 percent of all municipal court costs and fines assessed in cases initiated by the city (excluding those that have been earmarked for special purposes such as computerization of court functions), as well as fines assessed for traffic violations. In 2022, fines assessed for parking violations were moved to the newly created mobility enterprise fund. In addition, the city receives a percentage of court costs and fines assessed in cases initiated by

the state, county, or other municipalities and tried in the Franklin County Municipal Court. Revenues from fines and penalties are projected at \$10.4 million in 2026, a 4 percent increase from 2025 collections.

Charges for Service

Sources of revenue in this category include pro rata charges, third-party reimbursements for emergency medical services (EMS), parking meter revenues and other parking charges, and revenue from various divisions that charge for services. These include auto impounding fees, sales of impounded autos, certain fire protection and dispatching service charges, and revenue from the collection of income taxes and prosecution services for other municipalities and villages. Total revenues from charges for service are projected at \$81.8 million in 2026, a 2.8 percent decrease from 2025 estimates.

Pursuant to Ordinance 2293-2018, all independent funds of the city are assessed an administrative service charge of 4.5 percent of revenues, the proceeds of which are deposited into the general fund. This charge, referred to as “pro rata”, represents a fee for certain services performed by administrative divisions for enterprise, special revenue, grant, and internal service divisions for which no specific service charge is assessed. Services include, but are not limited to, debt administration and budget preparation provided by the Finance and Management Department, legal services provided by the City Attorney, financial reporting and assistance provided by the City Auditor, and maintenance and cleaning services provided by the Division of Facilities Management.

Investment Earnings

Investment earnings are deposited into the fund in which they were earned. The Treasury Investment Board, consisting of the City Treasurer, City Auditor, and the Director of Finance and Management, is responsible for investing the city's liquid assets. To ensure the credit-worthiness of the investment of public moneys, federal statutes restrict municipal investment to U.S. government securities, bank certificates of deposit, and repurchase agreements. Interest rates are projected to decline in 2026, resulting in general fund investment earnings projected at \$47.6 million, a 6.6 percent decrease from 2025 estimates.

License and Permit Fees

This category consists primarily of cable communications fees and fees charged by the Department of Public Safety for the issuance and enforcement of City of Columbus licenses and permits. The city charges cable companies a service permit fee for the ability to operate a cable system in the City of Columbus, equal to five percent of cable operator gross revenues. Fees in this category are estimated at \$6.1 million in 2026, of which cable TV permits are expected to be approximately \$5.5 million.

Other Revenue

This category includes various unclaimed funds, refunds, and miscellaneous revenue. The 2026 estimate is \$2.3 million.

Encumbrance Cancellations

These funds represent moneys set aside in prior fiscal years for expenditures that subsequently were not made. Funds can then be made available for use through the cancellation of encumbrances. The estimate for 2026 is \$10 million.

Other Miscellaneous and Fund Transfers

No other fund transfers are expected into the general fund in 2026.

GENERAL FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2022 - 2026										
SOURCE	2022	2023	PERCENT	2024	PERCENT	2025	PERCENT	2026	PERCENT	2026
	ACTUAL	Actual	CHANGE	ACTUAL	CHANGE	PROJECTED	CHANGE	PROJECTED	CHANGE	PERCENT OF TOTAL
Income Tax	\$ 810,428,709	\$ 852,460,523	5.19%	\$ 862,236,638	1.15%	\$ 913,974,000	6.00%	\$ 950,533,000	4.00%	75.63%
Property Tax	60,955,469	63,610,301	4.36%	83,783,127	31.71%	85,679,000	2.26%	86,394,000	0.83%	6.87%
Kilowatt Hour Tax	3,358,596	3,360,752	0.06%	3,475,694	3.42%	3,500,000	0.70%	3,500,000	0.00%	0.28%
Hotel/Motel Tax	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
TOTAL TAXES	874,742,774	919,431,576	5.11%	949,495,459	3.27%	1,003,153,000	5.65%	1,040,427,000	3.72%	82.78%
Local Government Fund	26,056,260	26,660,847	2.32%	25,373,167	(4.83%)	25,805,000	1.70%	27,223,000	5.50%	2.17%
Adult-Use Cannabis	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Liquor Permit Fee, Other	1,767,555	1,390,407	(21.34%)	1,696,023	21.98%	1,500,000	(11.56%)	1,500,000	0.00%	0.12%
Casino Tax	8,373,924	8,528,855	1.85%	8,585,155	0.66%	8,500,000	(0.99%)	9,000,000	5.88%	0.72%
TOTAL SHARED REVENUE	36,197,739	36,580,109	1.06%	35,654,345	(2.53%)	35,805,000	0.42%	37,723,000	5.36%	3.00%
License and Permit Fees	9,036,487	7,122,420	(21.18%)	6,151,321	(13.63%)	6,100,000	(0.83%)	6,100,000	0.00%	0.49%
Fines and Penalties	8,605,576	9,146,112	6.28%	10,279,139	12.39%	10,000,000	(2.72%)	10,400,000	4.00%	0.83%
Investment Earnings	11,625,088	30,961,925	166.34%	44,292,379	43.05%	51,000,000	15.14%	47,646,000	(6.58%)	3.79%
Charges for Service	69,384,763	71,702,802	3.34%	67,420,125	(5.97%)	84,164,000	24.84%	81,824,000	(2.78%)	6.51%
All Other	2,639,779	3,028,598	14.73%	3,173,081	4.77%	2,250,000	(29.09%)	2,250,000	0.00%	0.18%
TOTAL OTHER REVENUES	101,291,693	121,961,857	20.41%	131,316,045	7.67%	153,514,000	16.90%	148,220,000	(3.45%)	11.79%
TOTAL ALL REVENUES	1,012,232,206	1,077,973,542	6.49%	1,116,465,849	3.57%	1,192,472,000	6.81%	1,226,370,000	2.84%	97.57%
Encumbrance Cancellations	6,645,312	7,703,413	15.92%	16,054,531	108.41%	20,284,070	26.34%	10,000,000	(50.70%)	0.80%
Unencumbered Balance	58,299,693	100,022,386	71.57%	50,883,657	(49.13%)	15,535,263	(69.47%)	20,507,066	32.00%	1.63%
Fund Transfers	19,097,101	2,156,500	(88.71%)	-	(100.00%)	1,562,075	N/A	-	(100.00%)	
Other Misc. Transfers	-	-	0.00%	30,000,000	N/A	20,000,000	(33.33%)	-	(100.00%)	0.00%
Total Annual Resources	1,096,274,312	1,187,855,841	8.35%	1,213,404,036	2.15%	1,249,853,408	3.00%	1,256,877,066	0.56%	100.00%
27th Pay Period Reserve Fund	8,721,058	11,572,058	32.69%	14,509,058	25.38%	14,509,058	0.00%	14,509,058	0.00%	
Basic City Services Fund	49,669,492	49,669,492	0.00%	19,669,492	(60.40%)	-	(100.00%)	-	0.00%	
Economic Stabilization Fund	90,777,313	96,627,955	6.45%	102,800,213	6.39%	106,305,777	3.41%	109,305,777	2.82%	
TOTAL GENERAL FUND										
AVAILABLE RESOURCES	\$ 1,245,442,175	\$ 1,345,725,346	8.05%	\$ 1,350,382,799	0.35%	\$ 1,370,668,243	1.50%	\$ 1,380,691,901	0.73%	

Expenditures and Personnel

The following tables provide summary detail on general fund expenditures and personnel levels:

GENERAL FUND 2026 PROPOSED BUDGET SUMMARY BY AREA OF EXPENSE							
Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Totals
City Council	\$ 7,454,708	\$ 37,542	\$ 365,687	\$ 3,000	\$ -	\$ -	\$ 7,860,937
City Auditor							
City Auditor	5,886,120	23,000	710,622	1,000	-	-	6,620,742
Income Tax	8,099,579	49,000	5,625,395	500	-	-	13,774,474
Total	13,985,699	72,000	6,336,017	1,500	-	-	20,395,216
City Treasurer	1,473,166	3,768	410,526	-	-	-	1,887,460
City Attorney							
City Attorney	18,478,344	66,000	572,775	3,000	-	-	19,120,119
Real Estate	263,598	-	-	-	-	-	263,598
Total	18,741,942	66,000	572,775	3,000	-	-	19,383,717
Municipal Court Judges	26,586,306	110,075	2,026,501	-	-	245,000	28,967,882
Municipal Court Clerk	16,651,892	120,350	1,104,776	-	-	-	17,877,018
Civil Service	5,561,800	52,800	923,209	116,000	-	-	6,653,809
Public Safety							
Administration	9,693,638	107,000	4,092,070	520,150	-	-	14,412,858
Support Services	20,838,845	2,470,622	4,834,579	10,000	-	-	28,154,046
Police	409,668,787	8,630,298	25,389,170	275,000	40,000	-	444,003,255
Fire	340,603,355	5,547,617	17,168,097	150,000	-	-	363,469,069
Total	780,804,625	16,755,537	51,483,916	955,150	40,000	-	850,039,228
Office of the Mayor							
Mayor	4,159,058	20,500	387,064	57,000	-	-	4,623,622
Office of Diversity & Inclusion	1,568,434	8,000	517,671	50,000	-	-	2,144,105
Office of CelebrateOne	1,674,277	21,000	220,170	390,000	-	-	2,305,447
Office of Education	342,850	2,000	11,745,514	364,383	-	-	12,454,747
Office of Violence Prevention	2,744,694	51,000	1,382,360	2,139,000	-	-	6,317,054
Total	10,489,313	102,500	14,252,779	3,000,383	-	-	27,844,975
Inspector General	2,203,756	28,400	41,022	-	-	-	2,273,178
Building and Zoning Services							
Building & Zoning	1,555,454	35,250	242,761	3,500	-	-	1,836,965
Code Enforcement	2,047,719	48,750	564,102	8,000	-	-	2,668,571
Total	3,603,173	84,000	806,863	11,500	-	-	4,505,536
Development							
Administration	4,459,930	40,000	540,636	151,000	-	-	5,191,566
Econ. Development	1,497,953	4,400	1,972,832	1,641,000	-	-	5,116,185
Planning	2,293,440	6,600	443,603	1,000	-	-	2,744,643
Housing	2,648,529	13,000	766,324	45,000	-	-	3,472,853
Real Estate&Land Redevelopmr	1,806,648	3,000	335,000	-	-	-	2,144,648
Housing Stability	1,186,969	3,150	497,000	16,547,989	-	-	18,235,108
Total	13,893,469	70,150	4,555,395	18,385,989	-	-	36,905,003
Finance and Management							
Finance Administration	3,358,089	11,500	897,497	-	-	-	4,267,086
Financial Management	3,367,154	2,500	1,680,312	-	-	-	5,049,966
Facilities Management	10,875,954	1,335,000	11,054,622	1,000	-	-	23,266,576
Total	17,601,197	1,349,000	13,632,431	1,000	-	-	32,583,628
Finance City-wide	-	-	-	-	-	20,600,000	20,600,000
Finance Technology (pays gf agency bills)	-	-	36,649,593	-	-	-	36,649,593
Human Resources							
Administration	2,424,449	30,500	119,088	-	-	-	2,574,037
Occupational Safety & Health	-	12,000	1,700,000	-	-	-	1,712,000
Total	2,424,449	42,500	1,819,088	-	-	-	4,286,037
Neighborhoods	7,359,809	80,809	880,149	5,381,000	-	52,500	13,754,267
Health	-	-	-	-	-	32,887,105	32,887,105
Recreation and Parks	-	-	-	-	-	58,757,388	58,757,388
Public Service							
Administration	494,444	-	5,290	-	-	-	499,734
Refuse Collection	17,006,740	250,000	14,898,615	100,000	10,000	-	32,265,355
Total	17,501,184	250,000	14,903,905	100,000	10,000	-	32,765,089
Total General Operating Fund	\$ 946,336,488	\$ 19,225,431	\$ 150,764,632	\$ 27,958,522	\$ 50,000	\$ 112,541,993	\$ 1,256,877,066

General Fund Summary

GENERAL FUND EXPENDITURE AND BUDGET SUMMARY					
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
City Council	\$ 6,019,092	\$ 7,042,055	\$ 7,645,591	\$ 7,696,986	\$ 7,860,937
City Auditor					
City Auditor	5,499,619	6,018,202	6,688,318	6,404,542	6,620,742
Income Tax	8,163,345	12,286,182	14,035,623	13,010,820	13,774,474
Total	13,662,964	18,304,384	20,723,941	19,415,362	20,395,216
City Treasurer	1,474,430	1,491,300	1,934,668	1,844,350	1,887,460
City Attorney					
City Attorney	16,197,842	17,448,956	18,159,641	18,616,518	19,120,119
Real Estate	185,051	246,618	262,260	258,920	263,598
Total	16,382,893	17,695,574	18,421,901	18,875,438	19,383,717
Municipal Court Judges	25,729,461	28,445,949	28,814,860	29,786,877	28,967,882
Municipal Court Clerk	15,898,165	18,100,963	19,057,323	19,282,643	17,877,018
Civil Service	5,474,582	6,118,258	6,712,962	6,561,006	6,653,809
Public Safety					
Administration	13,794,908	14,572,464	15,169,486	14,941,796	14,412,858
Support Services	23,259,806	24,581,294	25,502,144	25,687,058	28,154,046
Police	381,339,038	378,135,248	397,552,365	432,367,456	444,003,255
Fire	307,699,580	310,601,843	336,244,368	355,025,580	363,469,069
Total	726,093,332	727,890,849	774,468,363	828,021,890	850,039,228
Office of the Mayor					
Mayor	3,816,457	4,598,898	4,658,237	4,641,296	4,623,622
Office of Diversity & Inclusion	1,926,080	2,644,285	2,460,249	2,964,013	2,144,105
Office of CelebrateOne	1,670,853	3,769,966	2,464,541	2,468,674	2,305,447
Office of Education	14,213,103	14,669,100	13,661,495	13,810,772	12,454,747
Office of Violence Prevention	1,576,433	5,027,076	6,805,999	6,389,328	6,317,054
Total	23,202,926	30,709,325	30,050,521	30,274,083	27,844,975
Inspector General	1,443,385	1,870,262	2,376,891	2,221,806	2,273,178
Building and Zoning Services					
Building & Zoning	197,470	1,546,931	2,414,202	2,122,569	1,836,965
Code Enforcement	7,270,774	7,500,189	7,322,930	7,196,332	2,668,571
Total	7,468,244	9,047,120	9,737,132	9,318,901	4,505,536
Development					
Administration	14,360,125	25,119,381	15,552,834	16,166,679	5,191,566
Economic Development	16,124,342	17,704,886	6,821,630	13,403,948	5,116,185
Planning	2,161,936	2,596,176	2,880,254	2,339,051	2,744,643
Housing	8,674,751	4,730,519	4,025,846	4,225,802	3,472,853
Real Estate & Land Redevelopment	597,977	1,245,188	1,290,986	1,595,270	2,144,648
Housing Stability	-	-	-	819,265	18,235,108
Total	41,919,131	51,396,150	30,571,550	38,550,015	36,905,003
Finance and Management					
Finance Administration	8,809,995	6,158,753	5,974,866	5,319,004	4,267,086
Financial Management	5,114,023	4,355,217	5,319,633	4,505,262	5,049,966
Facilities Management	20,567,898	24,834,841	23,338,247	24,299,010	23,266,576
Total	34,491,916	35,348,811	34,632,746	34,123,276	32,583,628
Citywide Technology	26,226,678	27,750,280	32,067,672	28,039,015	36,649,593
Finance City-wide	27,848,224	22,676,049	29,854,853	8,416,225	20,600,000
Human Resources					
Administration	3,335,243	3,319,974	3,937,913	2,098,252	2,574,037
Occupational Safety & Health	-	-	-	-	1,712,000
Total	3,335,243	3,319,974	3,937,913	2,098,252	4,286,037
Technology	2,704,841	20,705,443	-	-	-
Neighborhoods	11,745,496	13,434,380	15,224,064	15,163,395	13,754,267
Health	32,315,513	32,587,527	33,289,251	33,289,251	32,887,105
Recreation and Parks	48,854,555	57,971,669	58,728,767	65,703,401	58,757,388
Public Service					
Administration	867,210	951,455	1,055,072	1,009,295	499,734
Refuse Collection	63,813,866	65,010,996	67,047,367	29,654,875	32,265,355
Total	64,681,076	65,962,451	68,102,439	30,664,170	32,765,089
Total General Operating Fund	\$ 1,136,972,146	\$ 1,197,868,773	\$ 1,226,353,408	\$ 1,229,346,342	\$ 1,256,877,066

GENERAL FUND PERSONNEL SUMMARY -- FULL-TIME

	2023	2024	2025	2026
	Actual	Actual	Budget	Proposed
City Council	45	54	56	57
City Auditor				
City Auditor	36	38	39	38
Income Tax	66	61	74	67
Total	102	99	113	105
City Treasurer	6	7	7	7
City Attorney				
City Attorney	129	137	134	139
Real Estate	1	1	1	1
Total	130	138	135	140
Municipal Court Judges	228	234	247	246
Municipal Court Clerk	178	178	186	170
Civil Service	41	40	42	44
Public Safety				
Administration	62	66	83	70
Support Services	153	155	180	169
Police- Non Uniformed	210	229	290	242
Police- Uniformed	1,882	1,887	2,117	2,066
Fire- Non Uniformed	44	48	56	51
Fire- Uniformed	1,655	1,710	1,765	1,776
Total	4,006	4,095	4,491	4,374
Office of the Mayor				
Mayor	21	23	23	21
Office of Diversity and Inclusion	12	11	14	12
Office of CelebrateOne	11	11	11	11
Office of Education	1	2	2	2
Office of Violence Prevention	7	15	21	21
Total	52	62	71	67
Inspector General	13	16	18	17
Building and Zoning Services				
Building & Zoning	2	16	17	15
Code Enforcement	64	65	59	16
Total	66	81	76	31
Development				
Administration	31	27	33	27
Economic Development	12	11	16	12
Planning	20	20	21	19
Housing	33	31	31	23
Real Estate & Land Redevelopment	5	10	10	13
Housing stability	0	0	0	6
Total	101	99	111	98
Finance and Management				
Administration	30	26	30	25
Financial Management	24	23	28	27
Facilities Management	98	101	116	111
Total	152	150	174	163
Human Resources	15	12	15	16
Neighborhoods	58	58	68	62
Public Service				
Administration	7	7	7	4
Refuse Collection	182	189	240	184
Total	189	196	247	188
Total General Fund	5,382	5,519	6,057	5,785

To: Mayor Andrew J. Ginther
Columbus City Councilmembers
City Attorney Zach Klein

From: City Auditor Megan Kilgore

Date: October 30, 2025

2026 Official Revenue Estimate

Dear Colleagues:

Columbus enters 2026 with durable economic momentum. The City's economy remains broad and resilient—anchored by healthcare and higher education, strengthened by steady population growth, and energized by continued investment in technology and research.

Employers across these sectors continue to expand, major medical facilities are under construction, and wages remain stable. While we are beginning to observe the workforce impacts of robotic process automation (RPA) and offshoring, particularly in administrative and support functions, these effects have thus far been offset by job creation in the City's growing sectors. These fundamentals also position Columbus to sustain consistent revenue performance even as national growth moderates.

To prepare this estimate, our office relied on real-time data from the City's revenue system, supplemented by information available from state and federal sources (as constrained by the ongoing federal shutdown). We also conducted numerous interviews with local employers, financial institutions, economists, and other key contributors to our economy.

General Fund resources for 2026 are forecasted to be \$1,256,877,066, an increase of 2.49% relative to the 2025 Original Revenue Estimate of \$1,226,353,408 (dated 1/31/2025 after budget hearing). We will closely monitor the actual impact on revenues in the first quarter of 2026 and will update projections as needed.

The detailed notes attached provide additional context and assumptions supporting this estimate. Please feel free to contact me with any follow-up questions.



Megan N. Kilgore
City Auditor



October 30, 2025

2026 Official Revenue Estimate

Per the Charter of the City of Columbus, the Mayor's estimate of the expense of conducting the affairs of the City for the following fiscal year shall be submitted to City Council on or before the fifteenth day of November in each year. The estimate shall be compiled from certain information obtained from various City departments, including a statement from the City Auditor of the total probable revenue for the period covered by the Mayor's estimate. This statement shall serve as the City Auditor's Statement of Available Resources for Fiscal Year 2026.

ESTIMATED GENERAL OPERATING FUND REVENUE:

Income taxes	\$950,533,000.00
Property taxes	86,394,000
Investment earnings	47,646,000
Licenses and permits fees	6,100,000
Shared revenue	37,723,000
Charges for services	81,824,000
Fines, forfeitures and penalties	10,400,000
Miscellaneous revenue	5,750,000
TOTAL ESTIMATED RESOURCES FROM REVENUE	\$1,226,370,000
TOTAL TRANSFERS IN	-
TOTAL ESTIMATED RESOURCES AND TRANSFERS	\$1,226,370,000
Estimated prior year encumbrance cancellations	10,000,000
Estimated 2025 Year End Fund Balance	20,507,066
TOTAL ESTIMATED AVAILABLE RESOURCES GENERAL OPERATING FUND	\$1,256,877,066

UNENCUMBERED CASH AVAILABLE IN OTHER GENERAL FUND SUBFUNDS:

Estimated Unencumbered Cash – JOB GROWTH [100015]	887,881
Estimated Unencumbered Cash – PUBLIC SAFETY INITIATIVE [100016]	41,345
Estimated Unencumbered Cash – NEIGHBORHOOD INITIATIVE [100018]	1,683,536
Estimated Unencumbered Cash – REIMAGINE SAFETY [100019]	1,066,492
TOTAL ESTIMATED AVAILABLE RESOURCES	\$1,260,556,320



This estimate includes an increase in 2026 income tax revenue of 4% as compared to the estimated income tax revenue of \$914.0 million for the year ended December 31, 2025.

In addition to the total resources estimated for the General Operating Fund, there is an estimated \$3.7 million in unencumbered cash in other General Fund subfunds, which could be transferred to the General Operating Fund to cover the cost of basic city services. If the unencumbered balances in these General Fund subfunds were transferred to the General Operating Fund, total estimated available resources would be \$1.261 billion for 2026.

See “Notes to the City Auditor’s Statement of 2026 Estimated Available Resources” for additional information.

CITY OF COLUMBUS, OHIO
NOTES TO THE CITY AUDITOR'S STATEMENT OF 2026 ESTIMATED AVAILABLE RESOURCES
GENERAL OPERATING FUND

NOTE 1 – GENERAL OPERATING FUND RESOURCES

The 2026 General Operating Fund total estimated *revenues* for the City of Columbus (“City”) are approximately \$1.226 billion. The revenue is generated through income tax, property tax, licenses and permit fees, fines, forfeitures and penalties, investment earnings, charges for services, shared revenue, and miscellaneous revenue.

Total estimated revenues for 2026 represent an increase of \$35.4 million, or 3.0 percent, compared to the revised 2025 revenue estimate of \$1.191 billion. Likewise, total estimated resources for 2026 are projected to rise by \$15.5 million, or 1.25 percent, compared to the 2025 total resource estimate of \$1.242 billion.

The table below presents the amount of revenue attributed to each major category for 2024 actual results, the revised 2025 estimate, and the 2026 estimate.

(\$ in thousands)

Revenue Categories	2024		2025		2026	
	Actual	% to Total	Revised Estimate	% to Total	Original Estimate	% to Total
Income Taxes	\$862,237	77.2%	\$913,974	76.8%	\$950,533	77.5%
Property Taxes	83,783	7.5%	85,679	7.2%	86,394	7.0%
License and permit fees	6,151	0.6%	6,100	0.5%	6,100	0.5%
Fines, forfeitures and penalties	10,279	0.9%	10,000	0.8%	10,400	0.9%
Investment earnings	44,293	3.9%	51,000	4.3%	47,646	3.9%
Charges for service	67,420	6.0%	82,664	6.9%	81,824	6.7%
Shared revenue	35,654	3.2%	35,805	3.0%	37,723	3.1%
Miscellaneous revenue	6,649	0.7%	5,750	0.5%	5,750	0.4%
Resources from revenue	\$1,116,466	100.0%	\$1,190,972	100.0%	\$1,226,370	100.0%

NOTE 2 – INCOME TAXES

Income tax revenue represents approximately 77.5% of total General Fund revenues estimated for 2026.

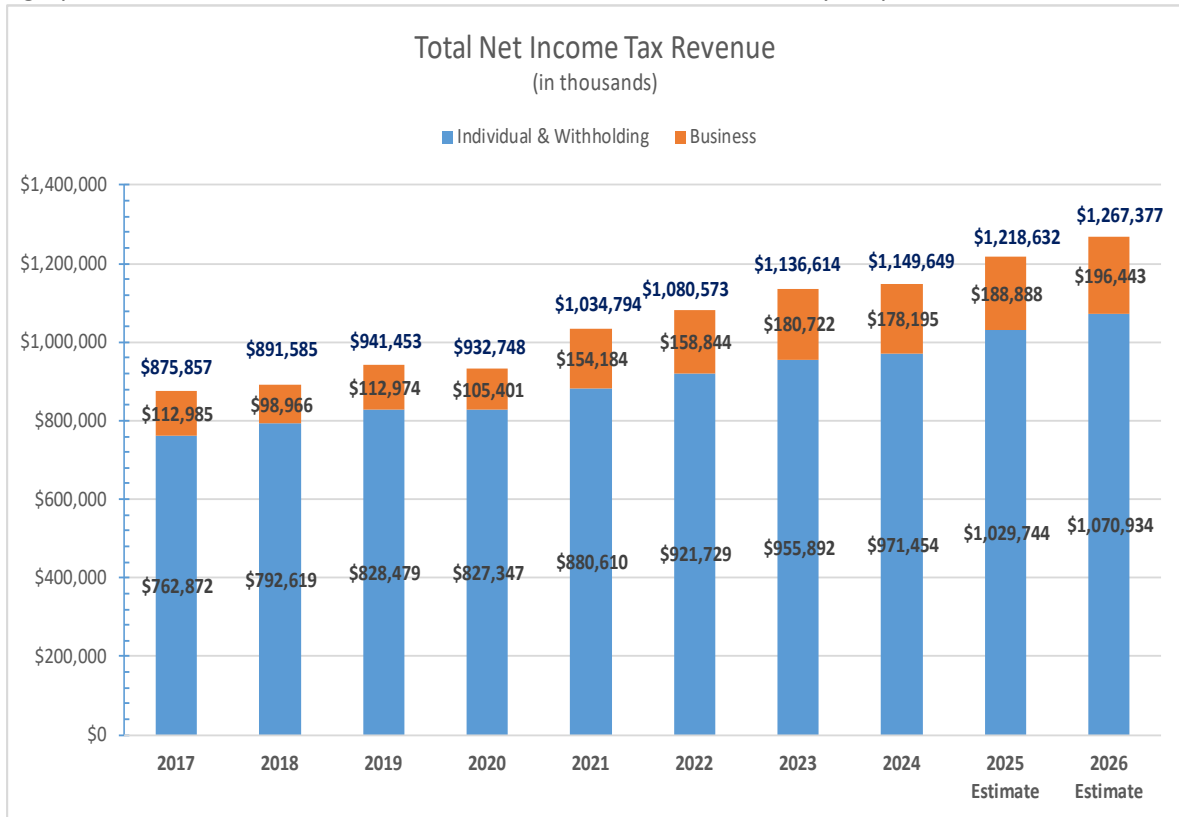
Total income tax collections for 2026, after providing for taxpayer refunds, are estimated at \$1.267 billion. In accordance with City policy, one-fourth of all collections will be deposited into the Income Tax Set-Aside Subfund (a subfund of the General Fund) to support capital improvements. The remaining three-fourths, or roughly \$950.5 million, will be deposited into the General Operating Subfund of the General Fund.

The City’s current income tax rate is 2.5%, levied on all wages, salaries, commissions, and other compensation paid to employees, as well as on the net profits of business operations within the City.

The 2026 income tax estimate reflects projections for employment levels, realized wage inflation, and work-from-home trends. These factors together shape the City’s primary revenue stream.

CITY OF COLUMBUS, OHIO
NOTES TO THE CITY AUDITOR'S STATEMENT OF 2026 ESTIMATED AVAILABLE RESOURCES
GENERAL OPERATING FUND

The graph below shows total income tax collections/estimates for a 10-year period.



National Economic Context

As 2026 approaches, the U.S. economy continues to experience moderate growth, easing but persistent inflation, and a tight labor market. Policymakers are balancing efforts to sustain expansion while containing price pressures.

At the time this estimate was prepared, the federal government was in its fifth week of a shutdown. While the City's overall fiscal exposure is limited, such events can affect local income tax collections in several ways. Withholding from federal employees and contractors may be temporarily reduced, and federally funded positions at local employers—including hospitals, universities, and research institutions—can also be disrupted. In addition, a shutdown can dampen consumer spending, delay business decisions, and interrupt the flow of federal labor and wage data that inform the City's economic forecasts.

Extended or repeated shutdowns can erode business confidence, slow hiring, or constrain wage growth—all of which directly influence the City's income tax base.

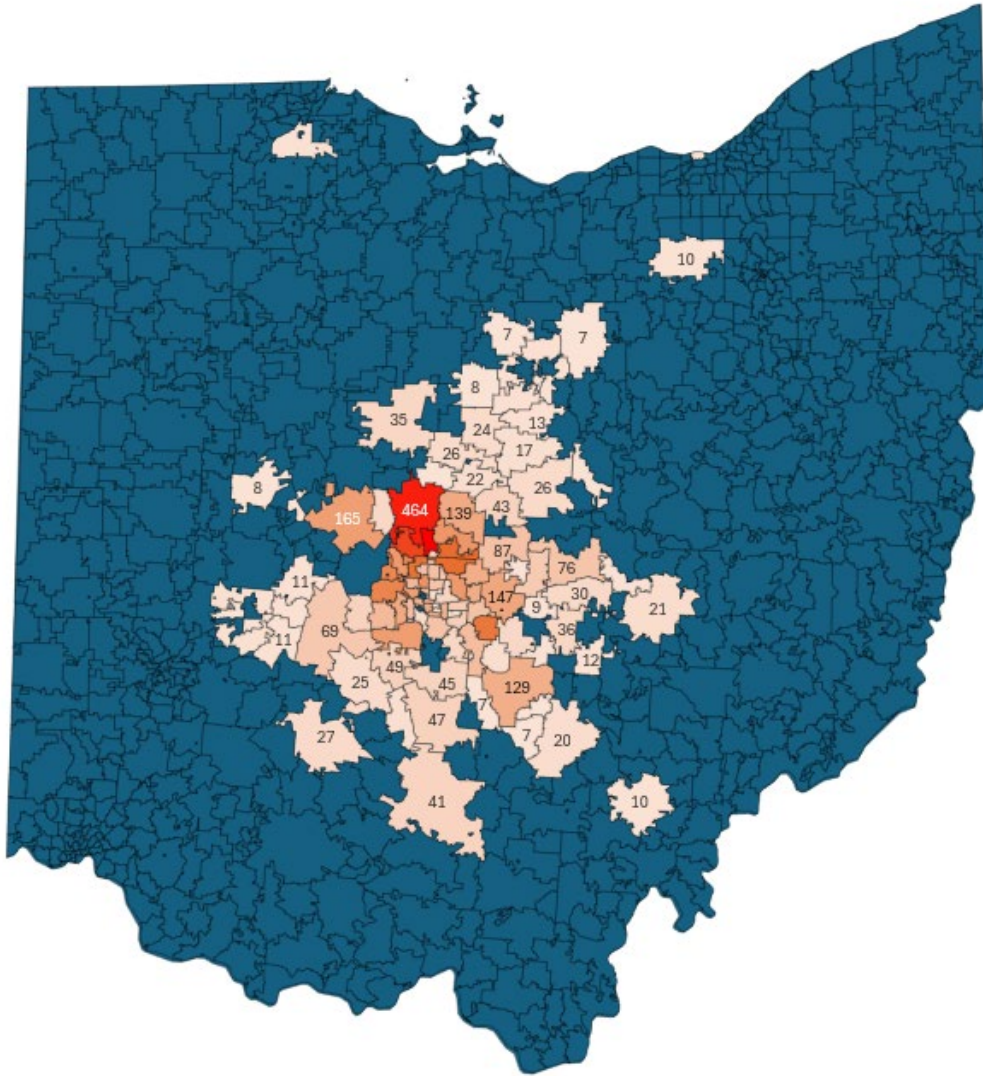
Remote Work and Income Tax Effects

By 2025, remote and hybrid work patterns have largely stabilized, with most major employers having adopted permanent arrangements. While this shift continues to influence refund activity—particularly

CITY OF COLUMBUS, OHIO

among commuters working from home outside city limits—its overall impact has been partially offset by steady wage gains and the relocation of new residents into the City.

The heat map below highlights the residential areas with the greatest number of refund requests through September 2025.



Columbus continues to attract professionals who can live and work anywhere, including those employed by national firms. This trend, combined with ongoing job growth in healthcare, technology, and higher education, has helped sustain healthy income tax collections despite the redefined workplace landscape.

CITY OF COLUMBUS, OHIO
NOTES TO THE CITY AUDITOR'S STATEMENT OF 2026 ESTIMATED AVAILABLE RESOURCES
GENERAL OPERATING FUND

Local Employment Trends

The City's economy through 2025 remains fundamentally strong, supported by a stable foundation of public, institutional, and private-sector employers. Government, higher education, and healthcare continue to provide steady employment and economic stability for the City's tax base, while growth in technology and innovation-related industries adds new layers of diversification. Some sectors are normalizing, while others—especially healthcare and technology-driven industries—continue to generate long-term opportunities for workforce and wage growth.

- Healthcare remains the region's dominant employer, supported by continued construction of new towers, clinics, and specialized facilities across the City's major hospital systems. These investments are not only expanding capacity but also generating sustained demand for skilled labor in nursing, medical technology, and facilities operations.
- Technology and innovation continue to show robust growth, with companies in software development, data analytics, and healthcare innovation increasing their local presence. Partnerships between universities, startups, and corporate innovation labs are deepening Columbus's role as a national technology hub.
- Professional and technical services remain elevated as the Columbus economy shifts toward higher-knowledge roles.

Job Market Dynamics

Columbus continues to benefit from low unemployment, steady in-migration of skilled workers, and a strong concentration of knowledge-based employment within its boundaries. In recent years, several industries have streamlined operations through automation, process redesign, and selective off-shoring, leading to targeted workforce reductions—most notably in back-office and administrative functions. These efficiency gains, while moderating job counts in certain sectors, have not materially weakened the City's income tax base. Instead, they have been partially offset by stronger corporate net-profits tax collections and sustained hiring in high-value occupations related to medical and healthcare innovation, research, digital infrastructure, and technology development.

Looking ahead to 2026, the City anticipates continued expansion in health-related and innovation-driven employment, supported by the construction of new medical facilities, ongoing university research investments, and the growth of local technology enterprises. Collectively, these forces are expected to outpace workforce contractions in other areas, underpinning a moderate but positive income tax outlook for 2026.

CITY OF COLUMBUS, OHIO
NOTES TO THE CITY AUDITOR'S STATEMENT OF 2026 ESTIMATED AVAILABLE RESOURCES
GENERAL OPERATING FUND

A three-year analysis of jobs, by North American Industry Classification System (NAICS) code designation, and their respective +/- changes is below. *Note: figures in this table are presented on an unrounded basis; as a result, totals may not sum precisely.*

INDUSTRY	2023		2024		2025	
	Columbus Annual Avg.	% Change	Columbus Annual Avg.	% Change	Columbus Annual Avg. through July	% Change
Agriculture, Forestry, Fishing and Hunting	N/A		N/A			
Mining, Quarrying, and Oil and Gas Extraction	N/A		N/A			
Utilities	2,687	5.0%	2,711	0.9%	3,005	10.8%
Construction	27,590	6.1%	29,964	8.6%	29,851	-0.4%
Manufacturing	26,595	0.7%	27,058	1.7%	27,342	1.1%
Wholesale Trade	18,989	3.1%	18,767	-1.2%	18,457	-1.7%
Retail Trade	49,136	1.2%	49,089	-0.1%	49,136	0.1%
Transportation and Warehousing	35,523	-7.9%	34,536	-2.8%	32,327	-6.4%
Information	10,306	-0.5%	10,193	-1.1%	10,137	-0.6%
Finance and Insurance	30,707	-5.1%	29,145	-5.1%	29,760	2.1%
Real Estate and Rental and Leasing	12,646	5.3%	12,858	1.7%	13,070	1.6%
Professional, Scientific, and Technical Services	39,773	5.9%	39,352	-1.1%	39,983	1.6%
Management of Companies and Enterprises	15,466	6.4%	15,987	3.4%	15,949	-0.2%
Administrative and Support and Waste Management and Remediation Services	33,661	-4.1%	32,486	-3.5%	33,842	4.2%
Educational Services	10,960	4.5%	11,431	4.3%	11,902	4.1%
Health Care and Social Assistance	97,808	5.9%	102,898	5.2%	104,187	1.3%
Arts, Entertainment, and Recreation	8,649	6.5%	8,862	2.5%	8,490	-4.2%
Accommodation and Food Services	48,980	4.3%	48,928	-0.1%	48,203	-1.5%
Other Services (except Public Administration)	25,951	5.8%	26,365	1.6%	26,838	1.8%
Government	108,448	2.7%	112,250	3.5%	114,473	2.0%
	603,875	2.3%	612,881	1.5%	616,954	0.7%

Source: BLS; 2025 data through July.

NOTE 3 – PROPERTY TAXES

The City's share of real property taxes to be collected in 2026 is estimated at \$86.4 million, net of approximately \$2.5 million retained by the counties (Franklin, Fairfield, and Delaware) and the State for administrative costs and fees. Amounts paid directly to the City by the State, known as "rollbacks," are included in this total.

Property tax revenues are estimated based on trends in assessed valuations as determined by the county auditors. Under Ohio law, assessed value is established at 35 percent of appraised market value. A sexennial revaluation of all property must be completed every six years, with triennial updates occurring midway between full reappraisals. Franklin County completed its most recent reappraisal in 2023; the previous triennial update occurred in 2020. The triennial update that will take place in 2026 will impact 2027 property tax revenue.

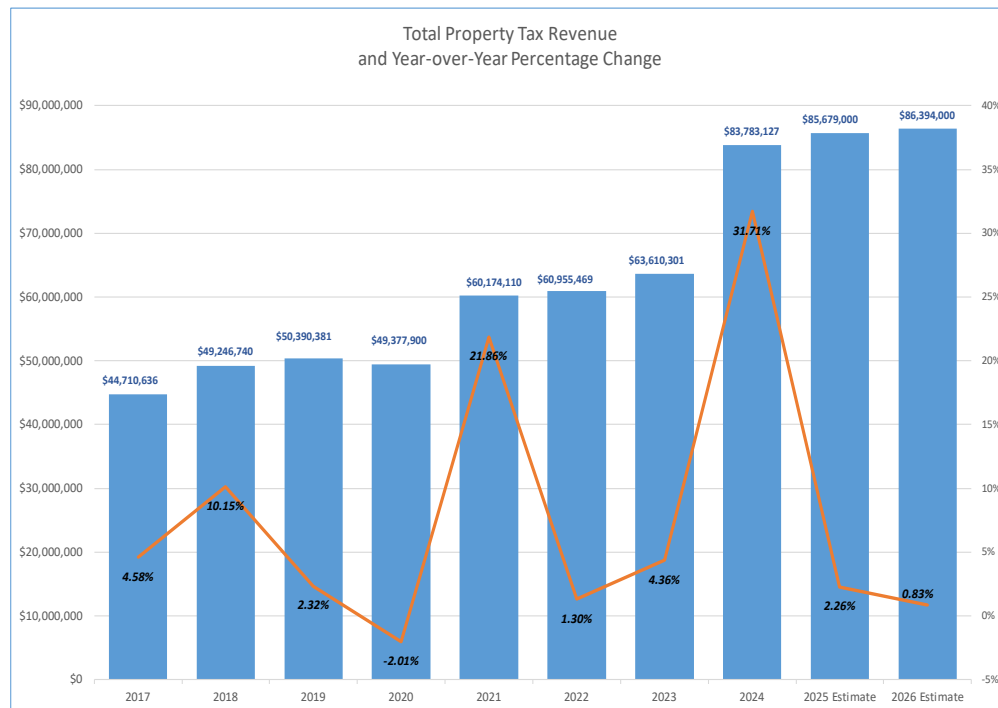
The Ohio Constitution limits the total property taxes levied by all taxing authorities within a county to one percent of assessed value without voter approval. Under current procedures, the City's share is 3.14 mills, or 0.314 percent of assessed value. Any increase in this rate would require voter authorization.

Franklin County assessed values for tax year 2025 (which determine taxes to be collected in 2026) will be available in December 2025.

CITY OF COLUMBUS, OHIO
NOTES TO THE CITY AUDITOR'S STATEMENT OF 2026 ESTIMATED AVAILABLE RESOURCES
GENERAL OPERATING FUND

The estimate excludes any potential effects from property tax reform proposals pending before the Ohio General Assembly, as their enactment, effective dates, and fiscal impacts cannot be reasonably determined at this time.

The graph below shows total property tax revenue and the year-over-year percentage change for a 10-year period.



NOTE 4 – INVESTMENT EARNINGS

The City pools its cash and investments for maximum investing efficiency. Investment income from this pool is allocated among individual funds in accordance with City Code and Council direction, after meeting certain requirements. Interest earnings in excess of required allocations are recorded as revenue in the General Fund.

Based on the estimated amount of pooled cash and investments and projected interest rates, it is estimated that \$47.6 million will be posted as revenue to the General Fund in 2026. The 2026 investment earnings estimate is marginally lower than the \$51 million expected to be realized for 2025. This slight decrease from 2025 expectations, reflects an anticipated easing of interest rates partially offset by a modest increase in average invested balances.

NOTE 5 – LICENSES AND PERMIT FEES

Licenses and permit fees are estimated at \$6.1 million, which is consistent with that expected to be collected for 2025. Much of this revenue, \$5.5 million, is from cable permits. Traditional cable TV is being replaced with streaming; therefore, this revenue source is expected to remain static.

CITY OF COLUMBUS, OHIO
NOTES TO THE CITY AUDITOR'S STATEMENT OF 2026 ESTIMATED AVAILABLE RESOURCES
GENERAL OPERATING FUND

NOTE 6 – SHARED REVENUE

Shared revenues are estimated at \$37.7 million for 2026. These revenues include the City's portion of various State-shared taxes, such as the Local Government Fund (LGF) and municipal motor vehicle license fees, which together are estimated to provide \$27.2 million in 2026.

The City also receives casino tax revenues from two sources: a county share allocation and a host city allocation. Total casino tax receipts are projected at \$15.0 million in 2026. The City has entered into multiple agreements funded through these revenues; after accounting for those commitments, approximately \$9.0 million in casino tax receipts are expected to remain in the General Operating Fund.

Another potential source of shared revenue is the Adult Use Cannabis tax. On November 7, 2023, Ohio voters approved Issue 2, known as *An Act to Control and Regulate Adult Use Cannabis*, permitting adults aged 21 and older to purchase and possess cannabis for recreational use. Retail sales began on August 6, 2024, and are subject to a 10 percent excise tax collected at the point of sale. Of that tax, 36 percent is allocated to the Host Community Cannabis Fund, which will provide revenue to cities and townships hosting dispensaries.

The State did not appropriate expenditures from the Host Community Cannabis Fund in its Fiscal Years 2025–2026 biennial budget. As a result, the City will not receive any proceeds from this source until after July 1, 2026. The State continues to review potential changes to tax rates and distribution formulas, and the amount the City will ultimately receive remains uncertain.

On December 16, 2024, City Council approved Ordinance 3436-2024, creating the Cannabis Host Community Special Revenue Fund and directing the City Auditor to deposit future proceeds from the Adult Use Cannabis tax into this fund. The specific uses of this fund will be determined through subsequent Council legislation. Accordingly, no cannabis-related revenues have been included in the 2026 General Fund estimate.

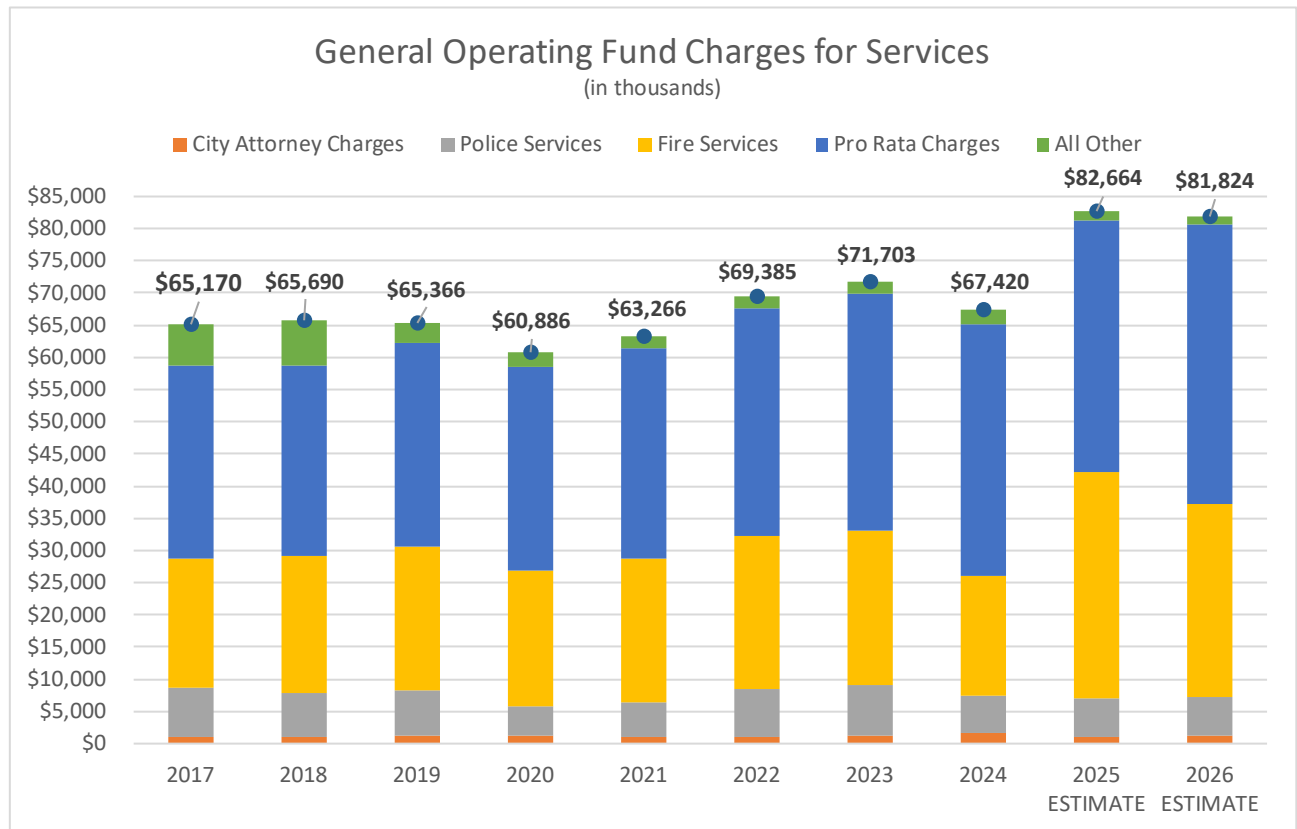
NOTE 7 – CHARGES FOR SERVICES

Charges for services in 2026 are estimated at \$81.8 million. The most significant revenue sources included in charges for services are for Pro Rata, Division of Fire Emergency Medical Services (EMS) Billing, and special Police services. Pro Rata (or administrative charges to non-General Operating Fund divisions) represents certain operating costs borne by the General Operating Fund which are allocated to other funds of the City. Ordinance 3200-2021 calls for an assessment rate of 4.5% of revenues of the funds assessed, resulting in revenue to the General Operating Fund estimated at \$43.4 million for 2026.

The Fire EMS Billing for fees related to emergency medical transportation services are estimated at \$30 million for 2026. The 2025 estimate of \$35.2 million included a catch-up amount related to 2024 EMS billing amounts that were not collected in 2024 due to a cyberattack on the City's EMS Billing third-party administrator. Special Police services which include policing special community and other events are estimated to generate revenue of \$6 million in 2026.

CITY OF COLUMBUS, OHIO
NOTES TO THE CITY AUDITOR'S STATEMENT OF 2026 ESTIMATED AVAILABLE RESOURCES
GENERAL OPERATING FUND

The following graph illustrates charges for services revenue by source over a 10-year period.



NOTE 8 – FINES, FORFEITURES AND PENALTIES

Revenue from fines, forfeitures and penalties consists primarily of court costs. Court costs resulting from operations of the Franklin County Municipal Court should produce approximately \$10.4 million in 2026. This estimate represents a 4% increase over the 2025 estimate, as the municipal court revenue continues to recover from the impact of the pandemic.

NOTE 9 – MISCELLANEOUS REVENUES

Miscellaneous revenues are estimated at \$5.8 million for 2026. Kilowatt hour (kWh) tax is permitted to be levied on users of electricity provided by the City's Division of Electricity. State statutes provide for the kWh tax to be deposited into the City's General Operating Fund and the City reports this amount as miscellaneous revenue. The kWh tax for 2026 is estimated at \$3.5 million. The remaining \$2.3 million estimated in miscellaneous revenue is for rents, refunds, reimbursements, and other miscellaneous payments.

NOTE 10 – TRANSFERS IN

There are currently no transfers in estimated for 2026.

NOTE 11 – PRIOR YEAR ENCUMBRANCE CANCELLATIONS

CITY OF COLUMBUS, OHIO
NOTES TO THE CITY AUDITOR'S STATEMENT OF 2026 ESTIMATED AVAILABLE RESOURCES
GENERAL OPERATING FUND

Encumbrances which will be carried forward to 2026, but not used, are estimated at \$10.0 million. These cancellations will increase unencumbered cash in 2026 to be used for operations. Cancellations are estimated based on previous trends of encumbrance amounts carried forward from year to year, as well as the amounts cancelled each year.

NOTE 12 – ESTIMATED AVAILABLE BEGINNING BALANCE

The estimated available 2026 beginning balance was determined using estimates of year-end 2025 revenues and expenses based on year-to-date actual revenues and expenditures through the third quarter of 2025.

The 2026 beginning cash balance was estimated as follows:

General Operating Fund Estimated Beginning Cash Balance	(in thousands)
Beginning Cash Balance - January 1, 2025	\$ 126,498
Less - Outstanding Encumbrances at December 31, 2024	<u>110,963</u>
Unencumbered Cash Balance - January 1, 2025	\$ 15,535
Add City Auditor's Official Revised Estimate dated January 1, 2025	-
Add - City Auditor's Estimated 2025 Receipts	\$ 1,190,972
Add - City Auditor's Estimated Encumbrance Cancellations	13,784
Add - Transfers In	<u>21,562</u>
Total Amount Available for Appropriations	\$ 1,241,853
Add - Estimate of Revenue in Excess of Official Estimate dated Jan 2025	8,000
Less - 2025 Projected Expenditures	<u>1,229,346</u>
Projected Available Cash Balance - December 31, 2025	<u>\$ 20,507</u>

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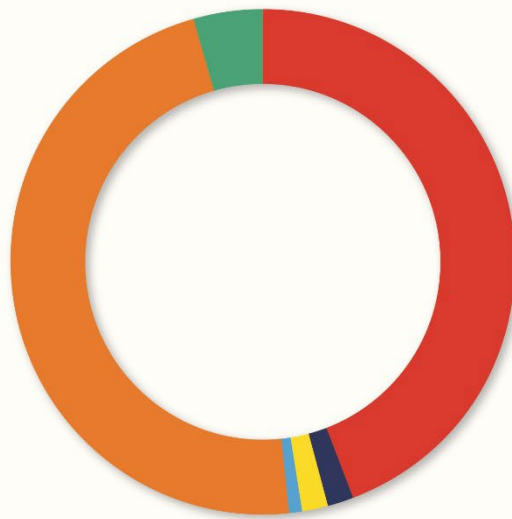
All Funds Summary

THE CITY OF
COLUMBUS

The following tables provide historical detail and current proposed 2026 budget figures on all funds' revenues, expenditures, and personnel levels. The 2026 proposed revenue data displayed in the pie chart below is by source category for all funds reported in this document. The two largest categories of revenue sources include charges for service at 47.2 percent and taxes at 44.2 percent.

2026 All Funds Revenues by Source Category

All Funds Summary



Taxes	44.2%
Shared Revenue	1.7%
License and Permit Fees	1.7%
Fines/Penalties	1.0%
Charges for Service	47.2%
All Other	4.2%

REVENUE SUMMARY ALL FUNDS				
	2023 Actual	2024 Actual	2025 Projected	2026 Projected
GENERAL FUND	\$ 1,077,973,542	\$ 1,116,465,848	\$ 1,192,472,000	\$ 1,226,370,000
SPECIAL REVENUE FUNDS				
Municipal Court Computer	1,165,291	1,331,602	1,905,000	2,600,000
Street Construction, Main. & Repair	70,370,411	73,146,033	74,350,000	78,185,000
Development Services Fund	23,294,800	29,683,027	34,690,800	42,619,156
Private Inspection Fund	5,860,557	6,636,947	5,650,000	6,200,000
Health Special Revenue*	8,506,937	11,388,465	11,664,399	12,028,061
Rec. and Parks Oper. & Extension*	18,333,295	16,887,119	18,000,000	19,500,000
Broad Street Operations Fund*	871,152	899,798	910,554	960,891
E-911 Fund	1,543,334	1,977,557	2,544,100	1,800,000
Emergency Human Services Fund	2,884,677	3,130,221	3,492,000	3,700,000
INTERNAL SERVICE FUNDS				
Print and Mail Services Fund	1,161,427	2,450,245	2,103,439	2,148,500
Land Acquisition	1,209,360	1,232,083	1,106,171	1,508,000
Information Services	48,124,119	51,160,163	58,980,154	72,447,868
Fleet Management Services	44,115,401	47,194,303	40,311,497	48,009,929
Construction Inspection Fund	11,005,396	12,161,977	12,750,000	12,650,000
Employee Benefits	6,247,187	7,534,873	8,118,511	10,523,618
ENTERPRISE FUNDS				
Water System Enterprise	243,245,865	263,685,844	279,039,145	318,445,694
Sewerage System Enterprise	345,063,327	370,812,573	386,200,928	416,374,660
Storm System Enterprise	48,639,605	50,280,372	51,212,603	54,230,899
Electricity Enterprise	88,935,192	93,179,399	100,061,754	114,604,809
Mobility Enterprise	23,995,426	27,362,590	26,199,096	26,723,078
Grand Total All Funds	\$ 2,072,546,301	\$ 2,188,601,039	\$ 2,311,762,151	\$ 2,471,630,163
Note: Revenue does not include encumbrance cancellations.				
*Excludes general fund transfers				

2026 PROPOSED APPROPRIATIONS - ALL FUNDS SUMMARY BY OBJECT OF EXPENSE									
	PERSONNEL	MATERIALS	SERVICES	OTHER	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL	
GENERAL FUND	\$ 946,336,488	\$ 19,225,431	\$ 150,764,632	\$ 27,958,522	\$ 50,000	\$ -	\$ 112,541,993	\$ 1,256,877,066	
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Judges	108,266	155,055	278,198	-	-	-	-	541,519	
Clerk	1,221,203	216,000	1,336,125	-	-	-	-	2,773,328	
Total Court Computer	1,329,469	371,055	1,614,323	-	-	-	-	3,314,847	
Street Construction, Main. & Repair									
Service Administration	7,195,649	61,000	2,032,493	3,000	160,000	-	-	9,452,142	
Traffic Management	14,734,452	2,840,000	2,864,835	63,000	3,650,000	-	-	24,152,287	
Infrastructure Management	24,248,197	1,452,000	19,975,150	70,000	1,100,000	-	-	46,845,347	
Design & Construction	5,617,461	16,000	1,570,874	3,500	70,000	-	-	7,277,835	
Refuse Collection	-	-	5,500,000	-	-	-	-	5,500,000	
Total SCMR	51,795,759	4,369,000	31,943,352	139,500	4,980,000	-	-	93,227,611	
Development Services Fund									
Building & Zoning	24,710,958	135,500	9,669,839	267,500	90,000	-	-	34,873,797	
Code Enforcement	7,510,180	-	-	-	-	-	-	7,510,180	
Total Development Services	32,221,138	135,500	9,669,839	267,500	90,000	-	-	42,383,977	
Private Inspection Fund									
Service Administration	121,752	10,000	17,000	-	-	-	-	148,752	
Design & Construction	5,853,745	97,470	1,443,024	4,370	301,680	-	-	7,700,289	
Total Private Inspection	5,975,497	107,470	1,460,024	4,370	301,680	-	-	7,849,041	
Health Special Revenue									
Department of Public Health	39,023,670	959,452	5,212,544	19,500	-	-	-	45,215,166	
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	55,345,174	3,641,560	16,207,204	4,063,450	-	-	-	79,257,388	
Broad Street Operations Fund									
Division of Facilities Management	1,163,891	-	397,000	-	-	-	-	1,560,891	
E-911 Fund									
Support Services	1,800,000	-	-	-	-	-	-	1,800,000	
Emergency Human Services Fund									
Development Administration	-	-	-	3,700,000	-	-	-	3,700,000	

All Funds Summary

2026 PROPOSED APPROPRIATIONS - ALL FUNDS SUMMARY BY OBJECT OF EXPENSE (CONT.)								
	PERSONNEL	MATERIALS	SERVICES	OTHER	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL
INTERNAL SERVICE FUNDS								
Print and Mailroom Services Fund								
Financial Management	\$ 613,054	\$ 163,816	\$ 1,371,630	\$ -	\$ -	\$ -	\$ -	\$ 2,148,500
Land Acquisition								
Real Estate	1,266,676	28,000	134,440	2,000	-	-	-	1,431,116
Information Services								
Administration	3,520,678	917,907	9,789,780	-	250,000	-	-	14,478,365
Information Services	27,729,503	511,000	17,813,957	1,000	100,000	11,790,437	-	57,945,897
Total Information Services	31,250,181	1,428,907	27,603,737	1,000	350,000	11,790,437	-	72,424,262
Fleet Management Services								
Division of Fleet Management	17,129,686	18,638,149	7,370,411	1,500	25,000	3,219,237	-	46,383,983
Finance and Management Administration	1,219,536	-	-	-	-	-	-	1,219,536
Total Fleet Management Services	18,349,222	18,638,149	7,370,411	1,500	25,000	3,219,237	-	47,603,519
Construction Inspection Fund								
Service Administration	1,410,889	13,000	38,000	-	-	-	-	1,461,889
Design & Construction	9,551,883	159,030	2,134,099	7,130	334,320	-	-	12,186,462
Total Construction Inspection Fund	10,962,772	172,030	2,172,099	7,130	334,320	-	-	13,648,351
Employee Benefits								
Human Resources Administration	3,490,982	135,000	3,269,085	5,000	-	-	-	6,900,067
Columbus Occupational Safety and Health	2,134,551	43,000	766,000	-	-	-	-	2,943,551
Real Estate and Land Redevelopment	-	-	680,000	-	-	-	-	680,000
Total Employee Benefits	5,625,533	178,000	4,715,085	5,000	-	-	-	10,523,618
ENTERPRISE FUNDS								
Various Enterprise Funds								
Public Utilities Director's Office	39,438,992	1,296,740	32,537,720	83,000	320,000	-	-	73,676,452
Water System Enterprise								
Division of Water	63,495,485	44,052,084	85,470,947	55,000	6,705,000	123,657,047	-	323,435,563
Sewerage System Enterprise								
Division of Sewers and Drains	59,247,163	16,109,169	78,166,484	168,000	4,110,000	199,655,719	16,174,783	373,631,318
Storm System Enterprise								
Division of Sewers and Drains	3,439,423	137,990	30,200,809	10,000	110,000	12,266,550	-	46,164,772
Electricity Enterprise								
Division of Electricity	14,656,587	86,304,310	19,305,582	21,000	9,102,000	4,943,016	-	134,332,495
Mobility Enterprise								
Administration	1,972,622	60,000	490,000	-	-	-	-	2,522,622
Parking Services	6,754,202	234,000	16,032,759	278,000	130,000	3,008,600	2,461,294	28,898,855
Total Mobility Enterprise	8,726,824	294,000	16,522,759	278,000	130,000	3,008,600	2,461,294	31,421,477
Grand Total All Funds	\$ 1,392,062,998	\$197,612,663	\$522,840,621	\$ 36,784,472	\$26,608,000	\$358,540,606	\$ 131,178,070	\$ 2,665,627,430

EXPENDITURE AND BUDGET SUMMARY ALL FUNDS				
	2023 Actual	2024 Actual	2025 Projected	2026 Proposed
GENERAL FUND	\$ 1,136,972,146	\$ 1,197,868,773	\$ 1,229,346,342	\$ 1,256,877,066
SPECIAL REVENUE FUNDS				
Municipal Court Computer				
Judges	77,247	170,677	235,072	541,519
Clerk	921,031	1,084,484	1,488,159	2,773,328
Total Municipal Court Computer	998,278	1,255,161	1,723,231	3,314,847
Street Construction, Main. & Repair				
Service Administration	7,028,559	7,533,095	13,050,490	9,452,142
Traffic Management	20,721,054	21,432,745	24,459,861	24,152,287
Infrastructure Management	38,244,499	42,187,527	43,097,060	46,845,347
Design & Construction	5,472,647	6,435,800	6,654,413	7,277,835
Refuse Collection	-	-	-	5,500,000
Total SCMR	71,466,759	77,589,167	87,261,824	93,227,611
Development Services Fund				
Building & Zoning	25,966,916	28,793,443	31,638,836	34,873,797
Code Enforcement	1,637,333	1,674,420	2,647,746	7,510,180
Development Administration	-	150,000	-	-
Total Development Services	27,604,249	30,617,863	34,286,582	42,383,977
Private Inspection Fund				
Service Administration	112,180	118,805	118,307	148,752
Design & Construction	4,389,006	6,888,558	5,613,248	7,700,289
Total Private Inspection	4,501,186	7,007,364	5,731,555	7,849,041
Health Special Revenue				
Department of Public Health	42,162,962	44,329,463	46,731,746	45,215,166
Rec. and Parks Oper. & Extension				
Department of Recreation & Parks	69,658,813	77,617,388	83,340,900	79,257,388
Broad Street Operations Fund				
Division of Facilities Management	827,051	1,341,727	1,663,811	1,560,891
E-911 Fund				
Support Services	1,566,228	1,566,228	2,544,100	1,800,000
Emergency Human Services Fund				
Development Administration	2,919,000	3,235,000	3,492,000	3,700,000
Health	-	700,015	-	-
Total Emergency Human Services Fund	2,919,000	3,935,015	3,492,000	3,700,000

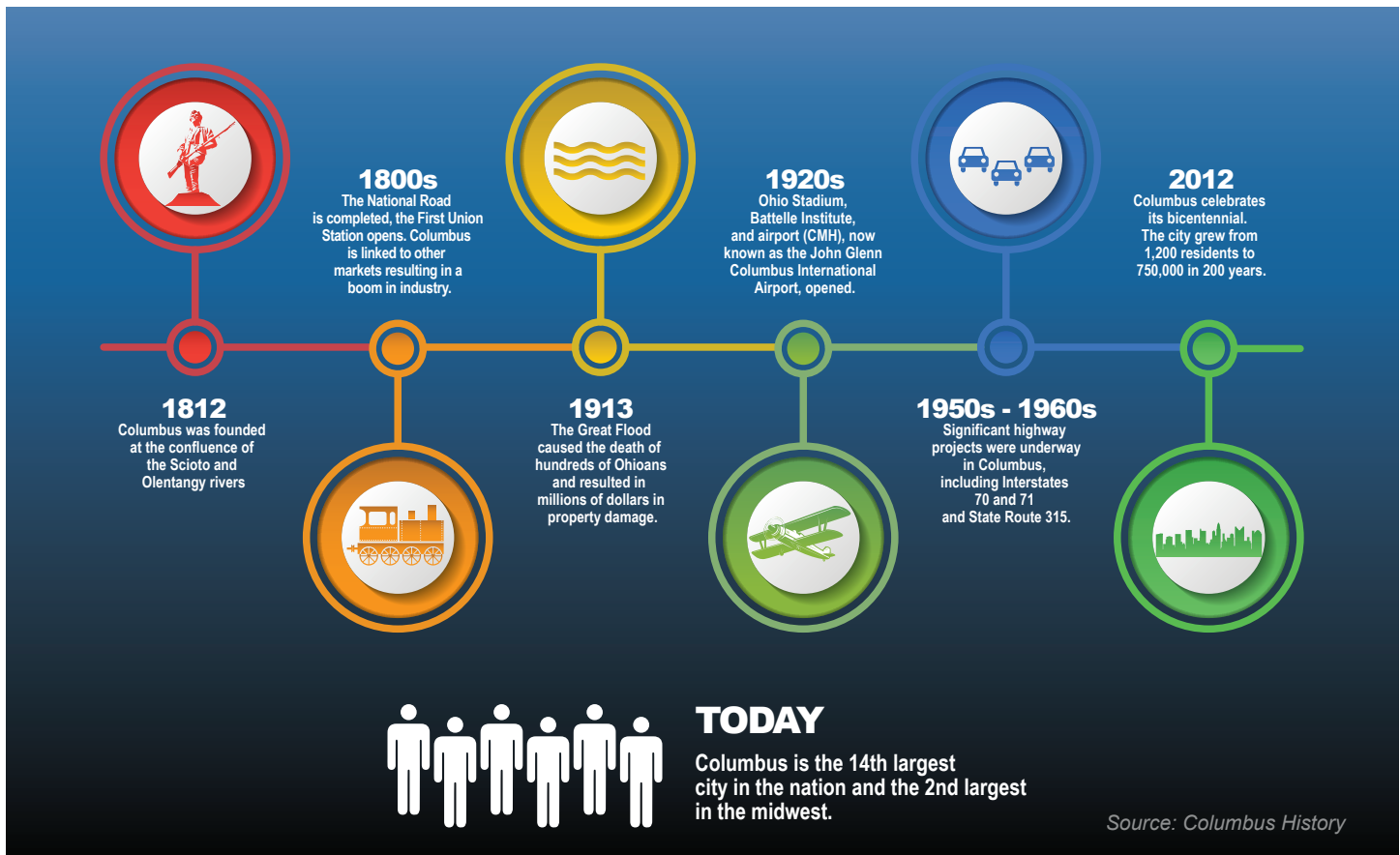
EXPENDITURE AND BUDGET SUMMARY ALL FUNDS (CONT.)				
	2023 Actual	2024 Actual	2025 Projected	2026 Proposed
INTERNAL SERVICE FUNDS				
Print and Mail Services Fund				
Financial Management	\$ 1,946,436	\$ 1,886,336	\$ 2,103,439	\$ 2,148,500
Land Acquisition				
Real Estate	1,238,127	1,263,183	1,239,157	1,431,116
Information Services				
Administration	9,511,603	10,556,665	13,787,477	14,478,365
Division of Information Services	43,111,795	41,857,483	47,692,676	57,945,897
Total Technology Services	52,623,398	52,414,148	61,480,154	72,424,262
Fleet Management Services				
Division of Fleet Management	43,571,969	45,575,507	42,760,124	46,383,983
Finance and Management Administration	925,946	990,885	1,167,640	1,219,536
Total Fleet Management Services	44,497,915	46,566,392	43,927,764	47,603,519
Construction Inspection Fund				
Service Administration	1,046,898	1,160,996	1,200,690	1,461,889
Design & Construction	9,554,028	13,009,460	11,606,554	12,186,462
Total Construction Inspection Fund	10,600,926	14,170,457	12,807,244	13,648,351
Employee Benefits				
Human Resources Administration	5,827,187	6,967,373	7,468,511	6,900,067
Columbus Occupational Safety and Health	-	-	-	2,943,551
Finance Administration	420,000	567,500	-	-
Real Estate and Land Redevelopment	-	-	650,000	680,000
Total Employee Benefits	6,247,187	7,534,873	8,118,511	10,523,618
ENTERPRISE FUNDS				
Various Enterprise Funds				
Public Utilities Director's Office	32,526,780	37,273,154	66,100,264	73,676,452
Water System Enterprise				
Division of Water	214,883,502	233,214,315	283,583,759	323,435,563
Sewerage System Enterprise				
Division of Sewers and Drains	303,311,077	330,007,320	333,211,040	373,631,318
Storm System Enterprise				
Division of Sewers and Drains	35,636,998	41,652,436	44,858,419	46,164,772
Electricity Enterprise				
Division of Electricity	89,562,326	91,255,617	109,593,672	134,332,495
Mobility Enterprise				
Administration	923,707	1,177,056	1,641,343	2,522,622
Parking Services	19,736,432	20,569,752	24,178,681	28,898,855
Total Mobility Enterprise	20,660,139	21,746,808	25,820,024	31,421,477
Grand Total All Funds	\$ 2,172,411,485	\$ 2,322,113,185	\$ 2,488,965,538	\$ 2,665,627,430

ALL FUNDS PERSONNEL SUMMARY (FTE'S)				
Fund Name Division or Department	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
GENERAL FUND	5,382	5,519	6,057	5,785
SPECIAL REVENUE FUNDS				
Street Construction, Main. & Repair				
Service Administration	50	46	59	60
Traffic Management	106	98	130	130
Infrastructure Management	186	198	208	209
Design & Construction	33	32	38	38
Total SCMR	375	374	435	437
Development Services Fund				
Building & Zoning	173	159	173	175
Code Enforcement	0	16	25	65
	173	175	198	240
Private Inspection Fund				
Service Administration	1	1	1	1
Design & Construction	27	27	31	39
Total Private Construction	28	28	32	40
Health Special Revenue				
Department of Public Health	294	298	325	327
Rec. and Parks Oper. & Extension				
Department of Recreation & Parks	383	426	455	447
Property Management Fund				
1111 E. Broad St. Operation Fund	12	11	12	11
Municipal Court Computer Fund				
Judges	0	0	1	1
Clerk	0	0	0	9
Total Municipal Court Computer	0	0	1	10

ALL FUNDS PERSONNEL SUMMARY (FTE'S) (CONT.)				
Fund Name Division or Department	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
INTERNAL SERVICE FUNDS				
Print and Mail Services				
Mailroom Services	2	2	2	2
Print Services	3	3	3	3
Total Print and Mail Services	5	5	5	5
Land Acquisition				
Real Estate	8	8	8	8
Information Services				
Technology Administration	15	16	17	19
Division of Information Services	140	151	190	188
Total Technology Services	155	167	207	207
Fleet Management Services				
Finance and Management Administration	7	8	8	8
Division of Fleet Management	122	129	132	132
Total Fleet Services	129	137	140	140
Construction Inspection Fund				
Service Administration	8	8	9	9
Design & Construction	63	65	72	64
Total Construction Inspection Fund	71	73	81	73
Employee Benefits				
Human Resources Administration	30	28	37	23
Columbus Occupational Safety and Health	0	0	0	14
	30	28	37	37
ENTERPRISE FUNDS				
Water System Enterprise				
Division of Power and Water	376	416	504	504
Sewerage System Enterprise				
Division of Sewers and Drains	366	365	475	473
Storm System Enterprise				
Division of Sewers and Drains	22	26	26	28
Electricity Enterprise				
Division of Power and Water	80	97	110	110
Various Enterprise Funds				
Public Utilities Director's Office	222	239	293	322
Mobility Enterprise				
Administration	6	7	9	13
Parking Services	40	47	61	61
Total Mobility Enterprise	46	54	70	74
Grand Total All Funds	8,157	8,446	9,471	9,278

Columbus Community Profile

THE CITY OF
COLUMBUS



Columbus was founded in 1812 at the confluence of the Scioto and Olentangy rivers. In 1803, the year of Ohio's statehood, the capital was moved from Chillicothe, located 45 miles to the south, to Zanesville, located 50 miles to the east, and back to Chillicothe. Created specifically to be the capital city, state officials finally selected a centralized location in Columbus in 1812 and the city officially became Ohio's permanent capital in 1816.

Currently, Columbus ranks as the 15th most populated city in the United States. Covering approximately 227 square

miles, the city is recognized nationwide for its historic neighborhoods, booming downtown arts and sporting districts, open attitude, and notably affordable quality of life. The city's economy is very diverse, and the community prides itself on being at the forefront of education reform, fiscal responsibility, and public safety.

Economic investments in the future of Columbus have created jobs and spurred major initiatives focused on improving neighborhoods, community health, and the environment.

Columbus Government



The city is a home-rule municipal corporation operating under the laws of Ohio. The City Charter, its constitution, can only be amended by a majority of the city’s voters.

The city is administered by a Mayor, a nine-member City Council, the City Auditor and the City Attorney. The Mayor is elected in an odd numbered year and the City Auditor and the City Attorney are elected in the following odd numbered year. City Council members are elected at large to four-year terms at two-year intervals and operate through a hybrid at-large districting system. The City Charter provides for appointments and elections of successors to these officials if they should, for any reason, vacate their office. All are chosen through a non-partisan process.

The Recreation and Parks Director, the Health Commissioner, and the Civil Service Executive Director are appointed by, and report to, independent commissions. The City Treasurer and Clerk to the Council are appointed by, and serve at the pleasure of, City Council. All other departments’ directors are appointed by, and serve at the pleasure of the Mayor.

Stay Connected

Visit our new Columbus.gov website which features a new mobile friendly layout, service-centric navigation, improved search, and language translation tools.



Key City Services at a Glance

Development

Annual Average Emergency & Non-Emergency Requests	41,266
Annual Average Code Violation Notices	19,452

Neighborhoods

Neighborhood Pride Centers	5
311 Service Requests Received in 2024	532,312

Public Health

Licensed Food Facilities	
Compliant with Health Standards	98.6%
Annual Average Immunizations	32,000

Public Safety

Total Fire & EMS Calls	178,386
Fire Stations	35
Police Substation	17
Total 911 Police Service Calls	671,341

Public Service

Roadway Lane Miles Maintained	5,709 Miles
Refuse Total Households Served	360,000
Recycling Tons Collected	35,200
Bridges Maintained	208

Public Utilities

City-Owned Sewer and Water Lines Maintained	7,191 Miles
Wastewater Reclamation Facilities	2
Water Treatment Plants	3
Gallons of Wastewater Treated (2024)	62 Billion
Gallons of Drinking Water Treated	55 Billion
Service Population	1.4 Million Customers
City Power Accounts	19,724

Recreation & Parks

Park Sites	455
Acres Maintained (Including Reservoirs)	16,050
Swimming Pools, Spray Grounds, Splash Pads & Fountains	16
Golf Courses	6
Multi-Use Trails	131 Miles
Community Centers & Specialty Facilities	33
Athletic Complexes	5

Columbus Demographics



The population of Columbus is diverse, young and has a growth rate higher than the national average. The city's population is well educated, with over 39.6 percent having earned a bachelor's or advanced degree compared to the national average of 34.8 percent.

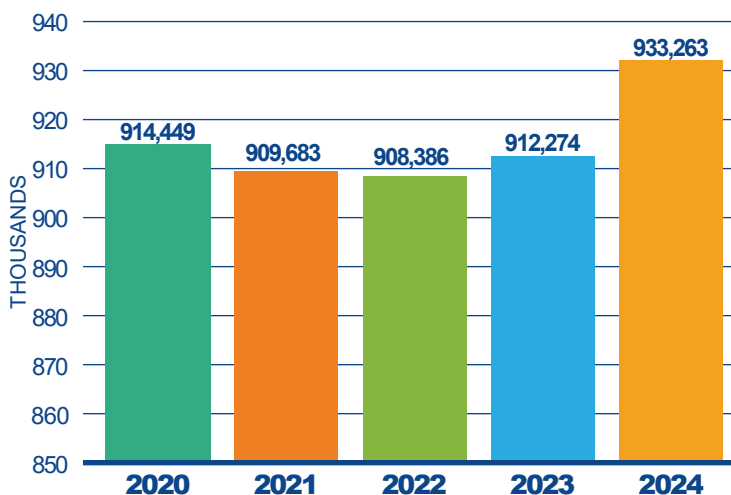
Source: U.S. Census Bureau

Racial Demographics



White	50%
African American	29%
Asian	6%
Other	15%

Population 5 Year Trend



Population Quick Facts

Population Size 933,263
Population per Square Mile 4,017

Population Growth Rate

COLUMBUS 1.4%
National Average 1.0%

Median Income

COLUMBUS \$62,350
National \$80,618

Median Age

COLUMBUS 33.4
National 39.2

Population by Age

Under 18 22.0%
18 to 65 66.2%
Over 65 11.8%

Sex

Female 50.6%
Male 49.4%

FUN FACT!

Columbus metro growth was 38% higher than the national average in 2024.



Source: U.S. Census Bureau

Columbus Transportation

Columbus is located in the heart of the Midwest, and is within a one day drive or one hour flight to nearly half of the population in the United States and one-third of the population in Canada. Eight major inter-states cross through Columbus, providing convenient access from coast to coast and benefitting in-state commerce. In recent years, Columbus was recognized by Inbound Logistics as one of the nation's logistical hotspots.

Source: Columbus Region

Columbus is also home to the **Columbus Regional Airport Authority** which connects central Ohio with the world through the operation of three airports:

John Glenn Columbus International Airport: Service to more than 50 destination airports with over 130 daily flights and 9 million annual passengers.

Rickenbacker International Airport: A multimodal logistics hub serving international airfreight, cargo airlines, manufacturers, and distributors with almost 300,000 annual passengers.

Bolton Air Field: Services the needs of area businesses, private pilots, and aviation enthusiasts. In addition, Columbus is also home to **The Ohio State University Airport**, with over 75,000 operations a year, including corporate activity, student training, and pleasure flying.

Source: Columbus Regional Airport Authority

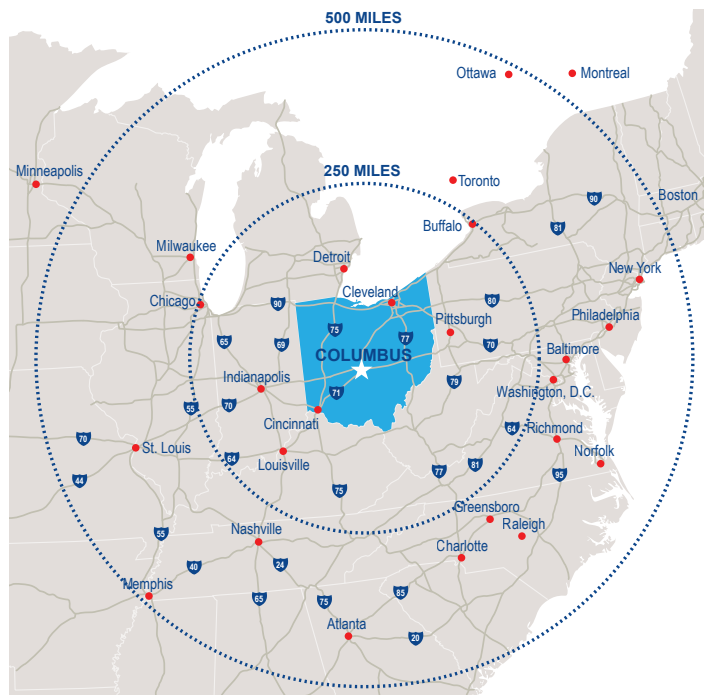
Other Means of Getting Around Columbus:

Public Transportation: The Central Ohio Transit Authority (**COTA**) provides bus service to over 11 million annual passengers with 39 total operational routes serving a 562 square mile area.

Sharing Services: **Veo** and **Spin** provide a diverse fleet of shared electric scooters, bikes, and pedal bikes with more than 500 vehicles available. **Zipcar** provides car-sharing service in on-street parking spots Downtown, as well as the Short North, German Village, and Weinland Park. **Uber** and **Lyft** connect people in need of a ride with available drivers.

Two Wheels: Columbus' bikeway program encourages traveling in and around Columbus via bicycles and maintains protected bike lanes and 230 miles of connected trails in the region.

Taxi Services: Pedicabs provide bike taxi service throughout downtown and taxicabs offer taxi service throughout the city.



Columbus Employment

Columbus serves as headquarters to major national and multinational corporations including Nationwide Mutual Insurance, L Brands, Huntington Bancshares, and American Electric Power (AEP). In recent years, the healthcare industry has emerged as a growth sector, with the city boasting four nationally recognized health system employers; each employ thousands of healthcare workers and contribute billions of dollars to the local economy.



Employer Name	Central Ohio Employees
The Ohio State University	36,433
Ohio Health	28,115
State of Ohio	24,264
JPMorgan Chase & Co.	18,242
Nationwide Children’s Hospital	16,411
The Kroger Co.	14,000
Nationwide Insurance	11,000
City of Columbus	9,202
Amazon	7,558
Honda	7,500
Mt. Carmel Health System	7,041
Victoria’s Secret & Co.	5,091
Huntington Bancshares Inc.	4,872
Cardinal Health Inc.	4,275
American Electric Power	4,210
Source: Columbus Business First: Largest Central Ohio Employers, Published October 2025	

Several major employers have made central Ohio home in recent years, investing millions of dollars in the local economy and expanding the region’s economic base. The table below lists private companies that have made recent significant investments in the Columbus economy.

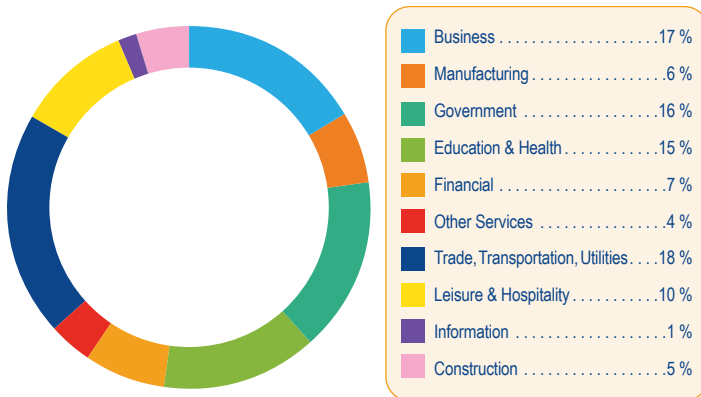
Company	Type	Product	Investment
Cologix, Inc.	Data Center	Data Center	\$7 billion
Amazon Inc. / AWS	Data Center	Data Center	\$2 billion
Anduril	Manufacturing Research/Development	Autonomous Systems/ Weapons Manufacturing	\$1 billion
Source: Ohio Private Investment Survey 2022-2024, Ohio Development Services Agency, July 2025, AP News			

Columbus Workforce Environment

Columbus has a stable, diverse employment environment with a large range of employment opportunities. All employment sectors have approximately 20 percent or less of the workforce, indicating the city is well diversified in this area.

In the last year alone, the construction sector has experienced growth of 5.6 percent. Education/Health sectors saw grown of 4.3 percent.

Source: U.S. Bureau of Labor Statistics



Largest Colleges & Universities

Educational opportunities in Columbus range from career training programs to top ranked schools and universities. Employers have access to a large, well-educated and highly skilled workforce. The city is home to more than 50 nearby colleges and universities, with a total enrollment of more than 120,000 students and over 22,000 annual graduates. In addition, Columbus offers a large variety of workforce development programs through community, technical, and vocational schools.

University	Enrollment
The Ohio State University	62,468
Columbus State CC	26,663
Franklin University	8,697
Capital University	2,388
Central Ohio Technical College	2,890

 THE OHIO STATE UNIVERSITY

COLUMBUS STATE
COMMUNITY COLLEGE

 FRANKLIN
UNIVERSITY

 CENTRAL OHIO
TECHNICAL
COLLEGE

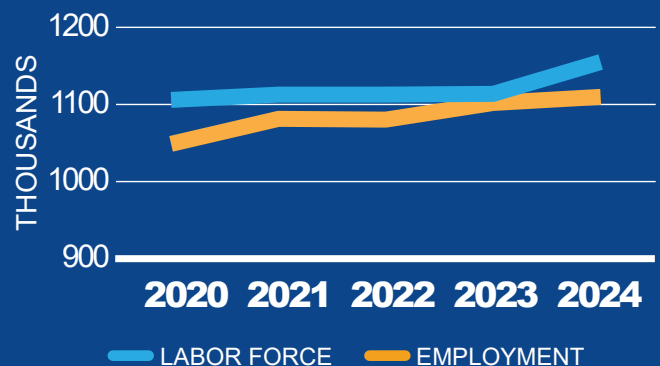
Capital
University

Source: Source: [Columbusregion.com/colleges-universities/](https://columbusregion.com/colleges-universities/)



Workforce Quick Facts

5 Year - Labor Force Trend



Workforce Size 1,182,200

Unemployment Rate

Columbus 4.7%
National Average 4.2%

Mean Hourly Wage

Columbus \$31.39
National Average \$32.66

Highest Paid Occupation

Management \$61.31

Lowest Paid Occupation

Food preparation \$16.57

Mean Travel Time to Work

Columbus 21.8 (minutes)
National Average 26.8 (minutes)

Source: U.S. Bureau of Labor Statistics, U.S. Census Bureau

Columbus Economic Development

Columbus ranks as the 15th largest city in the United States with a city population of 933,263. Population estimates are from the July 1, 2024 (V2023) U.S. Census Bureau residents.

- Columbus metropolitan statistical area (MSA): 2,225,377
(Source: CSA-EST2024-ALLDATA-CHAR)
- Columbus enjoys a workforce of over 1.18 million, the median age of which is 33, or 6.1 years below the national average.
(Source: BLS and US Census 2024 [U.S. Median age is 39.1])
- The annual cost of living in Columbus is five percent below the national average.
(Source: PayScale.com)
- Sixteen Fortune 1000 companies operate their headquarters within the City of Columbus. .
(Source: ColumbusRegion.com)

The Columbus economy is balanced with a combination of education, technology, government, research, insurance and health care entities as major employers within the city. As one of the fastest growing cities in the United States, these diverse investments are indicators of a strong economy and continue to signal markets across the globe that Columbus is a great place to do business. Columbus frequently earns nationwide recognition for its booming downtown, historic neighborhoods, arts and sporting districts, open attitude, and a noticeably affordable quality of life. The City of Columbus remains on its growth trajectory from 2024 into 2025 and continues to absorb a tremendous number of net new jobs and investment throughout the City.



Downtown Development Quick Facts

Investments (\$)	
Proposed	\$2.3B
Under Construction	\$1B
Completed	\$174M

Largest Proposed Projects	
Grant Medical Center Expansion	\$360M
Peninsula Phase 2	\$290M
I-70/I-71 Phase 6B-D West Interchange	\$28M

Private and Public Investment	
Total 2013-2023	\$4.021B
Total Residents	12,500

Housing Units	
Proposed	2,220
Under Construction	1,475
Completed	208

Apartment Occupancy Rate	86.9%
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Office Vacancy Rate	22.4%
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Colleges & Universities	
4 institutions with 42,644 students	
(Downtown - Columbus State Community College, Franklin University, Columbus College of Art & Design, Capital University Law School)	

Hotels	20
--------	----

Annual Visitors (2024)	over 5.2 million
------------------------	------------------

(Source: State of Downtown Columbus Year End 2024 prepared by Capital Crossroads & Discovery Special Improvement Districts.)

Columbus Economic Development

Chipotle was founded by Steve Ells with a single restaurant in 1993 as a brand committed to serving real, responsibly sourced ingredients. Chipotle now has more than 2,500 restaurants in the United States, United Kingdom, France, Canada and Germany. Chipotle committed to a significant expansion of their corporate offices in downtown Columbus. The project, which opened in 2022, was an investment of approximately \$3,750,000. The company occupies approximately 80,000 sq. ft. at 500 Neil Avenue. Additionally, Chipotle created 307 net new full-time permanent positions and retained 90 full-time positions.



Sarepta Therapeutics, Inc. was established in 1980 in Corvallis, Oregon. Sarepta is a global commercial biotechnology company focused on genetic medicine for rare diseases. Sarepta Therapeutics, Inc. invested approximately \$47,000,000 to establish laboratory and corporate operations at 3435 Stelzer Road. With this project, the company relocated and retained 38 existing full-time permanent positions and created 109 new full-time permanent positions within Columbus.



Coca-Cola Consolidated, Inc. is the largest Coca-Cola bottler in the United States. For 120 years, Coca-Cola Consolidated, Inc. has made, sold, and distributed beverages of The Coca-Cola Company. The company is investing a total of approximately \$82 million to construct new operations and distribution center within Columbus. The new construction will consist of an approximately 400,000 square-foot warehouse distribution facility, along with two separate facilities to service their products and vehicles. This project will create 12 net new full-time permanent positions and retain 329 full-time jobs.



Middle West Spirits, LLC is Ohio's award-winning craft distillery founded in 2008 by Brady Konya and Ryan Lang. The company has three operating locations in the Columbus area and produces small batch craft spirits. Middle West Spirits is investing approximately \$6,205,000 to redevelop a vacant industrial complex into an approximately 35,189 sq. ft. office, manufacturing and warehouse operation on Alum Creek Drive on the cities near east side. The company will retain and relocate 14 full-time jobs and create 13 net new full-time permanent positions.

**MIDDLE WEST
SPIRITS.**



Columbus Housing

The City of Columbus’ housing market is booming with trendy and desirable neighborhoods, affordable housing options, and a thriving local economy. The Columbus area jumped to 8th place on the Winter 2024 Wall Street Journal/Realtor.com Emerging Housing Markets Index after previously being listed as 19th in the Fall 2023 Index.

Columbus is known for its vibrant, unique neighborhoods. Throughout the city, there are a variety of living options with many neighborhoods consisting of smaller communities within its borders. Residents are able to live in areas that range from historically preserved German Village, to the popular Short North, or newly developed downtown condominiums.



Housing Quick Facts

Housing Units 415,456

Persons per Household

COLUMBUS 2.3
National Average 2.6

Ownership Rate

COLUMBUS 44.7%
National Average 64.8%

Median Home Value

COLUMBUS \$212,500
National \$281,900

Median Monthly Mortgage

COLUMBUS \$1,505
National \$1,828

Median Monthly Rent

COLUMBUS \$1,161
National \$1,268

Source: U.S. Census Bureau



Columbus Fun

Columbus is home to many renowned facilities, including the nationally ranked Columbus Zoo and Aquarium, COSI, and Franklin Park Conservatory. Organizations such as the Columbus Symphony, Columbus Jazz Orchestra, Wexner Center for the Arts, and Opera Columbus provide year-round opportunities for live arts music performances.



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Arts & Cultural Attractions

BalletMet
CATCO
Center of Science & Industry (COSI)
Columbus Children's Theatre
Columbus Cultural Arts Center
Columbus Jazz Orchestra
Columbus Museum of Art
Columbus Symphony Orchestra
Columbus Zoo & Aquarium
Franklin Park Conservatory
The King Arts Complex
Lincoln Theatre
Ohio History Connection
Ohio Theatre
Short North Stage
Opera Columbus
Palace Theatre
Shadowbox Theatre
Short North Arts District
Wexner Center For The Arts

Entertainment Venues



Sports Teams



Events and Activities in Columbus

Patrons of performing arts and theater find plenty to see in the offerings of local companies such as BalletMet, CATCO (Contemporary American Theatre Company), and the Columbus Children's Theatre. The city offers an exciting array of entertainment with special events, sporting events, and popular festivals throughout the year.



COLUMBUS RANKINGS

#1 Rankings

#1 Opportunity
City For Startups

Forbes

Fastest Growing
City In The
Midwest

Forbes

Best Science
Museum In The
Nation (COSI)



Largest Wage
Growth In The
Midwest



Notable Top Rankings

#3 Best
College
Towns

TimeOut

Top 10
Places For
Young
Professionals

Forbes

#8 Most
Climate-Resilient
Cities

AD
ARCHITECTURAL DIGEST

#5 Best
City For College
Graduates

**The
New York
Times**

Top 10 Best
Riverwalks
Across The U.S.



#2 Safest
Cities For
Families

b bestplaces

Best City
For Tech Workers

smartasset

Top 10 Best
Cities To Move
To

Forbes

America's
100 Best Cities

resonance

#2 City
In America For
Commerce

SITE
SELECTION
MAGAZINE

Community Profile

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Financial Overview

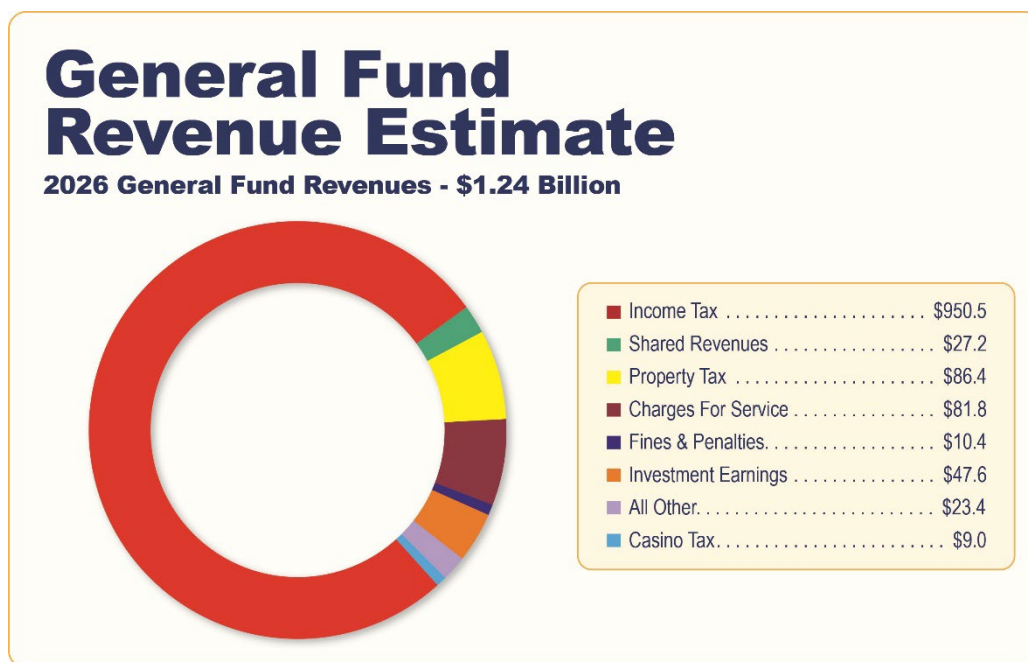
THE CITY OF
COLUMBUS

Revenue

The financial health of the city's general fund is directly tied to the income tax which comprises 76.9 percent of the revenue (including encumbrance cancellations and transfers) supporting the general fund operating budget. In August 2009, Columbus voters approved a 0.5 percent increase to the income tax rate, raising it to 2.5 percent effective October 1, 2009. Therefore, 2010 was the first full year of collections at the 2.5 percent rate. Three quarters of income tax collections are deposited into the general fund for general government operations, with the balance being set aside for capital and debt service requirements.

The chart below illustrates the projected amount of revenue expected from each major general fund source in 2026. After the income tax, the next two largest revenue sources to the general fund are property taxes at 7.0 percent and various charges for services at 6.6 percent.

2026 Projected General Fund Revenue by Source (in millions)



Income tax collections are projected at \$914 million in 2025 and \$950.5 million in 2026. The City Auditor's 2026 estimate assumes an increase of 4.0 percent in income tax receipts from the 2025 projection.

Over the past few decades, budget reductions at the state level have led to incremental reductions of shared revenues to local governments. In 2001, the City of Columbus received \$51 million in local government funds. The 2025 projection for these funds is \$25.8 million, and in 2026 this revenue source is projected to increase to \$27.2 million. Additionally, the state eliminated the estate tax effective January 1, 2013, and no further receipts will be received.

Property tax receipts fluctuate from year to year due to reappraisals that occur every three years. In the off years, property tax revenue growth can vary significantly while solid growth is normally expected in the reappraisal years. The expected estimates in 2025 and 2026 are projected at \$85.7 million and \$86.4 million, respectively.

Investment earnings are a highly volatile source of revenue and tend to reflect economic conditions. During 2018, the city hired an investment advisor. Through the benefits of the firm's advice, as well as rising interest rates, substantial growth has been seen in investment earnings during the last few years. In 2025 and 2026, earnings are projected at \$51.0 million and \$47.6 million, respectively.

Bond Ratings

The city continues to retain the highest bond rating available for long-term General Obligation debt by all three major rating agencies: Moody's Ratings, S&P Global Ratings, and Fitch Ratings, Inc. Bond ratings of Aaa and AAA, respectively, were awarded to the city in 1995 by Moody's Ratings and S&P Global Ratings, and have been maintained ever since. Fitch Ratings, Inc. rated the city for the first time in 2006, also awarding Columbus the AAA rating. Columbus is one of the largest cities in the nation to maintain the highest credit rating for unlimited and limited general obligation debt from each of the three major rating agencies. These ratings afford Columbus the opportunity to realize savings in the cost of long-term financing, affirm investors' confidence in investment in Columbus, and help attract new businesses to the area.

Reserve Funds

The City of Columbus currently has three general reserve funds: the economic stabilization fund (i.e., the rainy day fund), the anticipated expenditure fund (formerly known as the 27th pay period fund), and the basic city services fund.

The rainy day fund was created in 1988 with a deposit of \$4 million as a reserve for unforeseen events that could disrupt basic city services. With the ultimate goal of reaching a fund balance of 5 percent of general fund expenditures, annual deposits of \$1 million were made until 1998. In that year, the city received a \$7 million refund from the Ohio Bureau of Workers' Compensation and deposited it into this fund.

The first withdrawal was in 2003, when \$10.2 million was used to balance the general fund budget. An additional \$25 million was used in 2004 for the same purpose. In May of 2004, an unanticipated \$55.1 million from the Solid Waste Authority of Central Ohio (SWACO), in partial satisfaction of lease payments due to the city, was deposited into the rainy day fund. Transfers to the general fund were again made in 2005 (\$13 million) and 2006 (\$12 million). In 2006, the city received nearly \$10 million for pollution credits from SWACO, which were also deposited into the fund. In 2008, \$900,000 was transferred to the general fund in order to end the year in balance. In 2009, \$30.04 million was transferred to the general fund to avoid what would have been drastic reductions to basic city services. Following passage of the 2009 income tax increase, the city made good on its promise to begin to replenish the fund, with a transfer of

\$7.5 million from the general fund in 2010. Deposits of \$10 million in 2011 and \$6.7 million in 2012 helped the fund reach almost \$40 million by year-end 2012. With the 2013 payment of \$16.15 million, the city met its commitment to rebuild the fund to a \$50 million balance a year earlier than originally promised.

In 2013, the city established a goal of \$75 million in the rainy day fund to further ensure that the city is able to withstand future unknown financial events. After deposits of \$7.6 million in 2014, \$2.2 million in each of 2015 and 2016, \$3.7 million in 2017, and \$1.2 million in 2018, the fund had accumulated \$76.2 million and surpassed the 2018 goal of \$75 million. In 2017, the city set another goal to have a fund balance of \$80 million by the end of 2020. After depositing \$2.75 million during 2019, the city met its goal a year early with a balance of \$80.7 million by the end of 2019.

The city's next goal was to achieve a \$90 million fund balance by the end of 2024. After depositing \$3 million into the fund during 2020, \$2 million in 2021, and \$2 million in 2022, the fund reached this goal by the end of 2022, two years ahead of schedule.

During 2022, the city announced a new goal for the rainy day fund - to build a balance of 10 percent of the 2023 general fund budget of \$1.144 billion (or \$114.4 million) by the end of 2027. The planned deposit schedule through 2026 is illustrated in the following chart.

Economic Stabilization Fund Deposits (000's Omitted)					
<u>Year</u>	<u>Deposit</u>	<u>Investment Earnings</u>	<u>Expended</u>	<u>Year-End Balance</u>	<u>% of GF Budget</u>
2014	\$7,600	\$330	-	\$64,075	8.21%
2015	2,200	466	-	66,741	8.37%
2016	2,200	581	-	69,522	8.50%
2017	3,700	724	-	73,946	8.58%
2018	1,200	1,034	-	76,180	8.55%
2019	2,750	1,725	-	80,655	8.85%
2020	3,000	1,503	-	85,158	9.12%
2021	2,000	722	-	87,880	8.72%
2022	2,000	897	-	90,777	9.11%
2023	3,750	2,101	-	96,628	8.50%
2024	2,750	3,422	-	102,800	8.58%
2025	-	3,506	-	106,306	8.65%
2026	-	3,000	-	109,306	8.70%

The anticipated expenditure fund was established in 1994 to prepare for those fiscal years in which there are 27 pay dates rather than the standard 26. After the payment of \$17.8 million for the 27th pay date in 2008, the fund had a balance of \$1.23 million. The 2020 payment totaled \$24.5 million, leaving a balance of \$3.3 million in the fund. Annual deposits are usually made into the fund to ensure that there are sufficient resources for the next occurrence, which is in 2032. There will not be a deposit into the fund during 2026, leaving a balance of \$14.5 million in the fund.

Anticipated Expenditure Fund Deposits (000's Omitted)			
<u>Year</u>	<u>Deposit</u>	<u>Actual Expense</u>	<u>Year-End Balance</u>
2013	\$2,122	\$0	\$10,996
2014	2,185	-	13,181
2015	2,251	-	15,432
2016	2,318	-	17,750
2017	2,388	-	20,138
2018	2,459	-	22,597
2019	2,533	-	25,130
2020	2,609	(24,473)	3,266
2021	2,687	-	5,953
2022	2,768	-	8,721
2023	2,851	-	11,572
2024	2,937	-	14,509
2025	-	-	14,509
2026	-	-	14,509

The next occurrence of a year with 27 pay dates will be 2032. A projected liability of \$39 million in that year is assumed.

An additional reserve fund, the basic city services fund, was created in 2012 to ensure the city was poised to address the reduction of revenue caused by cuts to the local government fund and the elimination of the estate tax. Since its creation, this fund has helped to ensure the continuation of basic city services.

The basic city services fund began 2025 with a balance of \$19.7 million. The entire balance was transferred into the general fund during 2025. The 2026 budget does not include a transfer from the fund.

2026 Budget Scenario

The 2026 budget was balanced by employing certain key principles, as follows:

- Build a budget that is informed by and aligned with the Mayor's Strategic Priorities.
- Focus on maintaining essential city services for neighborhoods - police and fire protection, refuse collection, and basic public health services.
- Review revenue sources to identify new revenues and/or opportunities for increased revenues.
- Continue reforms and efficiency measures as recommended by the city and affirmed by the accountability committee.
- Promote efficiencies in government by examining opportunities to redeploy uniformed police and firefighters, expanding energy efficiencies, improving the efficiency of fleet and facilities management, and partnering with various organizations and governmental entities.

- Continue diligent review of general fund hires and non-personnel spending to keep expenditures at the lowest level necessary to provide essential services to the citizens of Columbus.
- Continue to monitor the “rainy day” fund to achieve a balance of 10% of the 2023 general fund budget by the end of 2027.

General Fund Pro Forma

A general fund pro forma operating statement is provided herein, which projects the city’s future general fund financial outlook. The pro forma bases year 2026 revenues on the City Auditor’s official Estimate of Available General Fund Resources, except as noted. The following assumptions were used in developing the pro forma.

Pro Forma Operating Statement Assumptions

Like all financial forecasting tools, pro forma projections are based on a series of assumptions that invariably do not prove totally accurate over time. Moreover, projections become less certain the further one extends the forecasting horizon. This pro forma statement assumes that year-end deficits, which are not permissible per state law, will be corrected through expenditure adjustments in order to force a positive year-end fund balance. The document presented herein represents the Finance and Management Department’s best estimate of the city’s financial status into the future, given the following assumptions.

Expenditure Assumptions

- The standard inflation rate for non-personnel items is two percent in 2027 and thereafter.
- Personnel costs (excluding insurance costs) for employees that are covered by current collective bargaining agreements are projected at the wage rates in effect per those contracts. For those units that have contracts that are currently under negotiation, and for the years that follow the expiration date of contracts currently in place, a rate that represents the city’s efforts to control pay increases is used.
- Insurance costs are projected to grow by ten percent annually in 2027 and beyond.
- Except as otherwise noted, expenditure projections for 2027 and beyond are premised on maintaining 2026 levels of service.
- No general fund moneys are projected for the purchase of vehicles in 2026 and all years thereafter.

Revenue Assumptions

- Income tax receipts are projected to be \$950.5 million in 2026 and will grow by 3.5 percent in 2027 and in all years thereafter.
- Property taxes will increase by 0.8 percent in 2026, and grow by 2.0 percent thereafter, except for every third year, during the triennial review, when they will increase by 4.0 percent.
- Local government fund revenue is projected to increase by 5.5 percent in 2026 and then increase by 3.0 percent thereafter.
- Investment earnings will be \$47.6 million in 2026 and are projected to increase by 1.0 percent in all future years.

Financial Overview

- Charges for services are expected to decrease by 2.8 percent in 2026, then increase by 3.0 percent thereafter.
- The kilowatt hour tax is expected to be \$3.5 million in 2026 and will grow by 0.5 percent in all future years.
- Fines and penalties will increase by 4.0 percent in 2026 and will grow by 3.0 percent thereafter.
- License and permit fees are projected to be \$6.1 million in 2026 and are not projected to grow in all future years.
- Casino revenue should total \$9.0 million in 2026 and increase by 3.0 percent in all years thereafter.

Division Specific Assumptions

- Two police recruit classes are funded in the general fund in 2026. Thereafter, recruit classes sufficient to replace retiring uniformed staff are projected.
- One fire recruit class is funded in 2026. Thereafter, recruit classes sufficient to replace retiring uniformed staff are projected.
- Projections for the Refuse Collection Division assume that the recycling program will be split funded with general funds, income tax set aside funds, and SCMR funds in 2026. Thereafter, only the general fund will support the recycling program.
- Starting in 2023, Columbus households began to receive recycling services on a weekly basis. This will continue in 2026 and every year thereafter.
- Tipping fees will be funded out of the income tax set aside fund in 2026 and will be funded out of the general fund in all future years.
- The 2026 budget includes \$5 million for the resilient housing initiative.
- The operating budget includes funds to pay the debt service for the new Zero Trust Network effort in the Department of Technology.
- Operating dollars are included in the Recreation and Parks Department to staff the new Kilbourne Run Sports Park.
- Funds are included to maintain summer youth programming at the same level funded in 2025.

GENERAL FUND PRO FORMA OPERATING STATEMENT

Resources:	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Balance	\$ 15,535,263	\$ 20,507,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	913,974,000	950,533,000	983,802,000	1,018,235,000	1,053,873,000	1,090,759,000	1,128,936,000	1,168,449,000	1,209,345,000	1,251,672,000	1,295,481,000
Property Tax	85,679,000	86,394,000	89,850,000	91,647,000	93,480,000	97,219,000	99,163,000	101,146,000	105,192,000	107,296,000	109,442,000
Kilowatt Hour Tax	3,500,000	3,500,000	3,518,000	3,536,000	3,554,000	3,572,000	3,590,000	3,608,000	3,626,000	3,644,000	3,662,000
Shared Revenues	27,305,000	28,723,000	29,585,000	30,473,000	31,387,000	32,329,000	33,299,000	34,298,000	35,327,000	36,387,000	37,479,000
License and Permit Fees	6,100,000	6,100,000	6,100,000	6,100,000	6,100,000	6,100,000	6,100,000	6,100,000	6,100,000	6,100,000	6,100,000
Fines and Penalties	10,000,000	10,400,000	10,712,000	11,033,000	11,364,000	11,705,000	12,056,000	12,418,000	12,791,000	13,175,000	13,570,000
Investment Earnings	51,000,000	47,646,000	48,122,000	48,603,000	49,089,000	49,580,000	50,076,000	50,577,000	51,083,000	51,594,000	52,110,000
Charges for Service	84,164,000	81,824,000	84,279,000	86,807,000	89,411,000	92,093,000	94,856,000	97,702,000	100,633,000	103,652,000	106,762,000
All Other Revenue	24,096,145	12,250,000	12,572,500	12,904,225	13,245,447	13,596,447	13,957,513	14,328,943	14,711,043	15,104,128	15,508,524
Transfers In	20,000,000	-	-	-	-	-	-	-	-	-	-
Adult-Use Cannabis	-	-	-	-	-	-	-	-	-	-	-
Casino Revenue	8,500,000	9,000,000	9,270,000	9,548,100	9,834,543	10,129,579	10,433,467	10,746,471	11,068,865	11,400,931	11,742,959
Total Revenues	1,234,318,145	1,236,370,000	1,277,810,500	1,318,886,325	1,361,337,990	1,407,083,026	1,452,466,980	1,499,373,414	1,549,876,908	1,600,025,059	1,651,857,482
Total Available Resources	1,249,853,408	1,256,877,066	1,277,810,500	1,318,886,325	1,361,337,990	1,407,083,026	1,452,466,980	1,499,373,414	1,549,876,908	1,600,025,059	1,651,857,482
% Change in Revenues from Prior Yr.	6.18%	0.17%	3.35%	3.21%	3.22%	3.36%	3.23%	3.23%	3.37%	3.24%	3.24%
% Change in Resources from Prior Yr.	3.00%	0.56%	1.67%	3.21%	3.22%	3.36%	3.23%	3.23%	3.37%	3.24%	3.24%
Expenditures:	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Development/BZS	47,868,917	41,410,539	42,328,579	43,456,776	44,635,698	45,869,178	47,161,405	48,516,960	49,940,859	51,438,591	53,016,170
Fire	355,025,581	363,469,069	374,305,304	385,714,950	397,745,142	410,447,528	423,878,710	438,100,738	453,181,652	469,196,075	486,225,865
Governmental Services	168,339,864	187,855,763	194,526,137	199,865,199	205,345,543	211,083,798	217,099,952	223,415,877	230,055,514	237,045,075	244,413,272
Health	33,289,251	32,887,105	34,196,251	35,369,128	36,614,357	37,938,276	39,347,836	40,850,667	42,455,142	44,170,453	46,006,691
Judicial Services	49,069,520	46,844,900	48,859,330	50,668,969	52,598,046	54,657,274	56,858,413	59,214,375	61,739,335	64,448,861	67,360,052
Other Safety	47,018,182	48,883,958	50,501,058	52,042,488	53,667,888	55,384,250	57,199,240	59,121,260	61,159,525	63,324,138	65,626,186
Police	432,367,456	444,003,255	457,394,352	471,504,375	486,392,812	502,124,852	518,771,951	536,412,453	555,132,271	575,025,642	596,195,954
Recreation and Parks	65,703,401	58,757,388	61,683,077	63,668,264	65,768,307	67,993,019	70,353,160	72,860,531	75,528,081	78,370,016	81,401,926
Refuse Collection	29,654,875	32,265,355	63,922,891	65,657,314	67,472,023	69,373,183	71,367,537	73,462,468	75,666,055	77,987,148	80,435,439
Public Service	1,009,295	499,734	517,801	536,809	557,063	578,674	601,764	626,467	652,931	681,318	711,806
Fleet-Vehicles	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditures	1,229,346,342	1,256,877,066	1,328,234,780	1,368,484,272	1,410,796,879	1,455,450,031	1,502,639,968	1,552,581,796	1,605,511,364	1,661,687,317	1,721,393,362
% Change/Previous Year	2.86%	2.24%	5.68%	3.03%	3.09%	3.17%	3.24%	3.32%	3.41%	3.50%	3.59%
Economic Stabilization Fund Deposit	-	-	-	-	-	-	-	-	-	-	-
Basic City Services Fund Deposit	-	-	-	-	-	-	-	-	-	-	-
Required Expenditure Reductions and/or Revenue Increases	\$ 20,507,066	\$ -	\$ (50,424,280)	\$ (49,597,947)	\$ (49,458,889)	\$ (48,367,005)	\$ (50,172,988)	\$ (53,208,382)	\$ (55,634,456)	\$ (61,662,258)	\$ (69,535,880)
Footnotes: Revenue estimates for 2027 and beyond are those of the Department of Finance and Management, and not the City Auditor. Cumulative deficits are not possible since each budget year must be balanced. Balancing will be achieved through increased revenues/resources, lowered expenditures, or a combination thereof.											

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City of Columbus Financial Policies

THE CITY OF
COLUMBUS

This set of financial policies was developed to ensure that the city's financial resources are managed in a responsible manner and that decisions are made in a disciplined way. Unless otherwise stated, these policies are reviewed and updated as needed, and the city is in compliance with these policies.

For purposes of this document, the term "expenditure" includes expenses as well as inter-fund transfers and encumbrances. "Revenues" include the proceeds of any and all taxes or other sources of funds received by the city, but do not include balances in funds at the beginning of the year.

A. Balanced Budget

1. It is the policy of the city that the budget for each of its funds always be balanced in that the appropriations from each fund for the fiscal year not exceed the resources available to that fund for the year, including estimated revenues and any balance in the fund at the beginning of the year. This policy assures that the city does not spend beyond its means, and derives from the requirements in Sections 26 and 27 of the City Charter that the Mayor's estimate of the cost of operating the city be used as the basis for appropriation ordinances.
2. While in any given year all or a portion of the beginning balance in a fund may be appropriated for expenditure, the longer-term goal is that operating expenditures not exceed operating revenues on an annualized basis such that structural balance is maintained within each fund. Consistent with this longer-term goal, the better practice is to appropriate portions of the beginning balance only to the extent they support non-recurring expenditures, replace temporary declines in revenue, or are reasonably anticipated to be offset by increased revenue not yet officially recognized in a revenue estimate.
3. The portion of the beginning year balance in a fund which equals the amount by which expenditures exceeded revenues during the year preceding the budget year should be appropriated only to the extent contemplated by the policy defining the appropriate use of the economic stabilization fund.
4. The portion of the beginning year balance in the general operating fund which exceeds ten percent of the expenditures from such fund during the year proceeding the budget year should be transferred to either the anticipated expenditures fund or the economic stabilization fund.

B. Economic Stabilization Fund

1. The economic stabilization fund (ESF) was created by Ordinance 860-88 in 1988 and is sometimes referred to as the "rainy day fund." It was intended to ensure against reductions

in “basic city services during times of economic recession or unexpected revenue loss by the city” which are supported by the general operating fund.

2. Consistent with the need to protect city finances during extended economic downturns or times of extreme emergency created by unexpected events, the term “basic city services” should be construed conservatively to refer only to the direct provision of core city services such as police and fire protection, protection of public health, and refuse removal. Such services which are supported by the general operating fund may be maintained in part with this fund when revenues have been temporarily lowered, whether from economic recession or otherwise, provided that there is a reasonable expectation that services cannot otherwise be maintained at acceptable levels and that increased revenues during the year or years following the budget year will allow replacement of any moneys used from this fund at an annual rate equal to at least one percent of general fund expenditures in the budget year.
3. This fund may also be used to support basic city services funded by the general operating fund in the absence of a temporary lowering of revenues where unanticipated events of a most unusual nature have occasioned a need for non-recurring emergency expenditures, provided there is a reasonable expectation that increased revenues during the year or years following the budget year will allow replacement of any moneys used from this fund at an annual rate equal to at least one percent of general fund expenditures in the budget year.
4. Prior to the use of this fund for the purposes described above, the Mayor shall provide Council with a written analysis describing how the proposed use of moneys from this fund is consistent with these policies and proposing any revenue enhancements necessary to allow replacement of funds so used.
5. It shall be the policy of the city to maintain moneys in this fund equal to no less than five percent of expenditures from the general operating fund during the preceding year. If moneys expended under paragraphs 2 or 3 of this section cause the balance of this fund to fall below five percent, the policy of the city shall be to replace funds so expended as soon as practicable at an annual rate equal to at least one percent of general fund expenditures in the year in which moneys were expended under paragraphs 2 or 3. Consistent with Ordinance 1590-94 and any successors, this fund shall be the recipient of an appropriate share of investment income. Any portion of the balance in this fund which exceeds seven percent of expenditures from the general operating fund during the preceding year may be transferred to the anticipated expenditure fund.

C. Anticipated Expenditure Fund

1. The anticipated expenditure fund was established in 1994 to receive deposits sufficient to provide for funding from the general operating fund for the 27th pay period which occurs approximately every twelve years. It was then expanded to receive deposits earmarked for specific future expenditures that would otherwise be funded from the general operating fund and whose cost is unknown.
2. This fund should have deposited to it, at a minimum each year from the general operating fund, those moneys necessary, on an annualized basis, to fund the 27th pay period in the years in which it occurs. It may receive additional deposits to the extent not needed for current general fund operating expenses or to the extent not needed in the economic stabilization fund.
3. To the extent not being accrued for the 27th pay period, moneys in this fund may support non-recurring expenditures from the general operating fund. Any moneys in this fund being accrued for the 27th pay period, as determined by the Department of Finance and

Management, may be used to support general fund operating expenses only under the circumstances provided for use of the economic stabilization fund, including those related to replacement of moneys so used.

D. Financial Accountability

1. It is the policy of the city that all departments and offices should manage operations such that expenditures for a given year will not exceed the original appropriations except to the extent supplemental appropriations authorize increased expenditures. Fourth quarter transfers of one department's unused general fund appropriation authority to a department or office otherwise exceeding its expenditure authority are normally a reflection of a failure to comply with this policy except in the case of reasonably unforeseen events or cost increases. Supplemental appropriations must be supported by additional revenues, the existence of which must be verified by the Department of Finance and Management or the City Auditor, as appropriate. In cases where additional general fund revenue is certified by the City Auditor, subsequent to the passage of the initial general fund appropriation ordinance, there is no assurance that said revenue will be appropriated, and supplemental appropriation of said revenue is discouraged except for unusual circumstances.
2. The Department of Finance and Management shall review quarterly actual and projected expenditures for all departments and offices and report to the Mayor and Council thereon. Any departments or offices projected to exceed their appropriation authority for the year shall work with the Department of Finance and Management to reduce expenditures. This may include the deferral of hiring and major expenses for goods and services.
3. Responsible stewardship of public funds requires that expenditures be clearly justified as serving a public purpose. An effort to expend all appropriation authority in the fourth quarter simply in order to avoid a lapse of appropriated funds does not serve a public purpose.
4. Departments and offices are expected to be expending public funds in order to serve the outcomes they have identified for their programs. It is the policy of the city to measure achievement of outcomes through quantifiable performance indicators. A sample of those performance indicators is included in the respective departmental sections of this document.

E. Investment of City Funds

1. Requirements regarding the deposit of public money and the investment of funds in the city treasury are set forth in the Columbus City Codes, Chapters 321 and 325. Various articles establish a three-person depository commission, made up of the City Auditor, City Treasurer, and the Director of Finance and Management, charged with compliance and the creation of guidelines. The commission embodies a checks and balances process in that each represents a separately elected official of city government. Pursuant to the above code sections, the following policies exist.
2. The city will not invest in any form of derivatives, except STAR Ohio (an investment pool managed by the State Treasurer's Office that allows governments within the state to pool their funds for investment purposes).
3. The city is prohibited from entering into reverse repurchase agreements and does not leverage its investment portfolio in any manner.
4. Only eligible investments with final maturities not greater than five years from the time of purchase are permitted, unless the security is an assessment bond or note issued by the City of Columbus and the purchase is approved by the Treasury Investment Board.

5. The city purchases investments only through member banks of the Federal Reserve System or broker-dealers licensed by the State of Ohio and registered with the Financial Industry Regulatory Authority (FINRA).
6. Investments permitted by Chapter 325 of the Columbus City Codes are limited to the following:
 - a. Bonds, notes, or other obligations of the United States government or its agencies for which the faith of the United States is pledged for the payment of principal and interest.
 - b. Bonds, notes, debentures, or other obligations issued by any of the federal government-sponsored enterprises listed below:
 - Federal Farm Credit System
 - Federal Home Loan Bank
 - Federal Home Loan Mortgage Corporation
 - Federal National Mortgage Association
 - c. The Ohio State Treasurer's Asset Reserve Funds (STAR Ohio) pursuant to Ohio Revised Code Section 135.45.
 - d. Bonds or other obligations of the City of Columbus, Ohio.
 - e. Obligations of the State of Ohio or any municipal corporation, village, township, or other political subdivision of the State of Ohio, as to which there is no default of principal or interest and which have been approved as to their validity by nationally recognized bond counsel.
 - f. Certificates of deposit in eligible institutions applying for moneys as provided in Chapter 321 of the Columbus City Codes.
 - g. Repurchase agreements that are collateralized with legally authorized securities as defined in Section 325.010 of Columbus City Codes and held in third-party safekeeping designated by the City Treasurer and in the name of the City of Columbus.
 - h. Others as provided for in Ohio Revised Code Section 135.14 for interim deposits.

F. Income Tax and Special Income Tax Set Aside Fund

1. Initiated in 1947 and implemented in 1948, pursuant to Ohio law (ORC Chapter 5747), Columbus City Codes Section 361.19 authorizes the levying of a two- and one-half percent income tax on Columbus workers and businesses. Increases in the income tax above one percent are subject to voter approval, pursuant to state law and the Columbus City Charter.
2. The city deposits three quarters of income tax revenue to the general fund and one quarter to the Income Tax Set Aside (ITSA), a subfund of the general fund, pursuant to Columbus City Codes Section 362.013. The ITSA is used to finance capital improvements and support debt service payments from the Debt Retirement Fund (DRF), generally of a non-enterprise nature.
3. The above distribution of income tax proceeds should be maintained. National rating agencies consistently cite this long-standing policy as a major factor earning the city its high credit designation.

G. Allocation of Investment Earnings

1. The City Treasurer pools all available city funds (excepting cash held by bond trustees, escrow agents, and certain debt service, trust, and agency funds) in order to maximize investment efficiency.
2. As a charter city, the determination of the distribution of investment income among funds is established by city ordinance and by various grant requirements.
3. Various city ordinances identify those funds that shall receive investment income. A complete list is kept by the City Auditor.

H. Pro Rata Assessment for General Fund Support

1. The Attorney General of the State of Ohio has ruled that the cost of administrative services provided by general fund agencies for independent fund agencies may be pro rated to the independent fund agencies on an equitable basis.
2. The charge, commonly referred to as “pro rata,” represents an approximation of the cost incurred for certain services performed by administrative agencies of the general fund for enterprise, special revenue, grant, and internal service divisions, and for which no specific charge is assessed. Services include, but are not limited to, debt administration and budget preparation, legal counsel, financial reporting, procurement assistance, and building maintenance.
3. Generally accepted accounting practices as contained in Government Auditing Standards, issued by the Comptroller General of the United States, require reasonable justification for the assessed amount.
4. The most recent cost evaluation study performed by the Department of Finance and Management and confirmed by the City Auditor resulted in a pro rata rate of four- and one-half percent of revenues to be charged to appropriate funds.
5. The most recent city ordinance assesses an administrative service charge upon funds other than the general fund, equal to four- and one-half percent of revenues, the proceeds of which are deposited in the general fund.
6. A triennial review and update of the pro rata calculation shall be conducted by the Department of Finance and Management.

I. Fees and Charge-Setting

1. Fee-setting authority for non-enterprise divisions rests among several different entities, including the City Council, the Board of Health, the Recreation and Parks Commission, the Ohio Legislature, and various other elected and appointed officials.
2. An annual fee review should be conducted by the Department of Finance and Management. Within this review, consideration should be given to the community-wide versus special service nature of the program or activity, the extent to which the service is specifically targeted to low income individuals or groups, and the intended relationship between the amount paid and the benefit received.
3. This review should list the major fees and charges along with the following:
 - a. Current fee or charge rates
 - b. Date of the most recent increase

- c. Market rates and charges levied by other public and private entities for similar services
- d. The action needed to change the fee
- 4. The Director of Finance and Management will recommend fee and charge increases based upon the above review to the Office of the Mayor.
- 5. With Mayoral approval, the proposed changes shall be presented to the appropriate fee-setting authority for approval.
- 6. The goal of the rate setting process for the water and sewer enterprise funds shall be to avoid steep increases in rates, while at the same time fully meeting the needs of the system. Ten-year pro forma operating statements for these funds shall be utilized to assist the divisions in achieving this goal.

J. Revenue Diversification

- 1. The city will strive to maintain a diversified and stable revenue base as protection from short-term fluctuations in any one revenue source and to ensure its ability to provide ongoing service.
- 2. Restricted revenue shall only be used for the purposes legally permissible and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.
- 3. A balance will be sought in the revenue structure between the proportions of elastic and inelastic revenues. New sources of revenue will be sought to achieve the desirable balance.
- 4. Each time a new revenue source or a change in the rate of an existing source is considered, the effect of this change on the balance of elastic and inelastic revenue will be thoroughly examined by the Department of Finance and Management.
- 5. The treatment and deposit of one-time or unexpected revenues will be decided upon on a case by case basis.

K. Debt Issuance and Management

- 1. The Ohio Revised Code Section 133.05 provides that the total net debt (as defined by the ORC) of a municipal corporation, whether or not approved by the electors, shall not exceed ten- and one-half percent of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed five- and one-half percent of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage.
- 2. The city will not incur debt to finance current operations.
- 3. The city may issue debt for a qualifying capital project if the cost of the asset is at least \$5,000 and the useful life of the asset, as determined by the City Auditor, is at least five years, and the asset is non-operational in nature.
- 4. Debt will not be issued for periods exceeding the useful life of the project or asset.
- 5. Periodic reviews of outstanding debt will be undertaken to determine refunding opportunities.
- 6. Refunding will be considered if and when there is a positive net economic benefit or the refunding is essential to modernize covenants to improve operations and management.

L. Coverage Ratios for Income Tax Set Aside Fund and Debt Retirement Fund

1. Within the limitations upon debt issuance imposed by law, the ITSA, in combination with the DRF, determines the available capacity for new debt and the ability to service existing debt. The issuance of new debt is limited by a coverage factor, which is a ratio of combined total resources in the ITSA and DRF to projected expenditures. This factor provides a minimum level at which the ITSA and DRF fund balances should be maintained for contingency purposes. The coverage ratio is a self-imposed discipline, one based on sound fiscal management practice, and works to preserve capacity to address any unforeseen emergency. Coverage levels are goals, not absolute minimum levels of acceptance.

M. Revenue Bond Reserve Ratios

1. Whenever the city issues revenue debt, the bond indenture – an ordained document governing debt administration – often details some level of reserve imposed on the city to insure debt retirement on behalf of the bondholders.
2. The level is established on a case by case basis, and compliance is annually reported in the budget document and the Annual Comprehensive Financial Report of the City Auditor.

N. Operating Reserves for Funds Other Than the General Fund

1. The annual reserve balance in the insurance trust fund should be equal to, at a minimum, the sum of one month's worth of health, dental, vision, prescription, disability, and life insurance costs. In calculating the monthly claims costs for purposes of determining the appropriate reserve amount, a rolling average of claims experience for the previous 12 consecutive months shall be used.
2. The State of Ohio Bureau of Workers' Compensation (BWC) determines the city's workers' compensation rate. Starting January 1, 2016, payments will be made prospectively which requires the amount due to be paid before coverage is provided. Starting in 2017, monthly payments to the bureau are required. The city's policy is to set the internal rate at a level sufficient to fund the anticipated payments in the following year. If adjustments are made either to the city's premium rate or to the amount due to the bureau in cases of rebates or credits, the premium rate may be adjusted accordingly.
3. The timing of collections as provided for in the policy above may be altered under the following circumstances, provided that there is a reasonable expectation that services cannot otherwise be maintained at acceptable levels and that increased revenues during the year or years following the budget year will allow replacement of any moneys gained from any such timing change:
 - a. When revenues have been temporarily lowered, whether from economic recession or otherwise;
 - b. Where unanticipated events of a most unusual nature have occasioned a need for non-recurring emergency expenditures.

Prior to changing the timing of workers' compensation collection for the purposes described above, the Mayor shall provide Council with a written analysis describing how the proposed use of these moneys is consistent with these policies and proposing any revenue enhancements necessary to allow replacement of funds so used.

O. Long-Range Financial Planning

1. A general fund pro forma operating statement is produced for each budget year and updated periodically during the year. The pro forma is published in the budget document. The pro forma projects the city's future general fund financial outlook for a ten-year period.
2. Pro forma projections are based on a series of assumptions, including projected inflation rates, personnel costs for both uniformed and non-uniformed personnel, health insurance costs, revenue growth rates, and other division-specific assumptions. Because state law requires each year to end in balance, the plan assumes that deficits projected at the beginning of each year will be addressed so that no negative fund balance is carried over into the next year.
3. To augment the pro forma, various iterations should be prepared, using alternative economic, planning, and policy assumptions. Key assumptions and choices related to achievement of goals should be identified and made available to decision makers for their review in making choices and decisions related to budget issues. The likely financial outcomes of particular courses of action or factors should then be estimated.

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 2026. Expenditure and revenue history, as well as 2026 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		X																		
Development	X								X												X
Finance and Management	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.

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

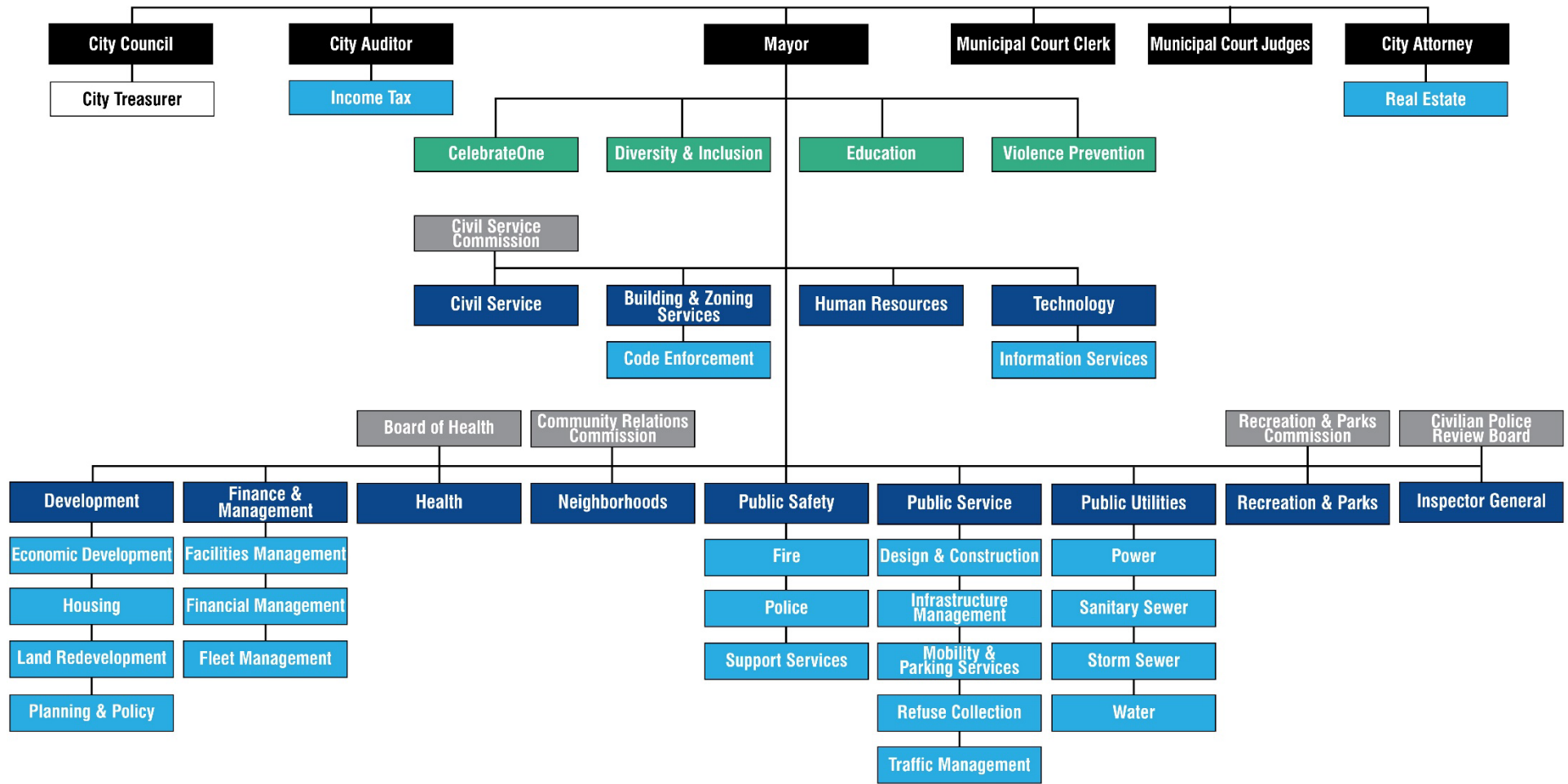
The current elected officials and some of the appointed officials of the city are:

Official	Title	Term Beginning	Term Ending
Andrew J. Ginther	Mayor	January 1, 2024	December 31, 2027
Christopher S. Long	Director of Finance and Management	February 16, 2025	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
Talia J. Brown	City Treasurer	October 27, 2025	Pleasure of Council
Toya J. Johnson	City Clerk	June 1, 2025	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
Otto Beatty III	Member of Council	January 27, 2025	December 31, 2025
Nancy Day-Achauer	Member of Council	January 1, 2024	December 31, 2027
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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Department Description

Columbus City Council is the legislative authority and chief policy-making arm of city government, empowered by the City Charter to exercise control over city expenditures. Council's primary responsibilities include enacting and amending the Columbus City Code, reviewing and adopting the annual operating and capital budgets, and authorizing certain contracts. In addition to its fiscal control and regulatory authority, City Council establishes land use policy through its zoning powers.

In 2024, City Council transitioned from a seven-member at-large system to a nine-member hybrid district system. Council members must reside within the district they represent, while residents will vote on the Council representatives for all nine districts.

The Council works closely with the executive branch of city government to form policies impacting public safety, finance, economic development, and the delivery of core city services. City Council also initiates and facilitates ongoing cooperative efforts with other government entities, the business community, and other institutions to improve the overall high quality of life for Columbus residents.

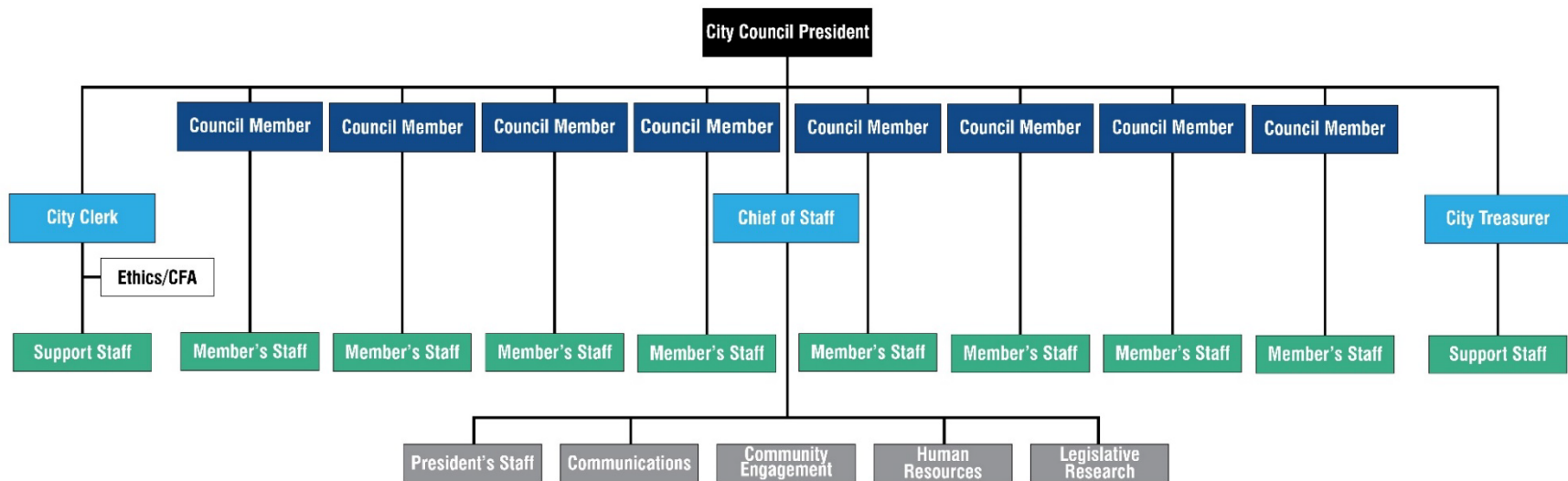
Legislative aides, legislative assistants, the Legislative Research Office, and the Office of Community Engagement provide City Council members with information and guidance on public policy decisions impacting public safety, budgetary, economic development, and community matters.

Council appoints the City Clerk, who maintains the journal of City Council activity, codifying city ordinances by established guidelines. Council also appoints the City Treasurer, whose duties include investment of all city funds.

Department Mission

To provide high-quality service to the residents of Columbus, ensuring accountable, transparent, and accessible operations. City Council's overarching goal is to develop policy and appropriate funds to support the welfare of Columbus residents.

Budget Summary				
Fund	2023	2024	2025	2026
	Actual	Actual	Budget	Proposed
General Fund	6,019,092	7,042,055	7,645,591	7,860,937
Department Total	\$ 6,019,092	\$ 7,042,055	\$ 7,645,591	\$ 7,860,937



2026 BUDGET NOTES

The budget will fund 57 full-time employees, which include additional legislative analysts to accommodate the demands associated with Council expansion. Council will continue the internship program's growth with funding to support year-round interns in Council offices.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
City Council					
General Fund					
Personnel	\$ 5,558,786	\$ 6,621,951	\$ 7,208,583	\$ 7,288,288	\$ 7,454,708
Materials & Supplies	64,400	49,000	55,000	55,000	37,542
Services	392,906	358,104	379,008	350,698	365,687
Other	3,000	13,000	3,000	3,000	3,000
City Council Subtotal	6,019,092	7,042,055	7,645,591	7,696,986	7,860,937
Department Total	\$ 6,019,092	\$ 7,042,055	\$ 7,645,591	\$ 7,696,986	\$ 7,860,937

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
City Council	45	1	54	1	56	1	57	12
Total	45	1	54	1	56	1	57	12

Operating Budget by Program				
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs
Administration	\$ 7,617,083	56	\$ 7,845,250	57
Internal Services	28,508	0	15,687	0
Department Total	\$ 7,645,591	56	\$ 7,860,937	57

2026 PROGRAM GUIDE

ADMINISTRATION

To approve all appropriations and laws for Columbus, and to provide a public forum for the discussion of issues by the citizenry.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.



Department Description

The City Auditor is the city's chief accounting officer. The City Auditor's Office and its Division of Income Tax are responsible for maintaining high-quality fiscal processing, tax collection and auditing, debt management, record keeping, and reporting to residents, the business community, city departments and divisions, and other interested parties.

The Auditor's Office comprises seven sections, each with specific responsibilities. Accounting and Operations maintains accurate records of all city fiscal transactions, including certification of funds, receipts, disbursements, assets, and liabilities. Financial Reporting manages the independent audit and compiles the city's Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR). Payroll ensures the accurate bi-weekly generation of paychecks and tax withholdings for nearly 10,000 employees. Debt Management handles debt issuance, credit analysis, and debt payment processes. Financial Systems oversees the office's software and technology, including the revenue management system, citywide payroll system, financial dashboards, and the accounting system. Financial Analytics conducts revenue estimates and analyses. Lastly, the Division of Income Tax manages the collection of the city's income, admissions, short-term rental excise, and hotel/motel taxes.

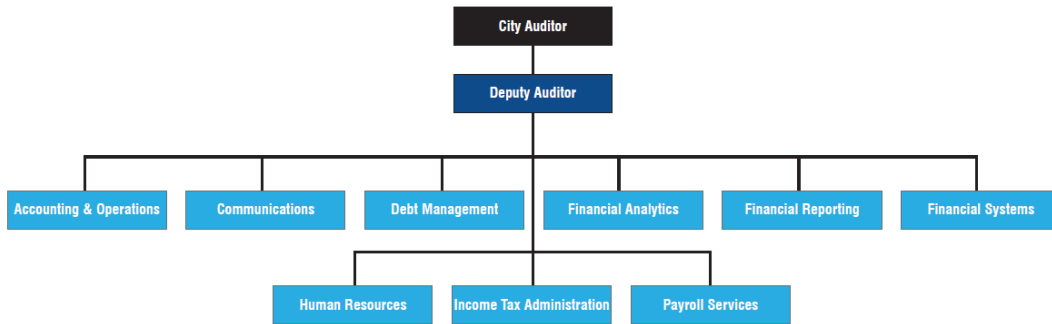
Department Mission

To carry out the duties and responsibilities as prescribed by the Columbus City Charter and the Columbus City Code; to provide efficient and effective collection of moneys and audit services with continuous upgrades to the city tax and filing systems and all other necessary resources utilized in the process.

The City Auditor disseminates various financial reports to city officials and the public as prescribed in the City Charter.

For the last 44 years, the City Auditor has received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This certificate is the highest recognition for excellence in state and local government financial reporting.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	13,662,964	18,304,383	20,723,941	20,395,216
Department Total	\$13,662,964	\$18,304,383	\$20,723,941	\$20,395,216



Department Goals and Objectives

The Office of the City Auditor is focused on enhancing user experience, making it easier for taxpayers and users to work with the city, improving transparency, deepening financial analytics, expanding access to critical information, and refining how the city communicates financial information. Each budgeted initiative underscores the commitment to delivering essential services that the community relies on, from maintaining top-tier financial reporting to securing information and investing in advanced technology.

Strategic Priorities for 2026

The 2026 budget for the Office of the City Auditor reflects a focused, disciplined approach that emphasizes necessity, efficiency, and measurable return on investment. In alignment with the City's fiscal constraints, this budget sustains the core functions that safeguard revenue and preserve the City's AAA/Aaa/AAA credit ratings, while advancing critical modernization initiatives. Significant areas of focus in 2026 include:

Income Tax Intelligence. The Division of Income Tax continues to leverage technology and data analytics to protect and expand the City's income tax base. Building upon successful pilot programs in 2025, the Office will expand its discovery and audit initiatives, integrating federal and third-party datasets to identify non-filers, withholding discrepancies, and underreporting. These tools will allow the Office to detect anomalies, anticipate risks, and strengthen enforcement. In partnership with the City Attorney, recovered revenues will be promptly returned to the General Fund to support essential City services.

Workforce and Process Modernization. Modernization of Citywide financial processes remains a top priority. Invoicing workflows, which currently require significant manual effort across City departments, will be streamlined in 2026 through automated banking integration.

Technology and Cybersecurity. Investments in technology remain central to the Office's strategy. Expansion of Office 365 and Microsoft D365 will unlock advanced reporting, automation, and secure mobile access to financial operations. The City's Transparency Portal will be upgraded to include natural-language queries, enabling real-time access to vendor and spending data and reducing routine inquiries across City agencies. At the same time, the Office will continue to engage external experts and conduct framework reviews to strengthen cybersecurity and safeguard the City's most valuable asset—its data.

Revenue System Sustainability. The City's revenue system is the backbone of municipal finance, processing nearly \$1.3 billion annually across 475,000 taxpayer accounts. Continued investment is required to maintain hosting and security protections, support growing volumes of digital filings, expand lockbox services for faster deposits and reconciliation, and fund enhancements to meet modern taxpayer expectations and regulatory requirements. In 2026, the City will also complete implementation of a new TalkDesk phone system, replacing the legacy platform no longer supported by its vendor.

Payment Modernization. The Office continues to respond to resident expectations for modern payment methods. Credit card and digital wallet usage has grown significantly, and while these options generate higher merchant fees, the benefits far outweigh the costs. Modern payment methods accelerate collections, improve compliance, generate interest income through faster fund availability, and reduce errors and costs associated with manual check processing.

Staffing and Professional Development. The Office remains committed to fiscal discipline in staffing, with vacancies limited and promotions strategically managed. Positions supported in the 2026 budget, including Tax Auditors and Specialists, are essential to maintaining audit and compliance capacity. Professional certifications and continuing education are not discretionary; they are the minimum requirements necessary to preserve compliance, fully leverage modernization initiatives, and maintain the City's strong financial standing.

2026 BUDGET NOTES

CITY AUDITOR

The 2026 budget funds the continuation of the division's core services and existing programs. The staffing changes reflect a strategic shift: the City Auditor is not rehiring for jobs that have become obsolete but are instead hiring for roles that align with the current advanced technology needs of the office. The budget also covers annual external audit services and the preparation of the ACFR and PAFR.

INCOME TAX

The 2026 budget for the Income Tax Division also supports evolving staffing needs and funds the operation of the city's revenue management system. Key initiatives include growing electronic payment adoption, expanding IRS e-File services with additional tax software vendors, and using new IRS data to address tax discrepancies. In 2025, the division will also introduce digital wallets and improve phone support to better serve taxpayers.

Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund					
City Auditor	\$ 5,499,619	\$ 6,018,202	\$ 6,688,318	\$ 6,404,542	\$ 6,620,742
Income Tax	8,163,345	12,286,182	14,035,623	13,010,820	13,774,474
General Fund Subtotal	13,662,964	18,304,383	20,723,941	19,415,362	20,395,216
Department Total	\$ 13,662,964	\$ 18,304,383	\$ 20,723,941	\$ 19,415,362	\$ 20,395,216

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
City Auditor					
General Fund					
Personnel	\$ 4,708,512	\$ 5,211,892	\$ 5,650,327	\$ 5,445,058	\$ 5,886,120
Materials & Supplies	32,491	45,095	34,500	34,749	23,000
Services	750,121	760,715	1,002,491	923,735	710,622
Other	8,495	500	1,000	1,000	1,000
City Auditor Subtotal	5,499,619	6,018,202	6,688,318	6,404,542	6,620,742
Income Tax					
General Fund					
Personnel	7,087,105	7,547,921	8,858,287	7,920,343	8,099,579
Materials & Supplies	58,750	48,926	85,000	64,597	49,000
Services	1,016,991	4,689,126	5,091,836	5,025,780	5,625,395
Other	500	209	500	100	500
Income Tax Subtotal	8,163,345	12,286,182	14,035,623	13,010,820	13,774,474
Department Total	\$13,662,964	\$18,304,383	\$20,723,941	\$19,415,362	\$20,395,216

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
City Auditor	36	0	38	0	39	1	38	0
Income Tax	66	0	61	0	74	0	67	0
Total	102	0	99	0	113	1	105	0

Operating Budget by Program				
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs
Accounting and Financial Reporting	\$ 1,894,437	9	\$ 1,670,875	7
Administration	8,716,015	17	9,000,743	17
Payroll	1,253,655	10	1,429,838	10
Auditing	1,349,542	12	1,377,918	12
Tax Collection and Audits	7,104,232	63	6,479,770	57
Internal Services	68,077	0	55,267	0
Debt Management	337,983	2	380,805	2
Department Total	\$ 20,723,941	113	\$ 20,395,216	105



2026 PROGRAM GUIDE

ACCOUNTING AND FINANCIAL REPORTING

To provide an accounting of all city financial transactions, implement improvements to the city's accounting and reporting system, manage the citywide audit, and prepare and publish the city's Annual Comprehensive Financial Report (ACFR) and other publications.

ADMINISTRATION

To administer the City Auditor's Office and Income Tax Division; to direct all divisions' administrative, technology, and operating functions, including fiscal duties.

PAYROLL

To process all city payrolls, time and attendance, and the technology systems required to carry out such functions.

AUDITING

To pre-audit all city financial transactions.

TAX COLLECTION AND AUDITS

To collect, audit, enforce, and process income tax and carry out the collection of hotel-motel, short-term rental, and admissions taxes.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

DEBT MANAGEMENT

To service and track all required debt service obligations (principal and interest) per bond covenant requirements, policies, and procedures and to ensure that funds from bonds and loans are used to finance the department's capital program, including those projects in all divisions.



Department Description

The City Treasurer's responsibilities include the receipt and deposit of all city funds into bank accounts of the city in accordance with Chapter 321 of the Columbus City Codes, the disbursement of city funds upon warrant by the City Auditor, and the investment of all excess funds not needed for daily operations in accordance with Chapter 325 of the Columbus City Codes.

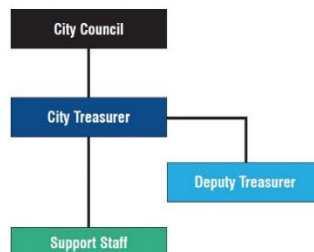
The authority of the City Treasurer is set forth in Sections 88 through 96 of the Columbus City Charter.

Department Mission

To assist, direct, and maintain the fiscal integrity of the City of Columbus, Ohio.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	1,474,430	1,491,300	1,934,668	1,887,460
Department Total	\$ 1,474,430	\$ 1,491,300	\$ 1,934,668	\$ 1,887,460

City Treasurer



Strategic Priorities for 2026

Support, guide, and uphold the financial stability of the City of Columbus, Ohio.

In collaboration with the City Auditor's Office and various city departments, oversee the city's financial activities, including banking, investments, and payment procedures.

2026 BUDGET NOTES

The Treasurer's budget is primarily personnel-related, funding seven full-time employees in 2026. Non-personnel funding is mainly for banking services contracts, software license fees, and investment advising.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Treasurer					
General Fund					
Personnel	\$ 1,031,644	\$ 1,014,931	\$ 1,292,987	\$ 1,163,594	\$ 1,473,166
Materials & Supplies	2,700	2,695	4,200	7,615	3,768
Services	440,086	473,674	637,481	673,141	410,526
General Fund Subtotal	1,474,430	1,491,300	1,934,668	1,844,350	1,887,460
Department Total	\$ 1,474,430	\$ 1,491,300	\$ 1,934,668	\$ 1,844,350	\$ 1,887,460

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Treasurer	6	1	7	1	7	2	7	2
Total	6	1	7	1	7	2	7	2

Operating Budget by Program				
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs
Administration	\$ 640,430	0	\$ 413,380	0
Treasury Management	1,292,987	7	1,473,166	7
Internal Services	1,251	0	914	0
Department Total	\$ 1,934,668	7	\$ 1,887,460	7

2026 PROGRAM GUIDE

ADMINISTRATION

To provide office management, administration, and clerical support over daily operations.

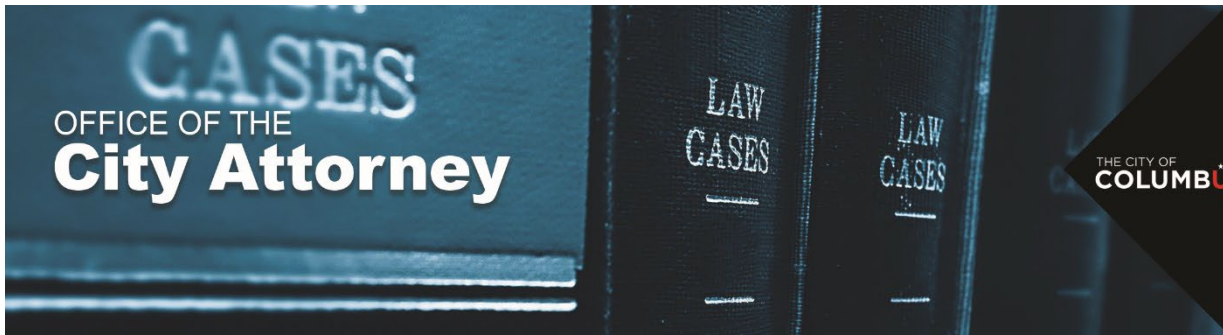
TREASURY MANAGEMENT

To act as a custodian of all funds, which includes the receipt of tax assessments, disbursements, accounting, deposits, and investments.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

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Department Description

The City Attorney is the legal adviser and attorney for all City of Columbus Departments. The Columbus City Attorney's Office (CAO) provides an array of legal services which include approving contracts, defending the city against lawsuits, providing strategic counsel, assuring that newly enacted legislation conforms to existing city code, and evaluating whether misdemeanor criminal charges should be filed in Franklin County Municipal Court. The CAO prosecutes traffic and criminal cases, conducts new recruit and in-service training for the Division of Police, and eliminates public nuisances that persist in Columbus neighborhoods. Through the Solicitor General's position, the CAO engages in litigation that seeks to protect and ensure the well-being of Columbus residents.

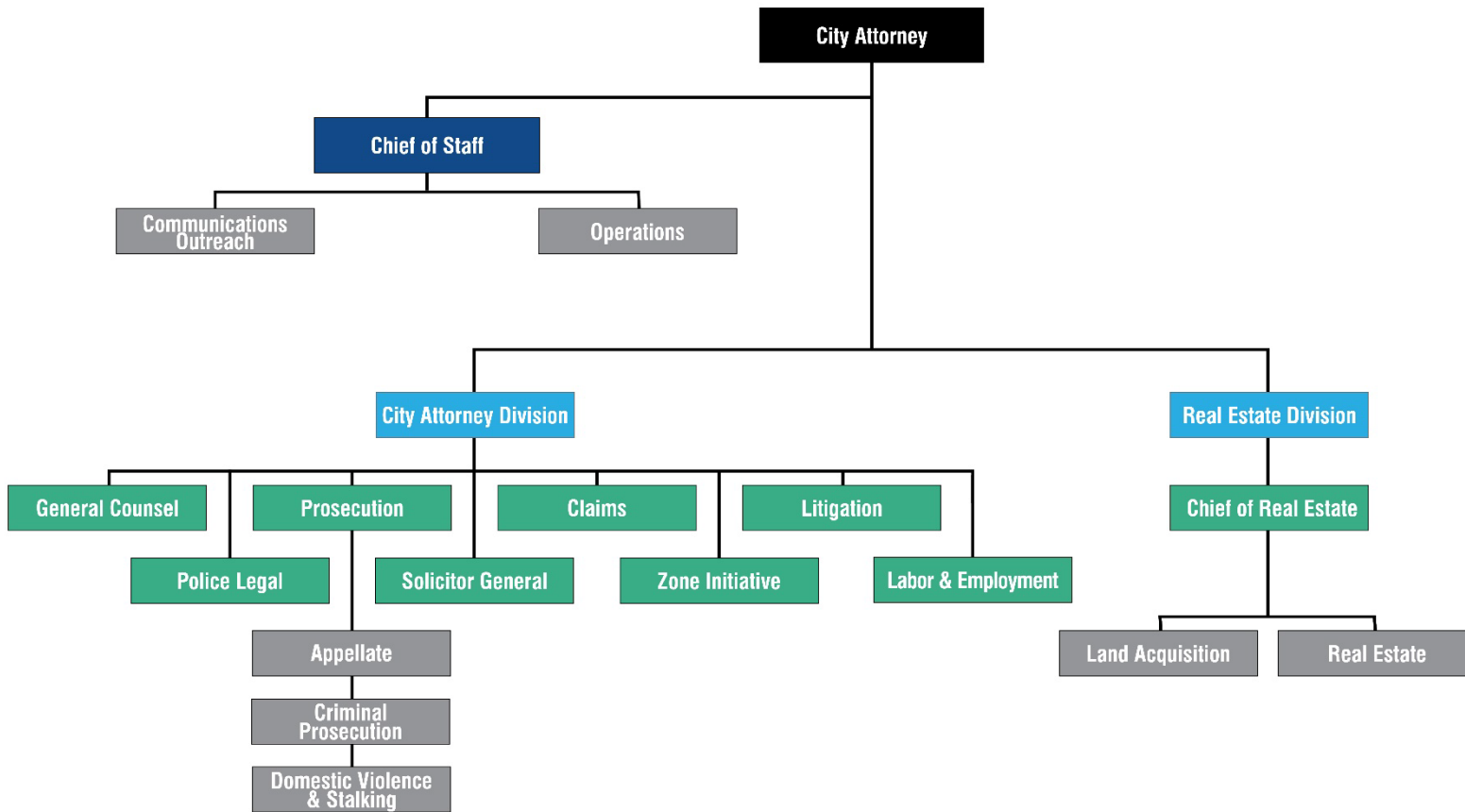
The Real Estate Division is responsible for the acquisition of all real property needed by city departments, the provision of legal assistance with regard to all real estate matters, including the sale and leasing of property, and matters related to real estate taxes. The Real Estate Division provides legal and negotiating advice for a number of major projects contributing to Columbus's development.

Department Mission

To carry out the duties and responsibilities prescribed by the Columbus City Charter and Columbus City Codes as legal adviser, attorney, counsel, and prosecuting attorney in municipal court for the City of Columbus; to set the guiding principles for the legal and prosecutorial direction of the city's law department that focuses on ways to help improve the safety and progress of Columbus.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	16,382,893	17,695,574	18,421,901	19,383,717
Land Acquisition Fund	1,238,127	1,263,183	1,404,472	1,431,116
Department Total	\$ 17,621,020	\$ 18,958,757	\$ 19,826,373	\$ 20,814,833

City Attorney



Department Goals and Objectives

To handle every matter to a conclusion that is just and fair, both to the City of Columbus and to any other parties involved.

2026 BUDGET NOTES

The City Attorney's 2026 budget of \$20.8 million supports a total of 148 full-time and 15 part-time personnel. In addition:

- Funding is included for a digital evidence management system. This new technology will improve operation efficiency and enhance public safety by improving the retrieval of digital evidence, advanced transcription, search and redaction, and discovery compliance.
- Approximately \$4.9 million in funding supports its largest program area, Criminal Prosecution, which provides for 42 full-time personnel.

Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund					
City Attorney	\$ 16,197,842	\$ 17,448,956	\$ 18,159,641	\$ 18,616,518	\$ 19,120,119
Real Estate	185,051	246,618	262,260	258,920	263,598
General Fund Subtotal	16,382,893	17,695,574	18,421,901	18,875,438	19,383,717
Land Acquisition Fund					
Real Estate	1,238,127	1,263,183	1,404,472	1,239,157	1,431,116
Land Acq. Fund Subtotal	1,238,127	1,263,183	1,404,472	1,239,157	1,431,116
Department Total	\$ 17,621,020	\$ 18,958,757	\$ 19,826,373	\$ 20,114,595	\$ 20,814,833

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
City Attorney					
General Fund					
Personnel	\$ 15,317,641	\$ 16,706,298	\$ 17,645,101	\$ 18,145,701	\$ 18,478,344
Materials & Supplies	95,837	97,248	103,500	89,299	66,000
Services	693,800	642,410	407,540	378,518	572,775
Other	3,000	3,000	3,500	3,000	3,000
Transfers	87,564	-	-	-	-
City Attorney Subtotal	16,197,842	17,448,956	18,159,641	18,616,518	19,120,119
Real Estate					
General Fund					
Personnel	185,051	246,618	262,260	258,920	263,598
General Fund Subtotal	185,051	246,618	262,260	258,920	263,598
Land Acquisition Fund					
Personnel	1,135,835	1,149,687	1,246,478	1,115,168	1,266,676
Materials & Supplies	11,120	11,599	31,100	28,565	28,000
Services	90,171	99,896	124,894	93,424	134,440
Other	1,000	2,000	2,000	2,000	2,000
Land Acquisition Fund Subtotal	1,238,127	1,263,183	1,404,472	1,239,157	1,431,116
Real Estate Subtotal	1,423,178	1,509,801	1,666,732	1,498,077	1,694,714
Department Total	\$ 17,621,020	\$ 18,958,757	\$ 19,826,373	\$ 20,114,595	\$ 20,814,833

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
City Attorney	129	29	137	23	134	13	139	14
Real Estate	1	0	1	0	1	0	1	0
Land Acquisition Fund								
Real Estate	8	1	8	1	8	1	8	1
Total	138	30	146	24	143	14	148	15

Operating Budget by Program				
Program	2025	2025	2026	2026
	Budget	FTEs	Proposed	FTEs
Appellate	\$ 533,274	3	\$ 587,091	4
General Counsel	965,100	6	1,101,009	6
Labor & Employment	690,155	4	909,698	5
Police Legal Bureau	403,940	2	394,459	2
Claims	936,303	8	956,823	8
Property Action Team	2,045,019	15	1,930,906	16
Criminal Prosecution	4,784,285	42	4,904,250	42
Prosecution Resource Unit	630,604	3	595,452	3
Domestic Violence & Stalking	2,243,342	23	2,379,694	23
Litigation	1,356,364	9	1,500,283	9
Solicitor General	467,534	2	633,243	3
Administration	2,544,225	14	2,688,690	15
Fiscal	372,239	2	388,545	2
Human Resources	160,212	1	162,281	1
Internal Services	140,584	0	114,181	0
COVID-19	2,000	0	-	0
Land Acquisition	1,288,933	8	1,304,630	8
Real Estate Administration	262,260	1	263,598	1
Department Total	\$ 19,826,373	143	\$ 20,814,833	148

For additional financial information related to the City Attorney, please refer to the land acquisition fund contained within the Internal Service Funds section. Program descriptions begin on the following page.

2026 PROGRAM GUIDE

APPELLATE

To manage appeals arising from the Prosecutor Section of the Columbus City Attorney's office. This unit also serves as legal advisors to the trial unit staff.

GENERAL COUNSEL

To serve as the primary legal counsel to city officials with respect to issues surrounding city services, legislation, contracts, zoning, and other vital issues related to the day-to-day operations of the city government. To assist in the legal review and practical implementation of various development projects that foster the growth of our city. To assist various city divisions in complying with state and federal environmental laws and regulations.

LABOR & EMPLOYMENT

To handle all labor and employment related litigation involving the city and render legal advice to city officials and managers on labor and employment matters involving the city's collective bargaining units and Management Compensation Plan.

POLICE LEGAL BUREAU

To provide comprehensive legal advice specifically to the Columbus Division of Police for a wide range of legal issues impacting police. Attorneys in this section deliver around the clock "real-time" advice to police personnel as they are on call 24/7. In addition, this section provides legal training to Division of Police recruits and to current officers.

CLAIMS

To handle pre-litigation claims against the city that exceed the sum of \$2,500, as well as the collection of delinquent debt owed to the city.

PROPERTY ACTION TEAM

To work closely with the Division of Police, Code Enforcement, Columbus Public Health, Refuse and community organizations, focusing on the elimination of public nuisances that blight the city's neighborhoods. Whether it is abandoned and deteriorating houses, open dumping, street prostitution, boot joints, excessive noise, or trash and debris, this unit seeks to eliminate these problems.

CRIMINAL PROSECUTION

To provide attorneys in the prosecution of misdemeanor offenses in the Franklin County Municipal Court for the City of Columbus, the State of Ohio, the unincorporated areas of Franklin County and, under contract, for various municipalities.

**PROSECUTION RESOURCES
UNIT**

To oversee the operations of the Intake Section, the Mediation Program, and the Check Resolution Program. This unit provides a variety of services to residents seeking to resolve conflicts that may rise to the level of a misdemeanor criminal violation. The section offers residents the opportunity to have allegations of misdemeanor criminal violations reviewed by a prosecutor, works through mediation in an effort to resolve disputes without resorting to criminal prosecution, and seeks to resolve disputes where checks are dishonored without resorting to the filing of criminal charges.

**DOMESTIC VIOLENCE &
STALKING**

To prosecute and provide education, support, counseling, crisis intervention, and overall assistance to survivors of domestic violence (DV) and stalking. The section has specially trained prosecutors who are assigned to handle only domestic violence and stalking cases. These specialized prosecutors handle cases that include, but are not limited to, repeat assaults, egregious acts of violence, and survivors who are high risk including the elderly, pregnant women, children, and the disabled. The team also includes legal advocates who offer services to every DV survivor before and during each court date.

LITIGATION

To defend the city and its employees in all types of civil litigation. While litigation occurs in other sections of the office, the Litigation Section's caseload principally deals with claims against the city and its employees that seek monetary damages based on allegations of personal injury, property damage, or violation of constitutional rights.

SOLICITOR GENERAL

To oversee complex appellate litigation on behalf of the city, advise City Council on legislative enactments, and serve as a legal policy advisor to the City Attorney primarily on issues of criminal justice reform. To develop an affirmative litigation section that initiates litigation on behalf of the City of Columbus.

ADMINISTRATION

To provide office management, administration, technology, and clerical support.

FISCAL

To provide accounts receivable, accounts payable, purchasing, grant management, and budgeting services for the office.

HUMAN RESOURCES

To provide payroll and human resources management services for the office.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

COVID-19

To account for the expenses necessary to address the COVID-19 pandemic.

LAND ACQUISITION

To provide services for the acquisition of all real property interests needed by city departments.

**REAL ESTATE
ADMINISTRATION**

To provide legal assistance with regard to all real estate matters, including the sale and leasing of property, utility easements, right-of-way dedications, and matters related to real estate property taxes. The Real Estate Division also provides legal and negotiating advice for a number of major projects contributing to Columbus's development.

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Municipal Court Judges

THE CITY OF
COLUMBUS

Department Description

The Franklin County Municipal Court is established pursuant to section 1901.01 of the Ohio Revised Code and traces its origin to the creation of the Columbus Municipal Court in 1916. The geographic jurisdiction of the court is all of Franklin County and those portions of the City of Columbus that extend beyond the boundaries of Franklin County. The Court has 14 judges in the General Division and one judge in the Environmental Division. Judges serve six-year terms unless appointed or elected to fill a vacancy. Annually, they elect one of their peers to serve as the Administrative and Presiding Judge.

The judges preside over civil, criminal, and traffic cases and conduct both jury and non-jury trials. In jury trials, judges interpret the law and the jury determines factual matters. In non-jury trials, by far the more common method, judges have the dual role of interpreting the law and determining the facts. The judges also conduct criminal arraignments and initial appearances on felony cases, set bond on criminal charges, issue search warrants, and impose sentence when a defendant is found guilty of a traffic or criminal charge. The judges hear civil cases where the amount in controversy is \$15,000 or less and cases that are transferred from the Small Claims Division to the regular docket of the court.

Department Mission

Judiciary: To safeguard the constitutional rights of all citizens and to provide equal access to all; professional, fair, and impartial treatment; timely disposition of cases without unnecessary delay; and a just resolution of all court matters.

Administration: The mission of Court Administration is to oversee the operations and employees of the Court, implement the policies and procedures established by the judiciary and the legislature in a professional and dedicated manner, and to ensure accessibility, fairness, accountability, and courtesy in the administration of justice.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	25,729,461	28,445,949	28,814,860	28,967,882
Computer Fund	77,247	170,677	395,848	541,519
Department Total	\$ 25,806,708	\$ 28,616,626	\$ 29,210,708	\$ 29,509,401

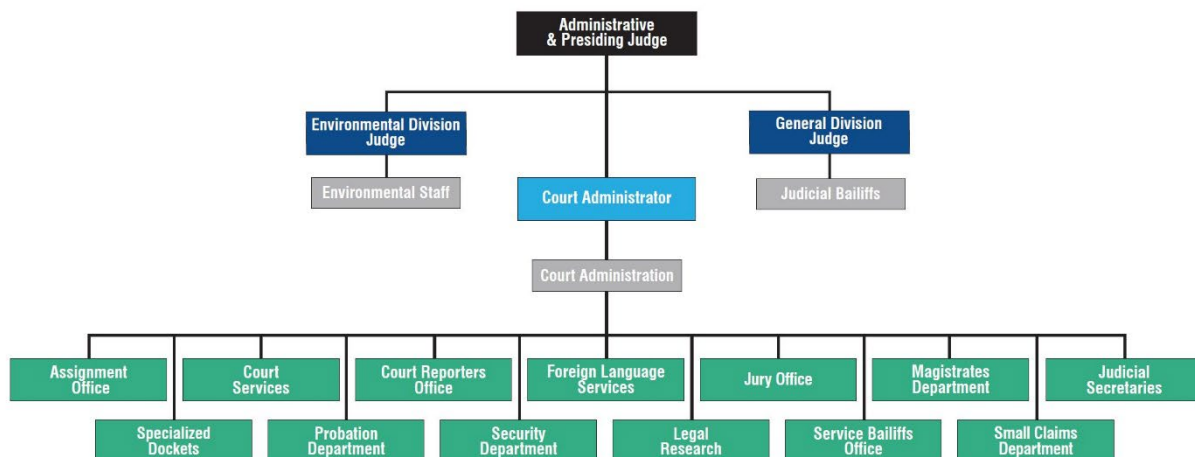
Municipal Court Judges

The jurisdiction and powers of the Environmental Division differ from those of the General Division in several important respects. The Environmental Division has exclusive jurisdiction to enforce local codes and regulations affecting real property, such as fire and building codes. The Environmental Division has injunctive powers, and there is no monetary limit on the cases that fall within the Environmental Division's exclusive jurisdiction.

Each week, a different judge is assigned to the Duty Session to handle a variety of responsibilities, which include applications for search warrants, motions to dismiss filed by the prosecutor, cognovit notes, motions to excuse jurors, probable cause hearings, motions for default judgments filed in unassigned cases, and the performance of civil wedding ceremonies.

The court administrator is the chief executive officer and reports to the judges of the court, primarily through the Administrative and Presiding Judge. The court administrator is responsible for developing and implementing policies and procedures and directs and supervises all administrative and operational court functions, which include the following areas: budget and finance, purchasing, facilities, security, human resources, magistrates, jury, case assignment, probation services, service bailiffs, small claims, court reporters, interpreters, vehicle immobilization, court-appointed counsel, and court services.

Franklin County Municipal Court Judges



Strategic Priorities for 2026

Advance the Pretrial Services Program developed by the Department of Probation Services (DOPS) through a multi-year probation improvement and incentive grant from the Ohio Department of Rehabilitation and Correction Services. These program enhancements will follow the recommendations that were made by the National Institute of Corrections and will continue to follow the best practice standards outlined by the American Bar Association and the National Association of Pretrial Service Agencies. One specific program enhancement will be the incorporation of the domestic violence population. The goals of the Pretrial Services Program are to reduce the length of incarceration for pretrial detainees, specifically those with significant mental health issues, and reduce the number of pretrial issuance of failure to appear warrants and order-ins.

Build the relationship with Job and Family Services that offers a benefits specialist on-site several days per week to assist probationers with enrollment in Medicaid, Food Stamps, Cash and Child Care Assistance, and Supplemental Security Income. Seek additional community resources that are available and beneficial to defendants/probationers.

Increase the capacity of residential programming options for moderate, and high-risk defendants, specifically, for the female population. These residential options include supported housing, residential alcohol and drug treatment, and halfway house services that provide a variety of substance abuse treatments, cognitive behavioral programming, supported employment, and recovery coaches.

Collaborate with community partners and the jail to increase access to medication-assisted treatment options for opiate-dependent defendants. Grant funding will be sought to provide further resources to better support the supervision and treatment needs of this population.

Implement a differentiated Batterer Intervention Programming Response based on an individual's assessed risk level, offering Batterer Intervention Programming specifically geared toward defendants who identify as gender and sexual minorities.

Finalize an updated Officer Field Work and Safety Training Program that incorporates a formalized training and law enforcement component to address the safety of the officers and heightens a swift response to high-risk defendants in the community.

Complete development and implementation of a Behavioral Management System to assist in a more appropriate and efficient response to both non-compliant and pro-social behaviors in an effort to promote sustained behavior change.

Furnish a Court-Wide Probation Case Management System that will allow the DOPS to better track outcomes, provide more thorough data analyses to funding sources, and inform continued strategic planning.

Facilitate testing the electronic search warrant and subpoena application for use by the judge assigned to the Duty Room. The goal of this project is to eliminate, to the extent possible, the need for law enforcement officers to physically drive to court during business hours or after-hours to the judge's location to have the warrant issued. Once in use county-wide, this process should provide significant resource efficiencies to law enforcement agencies.

Strategic Priorities for 2026 (Cont.)

Partner with the Ohio Supreme Court on the implementation and evaluation of video language interpreting in the courtrooms. The five Specialized Dockets are certified by the Supreme Court of Ohio and continue to follow the best practices established by the commission and the most current evidence-based practices. The Specialized Docket Department serves between 275-350 high-risk/high-need participants each week via the five specialized dockets, two educational programs, and forensic restorations. The dockets include the LINC; formerly titled Mental Health Program, Alcohol and Drug Addiction Program (ADAP), Changing Actions to Change Habits (CATCH), Military and Veteran Service (MAVS), and the Opiate Extension Program (OEP). The Franklin County Municipal Court Specialized Docket Department is the largest in Ohio and one of the largest in the nation.

Apply unique sentencing strategies managed by the Environmental Division for those convicted of code violations related to rental properties and hoarding activities that will benefit neighborhoods and communities. It will continue to provide helpful information to the public and area agencies through its website www.EnvironmentalCourt.us.

2026 BUDGET NOTES

The 2026 general fund budget totals \$28,967,882. The general fund supports both personnel and non-personnel costs. Specifically:

- General fund money continues to offset a portion of the costs associated with the Learning to Identify and Navigate Change (LINC; formerly titled Mental Health Program), ADAP, CATCH, MAVS, and OEP programs.
- The 2026 general fund budget continues support of the Environmental Court's Community Service Program, which provides a sentencing alternative for those individuals who are charged with non-violent offenses.
- The 2026 budget includes funding for contracts for interpretation services, mediators, and behavioral science specialists.
- The Court's costs for security services are largely paid from a special revenue account funded by court costs, not by the city's general fund, with the exception of an after-hours security contract.
- The majority of the Court's technology costs are paid from the Court's computer fund rather than the general fund. The computer fund is budgeted for 2026 at \$541,519.

Financial Summary by Area of Expense						
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	
Municipal Court Judges						
General Fund						
Personnel	\$ 22,390,266	\$ 24,615,071	\$ 25,671,239	\$ 26,299,557	\$ 26,586,306	
Materials & Supplies	211,049	204,387	181,000	165,494	110,075	
Services	2,598,146	3,136,491	2,472,621	2,831,826	2,026,501	
Capital	40,000	-	-	-	-	
Transfers	490,000	490,000	490,000	490,000	245,000	
General Fund Subtotal	25,729,461	28,445,949	28,814,860	29,786,877	28,967,882	
Computer Fund						
Personnel	-	-	126,448	-	108,266	
Materials & Supplies	6,738	49,048	85,000	71,236	155,055	
Services	70,509	121,629	184,400	163,836	278,198	
Computer Fund Subtotal	77,247	170,677	395,848	235,072	541,519	
Department Total	\$ 25,806,708	\$ 28,616,626	\$ 29,210,708	\$ 30,021,949	\$ 29,509,401	

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Municipal Court Judges	228	5	234	5	247	10	246	7
Computer Fund								
Municipal Court Judges	0	0	0	0	1	0	1	0
Total	228	5	234	5	248	10	247	7

Municipal Court Judges

Operating Budget by Program					
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs	
Administration	\$ 4,006,949	10	\$ 3,167,079	8	
Assignment	1,507,060	16	1,515,619	15	
Computer Services	1,312,582	7	1,442,398	7	
Court Reporters	603,120	8	593,122	8	
Environmental Court	808,874	7	892,481	7	
General Court	3,646,463	38	3,921,650	38	
Home Incarceration/Work Release	467,020	3	421,211	3	
Internal Services	214,481	0	276,249	0	
Jury Office	430,528	2	347,022	2	
Legal Research	467,802	3	491,368	3	
Magistrate Court	1,573,505	14	1,671,684	14	
Probation	8,812,976	81	8,920,015	86	
Security Services	2,215,739	25	2,333,512	21	
Service Bailiffs	854,145	15	947,616	15	
Specialty Docket Court	244,444	2	261,507	2	
Support Services	1,240,268	11	1,211,660	10	
Dispute Resolution	188,429	2	215,012	2	
Self Help Resource Center	616,323	5	880,196	6	
Department Total	\$ 29,210,708	248	\$ 29,509,401	247	

For additional financial information related to the Municipal Court Judges, please refer to the municipal court computer fund contained within the special revenue funds section. Program descriptions begin on the following page.

2026 PROGRAM GUIDE

ADMINISTRATION

To carry out non-judicial policies of the Court including personnel management, fiscal management, purchasing, the appointment of counsel for indigent defendants, liaison with other courts, governmental entities and private agencies, public information and report management, settlement week, and secretarial services.

ASSIGNMENT

To control case flow management by making individual case assignments to judges; to prepare individual judges' and magistrates' court sheets and broadsheets; to notify plaintiffs, defendants, prosecutors, attorneys, and suburban solicitors of all court hearings; to schedule and maintain an up-to-date status of all active cases assigned to the judges and magistrates; and process all motions and pleadings.

COMPUTER SERVICES

To provide services for updating and maintaining technological needs for the Municipal Court.

COURT REPORTERS

To provide a verbatim record of all court proceedings; to read back any and all portions of Court proceedings; to prepare verbatim transcripts of court proceedings, and to maintain records on court exhibits.

ENVIRONMENTAL COURT

To protect the health, safety, and aesthetics of the properties and environments of our neighborhoods and communities through fair, tough, and compassionate adjudication and mediation.

GENERAL COURT

To coordinate activities in the courtrooms of judges and magistrates including scheduling cases and providing information to the public regarding the status of pending cases.

HOME INCARCERATION/WORK RELEASE

To provide a cost-effective alternative sentencing option to traditional jail incarceration, consistent with public safety.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

JURY OFFICE

To summon citizens to serve as jurors, randomly select jurors, postpone and reschedule jury service, and maintain information.

LEGAL RESEARCH

To research and prepare memoranda of issues pending before the court, maintain the law library, review new case law to ensure the Court's compliance with the decisions, review pending legislation that may affect the court, advise the judges and employees regarding new legal developments and applications of current law to court procedures, and update local court rules.

MAGISTRATE COURT

To assist the judges by presiding over a variety of legal proceedings, making findings of fact and legal rulings, and rendering decisions, most of which are subject to final approval by a judge. Specific duties of the magistrates include hearing traffic arraignments, evictions, rent escrow proceedings, and post-judgment collection matters, small claims cases, parking violation appeals, and any other matters specifically referred to them by the judges.

PROBATION

To provide administration, regular supervision, non-reporting probation services, and the following programs: domestic violence, chemical abuse, multiple OVI (Operating a Vehicle Impaired) offender, sex offender, investigation services, community service, restitution, and no convictions.

SECURITY SERVICES

To ensure the safety of court staff and the visiting public. Security services are provided 24 hours a day, 365 days a year, so that law enforcement and the public have access to file warrants and clerk bonds and to make payments.

SERVICE BAILIFFS

To assist litigants and attorneys by efficiently handling and delivering court documents and the timely enforcement of judgment remedies.

SPECIALTY DOCKET COURT

To provide a cost-effective alternative sentencing option to traditional jail incarceration for prisoners with mental illnesses.

SUPPORT SERVICES

To provide support to the Court in the areas of appointed counsel, interpretation services, vehicle sanctions, and other court services related to the scheduling of court dates, the processing of requests to extend the time to pay fines and court costs, the rescheduling of court-ordered incarcerations, and the administration of limited driving privileges.

DISPUTE RESOLUTION

To provide mediation services for the Court and public. The program provides mediation services for individuals and businesses who wish to resolve their disputes and avoid filing a small claims case.

SELF HELP RESOURCE CENTER

To enhance the Social Worker pilot that began through CARES dollars provided by the City of Columbus during the pandemic. This pilot provides additional assistance to defendants who appear in eviction court and need additional direction from behavioral, social, and community services. The work of the Self Help Resource Center has served as a model for other courts in the nation. Additionally, the Self-Help Resource Center provides assistance with the Opportunity Port program, which seeks to simplify the record sealing application process and expand access to legal support services for Columbus residents with a criminal record.



Department Description

In 1916, the General Assembly of the State of Ohio created the Columbus Municipal Court. Prior to this time, the Court was operated under the Justice of the Peace System. On July 5, 1955, the Columbus Municipal Court was given county-wide jurisdiction and, in 1968, the State Legislature changed the name of the Court to Franklin County Municipal.

In 1979, the Court and the Clerk of Court moved from City Hall to a new facility in the Franklin County Municipal Court building, located at 375 South High Street.

Department Mission

To accurately maintain and safeguard court records and collect and disburse public funds while promoting equal access, fairness, and transparency. The vision of the Clerk's Office is to provide access to justice through competent customer service, communication, and community outreach.

The Franklin County Municipal Court and Clerk of Court, respectfully, operate under state statute with fifteen Judges and one Clerk of Court, each of whose term is a period of six years.

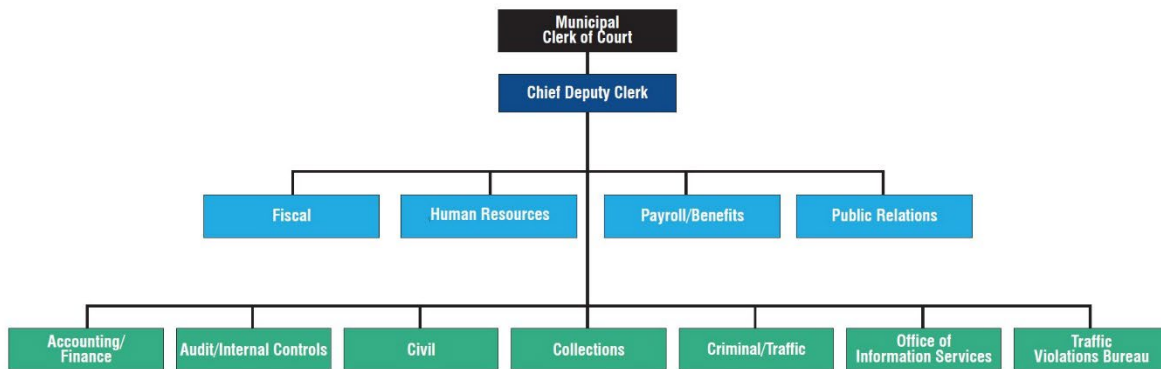
The Franklin County Municipal Clerk of Court's Office serves as the legal guardian and keeper of the official records of the Franklin County Municipal Court. It consists of the following nine programs: administration, internal services, accounting and finance, audit/internal controls, civil, collections, criminal and traffic, traffic violations bureau, and office of information services. The Clerk's Office is open to the public 24 hours per day, seven days per week and provides support services to law enforcement agencies operating within the jurisdiction of the Court. Currently, eight townships and 17 mayor's courts exist within Franklin County and the City of Columbus, which extends into two other counties – Delaware and Fairfield. The Clerk's Office receives traffic citations and criminal complaints from the Columbus Division of Police, the Ohio State Highway Patrol, the Franklin County Sheriff, the Ohio State University Police, the Columbus Regional Airport Authority Police, and 21 municipal law enforcement agencies.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	15,898,165	18,100,963	19,057,323	17,877,018
Computer Fund	921,031	1,084,484	1,162,161	2,773,328
Department Total	\$ 16,819,196	\$ 19,185,447	\$ 20,219,484	\$ 20,650,346

Municipal Court Clerk

The Clerk's Office is responsible for accepting and processing documents filed in criminal, civil, environmental, and traffic cases as well as the collection and disbursement of court costs, fines, and fees according to legal mandates. Documents include complaints, arrest warrants, citations, subpoenas, search warrants, motions, and pleadings. In order to ensure the security, integrity, and availability of digital records into the future, the Clerk's Office has implemented a digital imaging process for the safe and effective management of digital images, files, and related information. It also maintains an extensive website that provides public access to court records and information regarding services offered by the Court and the Clerk's Office. Complete detailing of financial transactions is compiled and published in an annual report which is available on its website.

Franklin County Municipal Clerk of Court



Strategic Priorities for 2026

Case Management System - Complete an assessment and analysis of the current and future needs of the Municipal Court Clerk's Office. Following the assessment, the Municipal Court Clerk will continue with the five-year plan to update the case management system. The Request for Proposals will be published with the input of the justice partners.

Streamline Internal Case Processing - Expand the use of electronic filing and implement electronic workflows between the Court and the Clerk's Office. Provide additional opportunities for the expansion of electronic filing for all filers for the purpose of reducing and eliminating the reliance on the physical file.

Electronic Traffic Court - Collaborate with the Court and justice partners to create a paper-on-demand environment to reduce the printing of electronically filed documents in two traffic courtrooms.

Electronic Environmental Court - Collaborate with the Court to accept and file electronic documents and convert all paper processes to a paper-on-demand environment.

E-Citation Expansion - Expand electronic citation filings by onboarding remaining law enforcement agencies, including the Franklin County Sheriff's Office.

Electronic Criminal Complaint - Partner with the Ohio Highway Patrol to develop and implement a statewide uniform criminal complaint (long form) for electronic filing.

Community Outreach – Develop, implement, and participate in community outreach programs to bring services to the community.

Digital Data Sharing - Participate in data sharing initiatives to foster electronic information sharing and system integration with other City, County, State, and Federal agencies.

Digital Continuity Plan - Develop and implement a sustainable digital records management strategy, based on guidance from the Ohio Supreme Court, to maintain access to court records as technology evolves.

2026 BUDGET NOTES

- The Clerk's office is responsible for the accurate maintenance and safeguarding of court records as well as the collection and disbursement of public funds.
- The 2026 general fund budget provides funding for 170 full-time employees
- Non-personnel expenses include witness fees, banking, print, postage, and other office expenses.
- The 2026 computer fund budget includes funding for nine full-time employees and provides for the technological needs of the Clerk's office. This fund provides technological support, supplies, and maintenance to help the department achieve its mission.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Municipal Court Clerk					
General Fund					
Personnel	\$ 14,777,328	\$ 16,615,087	\$ 17,741,950	\$ 17,880,790	\$ 16,651,892
Materials & Supplies	140,817	147,945	151,950	151,950	120,350
Services	980,021	1,337,931	1,163,423	1,249,903	1,104,776
General Fund Subtotal	15,898,165	18,100,963	19,057,323	19,282,643	17,877,018
Computer Fund					
Personnel	-	-	-	-	1,221,203
Materials & Supplies	48,960	80,999	81,000	126,000	216,000
Services	872,071	1,003,485	1,081,161	1,362,159	1,336,125
Computer Fund Subtotal	921,031	1,084,484	1,162,161	1,488,159	2,773,328
Department Total	\$ 16,819,196	\$ 19,185,447	\$ 20,219,484	\$ 20,770,802	\$ 20,650,346

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Municipal Court Clerk	178	0	178	0	186	0	170	0
Computer Fund								
Municipal Court Clerk	0	0	0	0	0	0	9	0
Total	178	0	178	0	186	0	179	0

Operating Budget by Program				
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs
Administration	\$ 1,508,814	8	\$ 1,466,280	8
Internal Services	815,390	0	843,933	0
Accounting and Finance	3,235,011	34	3,494,859	34
Civil	3,592,025	40	3,693,911	37
Collections	246,135	2	211,943	2
Criminal and Traffic	6,389,448	71	5,841,990	66
Office of Information Services	2,250,829	8	2,731,803	9
Audit/Internal Controls	1,069,784	10	1,161,004	10
Traffic Violations Bureau	1,112,048	13	1,204,623	13
Department Total	\$ 20,219,484	186	\$ 20,650,346	179

For additional financial information related to the Municipal Court Clerk, please refer to the municipal court computer fund contained within the Special Revenue Funds section. Program descriptions begin on the following page.

2026

PROGRAM GUIDE

ADMINISTRATION

To ensure the efficient operation of the Clerk's Office by preparing the annual budget; tracking expenditures; processing vendor contracts regarding the purchase and/or maintenance of equipment and supplies; hiring all deputy clerks; managing personnel payroll records; ensuring compliance with applicable state and federal statutes, local rules, and case law; preparing and submitting statistical reports to the Ohio Supreme Court; and providing timely responses to all public records requests.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

ACCOUNTING AND FINANCE

To collect and disburse court costs, fines, and bail for criminal, environmental, and traffic cases filed in the Franklin County Municipal Court; to accept and disburse civil court costs, fees, judgment amounts, garnishment payments, escrow, and trusteeship payments; to process all mail payments; to prepare receipts for moneys collected; to distribute funds to the proper governmental subdivisions; and to make a general accounting of all funds received and disbursed by the Clerk's Office.

CIVIL

To accept, process, and maintain all documents filed within the Franklin County Municipal Court's jurisdiction related to civil matters, including small claims cases; to issue service of civil filings; and to provide timely responses to all public records requests.

COLLECTIONS

To direct and coordinate the collection of debts owed to the Court through the use of outside collection firms; to secure bond agent registration; to monitor compliance of state and local statutes; and to process monthly billing statements.

CRIMINAL AND TRAFFIC

To accept and process all complaints related to criminal, environmental, and traffic cases filed within the jurisdiction of the Franklin County Municipal Court; to update all cases scheduled daily for Court dockets; to issue warrants; to report all applicable driving records data to the Ohio Bureau of Motor Vehicles; to support law enforcement requests for information 24 hours per day, seven days per week; to process requests for sealing and expungement of records; to process documentation and present to the Franklin County Sheriff's Office for release of prisoners; and to provide timely responses to all public records requests.

OFFICE OF INFORMATION SERVICES

To provide support services for all the technological needs of the Franklin County Municipal Clerk and Court staff; to maintain all software and equipment necessary for the daily operations of the Clerk's Office and the Court; to provide electronic reporting as required by state statute to the Ohio Court Network, the Ohio Bureau of Motor Vehicles, and the Ohio Bureau of Investigation; and to provide timely responses to all public records requests.

AUDIT/INTERNAL CONTROLS

To minimize erroneous data through a system of real-time process monitoring, audit reporting, and total quality management strategies; and to provide timely information requested by the external auditing firm for the annual audit.

TRAFFIC VIOLATIONS BUREAU

To record and process criminal, environmental, and traffic citations issued by law enforcement operating within the jurisdiction of the Franklin County Municipal Court and to provide timely responses to all public records requests.

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Department Description

The Civil Service Commission (CSC) is part of the checks and balances of city government. It maintains a merit system of employment to ensure the city has a competent workforce. This is achieved through management of the city's job classification plan by maintaining the current job descriptions for the entire workforce, regularly updating the job classes, and standardizing their use.

The Commission also works with city agencies to establish hiring criteria for city jobs, and to assess the qualifications of applicants against these criteria. The Commission ensures individuals hired to work for the city are qualified for the work to be performed and are compensated appropriately. Each pay period, the Commission reviews each personnel transaction and certifies that the city's workforce has been employed and that wages are being paid in accordance with the City Charter, city ordinances, and Commission rules.

Through its **Safety Force** and **Non-Uniformed Testing** sections, the Commission is responsible for the development and administration of valid examinations for competitive classifications, safety force entry, and promotional positions. It maintains eligible lists of candidates so that city agencies seeking to fill positions have a qualified pool of candidates.

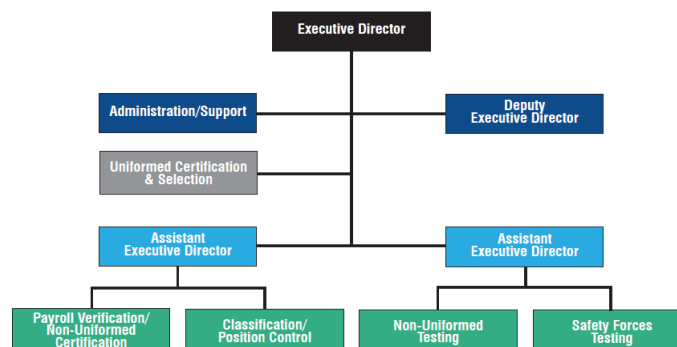
Department Mission

To ensure that the City of Columbus has a qualified workforce dedicated to serving its citizens.

Budget Summary

Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	5,474,582	6,118,258	6,712,962	6,653,809
Department Total	\$ 5,474,582	\$ 6,118,258	\$ 6,712,962	\$ 6,653,809

Civil Service



2026 STRATEGIC PRIORITIES

SAFETY

Certify all Police and Fire sworn job classes and administer the medical and psychological contracts for incoming entry level sworn candidates to ensure the city maintains an elite safety workforce.

PROSPERITY

Maintain a competent and merit-based workforce through creation and implementation of rules that govern the selection, classification, promotion, and termination of the classified city and Columbus City Schools workforce; to provide employment opportunities and ensure all citywide programs and initiatives provide quality services to City of Columbus residents.

OPERATIONS

Administer and maintain the city's class plan and position control, of over 660 job classes, and certify payroll for all city employees to ensure accuracy and relevancy of the positions.

CULTURE

Ensure merit-based, equitable opportunities for current and perspective employees through the non-uniformed testing program of over 200 competitive job classes. Tests are developed in-house using the city's employees as subject matter experts ensuring each test is as accurate to the job as possible, allowing current and future city employees merit-based opportunities for advancement.

2026 BUDGET NOTES

The Civil Service Commission budget includes funding for 44 full-time and 9 part-time regular employees. In addition:

- A total of \$112,500 is budgeted for the EDGE Program (Empower Development by Gaining Employment). Formerly known as Restoration Academy, this program assists justice-involved individuals in addressing and overcoming barriers to skilled employment opportunities through both personal and professional development.
- To accommodate planned police and fire classes in 2026, the budget includes \$509,248 for medical and psychological screenings for police and fire recruits.
- Funds budgeted for scheduled safety promotional testing in 2026 total \$464,266 for the preparation and administration of the Fire Lieutenant, Captain, Battalion Chief and

Deputy Chief exams, and the preparation and administration of the Police Lieutenant and Commander exams.

- A total of \$100,000 is budgeted for consulting services to further modernize the policies and procedures of the Civil Service Commission.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Civil Service					
General Fund					
Personnel	\$ 4,329,591	\$ 4,570,883	\$ 5,284,628	\$ 4,955,596	\$ 5,561,800
Materials & Supplies	70,089	143,711	84,404	82,988	52,800
Services	1,056,439	800,164	1,020,430	1,153,536	923,209
Other	3,500	603,500	303,500	303,500	116,000
Capital	14,962	-	20,000	65,386	-
General Fund Subtotal	5,474,582	6,118,258	6,712,962	6,561,006	6,653,809
Department Total	\$ 5,474,582	\$ 6,118,258	\$ 6,712,962	\$ 6,561,006	\$ 6,653,809

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Civil Service	41	8	40	8	42	11	44	9
Total	41	8	40	8	42	11	44	9

Operating Budget by Program				
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs
Administration	\$ 2,589,523	20	\$ 1,617,922	11
Internal Services	18,846	0	14,538	0
Jobs Management	-	0	939,930	8
Non-Uniformed Testing	945,290	8	804,929	8
EDGE Program	300,000	0	112,500	0
Safety Forces Testing and Certification	2,859,303	14	2,822,134	14
Applicant and Current Employee Services	-	0	341,856	3
Department Total	\$ 6,712,962	42	\$ 6,653,809	44

2026 PROGRAM GUIDE

ADMINISTRATION

To ensure the city has a competent workforce by managing day-to-day Commission operations, as well as conducting monthly Commission meetings to establish the rules that govern the selection, classification, promotion, and termination of the classified employees of the City of Columbus and the Columbus City Schools. The Commission also serves as a neutral hearing body for employee appeals regarding suspension or discharge actions by the appointing authority.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

JOBS MANAGEMENT

To ensure all city employees are hired and continue to be employed and paid in accordance with the Columbus City Charter, CSC rules, and applicable contracts by maintaining the city's classification plan, which provides the structural framework for all personnel actions and serves as the foundation for an equitable compensation plan, and regular verification and certification of the biweekly city payroll.

NON-UNIFORMED TESTING

To ensure the city has a qualified workforce by developing and administering current, valid examinations, and by creating eligible lists in a timely manner for the competitive and qualifying non-competitive, non-uniformed classifications.

EDGE PROGRAM

To assist justice-involved individuals in overcoming barriers to skilled employment opportunities (previously 'Restoration Academy').

SAFETY FORCES TESTING & CERTIFICATION

To ensure the City of Columbus has a qualified workforce by planning, developing, administering, and scoring validated examinations within the police and fire ranks.

APPLICANT & CURRENT EMPLOYEE SERVICES

To ensure all applicants and current city employees have clear, accessible, and resourceful guidance in navigating the City's job opportunities and hiring process.



Department Description

The Department of Public Safety is comprised of the operations of the Support Services Division, the Divisions of Police and Fire, and the Safety Director's Office, which is responsible for the overall coordination of the department. Columbus is one of few large cities in the U.S. to earn international accreditation for both the Divisions of Police and Fire.

The **Division of Support Services** is responsible for a variety of critical functions within the city including 24/7 support of the communications technology that supports first responders. Serving as the primary public safety dispatch center for the city, the Emergency Communications Center receives and processes over 1.4 million call transactions each year.

Department Mission

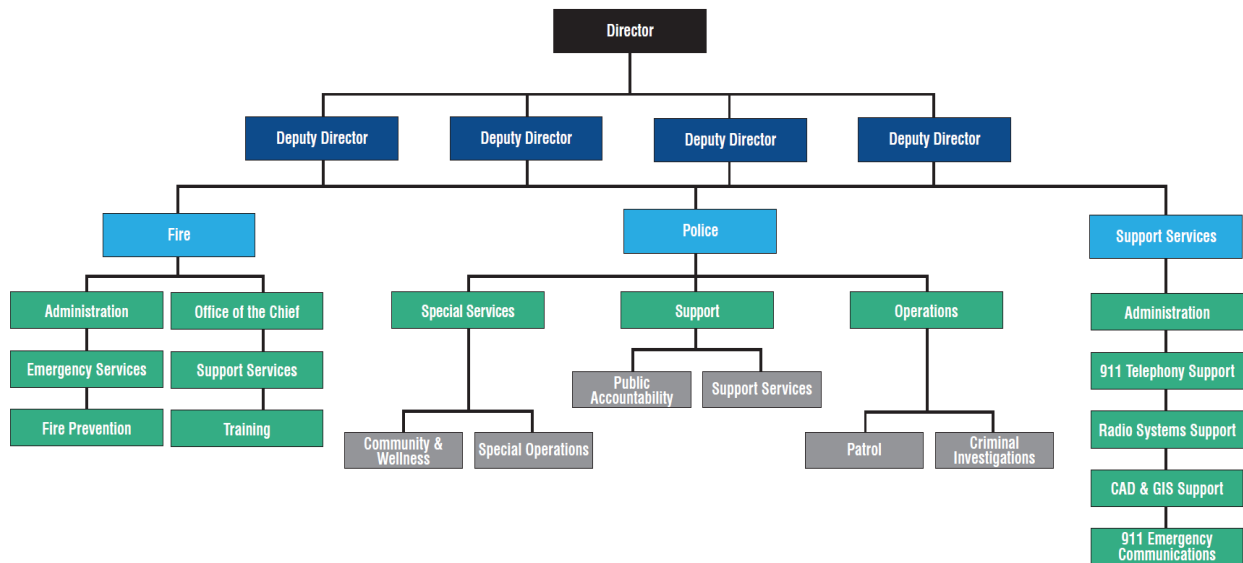
To provide outstanding public safety services to the residents of Columbus, allowing every resident, on every street, in every neighborhood to feel safe.

The **Division of Police** has over 1,900 officers and over 200 civilian employees, making it one of the top 20 largest departments in the country. The division is organized into six subdivisions and covers 20 precincts across the greater Columbus metropolitan area, serving over 900,000 residents. The Division of Police strives to be a trustworthy, diverse, progressive, and community-minded organization devoted to providing excellent public service.

The mission of the **Division of Fire** is to serve and protect the community by preventing emergencies through education and inspection, minimizing injury, death, and property destruction from fire, natural disaster, and other catastrophes, and providing timely and effective emergency medical services. Working in the Fire Division are over 1,700 firefighters spread out across six bureaus: Office of the Chief, Administration, Support Services, Emergency Services (EMS), Fire Prevention, and Training. In addition, the division employs over 50 civilian employees, including a full-time Medical Director.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	726,093,332	727,890,849	774,468,363	850,039,228
E-911 Fund	1,566,228	1,566,228	1,566,228	1,800,000
Department Total	\$ 727,659,560	\$ 729,457,077	\$ 776,034,591	\$ 851,839,228

Public Safety



2026 STRATEGIC PRIORITIES

HOUSING

Work collaboratively with other departments to address nuisance properties, crime, and quality-of-life issues through the Police Nuisance Section.

MOBILITY

Patrol assigned waterways and ensure the safety of boaters and other waterway users through the Police Marine Park Unit.

Improve public and roadway safety by keeping the roads clear of hazardous or illegally parked cars through the Police Impound Lot.

SAFETY

Provide real-time intelligence to officers on the street and help solve crimes faster through the collection and analysis of data and surveillance footage from various sources by the Police Real Time Crime Center.

Provide maintenance and technical support for the critical components of the Public Safety Answering Point (PSAP) system, which supports the City of Columbus and seven additional 911 agencies in Franklin County, through the 911 Support Group.

Maintain and troubleshoot all server and client hardware and software directly related to the dispatching system, ensuring continuous availability of call taking and dispatching services, through the Public Safety Network/CAD Group.

Enhance communication by delivering fast, clear, and reliable alerts, control commands, and automated voice dispatches to first responders, through the Fire Location System.

Ensure that the public safety radio network is up-to-date and fully functioning through the Police and Fire Annual Radio Equipment Program.

Work collaboratively with other departments on initiatives to address crime differently, while continuing to invest in proven safety strategies through the Comprehensive Neighborhood Safety Strategy 2.0.

Engage with the community during events and protests, fostering dialogue, diffusing tensions, and informing community members of their rights through the Police Dialogue Initiative, thereby improving police-community relationships and promoting authentic conversations rather than enforcement actions.

Public Safety

Collaborate with The Ohio State University Police Department on mutual assistance and use of resources to address criminal activity and emergencies that occur across jurisdictional lines through the OSU-CPD Crime Interdiction Security Initiative.

Plan for and facilitate training activities based upon industry's best practices to ensure that the City of Columbus continues to employ the best first responders in the country through the Police and Fire Training Programs.

PROSPERITY

Provide services aimed toward helping first responders cope with critical incidents while seeking to destigmatize mental health treatment through the Public Safety Wellness Center.

Provide alternative avenues to address mental health crises, drug overdoses, and other situations that may not require a uniformed, armed officer through the multi-department, cross-divisional Alternative Response Program.

OPERATIONS

Create, collect, process, maintain, disseminate, and dispose of all police-related information and records, including incident reports, arrest data, evidence documentation, and public requests for records as efficiently as possible through the Police Records Management Bureau.

Educate the public, enforce the Fire Prevention Codes, review building plans, provide for the investigation of suspicious fires, and maintain all required reports through the Fire Prevention Bureau.

Plan, manage, and fund projects aimed at keeping our facilities in excellent condition to best serve our employees and the public through the Safety Facilities Improvements Initiatives.

2026 BUDGET NOTES

Public safety continues to be a top priority. The 2026 budget includes over \$18.5 million across multiple city departments to support the Comprehensive Neighborhood Safety Strategy. Building upon the success of the alternative response pilot launched in 2021, this budget also provides \$3.1 million in funding across the Departments of Public Safety and Health to expand and support the Right Response program.

SAFETY ADMINISTRATION

Support to the Franklin County Emergency Management and Homeland Security Program is budgeted at \$903,238, which represents the city's proportionate share of the maintenance and administrative support of the area's emergency siren and mass notification systems. Additional program activities include planning for disaster recovery, public education, and safety exercises. In addition:

- Jail contract expenses are budgeted at \$1,000,000 in 2026.

- A total of \$325,000 is included for Columbus Humane for animal cruelty investigations.

SUPPORT SERVICES

A total of \$388,000 is budgeted for the maintenance of neighborhood safety cameras. In addition:

- A total of \$1,500,000 is budgeted for the continued maintenance of the city's Public Safety radio system, while \$550,000 is included for annual maintenance of the computer aided dispatching system.
- \$1.8 million in funds received by the city from E-911 fund revenue will be used to offset the salaries and benefits of ECC staff.
- Over \$2,100,000 is budgeted to procure replacement and additional portable radios for personnel and mobile vehicles.

POLICE

The Division of Police's 2026 budget includes funding for a wide array of initiatives aimed to further the Comprehensive Neighborhood Safety Strategy, strengthen diversity, and continue developing a model of 21st century community policing for Columbus. In addition:

- Safe Streets officers participated in 45,478 citizen contacts in 2025, adapted bike patrol operations to facilitate safe neighborhood engagement and attended 340 community events. A total of \$2.9 million is included for overtime, replacement bicycles, and equipment to continue supporting this initiative in 2026.
- ShotSpotter was strategically deployed across nine square miles of the city during the first quarter of 2019 and was expanded in 2021 to cover an additional three-square miles in the Near East Side. The 2026 budget includes \$840,000 for this technology, which continues to prove effective in identifying and reducing response times to gunfire.
- A total of \$4.35 million is budgeted to support the cruiser and body worn camera program.
- Funding is provided for a beginning year strength of 1,936 police officers. It is anticipated during 2026 there will be a total of 100 separations. Officers lost through these separations will be replaced with 2 budgeted classes totaling 120 recruits, 10 lateral transitions, and subsequent internal promotions.

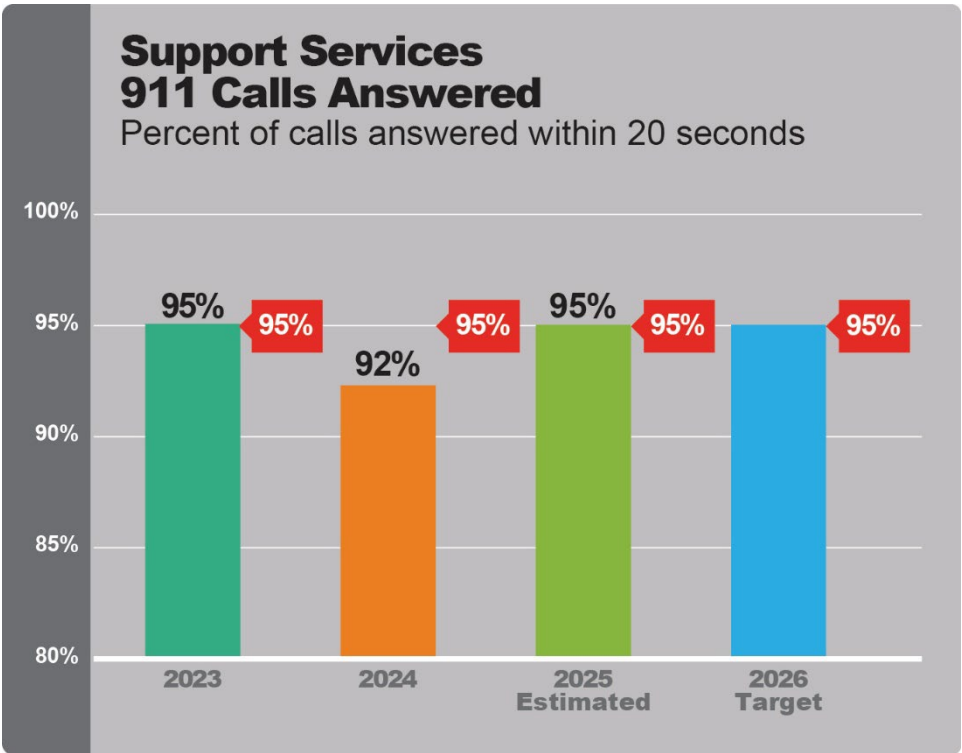
FIRE

The Division of Fire's 2026 budget supports directives designed to preserve life, property, and safety in Columbus through a focused approach toward building workforce diversity and pioneering innovation in Fire and EMS service delivery. In addition:

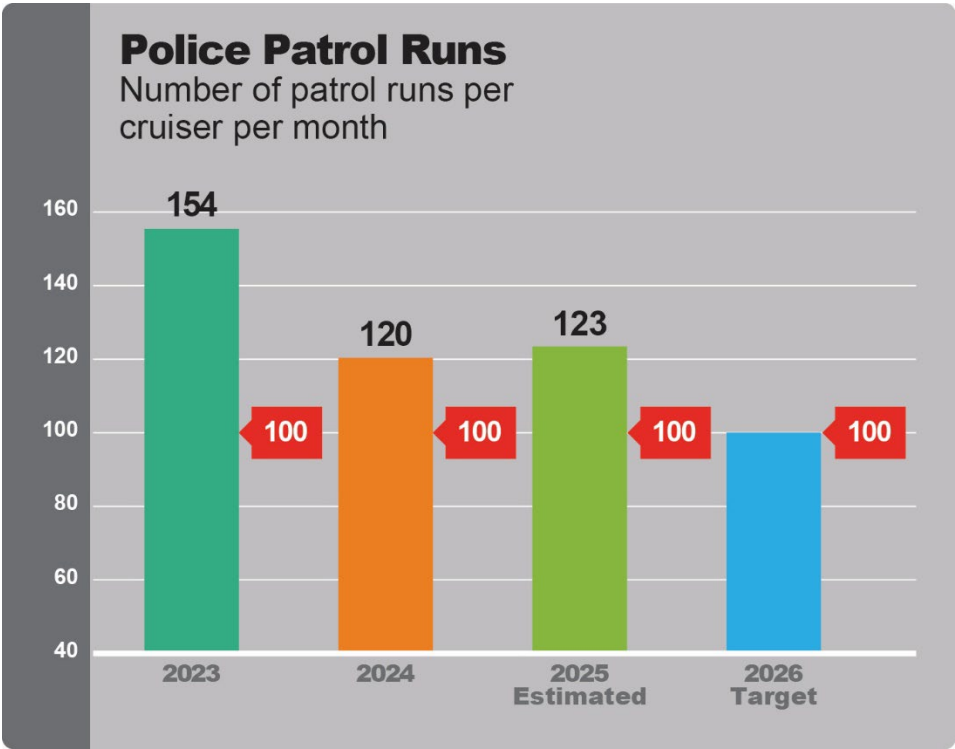
- The EMS third-party reimbursement program that began in January 2003 is expected to generate over \$25 million in 2026. A total of \$1.93 million is budgeted to fund the division's cost for EMS-related billing services.
- Funding is provided for a beginning year strength of 1,716 firefighters. It is anticipated during 2026 there will be a total of 90 separations. Firefighters lost through these separations will be replaced with one budgeted class of 45 recruits and subsequent internal promotions.
- For 2026, \$246,000 is budgeted to facilitate the Fire and EMS Continuing Education program, utilizing an innovative, technology-based curriculum proven to improve skill retention over time.



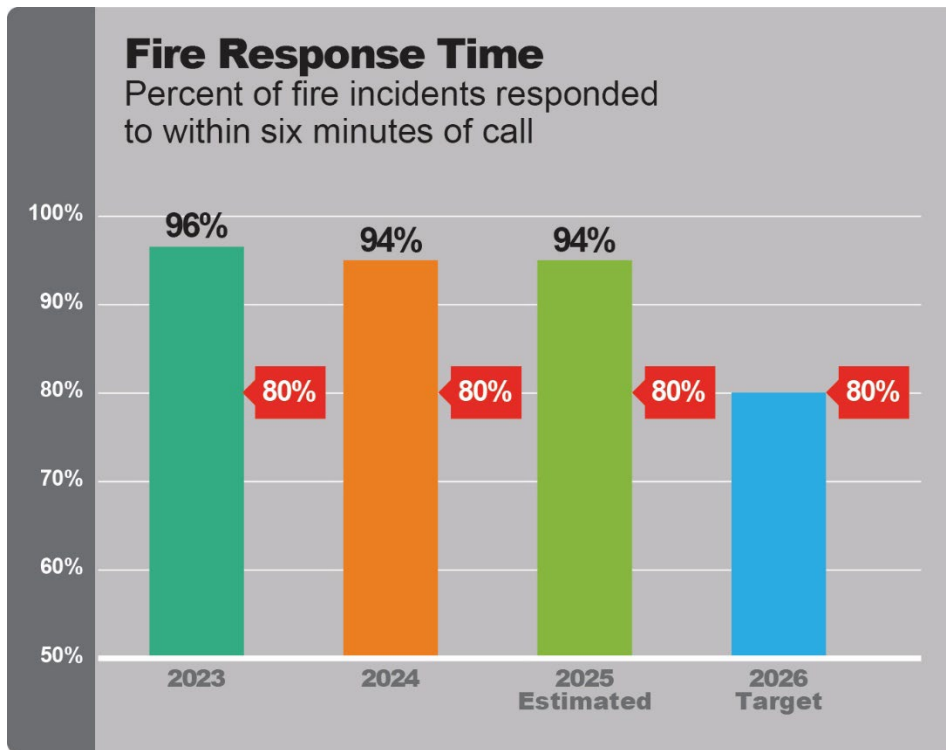
PERFORMANCE MEASURES



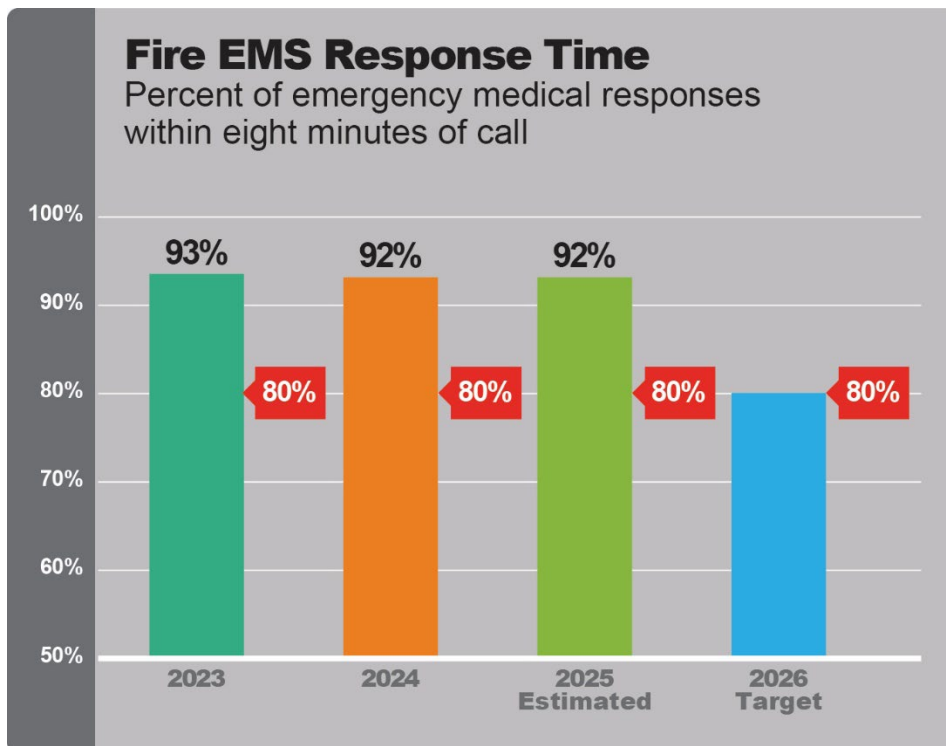
The Emergency Communications Center personnel strive to answer 95 percent of 911 calls within 20 seconds or less. The Department adopted the 95 percent National Emergency Number Association (NENA) Standard and often exceeds this standard. In 2026, the target for this measure will be to meet or exceed 95 percent.



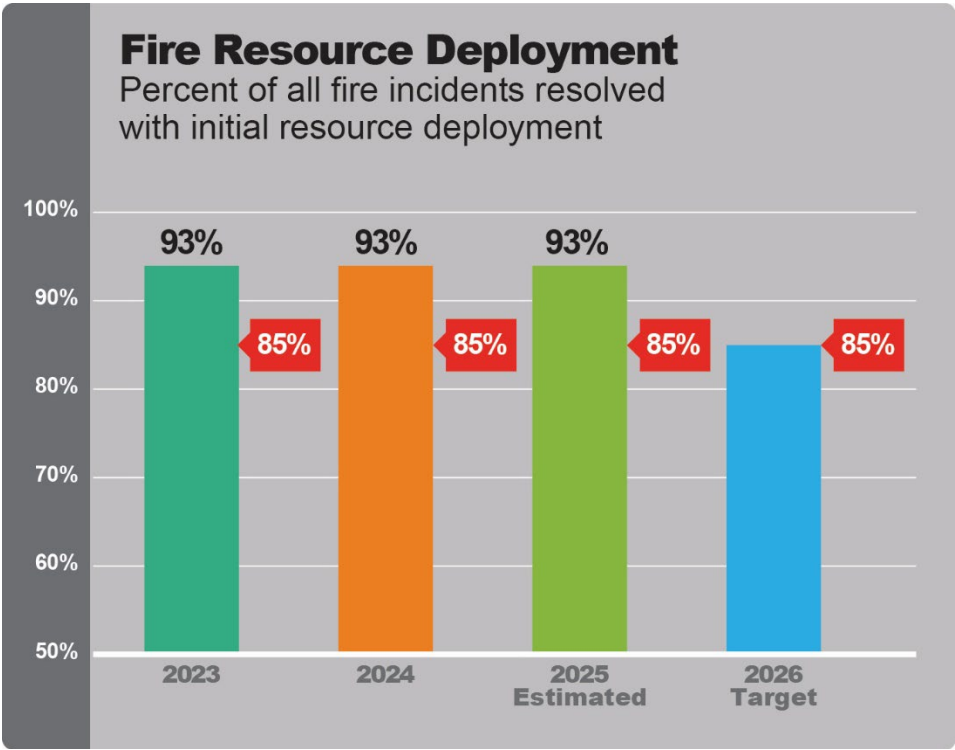
This measure represents the average number of dispatched and self-initiated runs per cruiser per month. The lower the number, the more non-committed time that officers have to engage in community policing activities. The average number of cruisers available on a daily basis is approximately 320.



Columbus residents can expect a prompt, high-quality response when they request emergency services. By City Council resolution, the Division of Fire must maintain an overall total response time of six minutes or less in at least 80 percent of fire incidents. The division is on track to achieve or exceed this level of service in 2025 and maintain this goal for 2026.



By City Council resolution, the Division of Fire must maintain an overall total response time of eight minutes or less in at least 80 percent of EMS incidents. While the overall percentage has remained consistent over the past few years, deployment models are regularly updated to accommodate increasing demand.



The Division of Fire is constantly working to improve its dispatch system, both to reduce call times and to ensure that the right personnel, apparatus, and equipment arrive on scene. The division has set a goal of deploying the correct resources during the initial dispatch on at least 85 percent of calls.



Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund					
Administration	\$ 13,794,908	\$ 14,572,464	\$ 15,169,486	\$ 14,941,796	\$ 14,412,858
Support Services	23,259,806	24,581,294	25,502,144	25,687,058	28,154,046
Police	381,339,038	378,135,248	397,552,365	432,367,456	444,003,255
Fire	307,699,580	310,601,843	336,244,368	355,025,580	363,469,069
General Fund Subtotal	726,093,332	727,890,849	774,468,363	828,021,890	850,039,228
E-911 Fund					
Support Services	1,566,228	1,566,228	1,566,228	2,544,100	1,800,000
E-911 Fund Subtotal	1,566,228	1,566,228	1,566,228	2,544,100	1,800,000
Department Total	\$ 727,659,560	\$ 729,457,077	\$ 776,034,591	\$ 830,565,990	\$ 851,839,228



Financial Summary by Area of Expense						
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	
Administration						
General Fund						
Personnel	\$ 8,228,065	\$ 8,259,979	\$ 10,229,539	\$ 9,211,729	\$ 9,693,638	
Materials & Supplies	29,337	24,713	130,367	43,629	107,000	
Services	3,678,496	5,958,272	4,784,430	5,086,938	4,092,070	
Other	1,000,010	329,500	25,150	599,500	520,150	
Transfers	859,000	-	-	-	-	
Administration Subtotal	13,794,908	14,572,464	15,169,486	14,941,796	14,412,858	
Support Services						
General Fund						
Personnel	17,399,363	18,189,523	20,940,237	20,266,451	20,838,845	
Materials & Supplies	744,974	517,362	623,852	584,713	2,470,622	
Services	5,113,683	5,753,412	3,787,255	4,674,790	4,834,579	
Other	1,786	1,000	30,800	26,000	10,000	
Capital	-	119,997	120,000	135,104	-	
General Fund Subtotal	23,259,806	24,581,294	25,502,144	25,687,058	28,154,046	
E-911 Fund						
Personnel	1,566,228	1,566,228	1,566,228	2,544,100	1,800,000	
E-911 Fund Subtotal	1,566,228	1,566,228	1,566,228	2,544,100	1,800,000	
Support Services Subtotal	24,826,034	26,147,522	27,068,372	28,231,158	29,954,046	
Police						
General Fund						
Personnel	350,305,004	347,547,650	361,416,335	398,114,992	409,668,787	
Materials & Supplies	8,801,658	6,031,751	9,117,851	6,845,852	8,630,298	
Services	20,195,636	23,123,833	26,678,179	24,008,291	25,389,170	
Other	1,981,005	1,358,107	300,000	3,375,000	275,000	
Capital	42,134	59,844	40,000	23,321	40,000	
Transfers	13,602	14,062	-	-	-	
Police Subtotal	381,339,038	378,135,248	397,552,365	432,367,456	444,003,255	
Fire						
General Fund						
Personnel	285,732,405	286,965,423	313,567,603	331,723,990	340,603,355	
Materials & Supplies	6,374,956	6,739,864	5,339,210	5,622,812	5,547,617	
Services	14,093,869	16,823,968	17,107,555	16,396,778	17,168,097	
Other	1,386,951	72,588	150,000	1,282,000	150,000	
Capital	80,000	-	80,000	-	-	
Transfers	31,399	-	-	-	-	
Fire Subtotal	307,699,580	310,601,843	336,244,368	355,025,580	363,469,069	
Department Total	\$ 727,659,561	\$ 729,457,077	\$ 776,034,591	\$ 830,565,990	\$ 851,839,228	



Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Administration	62	6	66	4	83	4	70	4
Support Services	153	7	155	0	180	1	169	0
Police, Uniformed	1,882	0	1,887	0	2,117	0	2,066	0
Police, Civilian	210	31	229	32	290	58	242	51
Fire, Uniformed	1,655	0	1,710	0	1,765	0	1,776	0
Fire, Civilian	44	39	48	23	56	67	51	47
Total	4,006	83	4,095	59	4,491	130	4,374	102

Please note: Beginning in 2019, the equivalent of one Fire Division uniformed position above is funded by the Building and Zoning Services' Development Services fund.

Operating Budget by Program						
Program	2025		2025		2026	
		Budget	FTEs		Proposed	FTEs
911 Emergency Communication Center	\$	16,875,244	147	\$	18,270,542	140
911 Support Group		12,933,965	75		2,018,550	10
Administration		68,675,936	148		56,200,067	127
Communications		12,833,702	39		14,736,490	63
Community Programs		3,138,614	7		25,162,057	133
Comprehensive Neighborhood Safety Strategy*		640,000	0		250,000	0
Drug Enforcement		224,196	1		-	0
Fire Emergency Services		227,793,835	1,185		285,676,797	1,531
Fire Investigations		177,947	1		13,053,801	77
Fire Medical Operations & EMS Bureau		-	0		2,308,650	13
Fiscal		4,816,756	22		2,599,967	18
Human Resources		3,304,187	28		3,810,170	28
Internal Services		23,562,233	0		23,375,942	0
Investigative		52,433,775	307		54,165,783	299
Legal Matters		410,823	0		385,823	0
Opiate Initiatives		150,000	0		150,000	0
Police Patrol		160,161,685	1,008		224,297,420	1,097
Public Safety Network/CAD		2,414,861	11		1,659,078	10
Public Safety Wellness Center		200,000	0		543,187	2
Safety Force Recruitment		200,000	0		-	0
Special Operations		46,024,503	258		42,379,410	187
Support Operations		44,456,476	293		37,538,655	219
Training		94,605,853	961		43,256,839	420
Department Total	\$	776,034,591	4,491	\$	851,839,228	4,374

*CNSS program code was created for the 2023 budget and is not all-inclusive of the expenditures associated with advancing the comprehensive neighborhood safety strategies.

Please note: Unless specified in the budget notes, variances in FTE counts by program are the result of changes to internal payroll coding structures and not indicative of changes in service delivery.

2026

PROGRAM GUIDE

911 EMERGENCY COMMUNICATION CENTER

To receive emergency calls from citizens and dispatch the appropriate resources to the emergency.

911 SUPPORT GROUP

To provide maintenance and technical support for the critical components that serve the PSAP (Public Safety Answering Point) system, which supports the City of Columbus and seven additional 911 agencies in Franklin County.

ADMINISTRATION

To maintain safe neighborhoods by providing effective management and support to the delivery of public safety services by the Divisions of Police, Fire, and Support Services. To work cooperatively with citizens to minimize injury, death, and destruction of property.

COMMUNICATIONS

To acquire and maintain all communication tools and equipment needed by fire, law enforcement, and emergency medical personnel to efficiently and effectively deliver public safety services to the citizens of Columbus.

COMMUNITY PROGRAMS

To provide financial support to community initiatives such as Columbus Humane and various other neighborhood safety strategies. To provide public services needed for the safety and well-being of the citizens of Columbus.

**COMPREHENSIVE NEIGHBORHOOD
SAFETY STRATEGY**

To invest in innovative programs and work with partners to build stronger and safer neighborhoods through broad-based approaches involving local law enforcement, public health, recreation and parks, neighborhoods, businesses, community leaders, faith leaders, and residents.

DRUG ENFORCEMENT

To interdict the flow of illegal narcotics into Columbus and specific geographical areas within its boundaries, respond to complaints and concerns of drug-related activity, seize drugs and assets, and educate the public on how to fight drug trafficking. To enforce laws against prostitution, gambling, morality, liquor violations, and related drug offenses.

FIRE EMERGENCY SERVICES

To minimize injuries, death, and property loss related to fire and medical emergencies.

FIRE INVESTIGATIONS

To determine the origin and cause of fire-related incidents.

**FIRE MEDICAL OPERATIONS & EMS
BUREAU**

To ensure clinically excellent, compassionate, out of hospital care through medical oversight, education, and quality improvement.

FISCAL

To support the Department of Public Safety's mission and personnel through budget preparation, fiscal monitoring, and the procurement and payment of services, supplies, and materials.

HUMAN RESOURCES

To provide professional services in the areas of employee benefits, compensation, labor relations, industrial hygiene, equal employment opportunities, and the hiring of both civilian and sworn personnel.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

INVESTIGATIVE

To shield victims of sexual assault, family violence, child abuse, child exploitation, and missing persons from further danger through investigations and prosecution. To investigate felony property crimes as well as crimes against persons resulting in the loss of human life or serious physical harm. To investigate the origins of suspicious fires including filing charges against suspects.

LEGAL MATTERS

To provide assistance to the City Attorney's Office and process all claims against the Department of Public Safety.

OPIATE INITIATIVES

To account for the costs associated with the prevention and treatment of opioid abuse.

POLICE PATROL

To provide public service that reflects a genuine desire to care for the safety and well-being of our community and our employees.

PUBLIC SAFETY NETWORK/CAD

To maintain and troubleshoot all server and client hardware and software directly related to the Computer Aided Dispatch (CAD) system.

PUBLIC SAFETY WELLNESS CENTER

To provide comprehensive mental health and wellness support to the dedicated personnel in the city's Police and Fire Divisions.

SAFETY FORCE RECRUITMENT

To invest in various programs designed to promote hiring among minorities within the Divisions of Police and Fire.

SPECIAL OPERATIONS

To provide the citizens of central Ohio with a safe environment and a comprehensive emergency management solution to catastrophic events. To promote the safe movement of pedestrian and vehicular traffic on city streets and freeways. To provide for the mitigation of suspected explosive devices and direct operations of spills containing hazardous materials.

SUPPORT OPERATIONS

To ensure the safety of citizens by providing secure locations for property and impounded vehicles, fingerprint identification, expert forensic laboratory services, and coordination of criminal prosecutions. To maintain facilities, apparatus, fire supplies, and police record management.

TRAINING

To enhance and improve the quality of law enforcement, firefighting, and emergency medical services by providing the knowledge and skills necessary for personnel to perform their jobs safely and efficiently.



Department Description

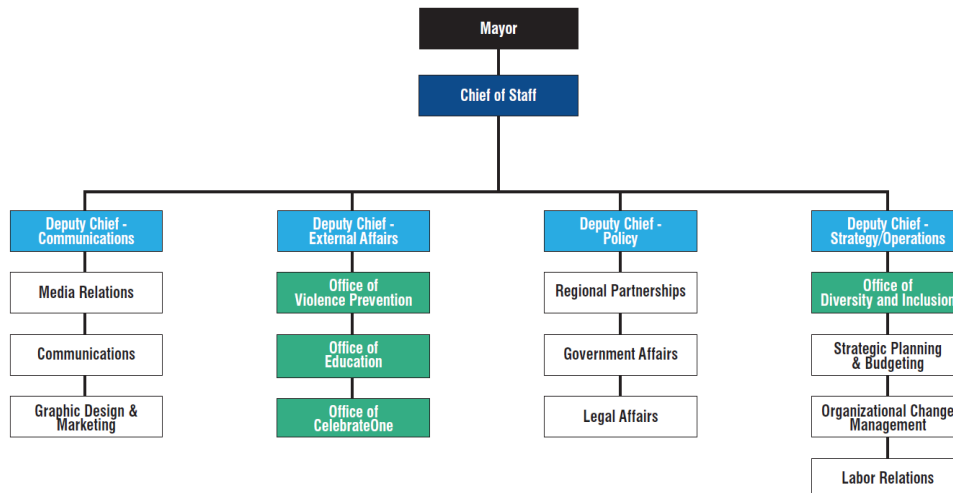
As the 53rd Mayor of the City of Columbus, Mayor Andrew J. Ginther is the chief executive of the city and is responsible for setting the vision, priorities, and policies that shape the city of today and of the future. Mayor Ginther leads a cabinet of 16 dedicated individuals who oversee the administration of city government, ensuring the effective delivery of essential city services and the implementation and enforcement of the Columbus City Code.

The Office of the Mayor serves as a strategic leader and unifier, aligning departments, forging regional partnerships, and advancing bold initiatives that address the city's most pressing challenges. The Office of the Mayor supports Mayor Ginther in leading with purpose, stewarding public resources, and empowering every department to deliver results that strengthen neighborhoods and enhance quality of life. Guided by Columbus' vision, ***"A Columbus where equitable opportunities foster prosperity for all who call Columbus home"***, the Office of the Mayor works collaboratively to ensure Columbus residents thrive – today and for generations to come.

Department Mission

To improve the life of every Columbus resident through public service that is inclusive, innovative, and inspired by our greatest needs and boldest aspirations.

Budget Summary				
Fund	2023	2024	2025	2026
	Actual	Actual	Budget	Proposed
General Fund	3,816,457	4,598,898	4,658,237	4,623,622
Department Total	\$ 3,816,457	\$ 4,598,898	\$ 4,658,237	\$ 4,623,622



2026 BUDGET NOTES

The Office of the Mayor's budget reflects Mayor Andrew J. Ginther's commitment to serving residents, strengthening partnerships, and advancing the City of Columbus' vision of equitable, prosperous, and sustainable growth. Resources are strategically invested across four core areas to maximize city impact and results.

- **Communications** - educates, engages, and inspires Columbus residents and stakeholders through relevant communications channels, so the community may be informed and connected to city services, initiatives, and priorities. This team partners with all city departments to enhance and expand reach with the community.
- **External Affairs** - engages directly with residents, neighborhood leaders, and community partners to expand collaboration, trust, and inclusivity.
- **Policy** - develops and advances policies that improve the quality of life for Columbus residents and neighbors, advocates for Columbus at the local, state, and federal levels, and builds partnerships to grow city resources and solutions.
- **Strategy & Operations** - provides cross-departmental leadership and coordination to align priorities, oversee progress, and ensure city services are delivered efficiently and effectively.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Mayor					
General Fund					
Personnel	\$ 3,475,145	\$ 3,987,535	\$ 4,157,734	\$ 4,274,683	\$ 4,159,058
Materials & Supplies	51,452	68,380	30,500	30,500	20,500
Services	288,859	345,983	468,003	328,113	387,064
Other	1,000	197,000	2,000	8,000	57,000
General Fund Subtotal	3,816,457	4,598,898	4,658,237	4,641,296	4,623,622
Department Total	\$ 3,816,457	\$ 4,598,898	\$ 4,658,237	\$ 4,641,296	\$ 4,623,622

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Mayor	21	0	23	0	23	0	21	0
Total	21	0	23	0	23	0	21	0

Operating Budget by Program					
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs	
Administration	\$ 1,608,874	5	\$ 2,801,538	11	
Internal Services	20,568	0	13,417	0	
Community Affairs	1,430,140	8	714,098	4	
Communications	889,414	5	607,674	3	
Policy and Government Affairs	709,241	5	486,895	3	
Department Total	\$ 4,658,237	23	\$ 4,623,622	21	



2026 PROGRAM GUIDE

ADMINISTRATION

To advance the Mayor's strategic priorities and assure the successful implementation of policies, programs, and initiatives that promote the safety and prosperity of all Columbus residents.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

COMMUNITY AFFAIRS

To engage key community stakeholders through proactive, directed outreach and to provide quality customer service and access to the Office of the Mayor for all Columbus residents.

COMMUNICATIONS

To communicate with Columbus residents, businesses, and community partners, and to inform the public at-large of city policies, programs, services, and initiatives.

POLICY AND GOVERNMENT AFFAIRS

To develop public policy solutions, programs, and initiatives which advance the Mayor's strategic priorities, to promote positive intergovernmental relations, and to advocate on behalf of the city and Columbus residents.



Division Description

The Office of Diversity and Inclusion was established in 2016 as one of Mayor Andrew J. Ginther's first acts as the newly-elected Mayor of Columbus. Headed by the Chief Diversity Officer, the Office of Diversity and Inclusion supports the Mayor and his cabinet by advancing diversity, equity, and inclusion efforts through collaboration with city departments, external partners, and community members.

Promoting the City of Columbus as "America's Equal Opportunity City," the Office of Diversity and Inclusion is focused on three primary areas of inclusion management: workforce diversity, supplier diversity, and equity. Through partnerships, policy, outreach, and technology, ODI uses these channels to generate transformational outcomes for businesses, employees, and residents.

The Office of Diversity and Inclusion advances the Mayor's Opportunity Rising equity agenda by developing and fostering strategic and data-driven programs. The Office of Diversity and Inclusion creates added value to the city's sourcing and procurement processes through inter-departmental collaboration, integrating supplier diversity best practices, timely market research, and minority/women owned business enterprise (MWBE) business development and engagement strategies. The Office of Diversity and Inclusion provides certification management, business supportive services, MWBE outreach and engagement, and supplier diversity data utilization reporting and compliance as part of the services provided to diverse businesses.

Division Mission

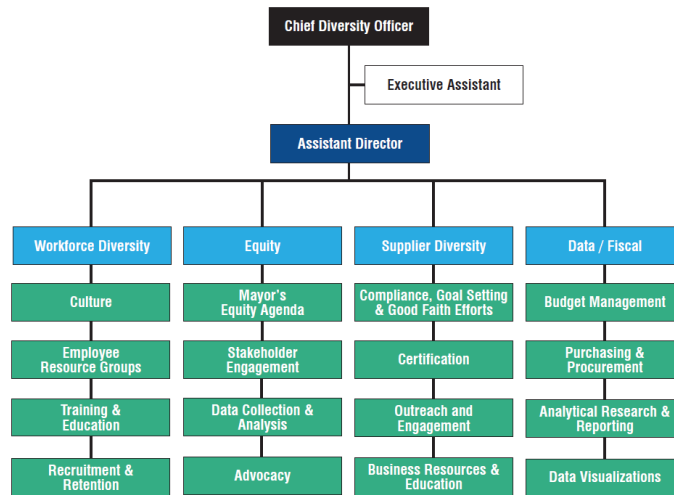
Creating equitable and inclusive opportunities and experiences for the residents, businesses, and employees of the City of Columbus.

Budget Summary				
Fund	2023	2024	2025	2026
	Actual	Actual	Budget	Proposed
General Fund	1,926,080	2,644,285	2,460,249	2,144,105
Department Total	\$ 1,926,080	\$ 2,644,285	\$ 2,460,249	\$ 2,144,105

Our Diversity Makes us Stronger

The Office of Diversity and Inclusion is actively broadening its initiatives in Diversity, Equity, and Inclusion (DEI), with a targeted emphasis on workforce enhancement. Workforce Diversity is dedicated to forging partnerships and ensuring that the city's policies, practices, and procedures are finely tuned to attract a high-performing and diverse workforce. This effort reflects the commitment to fostering a workforce that not only mirrors the communities served, but also champions empowerment and engagement at every employee level. Initiatives include employee engagement surveys, employee resource groups, language access, and a complete benefits study.

Office of Diversity and Inclusion



2026 STRATEGIC PRIORITIES

SAFETY

Reduce youth involvement in non-prosocial activities by partnering with community organizations and schools.

Increase exposure to entrepreneurship through workshops, mentorship programs, and innovation labs.

Evaluate impact through youth engagement metrics, program attendance, and longitudinal tracking of outcomes.

OPERATIONS

Create a Small Regional Business Enterprise (SRBE) Program to support small, regional, and disadvantaged businesses.

Implement digital tools and streamlined processes for vendor registration, certification, and compliance tracking.

Evaluate program effectiveness through quarterly performance metrics, stakeholder feedback, and economic impact assessments.

CULTURE

Create two new Employee Resource Groups (ERGs) based on employee feedback.

Onboard ERG leaders with training in inclusive leadership, facilitation, and strategic planning.

Evaluate ERG success through participation rates, employee satisfaction surveys, and post event assessments.

2026 BUDGET NOTES

The Office of Diversity and Inclusion has been allocated a budget of \$2,144,105 dedicated to promoting diversity and inclusion initiatives that resonate throughout the city departments. To reinforce the city's strategic emphasis on this priority, the office has provisioned funds for 12 full-time roles. Funding has been allocated for several community outreach programs, including the Prime Mentoring Program. This initiative empowers high-value small businesses by offering coursework from accredited higher education institutions and fostering collaboration with seasoned government contractors through a mentor-protégé partnership.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Diversity and Inclusion					
General Fund					
Personnel	\$ 1,299,368	\$ 1,503,311	\$ 1,822,671	\$ 1,575,236	\$ 1,568,434
Materials & Supplies	14,471	9,961	10,000	16,000	8,000
Services	342,240	993,512	577,578	720,973	517,671
Other	270,000	137,500	50,000	651,804	50,000
General Fund Subtotal	1,926,080	2,644,285	2,460,249	2,964,013	2,144,105
Department Total	\$ 1,926,080	\$2,644,285	\$2,460,249	\$ 2,964,013	\$ 2,144,105

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Diversity and Inclusion	12	0	11	0	14	0	12	0
Total	12	0	11	0	14	0	12	0

Operating Budget by Program					
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs	
Administration	\$ 2,452,348	14	\$ 950,594	5	
Internal Services	7,901	0	7,176	0	
Supplier Development	-	0	734,042	5	
Workforce Development	-	0	364,909	2	
Community Engagement and Strategic Partnerships	-	0	87,384	0	
Department Total	\$ 2,460,249	14	\$ 2,144,105	12	

2026 PROGRAM GUIDE

ADMINISTRATION

To plan, implement, and evaluate the minority/women owned business enterprise (MWBE) certification and contract compliance function for the City of Columbus. To increase workforce diversity so that it reflects the residents that make up the population of the City of Columbus and attract, retain, and develop city employees, focusing on new and innovative ways to help ensure that diversity is a part of the process.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

SUPPLIER DEVELOPMENT

To provide technical assistance, funding, and exposure to help grow local small businesses, to collaborate with neighboring municipalities and business networks to enhance supplier development across regions, and to track, verify, and ensure vendors meet compliance requirements.

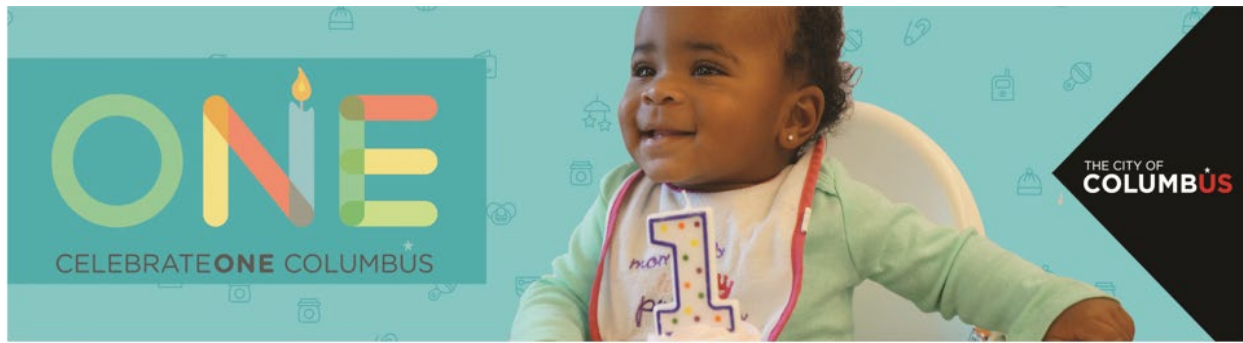
WORKFORCE DEVELOPMENT

To support affinity-based staff groups focused on inclusion, belonging, and leadership development, and to provide training and professional development efforts for internal staff.

COMMUNITY ENGAGEMENT AND STRATEGIC PARTNERSHIPS

To collaborate with internal partners and nonprofit organizations aligned with ODI and City goals, and to support employment, entrepreneurship training, and mentoring targeted toward young people.

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Division Description

Since 2014, the city, under the leadership of then-City Council President and now Mayor Andrew J. Ginther, has invested time and resources to address and reduce the infant mortality rate in Franklin County through the collaborative effort called CelebrateOne. At its inception, CelebrateOne was administered by Columbus Public Health but in 2017, was transferred from Columbus Public Health to the Office of the Mayor in order to further prioritize the work of this initiative. In 2021, legislation was passed to establish the new Office of CelebrateOne to ensure future generations have the opportunity to thrive.

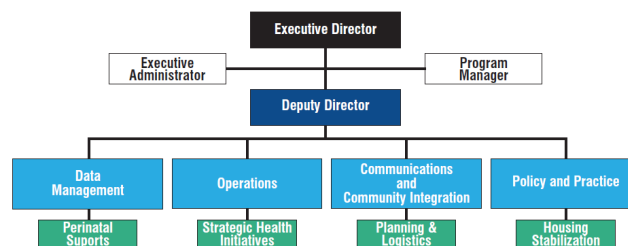
Division Mission

Every child in every Columbus neighborhood deserves the opportunity to thrive.

The Office of CelebrateOne is focused on eliminating preventable sleep-related deaths, reducing preterm births, and improving service delivery to those most impacted by health disparities in our community.

The Office of CelebrateOne works with other city departments and community partners to promote safe sleep practices, teen reproductive health education, and provide assistance to pregnant women living in highly unstable housing.

CelebrateOne



Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	1,670,853	3,769,966	2,464,541	2,305,447
Department Total	\$ 1,670,853	\$ 3,769,966	\$ 2,464,541	\$ 2,305,447

2026 STRATEGIC PRIORITIES

SAFETY

Supply car seats to families in need and provide training on car seat installation to ensure safe transportation for infants and young children.

PROSPERITY

Provide early pregnancy detection through free pregnancy tests at Columbus Metropolitan Library locations, connecting individuals to prenatal care as early as possible.

2026 BUDGET NOTES

The Office of CelebrateOne's budget of \$2,305,447 supports 11 full-time employees and represents a critical contribution in strengthening the infrastructure that will support the community's efforts to ensure every baby, regardless of race or zip code, celebrates their first birthday. These funds will allow CelebrateOne and its partners to:

- Deepen work targeting the racial disparity gap in the infant mortality rate;
- Accelerate efforts to address the Social Determinants of Health; and
- Strengthen coordination between the health and social service systems.
- The 2026 budget includes funding for the YES (Youth Empowerment Skills) summer youth employment program with Planned Parenthood; as well as
- Funds to contract with Restoring Our Own Through Transformation (ROOTT) for Perinatal Support Doula care.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
CelebrateOne					
General Fund					
Personnel	\$ 1,302,470	\$ 1,461,813	\$ 1,615,972	\$ 1,673,581	\$ 1,674,277
Materials & Supplies	21,904	39,764	60,000	83,001	21,000
Services	326,479	1,766,389	272,569	277,022	220,170
Other	20,000	502,000	516,000	435,070	390,000
General Fund Subtotal	1,670,853	3,769,966	2,464,541	2,468,674	2,305,447
Department Total	\$ 1,670,853	\$ 3,769,966	\$ 2,464,541	\$ 2,468,674	\$ 2,305,447

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
CelebrateOne	11	0	11	1	11	0	11	0
Total	11	0	11	1	11	0	11	0

Operating Budget by Program					
Program	2025 Budget		2025 FTEs	2026 Proposed	
CelebrateOne	\$	2,316,350	11	\$	2,156,752
Internal Services		8,191	0		8,695
Summer Youth Employment Programming		140,000	0		140,000
Department Total	\$	2,464,541	11	\$	2,305,447

2026 PROGRAM GUIDE

CELEBRATEONE

To address and respond to the unequal distribution and alarming rates of premature births and infant deaths in the Central Ohio area by: focusing efforts on the Social Determinants of Health; connecting the disconnected through community engagement and individual support; conducting research and developing policy solutions to target systemic barriers that impact infant mortality.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

SUMMER YOUTH EMPLOYMENT AND PROGRAMMING

To guide youth to achieve personal goals and prepare for career paths through empowerment, education, and employment opportunities.



Division Description

The Office of Education works closely with local education agencies, high-quality pre-early education providers, school districts, non-profits, community groups, businesses, and organizations devoted to education and after school programming.

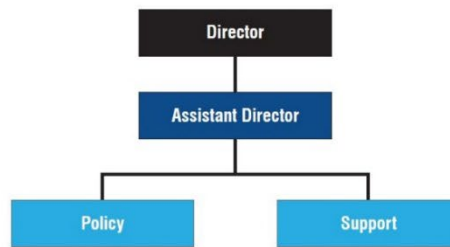
Instrumental to the Mayor's strategic priorities in the areas of early education and kindergarten readiness, the Office of Education has expanded pre-kindergarten services to over 70,000 children in Columbus over the past 11 years. In addition, the Office of Education is assisting Future Ready Five with the implementation of Future Ready by 5, a comprehensive prenatal to five strategic plan for Columbus and Franklin County.

Division Mission

To enable all Columbus children to succeed in its vibrant and growing economy and to develop into a highly skilled, creative, entrepreneurial workforce that will propel economic growth in the 21st century. The department will leverage the resources of the entire community to meet these goals.

Programs that support Columbus neighborhoods, including the Hilltop and Linden, have been developed and are being advanced by the Office of Education. The Hilltop Early Learning Center supports approximately 240 children and their families, and through a partnership with Columbus City Schools, the Office of Education will again provide funding for approximately 100 Linden pre-kindergarten students.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	14,213,103	14,669,100	13,661,495	12,454,747
Department Total	\$14,213,103	\$14,669,100	\$13,661,495	\$12,454,747



2026 STRATEGIC PRIORITIES

SAFETY

Provide safe spaces for Columbus youth to learn and grow after the school day through two comprehensive programs, the Middle School After School Program and the After School Grant Program.

Integrate evidence-based social-emotion learning curriculum into academic, sports, and recreational programing so that youth learn to control emotions, de-escalate disputes, and resolve conflicts.

PROSPERITY

Provide children with access to high-quality early education. Screenings for delays in learning, health, development, and referrals to professionals if delays are determined.

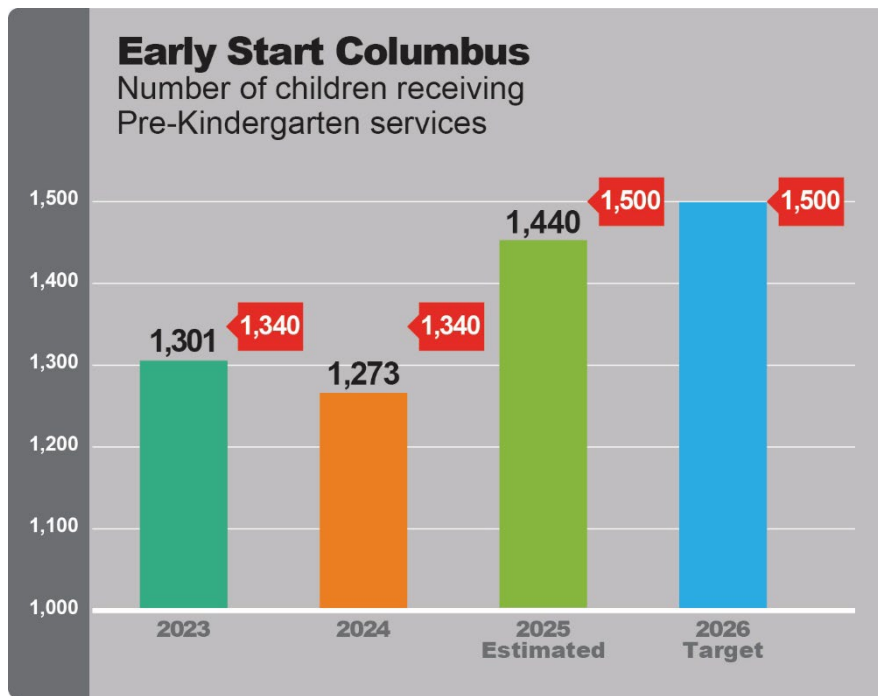
Assure that children have access to quality behavioral health care through partnership work with Early Start Columbus, Summer Success, and Future Ready Five.

2026 BUDGET NOTES

In alignment with the Mayor's goals for Columbus, America's Opportunity City, the Office of Education's budget of \$12,454,747 includes funding for two full-time regular employees. In addition:

- The 2026 budget includes a total of \$2.4 million allocated for after-school programming targeting middle-school-aged youth.
- A total of \$9,352,700 is allocated for the Early Start Columbus Initiative. This community-wide effort focuses on preparing four-year-old children for kindergarten by expanding access to high-quality pre-kindergarten opportunities and collaborating with local providers to enhance the quality of early childhood educational programming. This year's proposed appropriation is targeted to serve 1,500 children.
- The After-School Grants program is funded at continuation levels with amounts budgeted to help support a variety of recreational and educational activities in safe places throughout the community for the city's children to utilize after the school bell rings.

PERFORMANCE MEASURE



Early Start Columbus is the Office of Education's program that expands the number of pre-kindergarten slots available to Columbus children and increases the quality of the programs in which Columbus children attend. This expansion is aligned with the Mayor's goal of universal access to a high-quality pre-kindergarten education for every four-year old in Columbus. The opening of the Hilltop Early Learning Center expanded the number of children served by Early Start Columbus significantly. The office's 2026 goal is to serve 1,500 students.

Financial Summary by Area of Expense

Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Education					
General Fund					
Personnel	\$ 281,397	\$ 255,791	\$ 345,824	\$ 337,551	\$ 342,850
Materials & Supplies	3,318	-	7,000	-	2,000
Services	13,918,388	13,243,309	13,138,671	12,690,481	11,745,514
Other	10,000	1,170,000	170,000	782,740	364,383
General Fund Subtotal	14,213,103	14,669,100	13,661,495	13,810,772	12,454,747
Department Total	\$14,213,103	\$14,669,100	\$13,661,495	\$13,810,772	\$12,454,747

Department Personnel Summary

Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Education	1	0	2	0	2	0	2	0
Total	1	0	2	0	2	0	2	0

Operating Budget by Program				
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs
Administration	\$ 731,597	2	\$ 345,850	2
Early Start	10,366,920	0	9,352,700	0
After-School Grants	2,389,819	0	2,389,819	0
Internal Services	3,159	0	1,995	0
Summer Youth Employment and Programming	170,000	0	364,383	0
Department Total	\$13,661,495	2	\$12,454,747	2

2026 PROGRAM GUIDE

ADMINISTRATION

To increase the overall educational attainment in the City of Columbus and to support the recommendations of the Columbus Education Commission.

EARLY START

To achieve the Mayor's vision of universal access to pre-kindergarten services for all four-year-olds in Columbus.

AFTER-SCHOOL GRANTS

To provide safe after-school environments for Columbus kids to continue their education at the end of the school day.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

SUMMER YOUTH EMPLOYMENT AND PROGRAMMING

To guide youth to achieve personal goals and prepare for career paths through empowerment, education, and employment opportunities.

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Division Description

In the 2023 State of the City, Mayor Andrew J. Ginther, announced the creation of the city's first-ever Office of Violence Prevention (OVP). This office, the first of its kind within the State of Ohio, serves as the city's coordination center for violence prevention resources and programming. The Office of Violence Prevention evaluates existing programming and is responsible for collecting data, and conducting research based upon that data to capture a clearer picture as to where the City of Columbus stands with violence and prevention efforts, and determine where additional resources might be needed. The Office of Violence Prevention works collaboratively with city departments, public and private partners, and the Columbus community to further its efforts. In 2024, it was determined that the activities of the Columbus Violence Reduction program align with and are beneficial to the mission and vision of the Office of Violence Prevention, and this program was formally transferred from the Department of Safety to OVP.

Division Mission

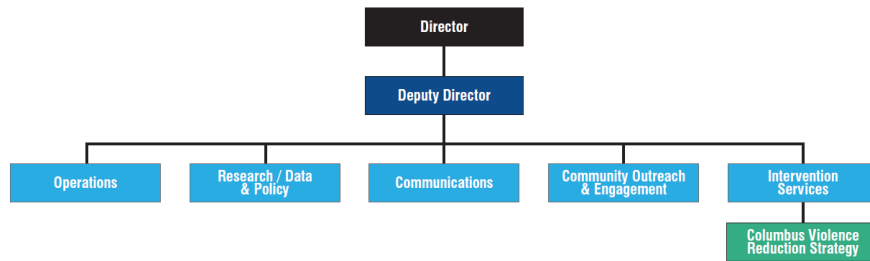
To promote a comprehensive strategy that coordinates the efforts between violence prevention initiatives in the City of Columbus through program assessment and community impact measurement.

The Office of Violence Prevention undertakes public education campaigns about violence in Columbus, its impact, and what the city and its partners are doing to combat and reduce that violence. In addition, the Office of Violence Prevention works with the Office of the Mayor, City Council, the City Attorney's Office, and other stakeholders to research and advocate for policies to reduce gun violence in the City of Columbus.

Budget Summary				
Fund	2023	2024	2025	2026
	Actual	Actual	Budget	Proposed
General Fund	1,576,433	5,027,076	6,805,999	6,317,054
Department Total	\$ 1,576,433	\$ 5,027,076	\$ 6,805,999	\$ 6,317,054

Please note: The Office of Violence Prevention was created with the inception of the 2023 Budget.

Office of Violence Prevention



2026 STRATEGIC PRIORITIES

SAFETY

Reduce violent crimes by continuing the Columbus Violence Reduction (CVR) program by focusing on community members at the highest risk of committing violent crime and/or becoming victims.

Coordinate the Community Violence Intervention Ecosystem, comprised of city-run and community-based violence prevention programs and initiatives dedicated to reducing violence.

Ensure training and support of staff that further enhances their knowledge base, skill set, and abilities.

Reduce the threat of domestic violence and domestic violence-related homicides using a three-pronged approach based on research, prevention, and intervention. Assist community agencies who provide domestic violence support and advocacy services.

Distribute community investments by providing funding, resources, and capacity-building assistance to community-based organizations dedicated to reducing violence in our city.

Sponsor violence prevention programs throughout Columbus and provide summer youth grants to violence prevention-based programs.

Launch a citywide Violence Prevention Education Campaign, focused on awareness and empowerment of residents, that promotes positive behavior changes through skill building, de-escalation, and decision-making techniques.

Provide community events and feedback sessions for residents that allow the community to give ideas, feedback, and assistance in determining community needs and how best to meet those needs.

Contracting for technical assistance to ensure programs, initiatives, and services run properly using evidence-based techniques and track, utilize, and store data accurately and effectively.

Provide opportunities for the community to be proactive in combatting gun violence and allow for safe turn in and disposal of weapons.

2026 BUDGET NOTES

The Office of Violence Prevention's budget of \$6,317,054 supports 21 full-time positions, and will serve as the city's coordination center for violence prevention resources and activities. These funds will allow the office and its partners, in cooperation with other departments to evaluate existing programming; collect data, and conduct research to determine where the City of Columbus stands with violence and prevention efforts, and assess where further resources are needed; and undertake a public education campaign about violence in Columbus, and the efforts to combat and reduce violence.

- In 2024 the Columbus Violence Reduction program moved from the Department of Public Safety to the Office of Violence Prevention. The 2026 budget continues to include funding to support this work.
- The 2026 budget includes funding for Summer Youth Employment Programming in the amount of \$125,000.
- Funding for Violence Intervention contracts with the Columbus Urban League and Community for New Directions for \$500,000 each, and CHOICES for \$500,000 is included in 2026.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Violence Prevention					
General Fund					
Personnel	\$ 416,385	\$ 1,389,133	\$ 2,685,547	\$ 2,402,975	\$ 2,744,694
Materials & Supplies	116,675	139,422	450,871	148,415	51,000
Services	543,374	1,488,521	3,044,581	2,979,358	1,382,360
Other	500,000	2,010,000	625,000	858,580	2,139,000
General Fund Subtotal	1,576,433	5,027,076	6,805,999	6,389,328	6,317,054
Department Total	\$ 1,576,433	\$ 5,027,076	\$ 6,805,999	\$ 6,389,328	\$ 6,317,054

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Office of Violence Prevention	7	0	15	0	21	0	21	0
Total	7	0	15	0	21	0	21	0

Operating Budget by Program					
Program	2025		2026		
	Budget	FTEs	Proposed	FTEs	
Administration	\$ 4,978,696	9	\$ 4,919,272	13	
Internal Services	1,421	0	2,115	0	
Summer Youth Employment and Programming	125,000	0	125,000	0	
Columbus Violence Reduction	1,700,882	12	1,270,667	8	
Department Total	\$ 6,805,999	21	\$ 6,317,054	21	



2026 PROGRAM GUIDE

ADMINISTRATION

To serve as the city's coordination center for violence prevention resources and activities. Evaluating existing programming, collecting data, and conducting research based upon that data to capture a clearer picture as to where the City of Columbus stands with violence and prevention efforts, as well as where further resources might be needed.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

SUMMER YOUTH EMPLOYMENT AND PROGRAMMING

To guide youth to achieve personal goals and prepare for career paths through empowerment, education, and employment opportunities.

COLUMBUS VIOLENCE REDUCTION

A group violence intervention program housed within the Office of Violence Prevention. Focusing and engaging with adults in Columbus who are at the highest risk of committing violent crime and becoming victims themselves.

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Department Description

In November 2020, the citizens of Columbus voted to approve an amendment to the City Charter to establish a Civilian Police Review Board and a Department of the Inspector General to provide civilian oversight of the Columbus Division of Police.

The initiative was one of several recommendations presented to the Mayor by the Columbus Community Safety Advisory Commission, which was tasked with reviewing Columbus Division of Police recruitment, training, policies, and procedures through the lens of 21st century policing.

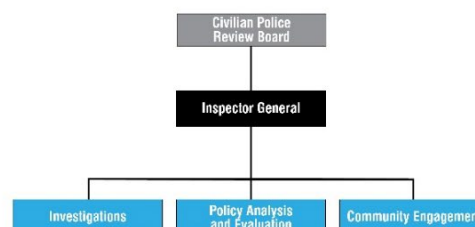
Department Mission

To enhance transparency and build trust through the objective and independent oversight of the Columbus Division of Police.

The Department of the Inspector General functions as a city-funded, operationally independent, professionally staffed, public-facing entity. This department has the authority to conduct administrative investigations as well as participate comprehensively in criminal investigations involving the Division of Police sworn personnel. Its duties and responsibilities encompass the development of administrative rules, and receiving, initiating, reviewing, and facilitating the investigation of complaints of misconduct and excessive use of force. Additionally, it can make recommendations on complaint resolutions and disciplinary actions. In specific situations, it also has the power to subpoena witnesses and evidence.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	1,443,385	1,870,262	2,376,891	2,273,178
Department Total	\$ 1,443,385	\$ 1,870,262	\$ 2,376,891	\$ 2,273,178

Inspector General



2026 BUDGET NOTES

The 2026 budget for the Department of the Inspector General includes funding for 17 full-time employees. Non-personnel funding totaling \$69,422 is included in the supplies and services categories to support the operational needs of the department.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Inspector General					
General Fund					
Personnel	\$ 1,344,507	\$ 1,718,577	\$ 2,181,288	\$ 2,069,728	\$ 2,203,756
Materials & Supplies	23,900	41,002	27,699	38,550	28,400
Services	74,978	110,682	167,904	113,528	41,022
General Fund Subtotal	1,443,385	1,870,262	2,376,891	2,221,806	2,273,178
Department Total	\$ 1,443,385	\$ 1,870,262	\$ 2,376,891	\$ 2,221,806	\$ 2,273,178

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Administration	13	0	16	0	18	0	17	0
Total	13	0	16	0	18	0	17	0

Operating Budget by Program				
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs
Administration	\$ 2,366,337	18	\$ 2,150,770	16
Internal Services	6,054	0	6,740	0
Civilian Review Board	4,500	0	115,668	1
Department Total	\$ 2,376,891	18	\$ 2,273,178	17

2026 PROGRAM GUIDE

ADMINISTRATION

To uphold the duties and responsibilities granted to the department by the citizens of Columbus to effectuate thorough and objective oversight of the Division of Police operations.

INTERNAL SERVICES

To account for the internal service charges of the department that are necessary to maintain operations.

CIVILIAN REVIEW BOARD

To receive, initiate, cause investigation of, and recommend resolution of complaints filed with it or undertaken by the Civilian Review Board alleging misconduct by sworn members of the Columbus Division of Police.

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Department Description

The Department of Building and Zoning Services supports the safety and quality of life for residents and visitors of the City of Columbus through the implementation of the Columbus Building and Zoning Codes.

The department is organized into seven distinct yet interconnected sections. Building, Code Enforcement, Zoning, Site Engineering, Customer Service, License, and Weights and Measures are the service areas that combine to ensure safe, quality development in the City of Columbus.

Department Mission

To ensure safe, quality development in the City of Columbus.

The **Building** section reviews plans, issues permits, and performs inspections to validate that a structure is safe to occupy. Before construction can begin, building plans must be approved to verify compliance with the State of Ohio and City of Columbus building codes. Inspections confirm that the work performed is in accordance with the approved plans. Once the final inspection is approved, the department will issue a Certificate of Occupancy, which allows the structure to be used as intended.

The **Code Enforcement** section is responsible for the enforcement of the city's housing, zoning, nuisance abatement, graphics, health, sanitation, and safety codes. It also works to ensure that the unique characteristics of Columbus's Historic Districts and Commission Areas are maintained and protected.

The Columbus Zoning Code establishes distinct areas, or districts, throughout the city and provides specific land use and design standards for the area that lies within. The **Zoning** section reviews building permits and site plans to ensure that a project is consistent with the allowable standards for the property as set forth in the Zoning Code. Additionally, the Zoning section processes applications for rezoning and zoning variances that alter the standards for the underlying property.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	7,468,244	9,047,120	9,737,132	4,505,536
Development Services Fund	27,604,249	30,467,863	34,980,244	42,383,977
Department Total	\$ 35,072,493	\$ 39,514,983	\$ 44,717,376	\$ 46,889,513

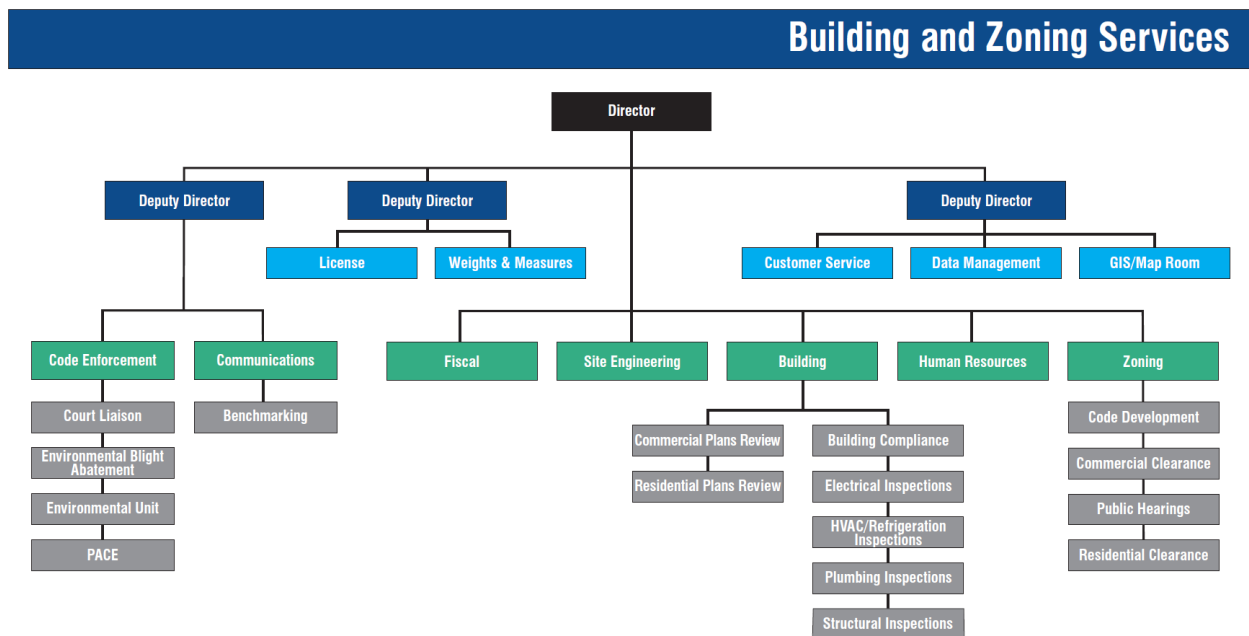
The **Site Engineering** section coordinates with multiple agencies across the city to certify final site compliance before the start of a project. Because the development process can touch numerous agencies within the city, the Site Engineering section provides a single point of entry for site compliance approval. Depending on the nature of the project, a building permit cannot be issued until final site compliance is attained.

The **Customer Service** section accepts and processes applications, issues permits, contractor licenses, and registrations to perform work in the City of Columbus. Contractor licensing provides qualification standards to support quality construction. The department also provides an ever-increasing number of services available online. It strives to deliver excellent customer service through the adoption of innovative technologies and continuous improvement.

The **License** section administers and enforces all laws, rules, and regulations relating to licensing and permit requirements for various types of businesses, including mobile food vending and short-term rentals, charitable solicitations, and alarm systems dealers.

The **Weights and Measures** section provides equity in the marketplace by attempting to provide a level field of competition for merchants to conduct their business and seek to guarantee no monetary damages to buyers and sellers in commercial transactions.

The Department of Building and Zoning plays an integral role in the continued growth of the City of Columbus. Permitting, licensing, zoning, and site compliance ensure that the safety and quality of life of residents are at the forefront of the development process.



2026 STRATEGIC PRIORITIES

HOUSING

Continue implementation of the city's zoning code initiative, Zone-In, to expand housing choices, support mixed-use development, and align growth with transit and economic job centers to ensure more predictable processes for applicants while creating vibrant, inclusive neighborhoods.

Implement rental registry to enhance accountability and improve living conditions by requiring landlords to register properties to strengthen code compliance, provide better data on the city's rental stock, and protect tenant's rights while ensuring safe and healthy housing.

OPERATIONS

Restructure the permit fee schedule to better align permit costs with the actual scale and complexity of development, to provide fairness for applicants, modernize revenue generation, and help sustain high-quality service delivery as Columbus continues to grow.

Move Accela, our core permitting and licensing system, to the cloud to streamline operations, improve system reliability, and expand digital services. This upgrade will make it easier for residents and businesses to track applications and interact with the city online.

Continue to integrate the Licensing, and Weights and Measures divisions and find efficiencies in workflow to improve consumer confidence in retail operations throughout the city.

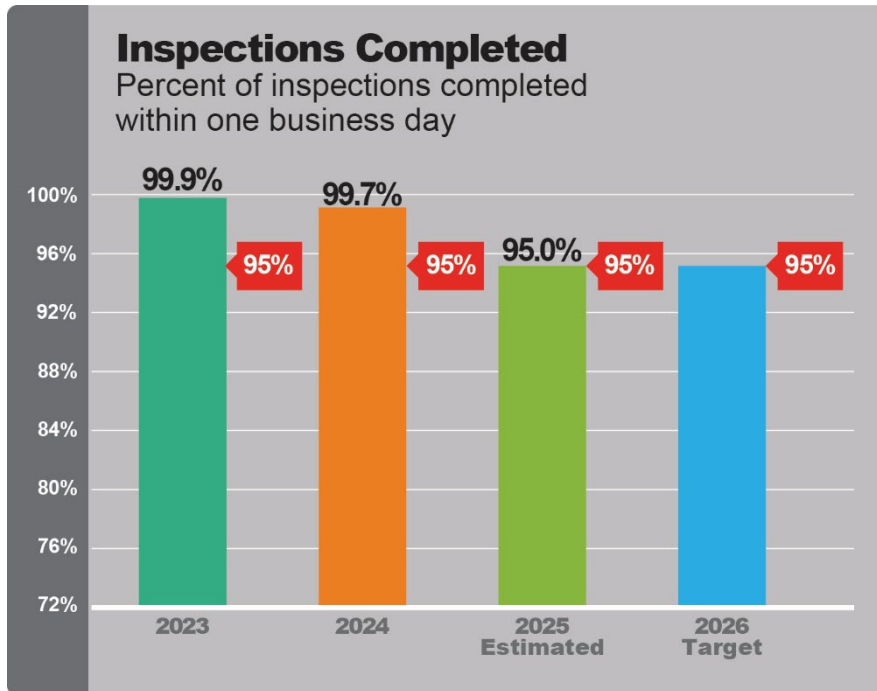
2026 BUDGET NOTES

The 2026 budget, totaling \$46,889,513, will support continued investments of technology platforms which are critical to the function of the department. Such investments enable the implementation of industry specific best practices and continuous improvement in the areas of permitting, plan review, inspections, and code enforcement. Additionally:

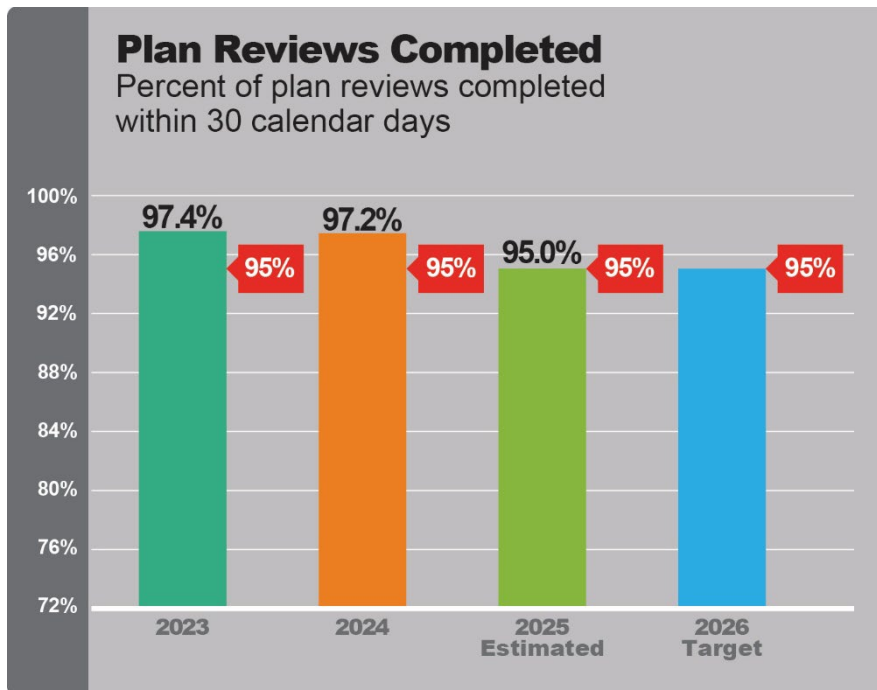
- Building and Zoning Services will continue to partner with Fort Hayes Career Center and Columbus City Schools to provide internship opportunities to students to help develop the next generation of talent in the construction trades.
- The department continues a multi-year contract to comprehensively modernize the zoning code in an effort to support equitable growth, affordable housing, transit, and neighborhood vitality in the City of Columbus for decades to come.
- For 2026, a reallocation of personnel from the general fund to the development services fund was completed to better align services with the appropriate funding source.
- The Vacant, Foreclosure, and Residential Property Wholesaler registries, established in 2025, ensure that property throughout the city is protected and maintained and that city officials are alerted to the locations of these properties.

- The department will be working to implement a Rental Registry in 2026.

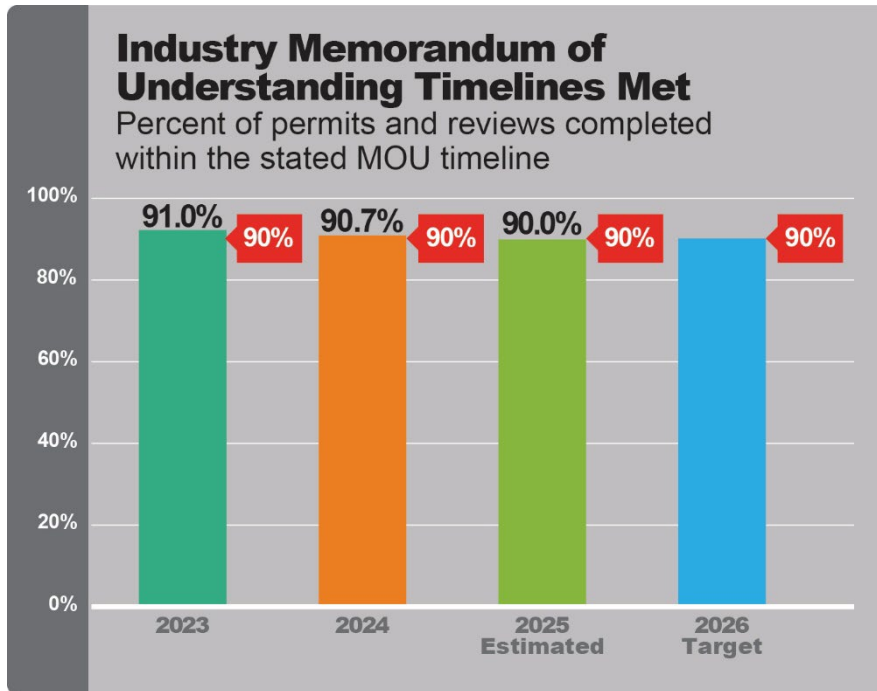
PERFORMANCE MEASURES



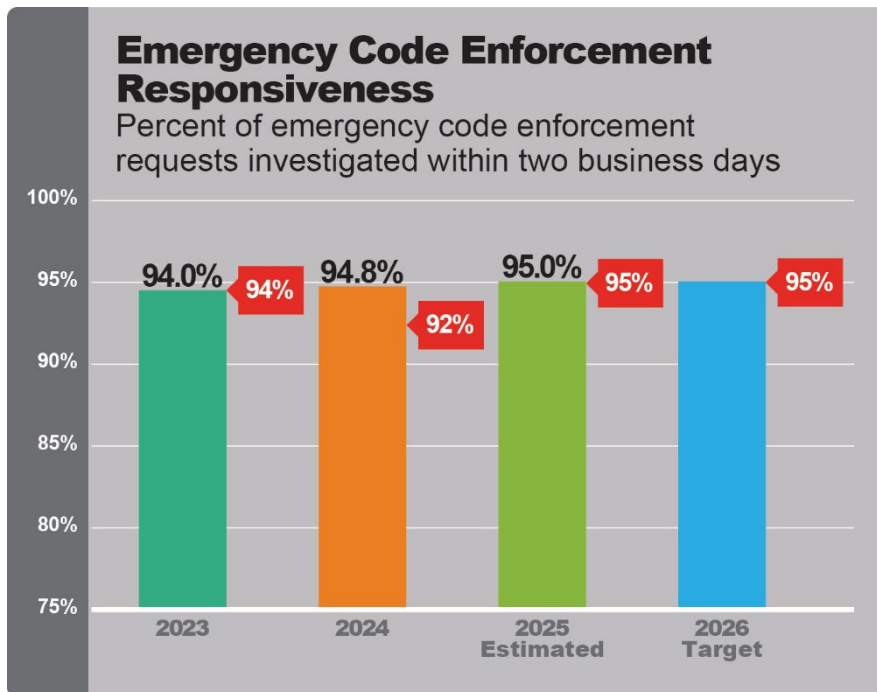
The department has consistently upheld the standard of completing nearly all inspections (99.99 percent) within one business day of the scheduled date. This standard has been maintained without interruption, and the department anticipates closing the year with close to 100 percent compliance.



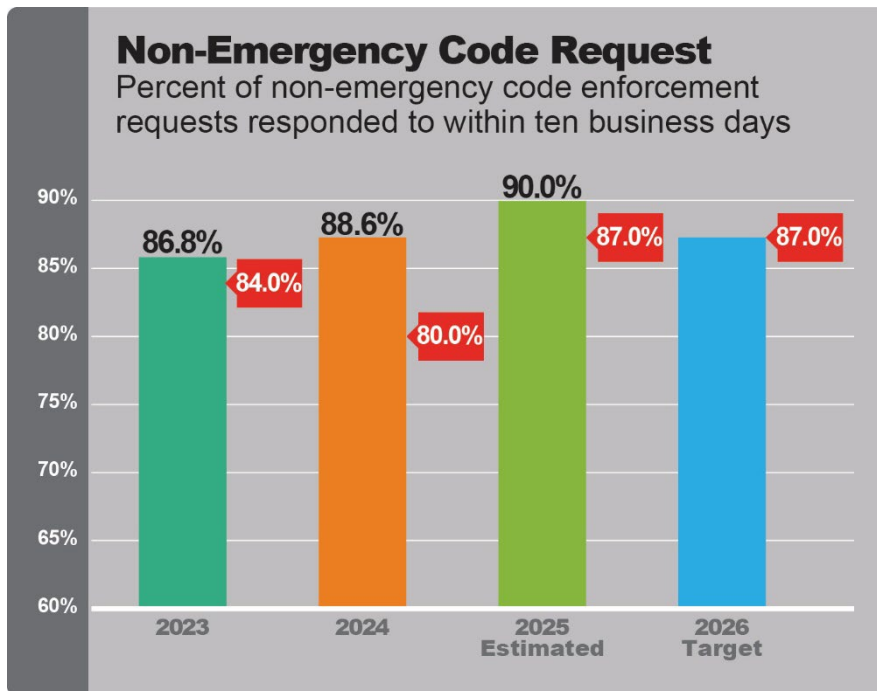
In 2024, the department reached its goal of completing 95 percent of reviews within the designated timeframe, surpassing its goal and nearly hitting the benchmark set in 2023. The department expects to sustain this level of efficiency as 2025 progresses. This target remains the same for 2026.



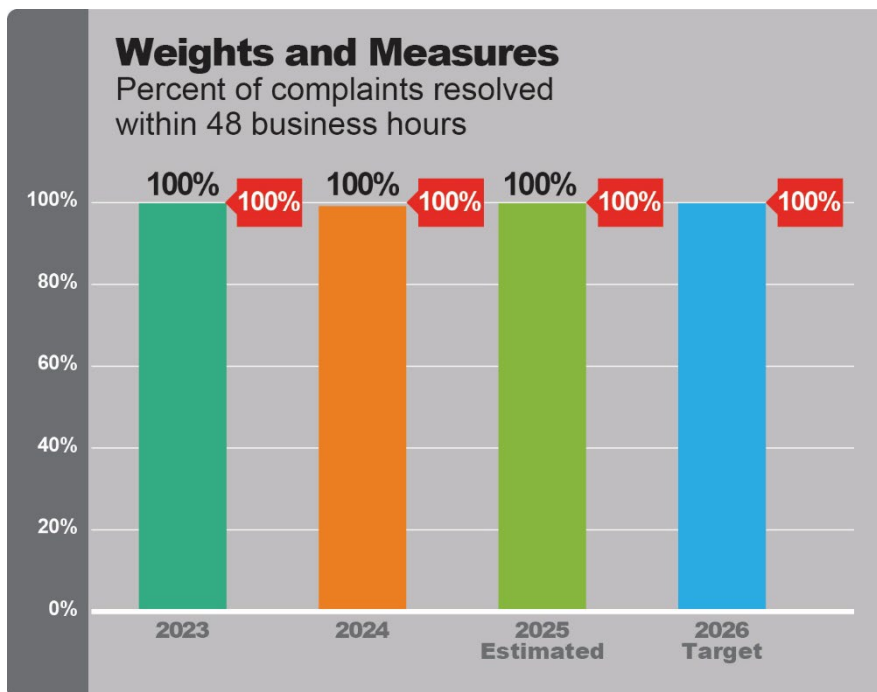
In 2024, the department once again met its target for reviewing site engineering plans in accordance with industry MOU standards. As of 2025, the department is currently well ahead of its goal of exceeding the established 90 percent target and expects to finish the year surpassing this objective.



Emergency code requests—such as no heat, no water, or raw sewage in basements—that pose immediate health and safety risks to residents are a top priority. This measure reflects the Code Enforcement Division's responsiveness to such emergency requests. Targets are based on the percentage of emergency requests investigated within two business days, averaged over the past five years. With improvements to service delivery, emergency response performance in 2025 is expected to surpass 2024 results and reach 95 percent.



Response times for non-emergency code enforcement requests are influenced by various factors such as demand, staff availability, the complaint's nature, and weather conditions. In 2024, the Code Enforcement Division not only met but exceeded its target and is currently on track to achieve similar results in 2025.



Weights and Measures personnel strive to resolve all consumer complaints within 48 business hours. In doing so, the division helps ensure transparency for buyers and sellers in a variety of commercial transactions. The number of complaints investigated and resolved averages 90 per year. In 2026, the department will continue to resolve consumer complaints within 48 business hours 100 percent of the time.

Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund					
Building and Zoning Services	\$ 197,470	\$ 1,546,931	\$ 2,414,202	\$ 2,122,569	\$ 1,836,965
Code Enforcement	7,270,774	7,500,189	7,322,930	7,196,332	2,668,571
General Fund Subtotal	7,468,244	9,047,120	9,737,132	9,318,901	4,505,536
Development Services Fund					
Building and Zoning Services	25,966,916	28,793,443	32,311,093	31,638,836	34,873,797
Code Enforcement	1,637,333	1,674,420	2,669,151	2,647,746	7,510,180
Development Services Fund Subtotal	27,604,249	30,467,863	34,980,244	34,286,582	42,383,977
Department Total	\$ 35,072,493	\$ 39,514,983	\$ 44,717,376	\$ 43,605,483	\$ 46,889,513

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Building and Zoning Services					
General Fund					
Personnel	\$ 197,470	\$ 1,398,651	\$ 2,171,202	\$ 1,970,933	\$ 1,555,454
Materials & Supplies	-	54,313	35,500	32,105	35,250
Services	-	91,437	204,000	117,031	242,761
Other	-	2,530	3,500	2,500	3,500
Capital	-	-	-	-	-
General Fund Subtotal	197,470	1,546,931	2,414,202	2,122,569	1,836,965
Development Services Fund					
Personnel	19,936,272	20,919,390	22,867,109	22,321,077	24,710,958
Materials & Supplies	137,520	134,161	169,100	95,913	135,500
Services	5,375,219	7,551,954	8,831,384	8,973,544	9,669,839
Other	244,330	176,500	233,500	62,000	267,500
Capital	215,175	11,438	210,000	81,473	90,000
Transfer	58,400	-	-	104,829	-
Development Services Fund Subtotal	25,966,916	28,793,443	32,311,093	31,638,836	34,873,797
Building and Zoning Services Subtotal	26,164,386	30,340,374	34,725,295	33,761,405	36,710,762
Code Enforcement					
General Fund					
Personnel	6,532,112	6,714,019	6,547,993	6,456,570	2,047,719
Materials & Supplies	63,900	64,398	70,493	100,193	48,750
Services	668,668	709,893	695,444	636,255	564,102
Other	1,000	3,000	9,000	3,314	8,000
Capital	5,095	8,878	-	-	-
General Fund Subtotal	7,270,774	7,500,189	7,322,930	7,196,332	2,668,571
Development Services Fund					
Personnel	1,637,333	1,674,420	2,669,151	2,647,746	7,510,180
Development Services Fund Subtotal	1,637,333	1,674,420	2,669,151	2,647,746	7,510,180
Code Enforcement Subtotal	8,908,107	9,174,609	9,992,081	9,844,078	10,178,751
Department Total	\$ 35,072,493	\$ 39,514,983	\$ 44,717,376	\$ 43,605,483	\$ 46,889,513

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Building and Zoning Services	2	0	16	3	17	0	15	1
Code Enforcement	64	3	65	0	59	1	16	0
Development Services Fund								
Building and Zoning Services	173	6	159	2	173	3	175	3
Code Enforcement	0	3	16	0	25	0	65	0
Total	239	12	256	5	274	4	271	4

Operating Budget by Program				
Program	2025	2025	2026	2026
	Budget	FTEs	Proposed	FTEs
Administration	\$ 2,849,074	16	\$ 2,452,148	11
Building Services	13,282,999	94	14,104,352	94
Business Regulations	2,091,274	14	1,686,751	15
Code Enforcement	9,417,308	80	9,103,324	76
Customer Service	2,376,316	14	2,337,036	13
Data Management	728,151	5	1,345,826	9
Engineering Services	1,496,068	11	1,652,507	11
Environmental Nuisance	376,429	4	850,425	5
Fiscal	541,636	4	598,003	4
Human Resources	661,631	4	690,162	4
Internal Services	7,517,228	0	7,369,955	0
Zoning Services	3,379,262	28	4,699,024	29
Department Total	\$ 44,717,376	274	\$ 46,889,513	271

For additional financial information related to the Department of Building and Zoning Services, please refer to the development services fund contained within the Special Revenue Funds section.

2026

PROGRAM GUIDE

ADMINISTRATION

To ensure all sections of the department operate at maximum capacity to provide prompt delivery of services to the residents of Columbus.

BUILDING SERVICES

To ensure the health and safety of the residents of Columbus by reviewing plans for and inspecting residential and commercial structures.

BUSINESS REGULATIONS

The license section administers and enforces all laws, rules, and regulations relating to licensing and permit requirements for various business types while the weights and measures section provides equity in the marketplace by leveling the field of competition for merchants and eliminating monetary damages to buyers and sellers in commercial transactions.

CODE ENFORCEMENT

To improve the quality of life in Columbus neighborhoods and address the condition of vacant and blighted properties through enforcement of the city's housing, zoning, graphics, health, sanitation, and safety codes.

CUSTOMER SERVICE

To provide prompt, accurate service to customers and review and process applications for licenses and permits.

DATA MANAGEMENT

To provide leadership, direction, and support relating to data management functions for the department.

ENGINEERING SERVICES

To provide an efficient review of private development projects while ensuring compliance with city engineering and code requirements.

ENVIRONMENTAL NUISANCE

To address the condition of vacant and blighted properties located within the city.

FISCAL

To provide leadership, direction, and support relating to fiscal functions for the department and account for the internal service charges necessary to maintain operations.

HUMAN RESOURCES

To provide leadership, direction, and support relating to human resources for the department.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

ZONING SERVICES

To review all drawings, site plans, graphic permits, lot split requests, and rezoning and variance requests presented for compliance with existing Columbus City Code and other legislated requirements.



Department Description

The Department of Development serves to cultivate equitable, smart growth that creates prosperity for all Columbus residents. The department provides a range of services through the Administration Division, the Division of Economic Development, Division of Planning, Division of Housing, Division of Real Estate and Land Redevelopment, and the Division of Housing Stability. The department coordinates key development projects and provides resources through its financing and technical assistance programs.

Department Mission

To foster economic growth and guide community investment to create stability, opportunity, and prosperity for all residents.

The **Administration Division** provides overall coordination and policy direction for the department's fiscal, human resources, public information, contract administration, and legislative processing functions. These areas provide the administrative support needed to execute the core missions of the department.

The **Division of Economic Development** assists local businesses and provides information to companies looking to expand or relocate to Columbus. The division is committed to ensuring businesses can expand and reach their highest potential by offering incentives, loans, and grants.

The **Division of Planning** develops long-range plans that address land use, urban design, and capital improvements. The Division of Planning is responsible for neighborhood planning as well as commercial overlays, historic preservation, annexation, and public art.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	41,919,131	51,396,151	30,571,550	36,905,003
Emergency Human Services Fund	2,919,000	3,235,000	3,492,000	3,700,000
Employee Benefits Fund	-	-	-	680,000
Development Services Fund	-	150,000	-	-
Department Total	\$ 44,838,131	\$ 54,781,151	\$ 34,063,550	\$ 41,285,003

Development

The department's **Division of Housing** serves Columbus by preserving and producing equitable and inclusive housing that helps build strong, distinct, and vibrant neighborhoods, and that offer programs to assist homeowners, housing developers, and rental property owners.

The **Division of Real Estate and Land Redevelopment** was created in July of 2025 by combining the Office of Real Estate Management with the Division of Land Redevelopment to improve the efficiency of the management and disposition of city real estate holdings. This newly formed division coordinates the acquisition, disposition, and leasing of city real estate with other departments, manages city property and casualty insurance, and operates the Columbus Land Bank program. The Columbus Land Bank program was established in 1994 to improve Columbus neighborhoods by returning vacant, abandoned, and underutilized properties into productive community assets. The division also manages the city's investments in the Central Ohio Community Land Trust and other initiatives.

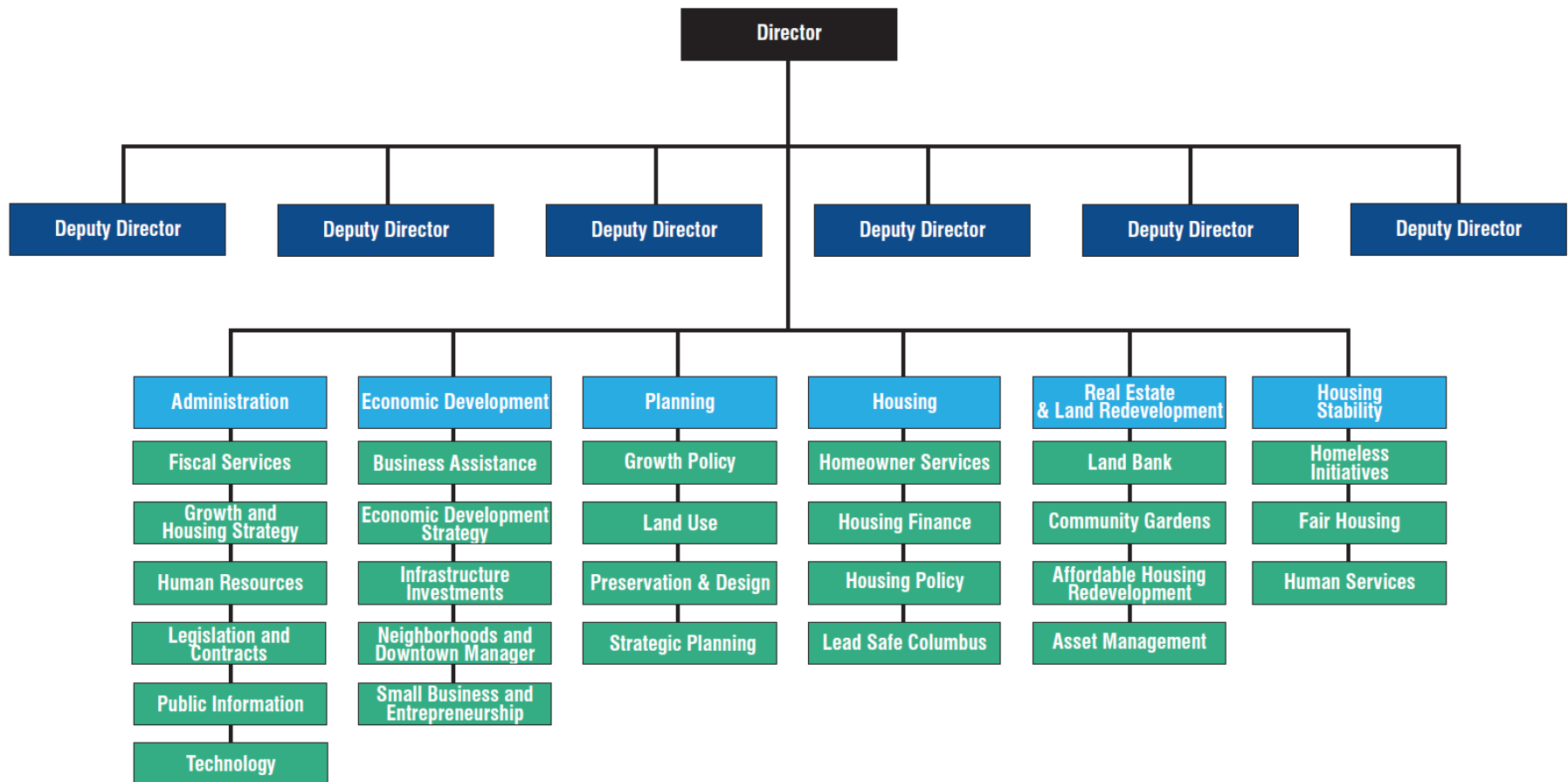
The **Division of Housing Stability** enhances tenant protections and creates a more equitable housing landscape for Columbus residents. This is accomplished by developing policies and long term strategies to support and protect tenants and unsheltered residents ensuring city agencies' efforts are coordinated to effectively serve residents. The division also provides equitable access to information on rent stabilization, eviction prevention, and tenant support programs.



Before Land Redevelopment

After Land Redevelopment

Development



2026 STRATEGIC PRIORITIES

HOUSING

Create new affordable housing units, help residents repair and maintain current housing units, and assist new homeowners with homebuyer counseling and down payment assistance.

Support homelessness prevention through the Resilient Housing Initiative by providing emergency rental assistance to individuals and families struggling with housing stability.

Provide funding for the Access to Counsel program providing legal assistance to tenants that are facing eviction.

Support the Community Shelter Board in meeting the needs of the city's unhoused residents.

PROSPERITY

Invest in small business and entrepreneurship through our Accelerate Columbus program providing training, support, and technical assistance to bolster the success of the city's small businesses.

Support the Columbus Financial Empowerment Center to provide women and families free, professional, one-on-one financial counseling services.

Support downtown development ensuring safe and thriving neighborhoods to live and conduct business.

Invest in public private partnerships to leverage private development to create jobs and investment.

Provide cash payments to individuals who are employed with earnings above the federal poverty level but below Central Ohio's cost of living through our Economic Mobility Accelerator program.

2026 BUDGET NOTES

ADMINISTRATION

Staffing and associated costs in the Administration Division have decreased due to the reallocation of personnel and grants to community agencies to the new Division of Housing Stability.

ECONOMIC DEVELOPMENT

The Division of Economic Development will continue its work to advance economic opportunity and shared prosperity, to further strengthen Columbus neighborhoods by creating jobs and increasing wages. The division will focus its efforts on the retention and expansion of existing

Columbus businesses, the attraction of new businesses to Columbus, and the creation of new business opportunities from local research institutions and community entrepreneurs. In addition:

- The division will maintain its support of Accelerate Columbus with \$950,000 in funding.
- The division continues to budget \$700,000 to assist in the economic development efforts being put forth by One Columbus, which include increasing jobs and encouraging private investment in the city.
- Funding of \$1,000,000 has been planned for the Capital Crossroads-Discovery District.

PLANNING

The general fund supports 19 full-time equivalent positions in 2026. The Planning Division works to ensure that the city-built environment fosters vibrancy, safety, and investment. Under the guidance of Columbus Citywide Planning Policies, the Planning Division staff reviews proposed projects to promote development that creates healthy communities, conserves economic and environmental resources, invites investment, creates opportunity, and preserves the character of Columbus neighborhoods

HOUSING

Housing is the department's highest priority; with continued support for policies and initiatives that further the development of housing all Columbus residents can afford. In addition:

- Funding of \$250,000 continues to provide homebuyer counseling and other support services to help keep residents in their homes.
- \$250,000 has been allocated to support for the CHORES (home repair) program.
- The Affordable Housing Trust (AHT) fund, administered through the Affordable Housing Trust for Columbus and Franklin County, was formed in 2000 to address the housing shortage affecting working families. The AHT fund was seeded with \$2.0 million in Urban Development Action Grant (UDAG) repayments and receives annual deposits of 8.43 percent of the city's portion of the hotel/motel tax fund revenues. City support for AHT programs is approximately \$2.7 million in 2026.

REAL ESTATE AND LAND REDEVELOPMENT

In 2025, the Real Estate Management Office joined the division and provides asset management for city owned real estate. The budget for the Real Estate Land and Redevelopment Division is \$2,144,648 and will support 13 full-time positions in 2026.

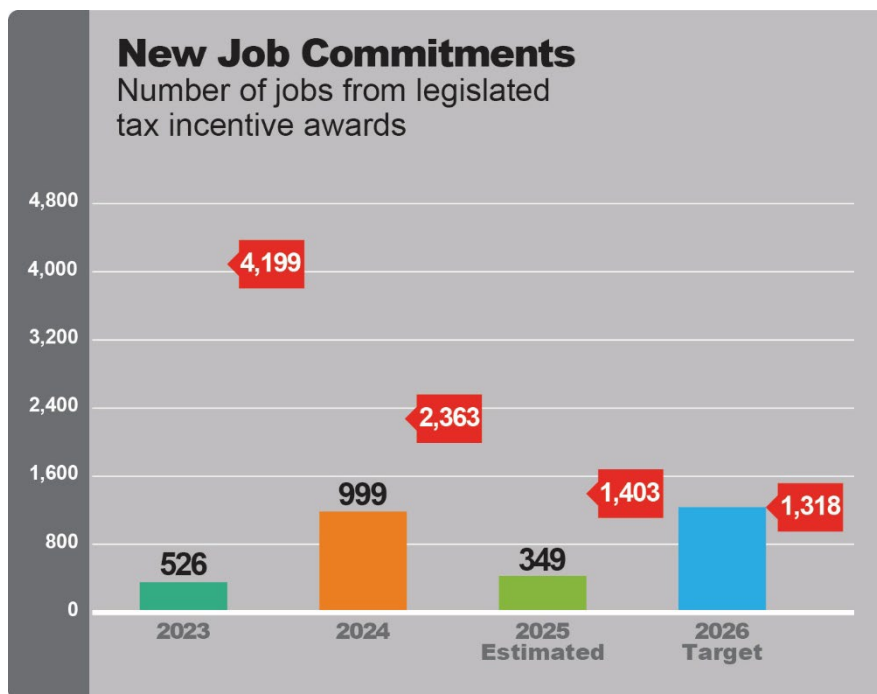
HOUSING STABILITY

The Division of Housing Stability coordinates city agencies' efforts to effectively serve residents by providing stable housing.

- Additional funds of \$5.0 million were added to the budget in 2026 for the resilient housing initiative, providing emergency rental assistance to low-income residents helping to avoid eviction.

- Increased funding for Access to Counsel is provided in the amount of \$1.5 million which will provide grants to not-for-profit organizations to aid households experiencing housing insecurity.
- Support for the Community Shelter Board continues with \$5.4 million in funding.
- Support for social service agencies in 2026 is \$9 million, which is comprised of \$5.3 million in general fund support and \$3.7 million in emergency human services funds. This funding aids various community service agencies offering a range of services including workforce development programs, financial life skills, substance abuse recovery, immigrant and refugee services, and funding to food pantries.

PERFORMANCE MEASURES



This measure represents the annual number of new committed jobs from incentives awarded by the city through legislation. Incentive recipients have a three-year window to fulfill their job commitments. Variability and fluctuation of job commitments from incentives occur from year to year, and the targets for each year are based on an average of the previous five years. Based on current information through 2025, the target for job commitments for 2026 is 1,318.

Leveraged Investment

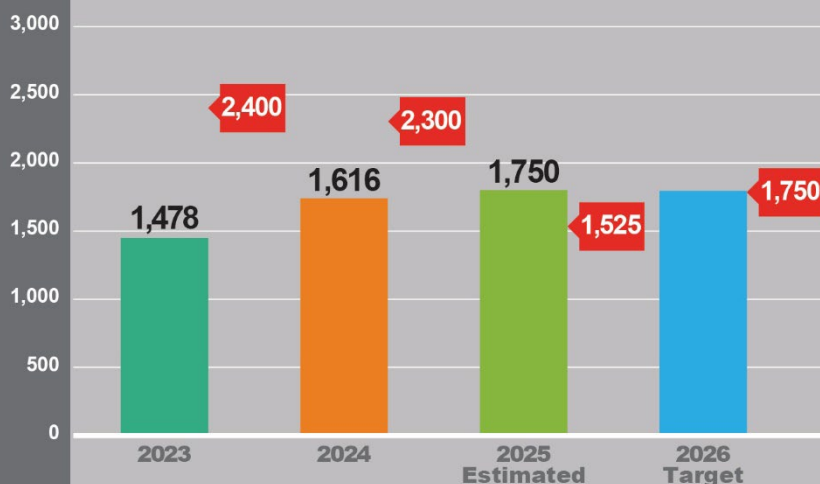
Private investment dollars per dollar of capital funds in Public Private Partnership Program



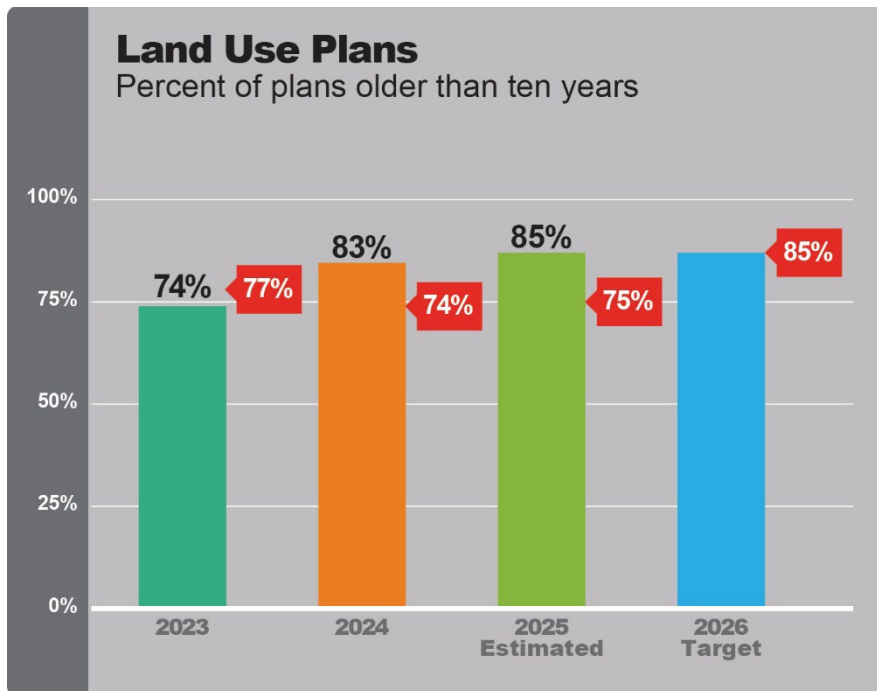
Targeted infrastructure investments that leverage private investment dollars to support the city's economic development efforts through the Public Private Partnership Program. These projects create new employment centers, revitalize neighborhoods, and spur job creation throughout Columbus. The targets each year are based on the average of the previous five years of private investment dollars leveraged per dollar of public infrastructure and investment. The 2026 target is \$18.01.

Plans Reviewed

Number of development review items processed



The Planning Division works to ensure property development planning is completed in a timely manner. Through its high-quality customer service, the division projects to review approximately 1,750 plans in 2025. The target for 2026 is 1,750.



The Planning Division produces land use plans for the City of Columbus. It works to ensure that these plans are continuously reviewed and updated to reduce the number of plans older than ten years. The goal for 2026 is to review 85 percent of the land use plans that are older than ten years.

Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund					
Administration	\$ 14,360,125	\$ 25,119,381	\$ 15,552,834	\$ 16,166,679	\$ 5,191,566
Economic Development	16,124,342	17,704,886	6,821,630	13,403,948	5,116,185
Planning	2,161,936	2,596,176	2,880,254	2,339,051	2,744,643
Housing	8,674,751	4,730,519	4,025,846	4,225,802	3,472,853
Real Estate & Land Redevelopment	597,977	1,245,188	1,290,986	1,595,270	2,144,648
Housing Stability	-	-	-	819,265	18,235,108
General Fund Subtotal	41,919,131	51,396,151	30,571,550	38,550,015	36,905,003
Development Services Fund					
Administration	-	150,000	-	-	-
Development Services Fund Subtotal	-	150,000	-	-	-
Emergency Human Services Fund					
Administration	2,919,000	3,235,000	3,492,000	3,492,000	3,700,000
Emergency Human Services Fund Subtotal	2,919,000	3,235,000	3,492,000	3,492,000	3,700,000
Employee Benefits Fund-Property Insurance					
Real Estate & Land Redevelopment	-	-	-	650,000	680,000
Employee Benefits Fund - Property Insurance Subtotal	-	-	-	650,000	680,000
Department Total	\$ 44,838,131	\$ 54,781,151	\$ 34,063,550	\$ 42,692,015	\$ 41,285,003

Financial Summary by Area of Expense						
Division		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Administration						
General Fund						
	Personnel	\$ 4,140,740	\$ 4,467,689	\$ 4,922,700	\$ 4,619,377	\$ 4,459,930
	Materials & Supplies	21,100	45,993	42,100	49,915	40,000
	Services	662,279	1,675,493	1,293,900	1,192,746	540,636
	Other	9,536,005	18,930,206	9,294,134	10,304,641	151,000
	General Fund Subtotal	14,360,125	25,119,381	15,552,834	16,166,679	5,191,566
Development Services Fund						
	Services	-	150,000	-	-	-
	Development Services Fund Subtotal	-	150,000	-	-	-
Emergency Human Services Fund						
	Other	2,919,000	3,235,000	3,492,000	3,492,000	3,700,000
	Emergency Human Services Fund Subtotal	2,919,000	3,235,000	3,492,000	3,492,000	3,700,000
Administration Subtotal		17,279,125	28,504,381	19,044,834	19,658,679	8,891,566
Economic Development						
General Fund						
	Personnel	1,466,653	1,525,711	1,950,756	1,619,735	1,497,953
	Materials & Supplies	5,400	4,668	5,400	5,100	4,400
	Services	3,612,834	6,302,837	3,924,474	1,199,091	1,972,832
	Other	11,039,455	9,871,670	941,000	10,487,518	1,641,000
	Transfer	-	-	-	92,504	-
	Economic Development Subtotal	16,124,342	17,704,886	6,821,630	13,403,948	5,116,185
Planning						
General Fund						
	Personnel	1,885,403	2,185,473	2,306,933	2,209,864	2,293,440
	Materials & Supplies	7,000	3,315	7,000	4,000	6,600
	Services	269,534	407,388	565,321	125,187	443,603
	Other	-	-	1,000	-	1,000
	Planning Subtotal	2,161,936	2,596,176	2,880,254	2,339,051	2,744,643
Housing						
General Fund						
	Personnel	2,470,539	3,125,011	3,352,028	3,216,657	2,648,529
	Materials & Supplies	6,663	7,497	13,000	8,610	13,000
	Services	6,160,795	1,308,011	606,818	981,535	766,324
	Other	36,754	290,000	54,000	19,000	45,000
	Housing Subtotal	8,674,751	4,730,519	4,025,846	4,225,802	3,472,853
Real Estate & Land Redevelopment						
General Fund						
	Personnel	597,641	1,244,610	1,289,986	1,538,274	1,806,648
	Materials & Supplies	-	-	-	3,000	3,000
	Services	336	578	1,000	53,996	335,000
	General Fund Subtotal	597,977	1,245,188	1,290,986	1,595,270	2,144,648
Employee Benefits Fund						
	Services	-	-	-	650,000	680,000
	Employee Benefits Fund Subtotal	-	-	-	650,000	680,000
Real Estate & Land Redevelopment Subtotal		597,977	1,245,188	1,290,986	2,245,270	2,824,648
Housing Stability						
General Fund						
	Personnel	-	-	-	441,594	1,186,969
	Materials & Supplies	-	-	-	2,100	3,150
	Services	-	-	-	366,571	497,000
	Other	-	-	-	9,000	16,547,989
	Housing Stability Subtotal	-	-	-	819,265	18,235,108
Department Total		\$ 44,838,131	\$ 54,781,151	\$ 34,063,550	\$ 42,692,015	\$ 41,285,003

Development

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Administration	31	0	27	0	33	0	27	0
Economic Development	12	0	11	0	16	0	12	0
Planning	20	0	20	0	21	0	19	0
Housing	33	0	31	0	31	0	23	0
Real Estate & Land Redevelopment	5	1	10	1	10	1	13	1
Housing Stability	0	0	0	0	0	0	12	0
Total	101	1	99	1	111	1	104	1

Operating Budget by Program					
Program	2025		2026		
	Budget	FTEs	Proposed	FTEs	
Administration	\$ 9,308,676	57	\$ 6,421,623	31	
Fiscal	1,142,153	8	1,222,322	8	
Human Resources	386,356	3	410,220	3	
Internal Services	62,364	0	52,671	0	
Social Services	10,000,000	0	9,000,000	1	
Job Creation & Expansion	3,350,786	15	1,763,809	6	
Small Business Investments	2,791,670	1	3,204,812	5	
Homeless Prevention	5,964,700	0	1,738,102	3	
Homeownership Assistance	323,300	0	1,174,248	8	
Lead Abatement	19,000	0	168,389	1	
Land Banking	1,289,986	10	1,426,694	10	
Historic Preservation	606,025	5	519,500	4	
Neighborhood Planning	1,189,561	11	1,621,678	11	
Public Art	633,539	1	107,146	0	
Rental Housing Development	-	0	706,454	7	
Healthy Homes	-	0	71,372	1	
HOME Affordable Housing Opportunity	-	0	172,300	0	
Homebuyer Counseling	-	0	150,000	0	
Asset Management	-	0	654,954	3	
Fair Housing	-	0	325,303	1	
Homeless Intervention	-	0	10,373,406	2	
Department Total	\$ 37,068,116	111	\$ 41,285,003	104	

For additional financial information related to the Department of Development, please refer to the emergency human services (EHS) fund contained within the All Funds Summary section.

2026

PROGRAM GUIDE

ADMINISTRATION

To manage day-to-day operations and provide policy direction, as well as serving as a point of contact for citizens, council, other agencies, jurisdictions, and stakeholders.

FISCAL

To ensure that department resources are managed and accounted for in a timely and accurate manner.

HUMAN RESOURCES

To provide quality services in the areas of employee relations, benefits, recruitment and retention, and organizational development.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

SOCIAL SERVICES

To provide support in the areas of homelessness, workforce development, youth, and other programs to Columbus's residents and neighborhoods.

JOB CREATION AND EXPANSION

To leverage city assets to help businesses of all sizes grow and thrive in Columbus.

SMALL BUSINESS INVESTMENTS

To serve as a proactive partner and catalyst in expanding our city's economic stability. The Office of Small Business and Entrepreneur Development offers a variety of economic development tools to help local businesses grow and thrive, and to aid in the revitalization efforts in our community.

HOMELESS PREVENTION

To provide funding to meet the housing, homelessness, and supportive service needs for homeless men, women, and families.

HOMEOWNERSHIP ASSISTANCE

To assist individuals and families to remain in their homes and live independently in a safe and sound environment by using local and federal funds to aid low-income homeowners in maintaining their homes.

LEAD ABATEMENT

To provide funding to eligible property owners for lead-based paint hazard control and address healthy home hazards in tenant and owner-occupied units.

LAND BANK ADMINISTRATION

To improve Columbus neighborhoods by returning abandoned and underutilized residential and commercial properties to productive community assets.

HISTORIC PRESERVATION

To provide staff support to five architectural review commissions with approval authority for projects falling within the city's historic districts or listed individually on the Columbus Register of Historic Properties. The section conducts Section 106 reviews in partnership with the State Historic Preservation Office and provides technical assistance to property owners and potential buyers who would like to purchase historic properties.

NEIGHBORHOOD PLANNING

To work in partnership with Columbus residents to develop and implement long range plans that address land use, urban design, and capital improvements. Plan implementation activities include undertaking development review, working with the Urban Infrastructure Recovery Fund Program, and providing staff support of the East Franklinton Review Board, Rocky Fork, and Big Darby panels. The section also manages the annexation program and provides direct support to CelebrateOne, the city's effort to lower the infant mortality rate.

PUBLIC ART

To invest in public art on the City Hall Campus and city neighborhoods to transform the landscape and fully celebrate the diversity of our city.

**RENTAL HOUSING
DEVELOPMENT**

To provide affordable housing bond funding for new and rehabbed projects. In partnership with housing developers and state and federal partners, income qualified and protected affordable housing is built in the City of Columbus to middle, low and very low-income families.

HEALTHY HOMES

To protect the most vulnerable families in the community from housing related hazards. The program holistically addresses a variety of high-priority housing-based health and safety hazards such as mold and moisture, pests, injury and safety hazards, including the identification and mitigation of radon.

**HOME AFFORDABLE HOUSING
OPPORTUNITY PROGRAM**

To administer the federal HOME investment Partnerships Program to increase the availability of affordable housing and homeownership for low-income families. Funds are deployed by the City to support new construction or rehabilitation of rental and for-sale housing and providing rental assistance or down payment assistance to eligible individuals.

HOMEBUYER COUNSELING

To provide funding to partner organizations to conduct homebuyer education courses. The City of Columbus currently works with The Urban League, Homeport and Homes on the Hill.

ASSET MANAGEMENT

To provide centralized real estate management and casualty insurance administration for City Agencies to increase efficiency, control operating cost, and preserve asset value.

FAIR HOUSING

To provide fair housing services to the residents of Columbus, including an awareness of fair housing issues, fair housing barrier elimination, housing discrimination redress and implementation of the Fair Housing Action Plan.

HOMELESS INTERVENTION

To provide emergency shelter, case management and related services to individuals experiencing homelessness within the City of Columbus.

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Department Description

The Department of Finance and Management is organized into two operational groups: Financial Management Group and Asset Management Group. The Director's Office provides overall coordination and policy direction for the department's fiscal, human resources, and legislative processing functions.

The **Purchasing Office** promotes cost-effective city operations by acquiring high-quality goods and services at the lowest price and by selling surplus goods at the highest price. This office includes the construction prequalification function of the department.

The **Financial Management** group includes budget management, grants management, the mail room, print shop, fiscal, and the capital and debt management office. The budget office oversees the development, monitoring, and control of the city's operating budgets. The grants management office provides budget preparation and program monitoring for several federal grant programs. The mail room and print shop provide services to city departments such that business can be conducted in an efficient, timely, and cost-effective manner. The fiscal section provides budgetary support for both capital and operational needs within the department. The capital and debt management office provides coordination of the city's capital improvement budget and the six-year capital improvement program.

The **Asset Management** group is comprised of the Divisions of Facilities and Fleet Management, as well as the Office of Construction Management.

Department Mission

To protect the fiscal integrity of the city and ensure the effective management of fleet operations, facility maintenance and construction, and comprehensive, ethical procurement practices.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	88,566,818	85,775,141	96,555,271	89,833,221
Employee Benefits Fund-Property Insurance	420,000	567,500	680,000	-
Fleet Management Fund	44,497,915	46,566,392	48,247,625	47,603,519
Property Management Fund	827,051	1,341,727	1,503,960	1,560,891
Print and Mail Services Fund	1,946,436	1,886,336	2,179,309	2,148,500
Hotel/Motel Tax Fund	19,315,759	20,959,927	23,385,000	24,784,000
Department Total	\$ 155,573,979	\$ 157,097,023	\$ 172,551,165	\$ 165,930,131

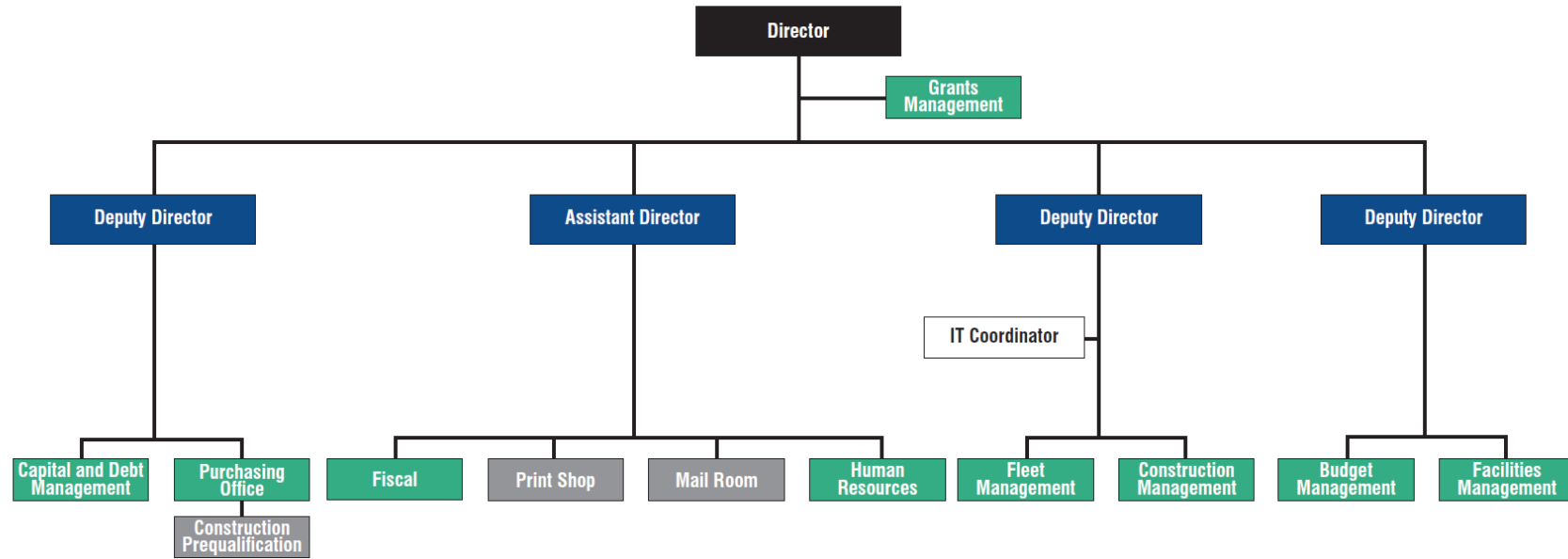
The **Facilities Management Division** is responsible for custodial services, maintenance, and security for the City Hall campus, Police and Fire Division facilities, the Public Health complex, and the Jerry Hammond Center at 1111 East Broad Street.

The **Fleet Management Division** maintains motorized equipment for most city departments and divisions. The division also develops and promotes citywide policies that govern the acquisition, maintenance, use, and disposal of vehicles. Its goal is to deploy the most cost-effective vehicles, reduce underutilized vehicles, and eliminate older, high-maintenance vehicles from inventories.

The Office of **Construction Management** is responsible for building construction, renovation, energy management, and project management.



Finance and Management



2026 STRATEGIC PRIORITIES

HOUSING

Research new potential sources of grant revenue to the city and continue to partner with other city departments to ensure that such proceeds are invested in city neighborhoods and infrastructure.

Continue to support affordable housing resources through the annual operating and capital budgets and continue to provide incentive funding for the Department of Development.

PROSPERITY

Continue to provide grant funding for the improvement of public facilities that provide critical services across the city.

OPERATIONS

Work with Departments to develop operating and capital budget submissions that better align fiscal resources with citywide strategic initiatives.

Research and implement changes to the existing procurement processes, as it relates to goods, services, and construction. In order to improve efficiency, effectiveness, and ease of use for both internal and external users.

Provide more options for the delivery of large-scale renovation projects and vertical construction; expanding the use of best practices.

CULTURE

Promote an environment where employees feel connected to the purpose and mission of the work and are provided with the tools necessary to grow and develop within the department.

2026 BUDGET NOTES

ADMINISTRATION

This division includes senior staff positions as well as full-time positions in Construction Management, Fiscal Management, and Human Resources. In 2026, over \$664,196 is expected to be reimbursed to this division as a result of work on capital fund-eligible projects. In addition:

- Operational control and funding of the Municipal Court building continues to be funded in this division to consolidate management contracts for city buildings.

- Funds totaling \$24.8 million from the hotel/motel tax are included in this division for Experience Columbus and Greater Columbus Arts Council.

FINANCIAL MANAGEMENT

This division consists of Capital and Debt Management, Budget Management, Grants Management, and Fiscal. In 2026, the division budgeted \$335,000 for internal purchasing catalog software licenses, including approximately \$75,000 for Bonfire, which facilitates advertising, submitting, and scoring requests for proposals. In addition:

- Various items are initially budgeted in the Finance and Management Department's citywide account and transferred, as needed, to other departments throughout the year. In 2026, this includes, among other items, economic development incentive money, and projected legal settlements.
- As has been the case for over a decade, all projected internal service charges to general fund agencies for technology services are budgeted in the Financial Management Division in 2026. This has proven to reduce the volatility of the projections for the general fund.
- In 2026, \$1.2 million is budgeted for the city's contract with the Public Defender, which provides legal counsel to indigent persons charged with criminal offenses.

FACILITIES MANAGEMENT

This division is responsible for preventative maintenance, repair, replacement, and general upkeep of city facilities. The 2026 budget includes funds to pay utility bills on behalf of other city agencies. In addition:

- Facilities Management is responsible for managing and maintaining over three million square feet of functional space, and the division provides in-house security assisted by camera monitoring and video recording.
- The division continues to budget for repair and maintenance services, with over \$6.0 million budgeted for custodial services at numerous city facilities under the purview of the division.
- In 2026, the division continues to budget for security services for various facilities around the City of Columbus in the amount of over \$2.9 million.

FLEET MANAGEMENT

The 2026 budget includes approximately \$9 million for fuel expenses and over \$1 million for compressed natural gas (CNG). As the city continues to expand its CNG infrastructure, it is anticipated that expenses for unleaded and diesel gasoline will continue to decrease. In addition:

- The division works with community partners and city agencies to identify green opportunities, promoting new technological developments and increased training opportunities for employees in an effort to maintain vehicles safely and responsibly while reducing energy costs.
- Fleet Management continues to earn recognition both nationally and regionally for its efficient management, quality staff, superior services, and progressive practices toward greening the city's overall fleet. The division has over 250 dedicated CNG vehicles. This initiative will continue in 2026 as the division builds upon past successes.

- The division's budget assumes fueling, parts, service, and preventative maintenance for approximately 6,400 on- and off-road vehicles.

Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund					
Finance and Management Administration	\$ 8,809,995	\$ 6,158,753	\$ 5,974,866	\$ 5,319,004	\$ 4,267,086
Financial Management	32,962,247	27,031,266	35,174,486	12,921,487	25,649,966
Facilities Management	20,567,898	24,834,841	23,338,247	24,299,010	23,266,576
Finance Technology	26,226,678	27,750,280	32,067,672	28,039,015	36,649,593
General Fund Subtotal	88,566,818	85,775,141	96,555,271	70,578,516	89,833,221
Employee Benefits Fund-Property Insurance					
Finance and Management Administration	420,000	567,500	680,000	-	-
Employee Benefits Fund Subtotal	420,000	567,500	680,000	-	-
Fleet Management Fund					
Fleet Management	43,571,969	45,575,507	47,132,952	42,760,124	46,383,983
Finance and Management Administration	925,946	990,885	1,114,673	1,167,640	1,219,536
Fleet Management Fund Subtotal	44,497,915	46,566,392	48,247,625	43,927,764	47,603,519
Property Management Fund					
1111 E. Broad Street Operations	827,051	1,341,727	1,503,960	1,663,811	1,560,891
Property Management Fund Subtotal	827,051	1,341,727	1,503,960	1,663,811	1,560,891
Print and Mail Services Fund					
Financial Management	1,946,436	1,886,336	2,179,309	2,103,439	2,148,500
Print and Mail Services Fund Subtotal	1,946,436	1,886,336	2,179,309	2,103,439	2,148,500
Hotel/Motel Tax Fund					
Finance and Management Administration	19,315,759	20,959,927	23,385,000	23,385,000	24,784,000
Hotel/Motel Fund Subtotal	19,315,759	20,959,927	23,385,000	23,385,000	24,784,000
Department Total	\$ 155,573,979	\$ 157,097,023	\$ 172,551,165	\$ 141,658,530	\$165,930,131

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Financial Management					
General Fund					
Personnel	\$ 2,793,466	\$ 2,956,841	\$ 3,639,695	\$ 3,089,383	\$ 3,367,154
Materials & Supplies	13,182	13,913	7,000	4,698	2,500
Services	2,114,815	1,384,463	1,672,938	1,411,181	1,680,312
Other	192,560	-	-	-	-
Transfers	27,848,224	22,676,049	29,854,853	8,416,225	20,600,000
General Fund Subtotal	32,962,247	27,031,266	35,174,486	12,921,487	25,649,966
Print and Mail Service Fund					
Personnel	411,003	453,043	529,110	471,535	613,054
Materials & Supplies	174,190	129,547	194,500	194,500	163,816
Services	1,361,243	1,303,745	1,455,699	1,437,404	1,371,630
Print and Mail Services Fund Subtotal	1,946,436	1,886,336	2,179,309	2,103,439	2,148,500
Financial Management Subtotal	34,908,683	28,917,602	37,353,795	15,024,926	27,798,466
Facilities Management					
General Fund					
Personnel	9,058,177	9,545,229	10,911,409	10,968,492	10,875,954
Materials & Supplies	1,595,604	2,507,663	1,268,000	1,670,972	1,335,000
Services	9,912,617	12,781,450	11,155,838	11,658,546	11,054,622
Other	1,500	500	3,000	1,000	1,000
General Fund Subtotal	20,567,898	24,834,841	23,338,247	24,299,010	23,266,576
Property Management Fund					
Personnel	426,051	942,136	1,059,960	1,005,811	1,163,891
Services	401,000	399,591	444,000	658,000	397,000
Property Management Fund Subtotal	827,051	1,341,727	1,503,960	1,663,811	1,560,891
Facilities Management Subtotal	21,394,949	26,176,568	24,842,207	25,962,821	24,827,467
Technology Billings					
General Fund					
Services	26,226,678	27,750,280	32,067,672	28,039,015	36,649,593
Technology Billings Subtotal	26,226,678	27,750,280	32,067,672	28,039,015	36,649,593
Fleet Management					
Fleet Management Fund					
Personnel	13,221,525	14,192,619	15,150,886	15,500,846	17,129,686
Materials & Supplies	19,355,518	19,187,137	21,768,590	16,824,002	18,638,149
Services	6,784,565	8,106,450	6,637,490	6,793,065	7,370,411
Principal	3,815,000	3,835,000	3,200,000	3,200,000	2,600,000
Other	1,500	1,000	1,500	1,500	1,500
Capital	-	202	25,000	91,225	25,000
Interest	393,862	253,099	349,486	349,486	619,237
Fleet Management Fund Subtotal	43,571,969	45,575,507	47,132,952	42,760,124	46,383,983
Fleet Management Subtotal	43,571,969	45,575,507	47,132,952	42,760,124	46,383,983
Finance and Management Administration					
General Fund					
Personnel	3,245,585	3,669,994	3,753,452	3,287,642	3,358,089
Materials & Supplies	189,292	270,666	273,000	237,364	11,500
Services	4,625,118	2,218,093	1,938,414	1,743,998	897,497
Other	750,000	-	10,000	50,000	-
General Fund Subtotal	8,809,995	6,158,753	5,974,866	5,319,004	4,267,086
Employee Benefits Fund					
Services	420,000	567,500	680,000	-	-
Employee Benefits Fund Subtotal	420,000	567,500	680,000	-	-
Fleet Management Fund					
Personnel	925,946	990,885	1,114,673	1,167,640	1,219,536
Fleet Management Fund Subtotal	925,946	990,885	1,114,673	1,167,640	1,219,536
Hotel/Motel Tax Fund					
Services	19,315,759	20,959,927	23,385,000	23,385,000	24,784,000
Hotel/Motel Tax Fund Subtotal	19,315,759	20,959,927	23,385,000	23,385,000	24,784,000
Finance and Management Administration Subtotal	29,471,700	28,677,065	31,154,539	29,871,644	30,270,622
Department Total	\$155,573,979	\$157,097,023	\$172,551,165	\$141,658,530	\$165,930,131

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Administration	30	0	26	0	30	0	25	0
Financial Management	24	0	23	0	28	0	27	0
Facilities Management	98	15	101	6	116	17	111	5
Print and Mail Services Fund								
Financial Management	6	1	5	1	5	1	5	1
Property Management Fund								
Facilities Management	12	1	11	1	12	1	11	1
Fleet Management Fund								
Fleet Management	122	2	129	1	132	1	132	0
Finance and Management Administration	7	0	8	0	8	0	8	0
Total	299	19	303	9	331	20	319	7

Operating Budget by Program						
Program	2025		2025		2026	
Administration	\$	38,730,825	53	\$	39,076,840	53
Fiscal		1,683,221	12		1,293,487	10
Asset Management		692,855	4		-	0
Property and Boiler Insurance		680,000	0		-	0
Mail Room Services		1,444,970	2		1,424,542	2
Print Room Services		734,339	3		723,958	3
Facilities Maintenance and Repair		6,799,566	44		7,048,949	42
Custodial		5,990,452	51		6,030,198	49
Security		2,781,779	30		2,948,190	28
Utility Cost Management		1,000,000	0		1,070,000	0
Citywide Account		29,854,853	0		20,600,000	0
Vehicle Maintenance and Repair		27,450,284	129		29,034,911	129
Fueling Infrastructure		12,093,178	1		10,234,416	1
Internal Services		37,131,950	0		41,207,640	0
Financial Management		1,659,700	0		1,723,700	0
Fleet Asset Management		273,707	2		294,063	2
Debt Management		3,542,486	0		3,189,237	0
Debt Issuance		7,000	0		30,000	0
Department Total		\$172,551,165	331		\$165,930,131	319

For additional financial information related to the Finance and Management Department, please refer to the employee benefits, fleet management, and print and mail services funds contained within the Internal Service Funds section and the property management fund contained within the Special Revenue Funds section.

2026

PROGRAM GUIDE

ADMINISTRATION

To provide leadership, administration, operational management, and supervisory support for the divisions within the department, with the ultimate goal of protecting and enhancing the fiscal integrity of the city and efficiently operating city facilities. This program includes the hotel/motel tax fund.

FISCAL

To provide fiscal and budgetary support for the divisions for both capital and operational needs within the department.

ASSET MANAGEMENT

To provide centralized real estate management and casualty insurance administration for city agencies in order to increase efficiency, control operating costs, and preserve asset value.

PROPERTY AND BOILER INSURANCE

To support insurance brokerage and risk management services for the city's property (casualty), boiler and machinery, general liability, excess liability, and aviation insurance policies.

MAIL ROOM SERVICES

To provide mail room services to city departments such that business can be conducted in an efficient, timely, and cost-effective manner.

PRINT SHOP SERVICES

To provide printing services to city departments such that business can be conducted in an efficient, timely, and cost-effective manner.

FACILITIES MAINTENANCE AND REPAIR

To efficiently maintain and repair facilities so that employees and visitors may conduct business in a comfortable environment.

CUSTODIAL

To provide general cleaning services of common areas, offices, and restrooms to ensure a clean environment for visitors and employees.

SECURITY

To provide security and monitoring services, aided by technology, to ensure a safe environment for visitors and employees.

UTILITY COST MANAGEMENT

To provide energy management in a proactive effort to save on electrical, heating, and cooling costs through education of building tenants on energy conservation behaviors and by monitoring building lighting and heating.

CITYWIDE ACCOUNT

To provide a holding account for later transfer to general fund divisions.

VEHICLE MAINTENANCE AND REPAIR

To provide fleet management support services to city agencies to ensure efficient, safe, reliable, and green vehicle operation and maintenance.

FUELING INFRASTRUCTURE

To assess, monitor, repair, replace, and service the city's fueling infrastructure to ensure safe, reliable fueling services to city agencies, regional partners, and the general public.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

FINANCIAL MANAGEMENT

To provide efficient and effective management of funds.

FLEET ASSET MANAGEMENT

To enhance deployment and maintenance of vehicles, while improving productivity and lowering operating costs.

DEBT MANAGEMENT

To service and track all required debt service obligations (principal and interest) per bond covenant requirements, policies and procedures and to ensure that funds from bonds and loans are used to finance the department's capital program, including those projects in all divisions.

DEBT ISSUANCE

To provide necessary funds to pay costs related to the issuance of city debt.



Department Description

The Department of Human Resources is made up of two divisions, Human Resources Administration and the newly created Columbus Occupational Safety and Health Administration (COSHA). The Department of Human Resources provides leadership, direction, and support to city departments.

Human Resources Administration is responsible for administering employee benefit programs, coordinating and delivering citywide training and workforce development opportunities, designing and administering a fair, equitable, and market-driven compensation management system, and providing consistent and uniform administration of collective bargaining agreements. In addition, administers drug-free workplace programs, coordinates citywide recognition and charitable programs, and ensures fair and equal treatment of employees and applicants.

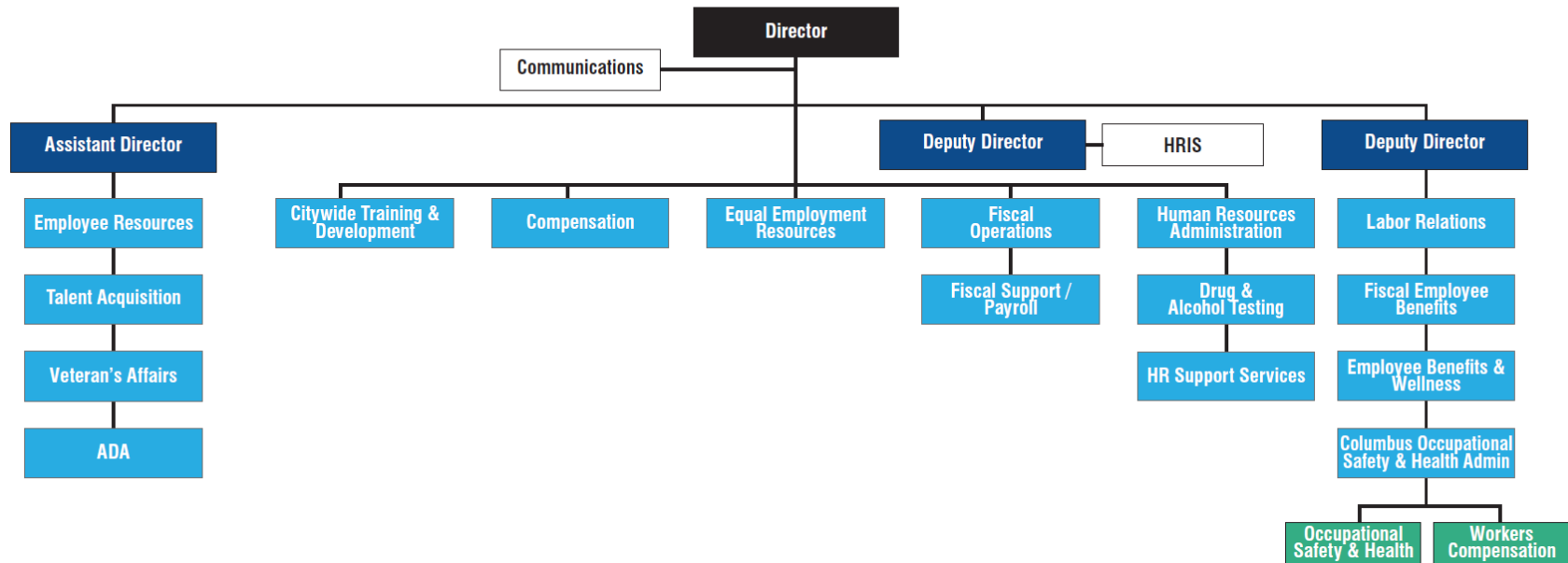
COSHA will be responsible for developing occupational safety and health programs and monitoring compliance with established workplace safety standards, as well as administering the City's workers' compensation and injury leave programs.

Department Mission

To promote and support organizational excellence through effective partnerships that enhance the overall experience of every employee, by providing professional support administered in an environment that embraces diversity, equity, inclusion, and quality customer service.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	3,335,243	3,319,974	3,937,913	4,286,037
Employee Benefits Fund	5,827,187	6,967,373	7,843,644	9,843,618
Department Total	\$ 9,162,430	\$ 10,287,347	\$ 11,781,557	\$ 14,129,655

Human Resources



2026 STRATEGIC PRIORITIES

PROSPERITY

Provide support to the Columbus Area Commission on Disability Issues (CACDI) and serve as a centralized resource on ADA matters for the city.

OPERATIONS

Continue to serve as a forum for training, but with a renewed focus on upskilling and developing city employees throughout their careers.

CULTURE

Provide employees with wellness programming, events, resources, and training focused on physical, mental, financial, and social health.

Support each employee's growth and development, while cultivating an environment that supports the complete person.

2026 BUDGET NOTES

HUMAN RESOURCES

The general fund provides funding for the Citywide Training and Development programs as well as support for the Equal Employment Opportunity, Compensation, Employee Resources, and ADA initiatives and programs. In addition:

- Funding is continued for contracts related to physical fitness and wellness testing for police officers and firefighters; this includes sufficient funding for the firefighter cancer screening initiative. All contracts are consolidated in this division to enhance service delivery and increase efficiency in contract administration.
- Funding is continued for contracts with promotion, recruitment and job-seeking websites to maintain the city's focus on attracting and retaining high quality employees.
- Updated curriculum is funded in the Citywide Training and Development section to support ongoing professional development for city employees.
- Funding is increased to expand staffing, allowing for greater alignment of Performance Management and Compensation within the Mayor's Strategic Roadmap.

EMPLOYEE BENEFITS FUND

The Employee Benefits (EB) Administration Fund provides funding for all Citywide Employee Benefits and Wellness initiatives, as well as the Labor Relations, Employee Resources, ADA,

and Veterans Affairs initiatives and programs. The EB Fund also supports the new Division of Columbus Occupational Safety and Health Administration (COSHA), which is made up of Occupational Safety and Health and Workers Compensation initiatives and programs. In addition:

- Funding is continued for several professional service contracts, including employee benefits consultation, labor relations consultation, workers' compensation actuarial services, health care audit services, and occupational safety consulting services. The latter contract assists departments in conducting safety audits, asbestos and mold assessment and abatement, safety training, and other environmental and occupational programming aimed at reducing risk exposure and work-related injuries.
- Included in this budget is \$430,000 for the Occupational Safety and Health Clinic, which represents increased funding when compared to the prior year.
- Funding is increased slightly for necessary support for expanded wellness and benefits related programs in 2026.
- Funding is allocated for outside counsel to act as the city's chief negotiator and legal counsel. Funding for 2026 is increased by \$200,000 to align with anticipated expenditures, including potential arbitration expenses and preparation for labor negotiations.
- Support for veterans' programs and recognition continues.

Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund					
Administration	\$ 3,335,243	3,319,974	3,937,913	2,098,252	2,574,037
COSHA	-	-	-	-	1,712,000
General Fund Subtotal	3,335,243	3,319,974	3,937,913	2,098,252	4,286,037
Employee Benefits Fund					
Administration	5,827,187	6,967,373	7,843,644	7,468,511	6,900,067
COSHA	-	-	-	-	2,943,551
Employee Benefits Fund Subtotal	5,827,187	6,967,373	7,843,644	7,468,511	9,843,618
Department Total	\$ 9,162,430	\$ 10,287,347	\$ 11,781,557	\$ 9,566,763	\$ 14,129,655

Financial Summary by Area of Expense						
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	
Human Resources Admin						
General Fund						
Personnel	\$ 1,956,770	\$ 1,819,245	\$ 2,202,457	\$ 1,906,265	\$ 2,424,449	
Materials & Supplies	38,318	70,460	80,500	102,452	30,500	
Services	1,340,155	1,427,770	1,654,956	89,535	119,088	
Other	-	2,500	-	-	-	
General Fund Subtotal	3,335,243	3,319,974	3,937,913	2,098,252	2,574,037	
Employee Benefits Fund						
Personnel	3,849,244	4,248,318	5,255,091	4,418,487	3,490,982	
Materials & Supplies	42,309	68,299	125,500	98,932	135,000	
Services	1,935,634	2,650,757	2,463,053	2,946,092	3,269,085	
Other	-	-	-	5,000	5,000	
Employee Benefits Fund Subtotal	5,827,187	6,967,373	7,843,644	7,468,511	6,900,067	
Administration Subtotal	9,162,430	10,287,347	11,781,557	9,566,763	9,474,104	
Columbus Occupational Safety and Health Administration						
General Fund						
Personnel	-	-	-	-	-	
Materials & Supplies	-	-	-	-	12,000	
Services	-	-	-	-	1,700,000	
Other	-	-	-	-	-	
General Fund Subtotal	-	-	-	-	1,712,000	
Employee Benefits Fund						
Personnel	-	-	-	-	2,134,551	
Materials & Supplies	-	-	-	-	43,000	
Services	-	-	-	-	766,000	
Employee Benefits Fund Subtotal	-	-	-	-	2,943,551	
COSHA Subtotal	-	-	-	-	4,655,551	
Department Total	\$ 9,162,430	\$ 10,287,347	\$ 11,781,557	\$ 9,566,763	\$ 14,129,655	

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Administration	15	0	12	0	15	1	16	1
Employee Benefits Fund								
Administration	30	2	28	2	37	3	23	0
COSHA	0	0	0	0	0	0	14	2
Total	45	2	40	2	52	4	53	3



Operating Budget by Program					
Program	2025	2024	2026	2026	
	Budget	FTE5	Proposed	FTEs	
Human Resources Administration	\$ 2,028,177	11	\$ 2,721,892	14	
Internal Services	507,523	0	810,804	0	
Compensation	318,776	2	405,598	3	
Citywide Office of Training and Development	881,405	5	894,598	5	
Labor Relations	1,049,374	5	1,512,106	5	
Employee Resources	762,453	6	1,013,624	6	
Equal Employment Opportunity	164,302	1	170,241	1	
Occupational Health and Safety	4,273,231	13	3,100,228	4	
Benefits Administration	1,796,316	9	2,202,221	6	
Workers' Compensation	-	0	1,298,343	9	
Department Total	\$ 11,781,557	52	\$ 14,129,655	53	



For additional financial information related to the Human Resources Department, please refer to the employee benefits fund contained within the Internal Service Funds section. Program descriptions begin on the following page.

2026 PROGRAM GUIDE

HUMAN RESOURCES ADMINISTRATION

To provide leadership and direction for the department and to provide related administrative support for senior management. To manage the citywide Drug Free Workplace and Tuition Reimbursement programs.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

COMPENSATION

To develop, implement, and maintain compensation and performance management policies, procedures, and programs that meet the needs of the citizens of Columbus for a qualified and motivated workforce, while ensuring fair and equitable treatment of our employees.

CITYWIDE OFFICE OF TRAINING AND DEVELOPMENT

To provide workforce educational opportunities that enhance employee skills and maximize workplace potential and provide quality and affordable training and development opportunities to external agencies.

LABOR RELATIONS

To support the collective bargaining activity with each of the bargaining units and ensure consistent application of the provisions of all the collective bargaining contracts.

EMPLOYEE RESOURCES

Acquire, recognize, and engage City of Columbus employees to support city departments, initiatives, and values.

EQUAL EMPLOYMENT OPPORTUNITY

To secure equal employment opportunity and fair treatment of the city's workforce.

OCCUPATIONAL HEALTH AND SAFETY

To (1) act as a lead agency providing direction to reduce the incidence of occupational injuries and diseases; (2) to protect employees against occupational hazards; and (3) to reduce costs associated with injuries, to include the Workers' Compensation Program in accordance with all Federal, State, and Local laws and regulations.

EMPLOYEE BENEFITS AND WELLNESS

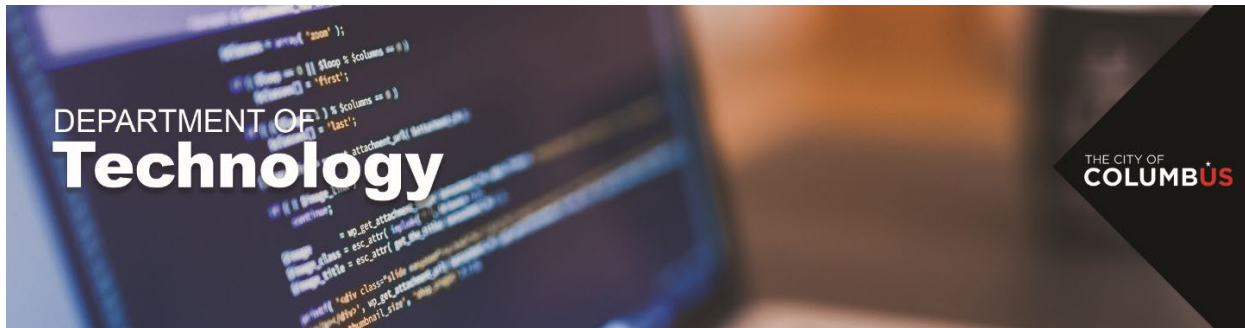
To promote employee wellness and provide efficient, cost effective, and responsive benefits that meet the needs of city employees.

WORKERS COMPENSATION

To lead the agency in administering the city's workers' compensation and injury leave programs in accordance with the City and Ohio Bureau of Workers' Compensation ("BWC") policies, procedures, and collective bargaining agreements.



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Department Description

The Department of Technology (DoT) supports the local government information infrastructure by providing uninterrupted, secure, and reliable information systems. The department institutes information management policies and procedures, maintains the city's information management systems, and provides citywide telephone support.

The department operates the government access television channel, CTV Channel 3, which provides residents with information about city government and increases their accessibility to city officials and staff. Programming includes coverage of meetings, events, documentaries, talk shows, and call-in programs. CTV programming is available on various online streaming services, cable, and over-the-air sources.

Department Mission

The Department of Technology plans, designs, develops, procures, and delivers citywide information technology, telecommunications, and media services in partnership with city departments, City Council, boards and commissions, and other government entities.

In addition, by partnering with the Office of the Mayor's communication team and public information officers throughout the city, the department is responsible for designing and maintaining the city's website, and for supporting various digital communication tools. The department also provides desktop and service desk support to city agencies.

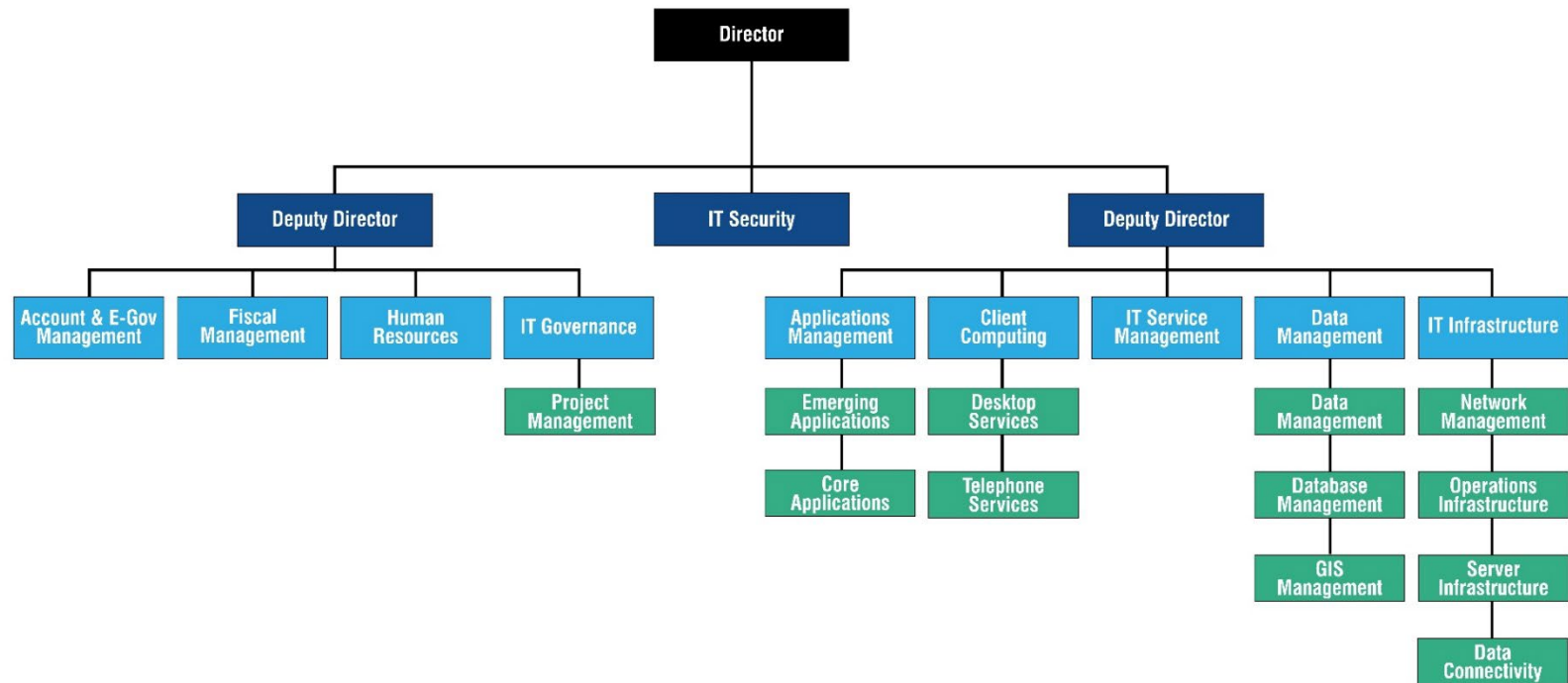
The Department of Technology delivers systems and applications assistance to the city's 311 Customer Service Center, operated by the Department of Neighborhoods, and manages the city's telecommunication network. The Geographic Information System (GIS) section of the department is an enterprise-wide system that provides broad access to geospatial data and applications throughout the city and to the public.

The department's IT Data Connectivity section maintains and supports all data connectivity across the city.

Finally, the Project Management section supports technology implementations, and the Account Management section assists all city agencies in procuring technology-related purchases.

Budget Summary				
Fund	2023	2024	2025	2026
	Actual	Actual	Budget	Proposed
General Fund	2,704,841	20,705,443	-	-
Information Services Fund	52,623,398	52,414,148	63,439,624	72,424,262
Department Total	\$55,328,239	\$73,119,591	\$63,439,624	\$72,424,262

Technology



2026 STRATEGIC PRIORITIES



OPERATIONS

Establish IT Governance (policies, standards, guidelines, and ITGC subcommittees) to improve citywide planning, portfolio management, and accountability.

Strengthen the City's cyber resilience by embedding IT Governance controls and expanding citywide adoption of standardized security practices.

Track, monitor, and assess city assets and configurations to identify vulnerabilities and improve incident response capacity.

Establish an IT enterprise budget management framework and align cost-recovery models with mayoral and departmental priorities to ensure predictable, transparent, and consistent technology budget forecasting.

Identify opportunities for increased operational efficiency by addressing systemic funding challenges and adopting improved IT portfolio utilization, cost-allocation and service-level alignment.

Establish a city 5-year technology roadmap that aligns departmental priorities with citywide governance and risk management.

Implement iteration 1 of DOT's IT Service Management (ITSM) practice, including assets, Configuration Management Database (CMDB), change management, and service catalog adoption across departments.

Launch and operationalize the Zero Trust Network (ZTN) program to ensure secure access, modernized core networking, and stronger cybersecurity foundations.

Advance the City's technology ecosystem by implementing the talent playbook for all DOT sections. Expand DOT's talent management initiative to ensure the workforce is equipped with the training, playbook, and leadership development needed to support future operations.

Complete the hardening of Tier 0 (T0) assets to safeguard the City's most critical IT infrastructure, aligning with cybersecurity best practices and ZTN capabilities.

2026 BUDGET NOTES

For 2026, the Department of Technology (DoT) has an allocated budget of \$72,424,262 with the Information Services Division earmarked to receive \$57,945,897 of that amount. This allocation supports the extensive hardware, software, fiber, and infrastructure inventory under the DoT's purview, covering maintenance, support, and licensing costs. The department's budget also covers debt service expenses related to technology rollouts. In addition, funding is included for new debt service related to the implementation of the Zero Trust Network.

DoT operates on an internal service billing model, wherein costs are charged to the respective user divisions. The Department of Finance and Management allocates all expected internal

Technology

service fees for technology services within its budget to stabilize projections for the general fund, while other funds receive monthly billing for internal service charges.

Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund					
Administration	\$ 2,704,841	\$ 20,705,443	\$ -	\$ -	\$ -
General Fund Subtotal	2,704,841	20,705,443	-	-	-
Information Services Fund					
Administration	9,511,603	10,556,665	14,063,629	13,787,477	14,478,365
Information Services	43,111,795	41,857,483	49,375,995	47,692,676	57,945,897
Info. Svcs. Fund Subtotal	52,623,398	52,414,148	63,439,624	61,480,154	72,424,262
Department Total	\$ 55,328,239	\$ 73,119,591	\$ 63,439,624	\$ 61,480,154	\$ 72,424,262

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Administration					
General Fund					
Materials & Supplies	\$ 721,327	\$ -	\$ -	\$ -	\$ -
Services	1,983,514	15,705,443	-	-	-
Other	-	5,000,000	-	-	-
General Fund Subtotal	2,704,841	20,705,443	-	-	-
Information Services Fund					
Personnel	2,334,322	2,587,794	3,069,333	3,052,511	3,520,678
Materials & Supplies	1,028,453	862,127	898,054	916,466	917,907
Services	6,134,773	7,106,744	9,846,242	9,568,501	9,789,780
Capital	-	-	250,000	250,000	250,000
Interest	14,055	-	-	-	-
Information Services Fund Subtotal	9,511,603	10,556,665	14,063,629	13,787,477	14,478,365
Administration Subtotal	12,216,444	31,262,108	14,063,629	13,787,477	14,478,365
Information Services					
Information Services Fund					
Personnel	18,907,129	21,165,062	26,453,676	24,368,937	27,729,503
Materials & Supplies	2,397,552	524,246	481,276	481,276	511,000
Services	15,878,312	13,491,153	16,061,749	16,444,558	17,813,957
Debt Principal	5,285,000	5,720,000	6,278,294	5,050,000	9,710,000
Other	489	1,000	1,000	19,611	1,000
Capital	-	-	100,000	100,000	100,000
Interest	643,313	956,022	-	1,228,294	2,080,437
Information Services Subtotal	43,111,795	41,857,483	49,375,995	47,692,676	57,945,897
Department Total	\$55,328,239	\$73,119,591	\$63,439,624	\$61,480,154	\$72,424,262

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
Information Services Fund								
Administration	15	2	16	3	17	3	19	2
Information Services	140	3	151	2	190	5	188	5
Total	155	5	167	5	207	8	207	7

Operating Budget by Program					
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs	
Technology Administration	\$ 14,864,552	16	\$ 12,837,278	6	
Fiscal	1,148,872	7	1,522,790	9	
Human Resources	504,910	3	577,861	3	
Debt Management	6,278,294	0	11,790,437	0	
Systems Administration	1,797,521	13	1,657,927	11	
Applications Programming	3,936,939	23	3,671,043	21	
Government Television Channel	1,180,039	7	1,234,743	7	
Network	988,907	6	1,276,515	8	
Security	1,760,644	12	3,358,164	12	
Account Management	646,215	4	712,636	4	
Computer Operations	1,269,958	9	1,877,248	10	
Database	855,105	5	1,740,293	5	
Infrastructure	238,776	0	3,372,954	0	
Telephone Services	933,309	6	1,282,396	7	
Project Management	3,916,656	21	3,605,197	19	
Contracts	11,405,975	0	-	0	
Desktop Support	3,319,324	28	4,318,986	27	
Help Desk	915,551	8	992,529	8	
Fiber	2,492,245	12	3,452,602	12	
Facilities Management	441,000	0	777,605	0	
Internal Services	647,498	0	630,909	0	
Data Management	2,461,481	18	4,245,296	19	
Public Safety Support	1,167,021	7	1,281,159	7	
Recreation and Parks Support	268,832	2	244,240	2	
Columbus Water & Power Expansion	-	0	438,201	3	
Workforce Planning & Talent Acquisition	-	0	597,754	4	
City Auditor Tech	-	0	4,397,000	0	
IT System Acquisition	-	0	530,499	3	
Department Total	\$63,439,624	207	\$72,424,262	207	

For additional financial information related to the Department of Technology, please refer to the technology services fund contained within the Internal Service Funds section. Program descriptions begin on the following page.

2026

PROGRAM GUIDE

TECHNOLOGY ADMINISTRATION

To provide leadership and administrative support for the department by directing business office activities, including fiscal support, contract management, personnel, and customer relations, and to provide project management for enterprise-wide applications.

FISCAL

To provide fiscal support services to the department and citywide direct charge agencies, including procurement, accounts payable, billing and revenue analysis, legislation and contract management, and budgeting and financial management of the department's operational and capital budget.

HUMAN RESOURCES

To provide payroll and human resources support services to department and division staff, including administering the city's policies and procedures related to labor relations, employee benefits, performance management, occupational health and safety, employee training, and development.

DEBT MANAGEMENT

To service and track all required debt service obligations (principal and interest) per bond covenant requirements, policies, and procedures and to ensure funds from bonds and loans are used to finance the department's capital program, including those projects in all divisions.

SYSTEMS ADMINISTRATION

To design, implement, and maintain the city's core information technology data processing server infrastructure, storage area network, backup infrastructure, and maintenance and support of the city's Microsoft enterprise-wide software licenses.

APPLICATIONS PROGRAMMING

To maintain, upgrade, and/or develop various information technology applications and systems that facilitate business practices throughout the city; to maintain and support citywide internet and intranet web applications and provide website links for citizens and departments; to provide project management, database administration, GIS application development, and software upgrades for the citywide GIS system.

GOVERNMENT TELEVISION CHANNEL

To coordinate contracts for video programming services, prepare scripts, and provide editing services for production programs.

NETWORK

To coordinate the design, installation, maintenance, and repair of the city's Metronet infrastructure, provide citywide internet access, network firewall security, wireless infrastructure, voice over internet protocol (VoIP) infrastructure, and maintain inside building cabling.

SECURITY

To ensure that reasonable and appropriate actions are being taken to protect the confidentiality, integrity, and availability of the city's information assets in the most effective and efficient manner in pursuit of the organizational business goals.

ACCOUNT MANAGEMENT

To provide information technology account management services to city agencies and to consult and coordinate with departments to develop technology solutions that meet the business needs of the City of Columbus. This includes analyzing departments' technology requirements, collaborating, and leading the execution of technology development.

COMPUTER OPERATIONS

To provide the services of monitoring central processing unit (CPU) usage, data, and application storage on enterprise disk systems and magnetic tapes.

DATABASE

To provide database administration to support the functions of the city's software applications, thus maintaining the availability, consistency, and integrity of the city's data.

INFRASTRUCTURE

To coordinate and manage the design, installation, maintenance, and repair of the city's IT and data center infrastructure and its many components, which include the server, network, fiber, internet, security firewall, VoIP infrastructures, and the city's Microsoft enterprise-wide software license.

TELEPHONE SERVICES

To provide telephone and consulting services to city agencies on the city's VoIP system, voice mail, automated attendants, leased circuit ordering, installation, repair, and maintenance of the interactive voice response (IVR) system, and assisting with telephone repairs and training.

PROJECT MANAGEMENT

To provide information technology services to project sponsors to enable city agencies to receive new or enhanced technology to satisfy their business requirements.

CONTRACTS

To provide annual licenses, software and hardware maintenance agreements for applications and technology systems, and infrastructure that continues to support business practices throughout the city.

DESKTOP SUPPORT

To deploy and maintain the city's desktop computer systems in a manner that will ensure high availability to city employees.

HELP DESK

To provide a single point of contact for users to obtain solutions to technology needs, questions, and issues of concern.

FIBER

To coordinate the design and installation of city-owned fiber optic cabling plant, provide preventive maintenance/repair of outside fiber optic cabling, review capital improvement project plans and cable locate requests, and design and maintain coaxial cable plant.

FACILITIES MANAGEMENT

To monitor and maintain the information technology infrastructure within all city facilities, ensuring optimal performance and reliability to facilitate the highest standard of service delivery.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

DATA MANAGEMENT

To establish an enterprise-based data management platform that enables and encourages city departments to manage, share, and publish data. Doing so unleashes public and private sector innovation with open data and empowers data-driven decision making throughout the city.

PUBLIC SAFETY SUPPORT

To provide dedicated technology support to the Department of Public Safety.

RECREATION AND PARKS SUPPORT

To provide dedicated technology support to the Department of Recreation and Parks.

COLUMBUS WATER & POWER EXPANSION

To provide dedicated technology support to Columbus Water & Power.

WORKFORCE PLANNING & TALENT ACQUISITION

To provide dedicated technology support to the other city agencies.

CITY AUDITOR TECH

To provide dedicated technology support to the City Auditor Office.

IT SYSTEMS ACQUISITION

To provide city agencies with an established technology systems acquisition practice and a systems acquisition manager for requested initiatives. The service incorporates guidance on industry best practices, compliance with relevant regulations, policies, and standards throughout the systems acquisition process.

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Department Description

The Department of Neighborhoods serves as the front door to the city by providing information and services to Columbus residents so all neighborhoods are strong and vibrant. The department seeks to empower and engage residents through a variety of programs and services including the 311 Customer Service Center, Neighborhood Liaison Program, and the Community Relations Commission.

Department Mission

To connect Columbus residents to city services, community resources, and foster partnerships that support programs and services that enhance the quality of life for residents.

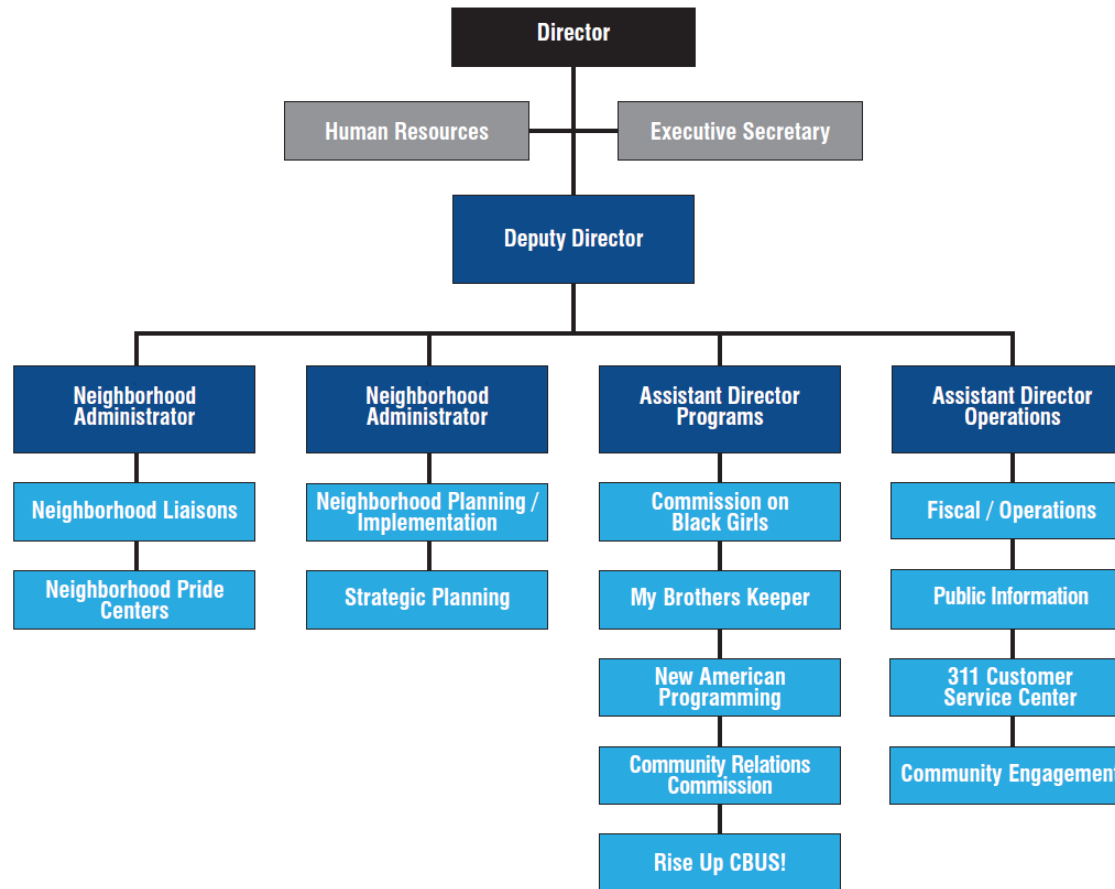
The **311 Customer Service Center**, also known as “311”, serves as the single point of contact for all non-emergency service requests. It is dedicated to providing residents, businesses, and visitors with access to city services and information while delivering the highest standards of customer service. Requests can be submitted online, by phone, or through the CBUS 311 mobile application

Neighborhood Liaisons work across department lines to get results for resident requests, problems, and questions. The city has been divided into geographic service areas and a liaison has been assigned to each of the areas to work directly with the residents through Area Commissions, Civic Associations and other neighborhood organizations. The liaisons are housed within Neighborhood Pride Centers and are the direct link between the city and the community. Each center is a one-stop shop for city services and is dedicated to protecting the health, safety, and welfare of the families living in the area.

The **Community Relations Commission** helps to address issues of discrimination in the community. The commission provides formal and informal mediation to help resolve discrimination complaints and has the power to levy civil penalties in cases where discrimination has occurred. The commission also provides educational programming to raise awareness of the protections from discrimination that are provided within the Columbus City Code.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	11,745,496	13,434,380	15,224,064	13,754,267
Department Total	\$ 11,745,496	\$ 13,434,380	\$ 15,224,064	\$ 13,754,267

Neighborhoods



2026 STRATEGIC PRIORITIES

PROSPERITY

Intensify efforts to remove trash and debris from public spaces, vacant lots, and high-traffic areas across all neighborhoods.

Increase the frequency of clean-up operations in targeted areas, support community-led beautification projects, and enforce existing sanitation codes more effectively while educating residents on compliance.

Remain committed to supporting residents of all ages facing challenges in their communities that keep them from feeling safe and thriving.

Expand outreach through social services that connect individuals with essential programs, collaborate with non-profits and service providers to improve access to shelters, healthcare, and nutrition, and prioritize vulnerable populations in our emergency response planning and resource allocation.

OPERATIONS

Enhance 311 and other reporting systems to ensure faster, more transparent follow-ups.

Review and respond to residents' concerns within defined timelines.

Provide updated training in customer service and community relations to staff and regularly review data to identify trends to improve operations.

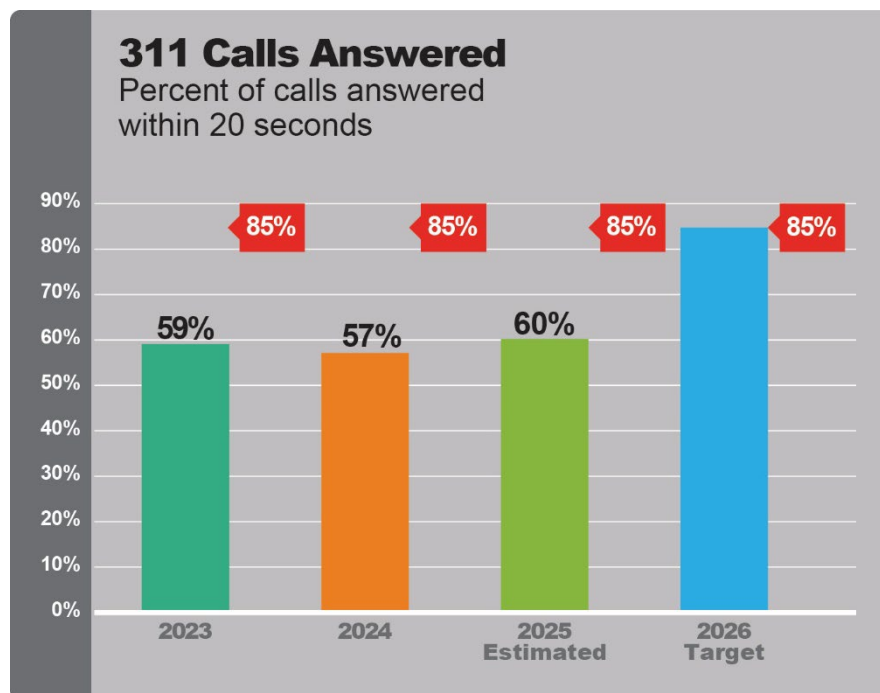
2026 BUDGET NOTES

The proposed funding of \$13,754,267 for the Department of Neighborhoods includes 62 full-time employees and three part-time student interns. Noteworthy programs, opportunities, and items of importance are as follows:

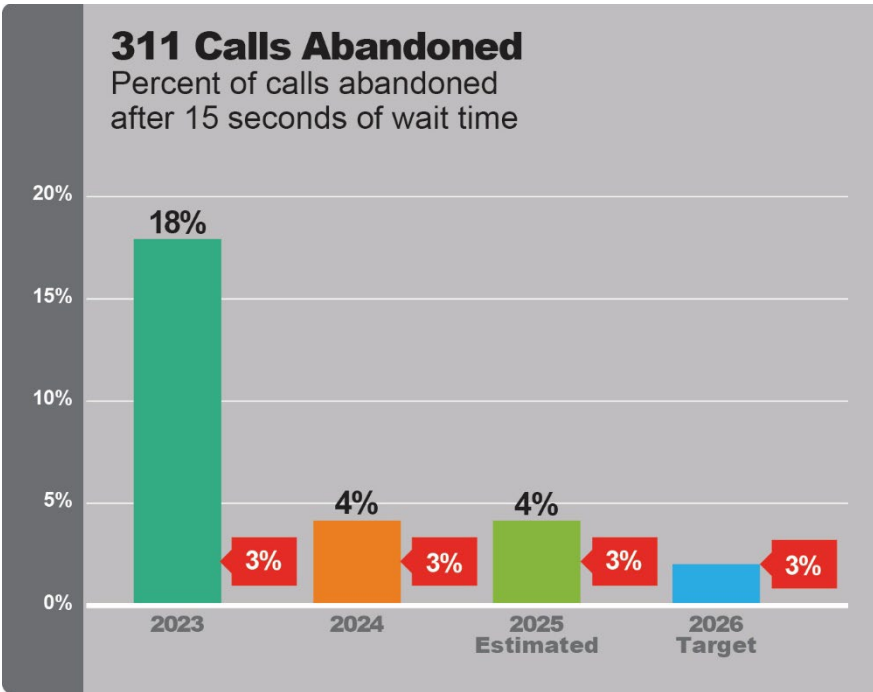
- The department has budgeted \$200,000 to address blight and clean-up illegal dumping in alleys.
- Implementation of the One Linden, Envision Hilltop, and Eastland for Everyone community plans will continue in 2026. A \$1,000,000 allocation will support programming that advances key priorities, including housing, student success, retail and small business development, and overall community well-being. This work is carried out in partnership with key community stakeholders, including Nationwide Children's Hospital, Healthy Homes, The Ohio State University, United Way, Linden Economic Development Alliance, Hilltop Rise, and many others.

- The Commission on Black Girls will continue work to advance equity for black girls in Columbus, including programming focused on mentoring and providing leadership experiences.
- Funding for the New Americans program continues in 2026 to assist with the assimilation of new Americans arriving in Columbus from other countries. In addition, \$65,000 in funding is allocated for translation and interpretation services including on-demand, over-the-phone translation services for the 311 Customer Service Center.
- Support for summer youth programming will continue in 2026 and is budgeted at \$4,805,000.
- The Martin Luther King Jr. Day celebration and Black History Month programming will continue in 2026. Given the timing of the annual events, in January and February respectively, funding is typically included in the prior fiscal year's operating budget for the following year's programming.
- Support for area commissions will continue in 2026 with an allocation of \$52,500.
- Rise Up CBUS! will return with a new schedule of community events to connect residents with city and community services.

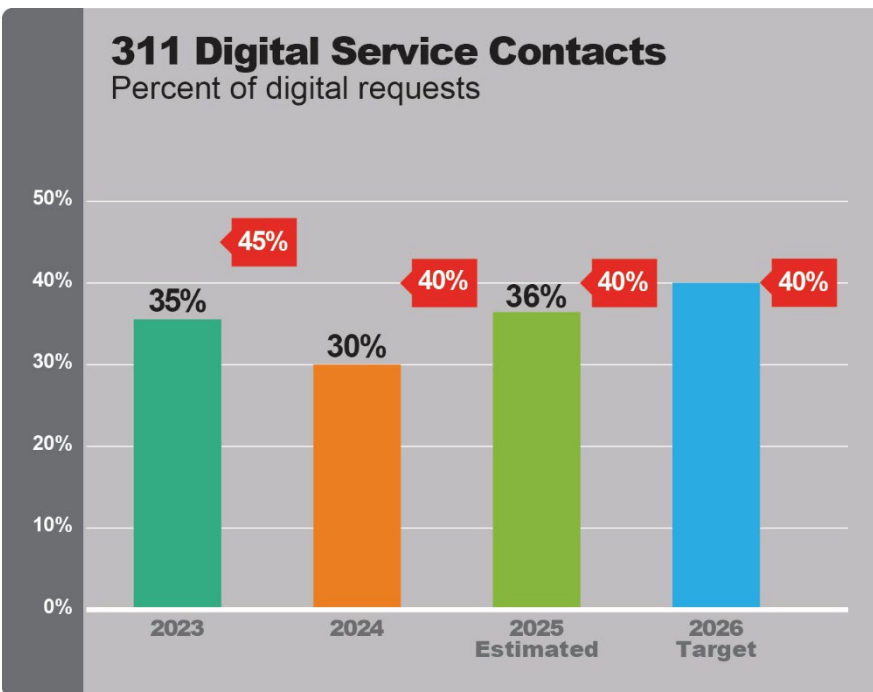
PERFORMANCE MEASURES



Customer service is a very important component in striving for excellence in city government. The 311 service center connects residents to neighborhood resources and city services. In doing so, the Department of Neighborhoods maintains its commitment that 85 percent of all calls received by the service center will be answered within 20 seconds.



Connecting to residents who seek information or resources is essential to providing quality customer service. The department has set a goal of three percent or less of all calls received are abandoned after 15 seconds of wait time.



Ensuring residents can submit a service request in multiple formats is important in providing high quality customer service. The department made enhancements to accommodate the growing demand for web-based submission of questions and service requests. In 2026, the goal is for 40 percent of requests to be submitted online using the mobile application or by webmail.

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Neighborhoods					
General Fund					
Personnel	\$ 5,789,677	\$ 6,251,431	\$ 7,579,978	\$ 7,136,174	\$ 7,359,809
Materials & Supplies	142,498	191,200	183,200	135,664	80,809
Services	2,515,787	1,065,262	1,413,386	1,686,127	880,149
Other	3,245,034	5,873,986	5,995,000	6,152,930	5,381,000
Capital	-	-	-	-	-
Transfers	52,500	52,500	52,500	52,500	52,500
General Fund Subtotal	11,745,496	13,434,380	15,224,064	15,163,395	13,754,267
Department Total	\$ 11,745,496	\$ 13,434,380	\$ 15,224,064	\$ 15,163,395	\$ 13,754,267

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Administration	58	0	58	3	68	4	62	3
Total	58	0	58	3	68	4	62	3

Operating Budget by Program				
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs
Administration	\$ 1,201,251	5	\$ 882,683	3
Internal Services	35,233	0	37,720	0
Fiscal	390,198	3	405,630	3
Human Resources	248,584	2	165,410	1
New Americans	358,667	2	393,538	2
Community Relations	124,680	1	158,102	1
311 Customer Service Center	3,160,523	35	3,098,396	33
Area Commissions	52,500	0	52,500	0
Neighborhood & Community Planning	2,434,250	5	1,127,610	5
Commission on Black Girls	317,848	2	264,836	1
My Brother's Keeper Village	188,683	1	268,846	1
Summer Youth Employment and Programming	4,805,000	0	4,805,000	0
Community Engagement	481,315	1	220,877	1
Rise Up CBUS!	299,689	2	343,956	2
Neighborhood Liaisons	1,125,643	9	1,322,136	8
Public Information Officer	-	0	207,027	1
Department Total	\$ 15,224,064	68	\$ 13,754,267	62

2026 PROGRAM GUIDE

ADMINISTRATION

To provide advocacy and leadership to the people of Columbus by educating citizens about cultural diversity, city services and resources, and by advocating for residents, identifying and resolving community tensions, and eliminating racism/discrimination through training and awareness programs.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

FISCAL

To ensure that department resources are managed and accounted for in a timely and accurate manner.

HUMAN RESOURCES

To provide quality services in the areas of employee relations, benefits, recruitment and retention, and organizational development.

NEW AMERICANS

To provide coordination and resources to the city, county, state, and community in a culturally sensitive manner, and to address the needs of the growing immigrant and refugee population by maximizing the effect of existing services in the City of Columbus and Franklin County.

COMMUNITY RELATIONS

To create strong connections between the neighborhoods of Columbus and all of the residents. Through the work of the Community Relations Commission, vision of "Building a Community for All" can become a reality.

311 CUSTOMER SERVICE CENTER

To provide a single point of contact for residents to submit service requests and to receive information regarding non-emergency city services.

AREA COMMISSIONS

To support area commissions in their work for the communities they represent.

NEIGHBORHOOD AND COMMUNITY PLANNING

To create a blueprint for community transformation focusing on five pillars: housing, education and workforce, transportation, small business and retail, and health and safety, in each of the city's opportunity neighborhoods.

COMMISSION ON BLACK GIRLS

To advance equity for black girls in Columbus by ensuring that they have opportunities to thrive without the disruption of systemic barriers that have traditionally impacted black girls.

MY BROTHER'S KEEPER

To advance equity for boys and young men of color in Columbus by addressing systemic barriers and building safe and supportive communities to create clear pathways to opportunities.

SUMMER YOUTH EMPLOYMENT AND PROGRAMMING

To guide youth to achieve personal goals and prepare for career paths through empowerment, education, and employment opportunities.

COMMUNITY ENGAGEMENT

To provide opportunities for the community to connect and engage in programming that helps to eliminate discrimination and remove the effects of past discrimination within the City of Columbus.

RISE UP CBUS!

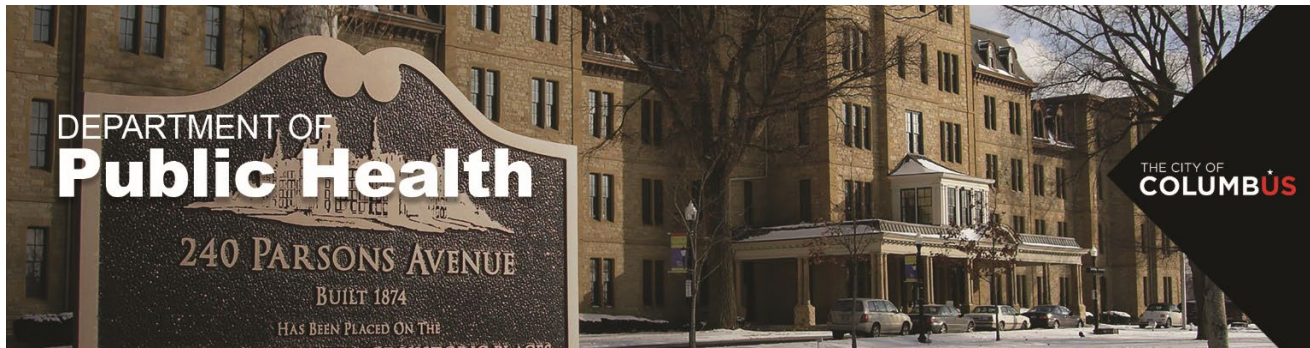
To build awareness and connect residents to city and community-based programs and services that build economic stability, improve health and wellness, and foster safer, more resilient communities.

NEIGHBORHOOD LIAISONS

To address community needs through cross departmental engagement, providing a site for community members to meet and interact with city staff and boosting awareness of city programs.

PUBLIC INFORMATION OFFICER

To craft and implement communication strategies and messaging to enhance the department's public presence and engagement with the community as well as boost interaction and participation in department programming.



Department Description

Governed by a five-member Board of Health, Columbus Public Health (CPH) works to protect the health and improve the lives of nearly one million Columbus and Worthington residents by ensuring that all residents and visitors are empowered to live healthier, safer lives. Columbus Public Health offers more than 60 diverse programs in environmental, neighborhood, family, population, clinical health, sexual health promotion, and addiction services, and is a nationally accredited leader that identifies health priorities, mobilizes resources, and ensures the conditions in which all residents can be healthy and safe.

Department Mission

To protect health and improve lives in our community.

Columbus Public Health protects, promotes, and monitors the health of the public by:

- Assuring compliance with public health laws, mandates, and regulations;
- Establishing policies to address health issues and emerging health threats;
- Providing preventative, environmental, community, clinical, and home-based services.

Diverse **clinical and family health services** are provided to Columbus residents including women's health, family planning, primary care, sexual health and wellness, immunizations, health screenings, infant health, dental care, and many others. In recent years, the department also has been a community leader addressing violent crime, the overdose crisis, mpox and the COVID-19 pandemic.

CPH also offers **Sexual Health Promotion services** to prevent HIV and other sexually transmitted infections (STI) in the community through education, testing, and treatment. Sexual health promotion includes disease identification, investigation, and treatment to protect health and prevent the spread of STIs.

Budget Summary				
Fund	2023	2024	2025	2026
	Actual	Actual	Budget	Proposed
Health Operating Fund	42,162,962	44,329,463	44,718,674	45,215,166
Emergency Human Services Fund	-	700,015	-	-
Department Total	\$ 42,162,962	\$ 45,029,478	\$ 44,718,674	\$ 45,215,166

Public Health

Columbus Public Health's **addiction services** provides programs and services to prevent and address drug and alcohol addiction, as well as oversight and coordination of the Columbus and Franklin County Addiction Plan, a collaborative community response addressing the opioid crisis. The department identifies the resources needed to effectively implement the action plan, and manages and coordinates addiction services including prevention, treatment, and harm reduction.

The department also works to prevent or reduce risks from environmental hazards. **Environmental health** programs seek to prevent disease or injury associated with food, water, air, animals, vectors, hazardous materials, and hazardous waste.

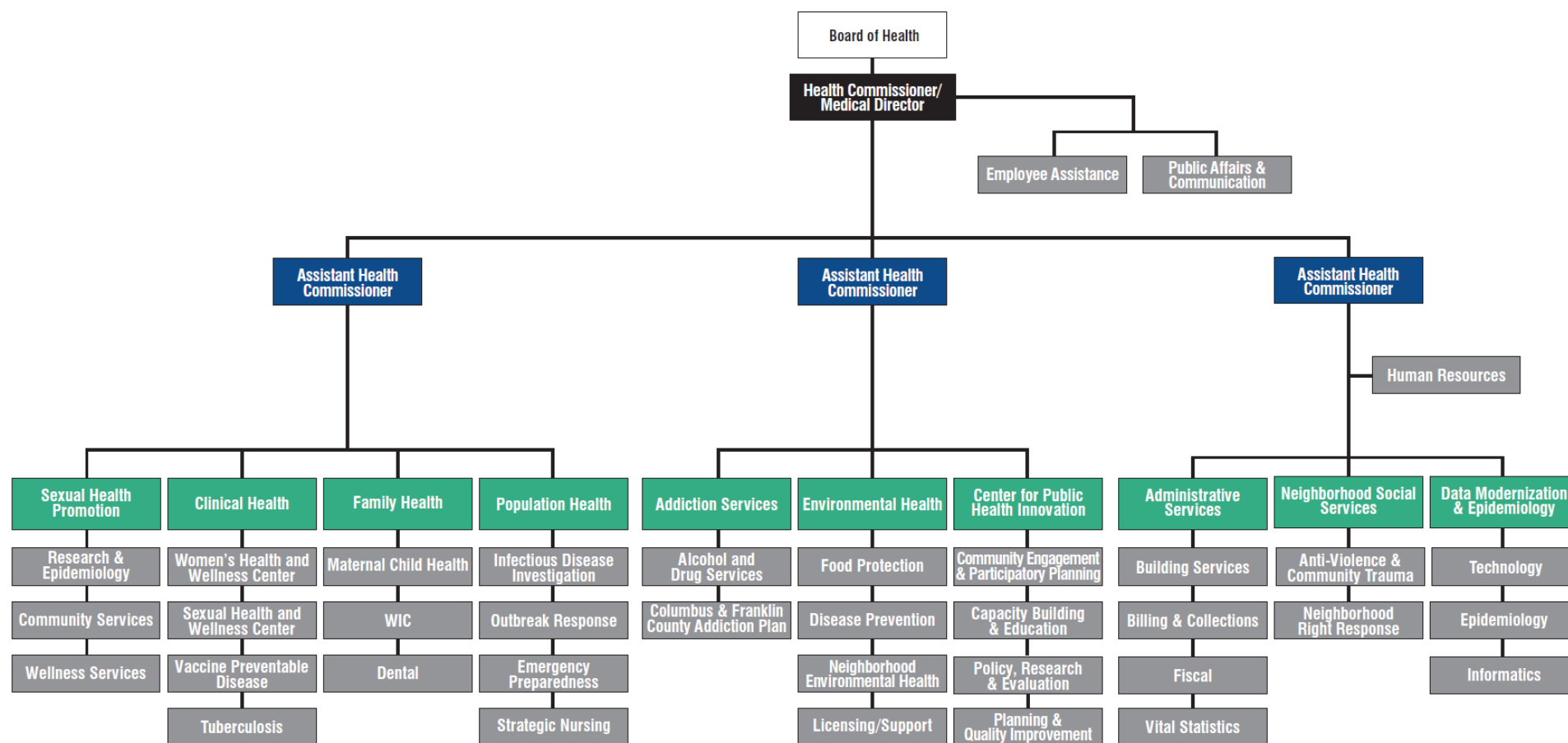
Within **Population Health** and the **Office of Epidemiology**, CPH helps to improve the health of the Columbus community by gathering and studying health-related data and information to make informed decisions about community health policy, planning, and programming. The **Office of Emergency Preparedness** analyzes health indicators, investigates infectious diseases, and implements public health interventions when needed.

The **Center for Public Health Innovation** is working to increase life expectancy and improve quality of life by reducing health inequities with a focus on racism as a public health crisis. The Center brings community voices to CPH services with participatory planning strategies, increases organizational and community capacity to advance equity, and develops policies that can dismantle structural racism and improve the health of all.

Neighborhood Social Services includes community trauma support and anti-violence prevention to build a safer and more resilient community. CPH provides social workers in the 911 Call Center to assist Columbus Police and Fire dispatchers to respond appropriately to non-violent calls. The Mobile Crisis Response Team now includes CPH social workers and Columbus Police who respond to immediate mental health emergencies. Neighborhood Social Services also provides community support to residents on housing, food insecurity, and access to various community needs agencies through innovative efforts like the Columbus CARE coalition, Linden Anti-Violence Team, One Block at a Time, and VOICE.



Public Health



2026 STRATEGIC PRIORITIES

SAFETY

Build resiliency in individuals, families, and communities to help reduce crime through the Mobile Crisis Response Unit, Right Response, Linden Anti-Violence Team, and lock box distribution.

Prevent, investigate, and control infectious diseases, outbreaks, and sexually transmitted infections.

Provide licensing and inspections to ensure safe and healthy food and water.

Actively monitor businesses for compliance of state and city orders.

PROSPERITY

Serve vulnerable neighborhood residents through health and social services programs, resiliency building, and the CARE Coalition.

Protect youth and vulnerable residents from smoking and tobacco use and addiction through Tobacco 21.

Deliver high-quality clinical services for children and families, including sexual health, immunizations, dental sealants, women's health, and tuberculosis.

Promote healthy mothers, babies, and families through free in-home family centered care coordination services, and education from registered nurses, social workers, and outreach workers.

Combat the drug addiction crisis through comprehensive harm reduction programs and services at SafePoint, community education, safe medicine disposal, Narcan, fentanyl test strips, and leadership of the Columbus and Franklin County Addiction Plan.

Protect the community through Public Health Emergency Preparedness by providing training and resources to respond to threats of health and safety.

OPERATIONS

Lead the city's efforts to address racism as a public health crisis to achieve health equity and address racial inequities that create poor health outcomes and quality of life for Blacks and other people of color through the Center for Public Health Innovation.

Implement policies, programs, interpretation services, and special initiatives that explicitly address institutional bias and promote racial equity.

2026 BUDGET NOTES

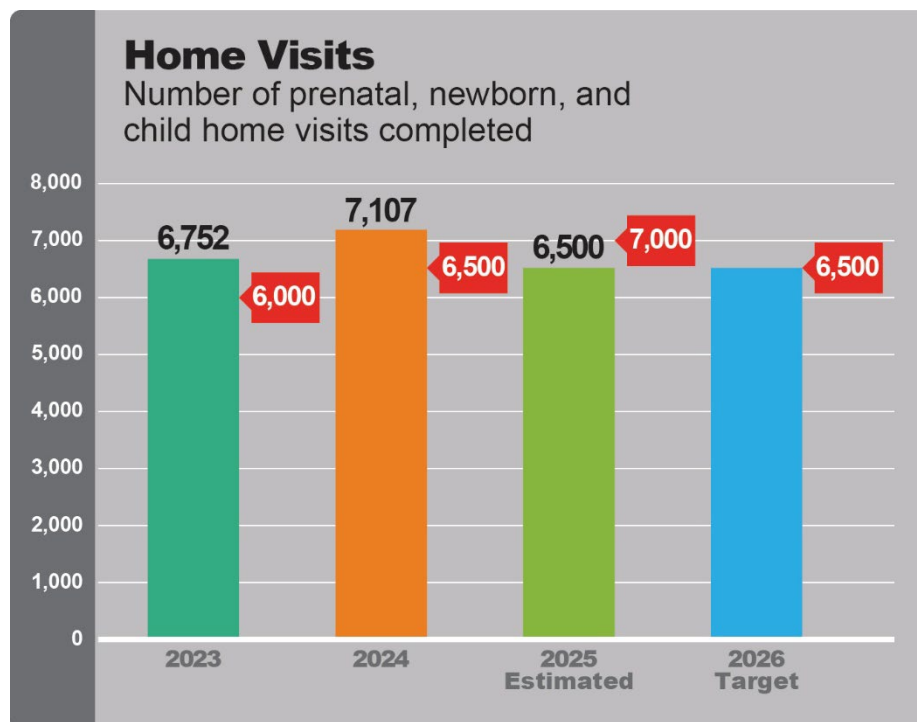
The 2026 budget for Columbus Public Health allows for continued provision of public health services that are mandated, services that meet the Mayor's strategic priorities, and a variety of programs that the Board of Health deems essential. In addition:

- Neighborhood Social Services, created in 2022, continues with funding of more than \$6.7 million in 2026. This program, which encompasses the CARE Coalition, Violence Intervention, Violent Crime Review Group, Community Right Response, Right Response Dispatch, and Neighborhood Social Work focuses on community trauma support and violence intervention. In addition, CPH will fund the alternative response program in 2026.
- Continued funding for language interpretation contracts is budgeted for 2026 due to the increasingly diverse population growth within Columbus.
- The Health Department continues to focus on sexual health services and promotion. In 2026, this area is budgeted at over \$400,000.
- Total combined funding of \$1.6 million is budgeted to continue to address heroin and opiate use as part of the Columbus and Franklin County Addiction Plan.
- Continued support for Federally Qualified Health Centers (FQHC), formerly known as the Community Neighborhood Health Centers (CNHC), is included to provide access to care and to address health concerns at multiple health centers.
- The department continues to assist Columbus Public Schools by contracting with the district to provide general consultation and input on school health procedures and protocols.
- CPH will continue a revenue contract to provide public health consultation and assistance in matters of public health to the City of Worthington.
- A new program, Data Modernization and Epidemiology, will provide information on critical public health issues to the public. Funding for this program is \$2.2 million in 2026.
- For 2026 CPH will fund the alternative response program.

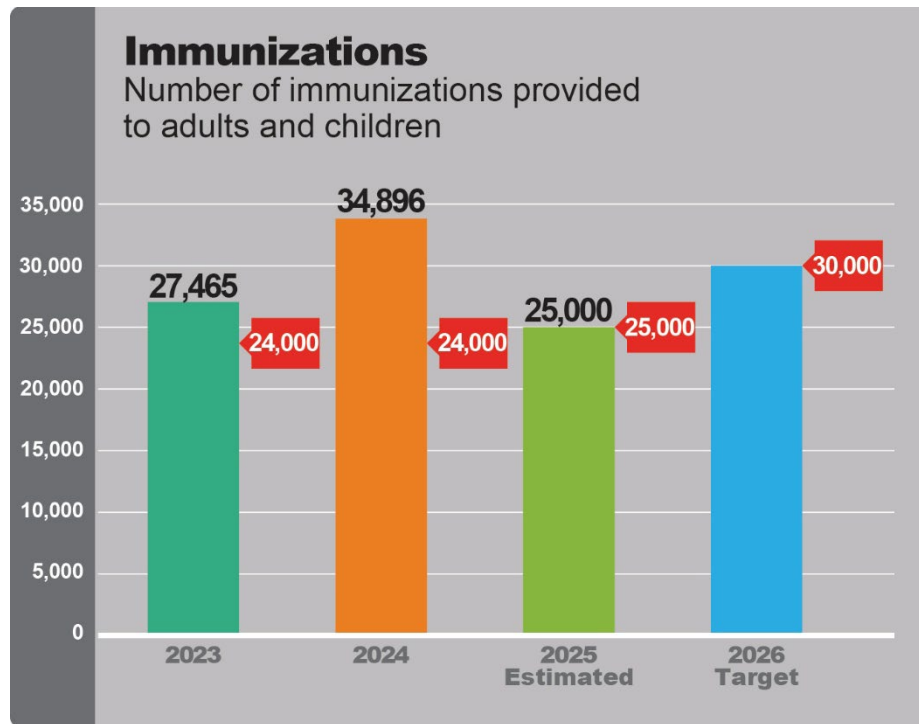
PERFORMANCE MEASURES



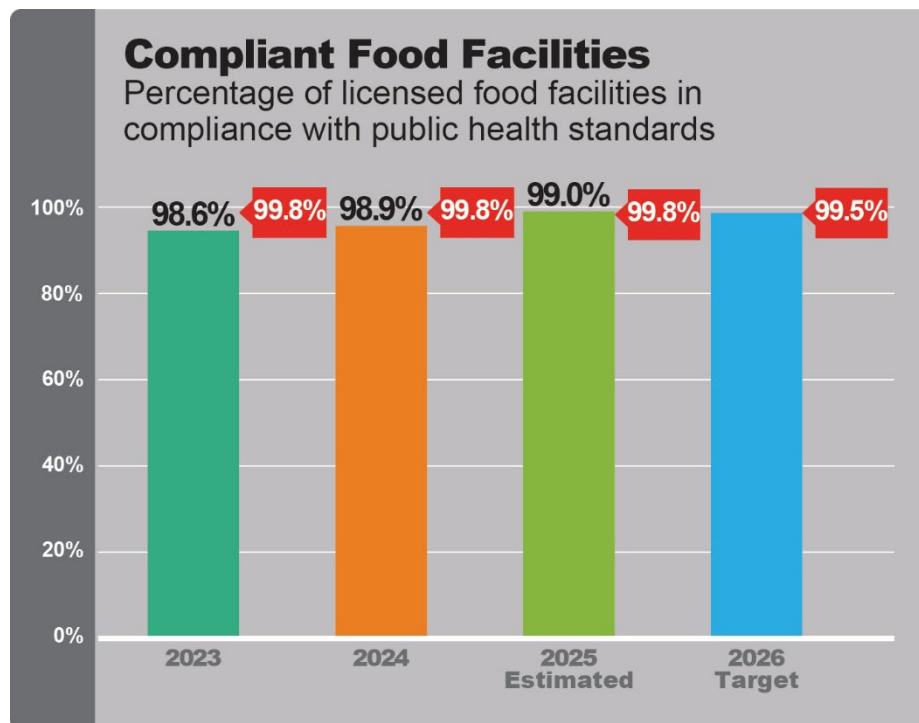
Sleep-related infant deaths are mostly preventable and are a leading cause of death for babies from birth to one year of age. Columbus Public Health and CelebrateOne developed and administer Safe Sleep Ambassador and Ally training to caregivers, social services and healthcare professionals to promote recommendations on how to keep babies safe while sleeping. Training is offered in-person and virtually. Trained Safe Sleep Ambassadors and Allies share the ABCs of safe sleep with friends, family, co-workers, neighbors, and community groups. For 2026 CPH renews the ambitious goal to train 1,000 ambassadors.



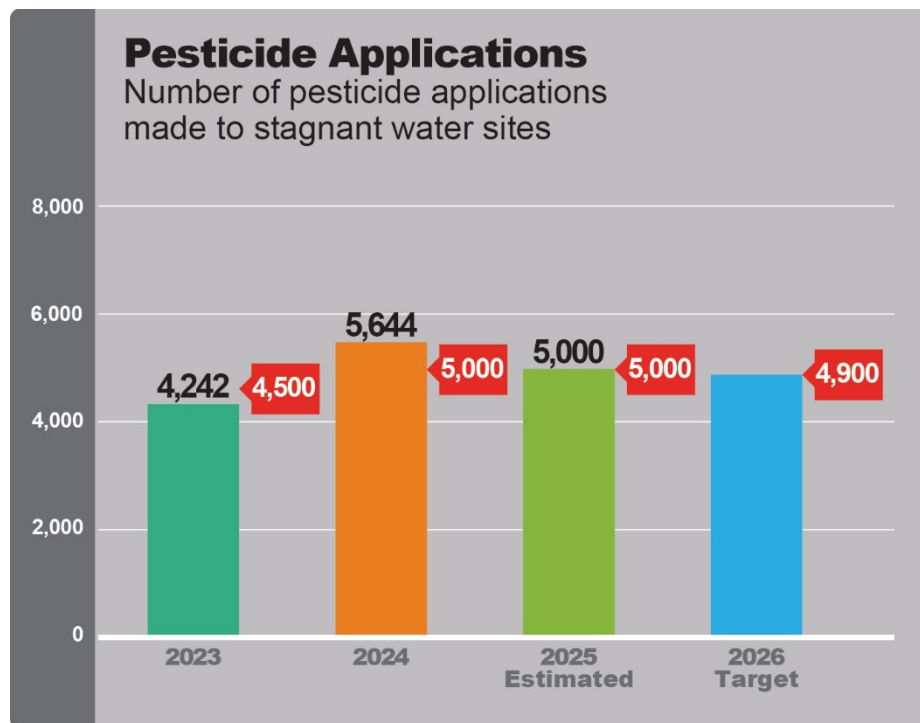
CPH Maternal Child Health Home Visiting Programs provide community outreach and in-home, family-centered care coordination, education, and support to pregnant and parenting women with very young children. All services are voluntary and at no cost to the client. The number of 2024 actual visits includes the Moving Beyond Depression Hope at Home therapy services which began April 1, 2024.



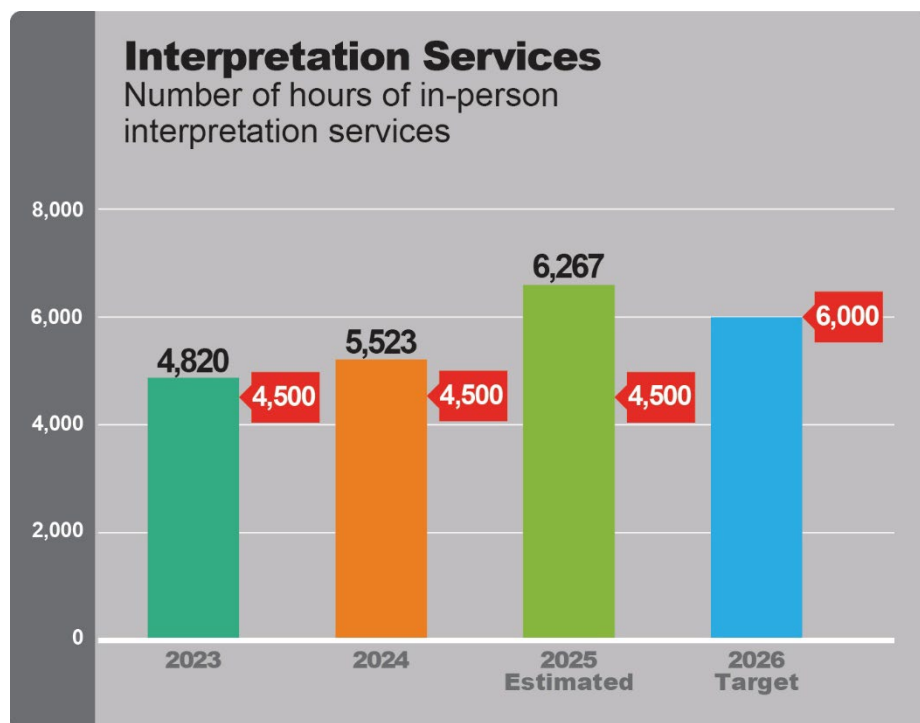
Providing immunizations to adults and children is a top priority in protecting the health of residents by reducing the spread of vaccine-preventable illnesses such as measles and pertussis (whooping cough). CPH estimates that it will provide about 25,000 vaccinations to adults and children in 2025. The target for 2026 is 30,000 vaccinations.



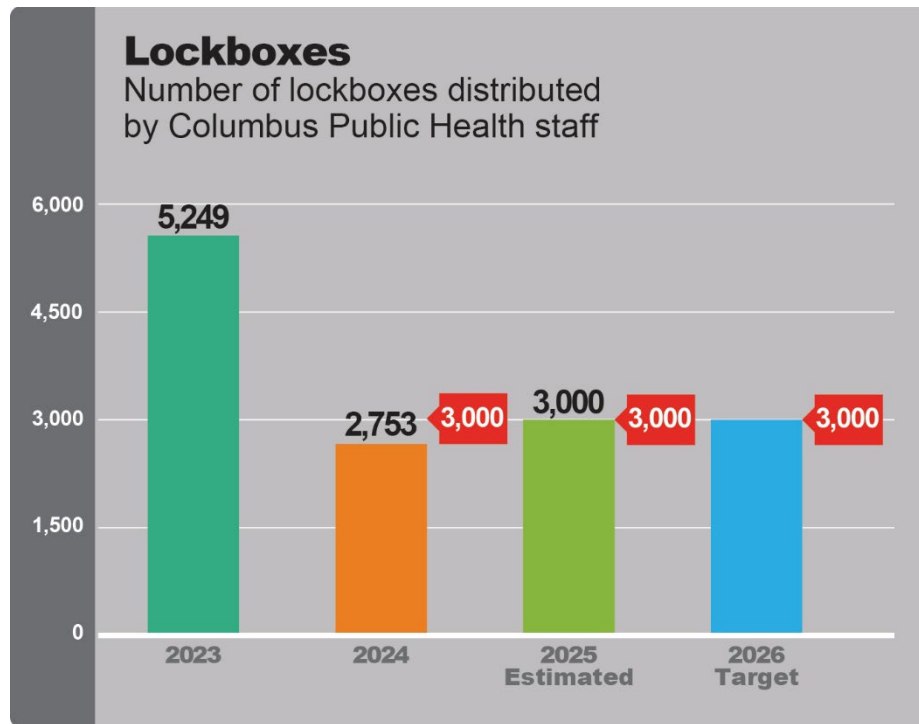
Columbus Public Health's (CPH) Food Protection Program inspects and safeguards retail food establishments for residents of Columbus and Worthington. CPH consistently meets its compliance standards. Retail food establishments not in compliance are under enforcement by CPH to address violations. For 2026, CPH sets a high standard of 99.5 percent of food facilities in compliance with public health standards, to ensure the continued safety of Columbus residents.



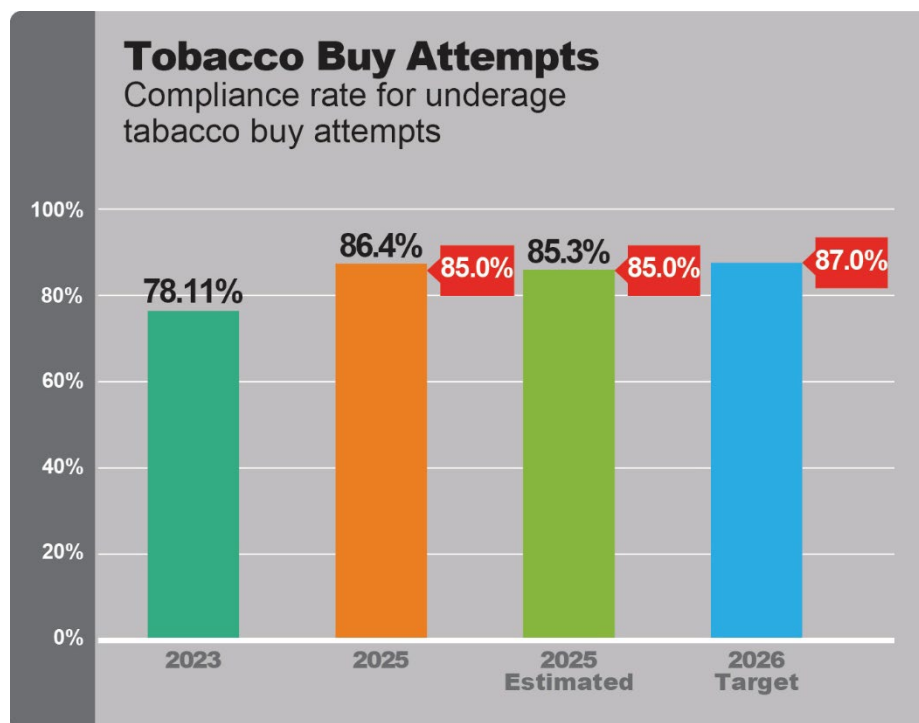
The Vector Control Program conducts larviciding each year to prevent mosquitoes from developing into adults which can transmit disease. This is accomplished by treating standing water (larviciding) which includes: rain barrel treatment, catch basin treatment, historic mosquito breeding site treatment, identification and treatment of new mosquito breeding sites, and complaint investigations in which standing water may be observed and treated.



Columbus Public Health remains committed to assuring equitable access to quality public health services, with a particular focus on vulnerable communities, such as those with Limited English Proficiency (LEP). CPH is able to offer over-the-phone, video, and in-person interpretation services in more than 70 languages for over 50 diverse public health programs. Each year the number of languages offered for in-person interpretation services expands with the growing diversity of Franklin County residents.



Columbus Public Health provides free lockboxes to residents. Storing a gun and ammunition properly protects others from injury and keeps weapons out of the hands of children and others who shouldn't have them. They also provide a safe location for the storage of medications that could be harmful if used outside of the prescribed reason.



On December 12, 2016, Columbus City Council passed an ordinance which gave authority to Columbus Public Health to regulate tobacco retailers by licensing and enforcing civil fines associated against non-compliant facilities. Columbus City Council reaffirmed its commitment to protect youth by passing Ordinance 3253-2022, which caused the Board of Health to amend Chapter 248 of the Columbus City Health Code to prohibit tobacco retailers from selling flavored tobacco products, including menthol cigarettes and increasing fines for non-compliant facilities. The law supports Columbus Public Health's strategic priority to reduce chronic disease and tobacco use in our community which enhances our mission to protect health and save lives.

Financial Summary by Area of Expense						
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	
Health						
Health Operating Fund						
Personnel	\$ 30,654,218	\$ 34,229,165	\$ 35,220,594	\$ 37,449,600	\$ 39,023,670	
Materials & Supplies	1,727,951	1,324,450	1,480,748	1,312,538	959,452	
Services	9,264,492	8,746,156	7,982,332	7,790,317	5,212,544	
Other	516,300	29,693	35,000	179,291	19,500	
Health Operating Fund Subtotal	42,162,962	44,329,463	44,718,674	46,731,746	45,215,166	
Emergency Human Services Fund						
Services	-	700,015	-	-	-	
Emergency Human Services Fund Subtotal	-	700,015	-	-	-	
Department Total	\$ 42,162,962	\$ 45,029,478	\$ 44,718,674	\$ 46,731,746	\$ 45,215,166	

Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
Health Operating Fund								
Administration	294	24	298	23	325	20	327	16
Total	294	24	298	23	325	20	327	16

Operating Budget by Program					
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs	
Health Administration	\$ 10,463,430	49	\$ 8,528,102	40	
Fiscal	711,724	6	872,209	6	
Human Resources	490,372	9	823,665	9	
Internal Services	504,150	0	497,589	0	
Center for Public Health Innovation	3,485,844	26	3,974,671	28	
Clinical Health	4,985,360	35	4,145,522	28	
Population Health	5,115,701	40	4,026,774	29	
Environmental Health	7,558,329	67	7,141,419	67	
Family Health	3,965,956	38	4,084,480	36	
Opiate Initiatives	1,771,472	10	1,635,796	11	
Sexual Health Promotion	412,019	3	469,687	3	
Neighborhood Social Services	5,241,317	42	6,760,759	55	
Sustainable Columbus	13,000	0	13,000	0	
Data Modernization & Epidemiology	-	0	2,241,493	15	
Department Total	\$ 44,718,674	325	\$ 45,215,166	327	

For additional financial information related to the Health Department, please refer to the health operating fund contained within the Special Revenue Funds section. Program descriptions begin on the following page.

2026

PROGRAM GUIDE

HEALTH ADMINISTRATION

To provide leadership and direction for the department, administrative and support services in the areas of information systems and facilities management, and to monitor and document the department and community status for state and national public health standards.

FISCAL

To provide administrative and support services in the area of fiscal management.

HUMAN RESOURCES

To provide administrative and support services in the area of human resource management.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

CENTER FOR PUBLIC HEALTH INNOVATION

To provide programming that raises life expectancy and improves quality of life by reducing health inequities and addressing racism as a public health crisis. The Center brings community voices to CPH services with participatory planning strategies; increases organizational and community capacity to advance equity; and, develops policy that can dismantle structural racism and improve the health of all. This work is achieved through the use of data to evaluate community health needs followed by evaluation to determine project effectiveness.

CLINICAL HEALTH

To provide clinical services to the public including immunizations, reproductive health and wellness, family planning and postpartum services, sexual health and wellness, and tuberculosis services.

POPULATION HEALTH

To prevent and/or reduce morbidity and mortality associated with public health threats by analyzing health indicators, investigating infectious diseases, and implementing public health interventions.

ENVIRONMENTAL HEALTH

To reduce the number of food-borne illnesses in Columbus and Franklin County, inspect and license swimming pools, spas, and water systems, provide inspections for hazardous waste and underground storage tanks, conduct animal bite investigations, monitor and control mosquito and rodent populations, and evaluate and reduce lead poisoning in the community.

FAMILY HEALTH

To provide public health nursing and social work home visiting services to residents in need of social support linkages with community resources, to reduce death and preventable injuries to children aged 14 and under, to provide alcohol and drug abuse prevention and education services to Columbus residents, courts and clients referred through the Employee Assistance Program (EAP), to provide basic and preventive dental clinical services to Franklin County families who are unable to access dental services due to cost, and to prevent tooth decay through a mobile dental sealant program for low-income families in Columbus.

OPIATE INITIATIVES

To account for the costs associated with the prevention and treatment of opioid abuse. For the Department of Health this includes addiction services to account for the costs associated with the prevention and treatment of alcohol and drug abuse and addiction.

SEXUAL HEALTH PROMOTION

To prevent HIV and other sexually transmitted infections (STI) through education, testing, and treatment.

NEIGHBORHOOD SOCIAL SERVICES

To provide neighborhood social services programs, including community trauma support and hospital-based violence intervention, community-based violence reduction programs, community-based teams who follow up on 911 calls, 911 Dispatch Center teams that triage calls to assess for proper response based on acuity of the call, and, a community-based team working directly with residents on housing, food insecurity, and access to various community needs agencies.

SUSTAINABLE COLUMBUS

To ensure the city is doing its part to combat the effects of climate change while imparting fairness and environmental justice, in an effort to create a more equitable and resilient community.

DATA MODERNIZATION AND EPIDEMIOLOGY

To provide transparent public health information to the public and partners on critical public health issues in order to help Columbus Public Health, partners and the community make informed and collaborative decisions.



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Department Description

Columbus Recreation and Parks Department's (CRPD) mission is to connect the people of our community through the power of nature, wellness, and creativity. The department's vision is a socially equitable city. With this mission and vision, CRPD's programs and services are critical in ensuring Columbus remains America's Opportunity City.

CRPD's catalog of programming is extensive and caters to residents of all ages, interests, and abilities. Programming includes summer camps, therapeutic recreational activities, youth and adult athletic activities, fitness classes, educational gardens, swimming and watercraft instruction, art classes, nutritional programming, and youth and family development services. The department offers a wide range of structured recreational opportunities and aims to be equitable and open for all.

The Columbus **Aquatics Center** offers an indoor place to swim, providing lessons, aerobics classes, diving and stroke clinics, and open swim sessions. In the summer, the department operates eight conveniently located outdoor pools, three spray grounds, and three splash pads and interactive fountains.

CRPD operates five **athletic complexes** throughout Columbus, which include high school regulation-sized basketball and volleyball courts. Additionally, the department owns and operates 33 Community Centers and Specialty Facilities, including the **Fran Ryan Center**, the **Priscilla R. Tyson Cultural Arts Center**, the **Espy Adaptive Sports Complex (formerly the Franklin Park Adventure Center)**, and the **McKnight Outdoor Education Center**. The department operates six public **golf courses**, which provide residents of any skill level with the opportunity to play and improve their game.

Department Mission

We connect the people of our community through the power of nature, wellness, and creativity.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Operation and Extension Fund	69,658,813	77,617,388	79,635,596	79,257,388
Department Total	\$ 69,658,813	\$ 77,617,388	\$ 79,635,596	\$ 79,257,388

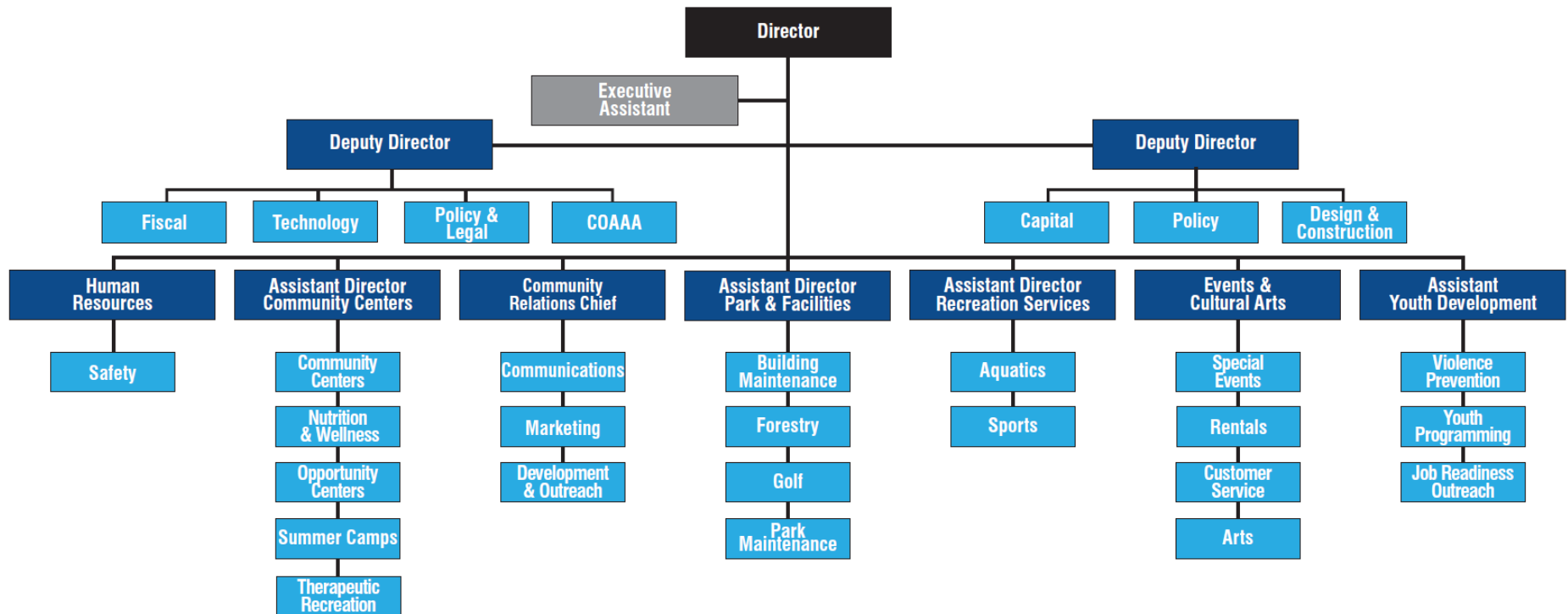
Recreation and Parks

As stewards of the land, CRPD invests heavily in conserving the community's natural environment. In 2024, the department planted 4,900 street and park trees and planted 1,000 native plants. The department manages almost 15,000 acres of parkland; 25 nature preserves and 36 pollinator gardens.

CRPD is committed to embedding recreation and leisure space in Columbus neighborhoods and adding to residents' quality of life. The department serves roughly 1.9 million residents throughout central Ohio and relies on the support of nearly 17,000 volunteers. As the largest summer food provider in the State of Ohio, the department provided over 207,000 summer meals to kids under the age of 18 in 2024. Lastly, the department is committed to serving as an important resource for reducing crime and violence between young adults (ages 14-23) through proven prevention and intervention strategies via the **APPS Job Readiness** program.



Recreation and Parks



2026 STRATEGIC PRIORITIES



SAFETY

Expand programs and places that foster wellness and promote movement and fitness for full and healthy lives.

Address health vulnerabilities and disparities by connecting people to resources.

Increase the variety of youth and adult sports opportunities.

Prioritize creation of social bonds to support mental and emotional wellbeing.

Develop space for adaptive and therapeutic recreation programs.

Explore partnerships that promote community safety.



PROSPERITY

Improve ecological health and biodiversity as a legacy investment in people and land.

Grow our urban forest and expand the functional benefits of natural environmental systems.

Connect people to nature and its benefits through programming, education and access to high-quality natural areas.

Encourage community stewardship with resources and partnerships for volunteerism. Take collaborative regional action to create a more resilient central Ohio.

Celebrate what it means to be a “rec and parks kid” for a lifetime.



OPERATIONS

Make parks, trails, and recreation facilities welcoming and safe spaces for connecting.

Uplift community champions, who are embedded in our neighborhoods.

Address physical and cultural barriers to use, design for inclusion.

Respectfully address conflicts in park use while promoting enjoyment for all.

Center cultural experiences, joyful moments, and belonging through community-inspired design, diverse programming, and neighborhood initiatives.

Develop places and programs that inspire discovery and wonder. Bring unique opportunities for adventure into every community.

Lead the way for innovation and excellence in operations and managing growth. Operate with foresight to prepare for future generations. Advance the use of technology to make systems more efficient, transparent, and sustainable.



MOBILITY

Create a world-class network of greenway trails and waterways that support wellness, recreation, and mobility for a growing city.

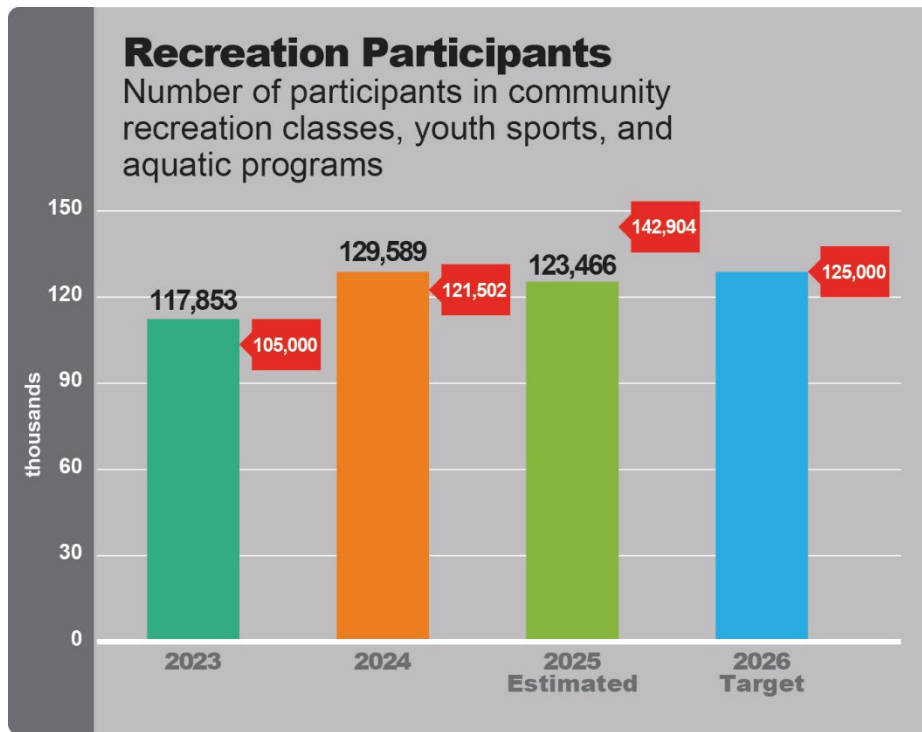
Grow recreation opportunities on the water. Prioritize and preserve habitat quality and connectivity. Make connecting to recreation and parks an easy and enjoyable experience.

2026 BUDGET NOTES

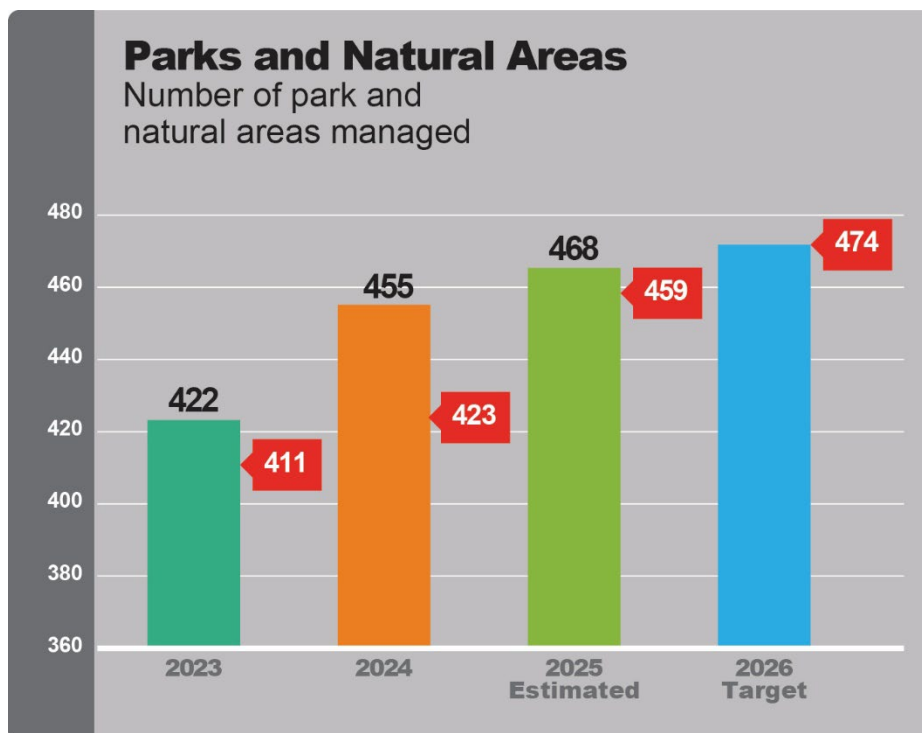
The Recreation and Parks Department provides many different programs, opportunities, and outdoor spaces that are important to the residents of the City of Columbus. Some of the highlighted programs, opportunities, spaces, and items of importance are as follows:

- Total funding for the APPS program is \$2,857,333 in 2026. This program enriches the lives of youth and young adults ages 14 to 23 by connecting them to services and programs focused on building life skills, character development, jobs, postsecondary education, and other components.
- Outdoor Recreation's goal is to introduce all Columbus neighborhoods to boating, fishing, archery, hiking, and exploring the natural world. \$625,714 will be directed to this program in 2026.
- The department anticipates continuing to implement opportunities for the community to celebrate, network, and enjoy the uplifting and diverse events offered by the city. In 2026, support for the city's signature special events will include the Jazz and Rib Fest, CBUS Soul Fest, and Winterfest.
- Funding for the Forestry Program which includes the Urban Forestry Master Plan is \$4,353,143. This includes funding for staff to assist with pruning, and removals as well as nursery support staff to address pre- and post-planting requirements.
- Franklin Park Conservatory will receive \$350,000 and the King Arts complex will receive \$125,000 in continued city support in 2026.
- Summer Youth Programming is funded at \$3,500,000 in 2026.
- Funding of \$665,685 is included for the Conservation program, in 2026, to protect and conserve natural resources.
- The Central Ohio Area Agency on Aging (COAAA) was reorganized into a stand-alone agency outside of the purview of the Department of Recreation and Parks.

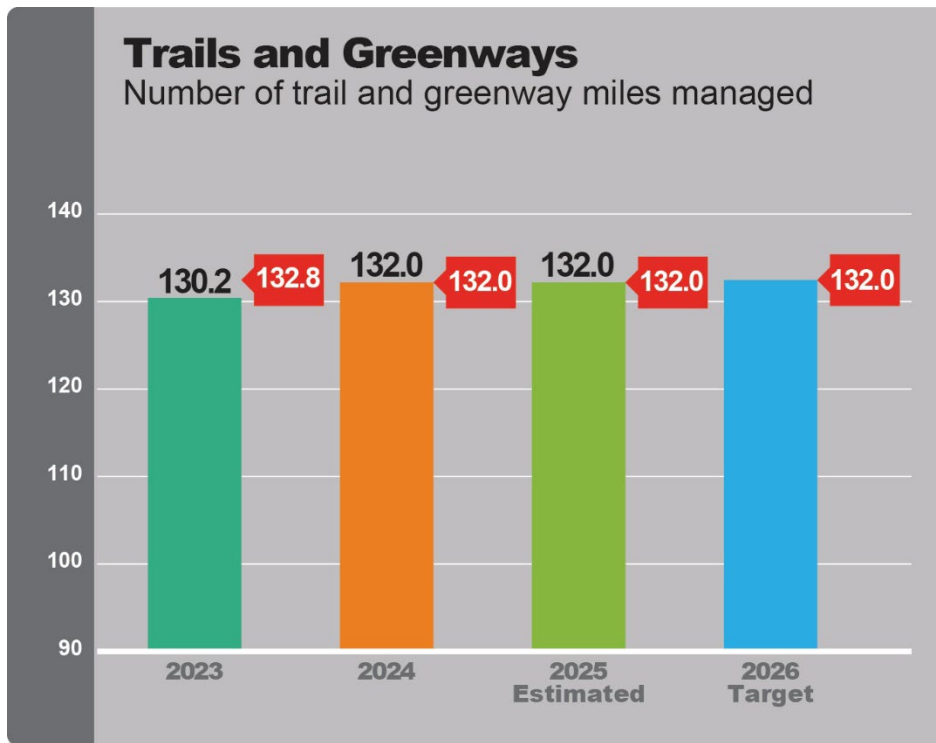
PERFORMANCE MEASURES



Excellence in programming and service delivery is one of five strategic objectives of Recreation and Park's Department. The department prioritizes participation growth through inclusive programming, data-driven decisions, and increased partnership between divisions and external partners.



Parks are one of many precious community assets. The number of parks and natural areas managed has continued to grow, reflecting the city's commitment to conservation, health and wellness, and serves as an important metric for the department's success.



Trails and greenway miles are measured as a direct fulfillment of the department's mission. The department is charged with planning, constructing, and repairing greenways and neighborhood connectors throughout the city. The increase in miles reflects annual mileage constructed. Low-mileage years indicate investments in many smaller east-west, neighborhood, and downtown connectors to the regional trail system as well as investments in the acquisition, engineering, and design phases of trail projects.

Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Administration					
Operation and Extension Fund					
Personnel	\$ 48,066,530	\$ 52,668,433	\$ 53,825,719	\$ 58,583,617	\$ 55,345,174
Materials & Supplies	3,252,383	3,865,890	4,514,519	3,828,910	3,641,560
Services	14,941,981	16,334,389	16,815,419	16,398,514	16,207,204
Other	2,865,431	4,563,249	4,297,450	4,347,370	4,063,450
Capital	-	2,937	-	-	-
Transfers	532,489	182,489	182,489	182,489	-
Administration Subtotal	69,658,813	77,617,388	79,635,596	83,340,900	79,257,388
Department Total	\$ 69,658,813	\$ 77,617,388	\$ 79,635,596	\$ 83,340,900	\$ 79,257,388

Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
Operation and Extension Fund								
Administration	383	1,008	426	1,214	455	1,706	447	1,735
Total	383	1,008	426	1,214	455	1,706	447	1,735

Operating Budget by Program					
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs	
Administration	\$ 5,573,172	10	\$ 6,621,309	15	
Fiscal	2,377,391	20	2,214,725	18	
Human Resources	1,496,710	11	1,420,694	10	
Internal Services	6,435,329	0	6,424,717	0	
Summer Youth Programming	3,500,000	0	3,500,000	0	
Aquatics	3,298,080	7	3,035,817	6	
APPS	3,196,765	16	2,857,333	14	
Building and Facility Maintenance	4,075,315	30	4,145,061	29	
Communications and Development	1,784,333	11	1,596,976	11	
Forestry	4,219,516	49	4,353,143	45	
Miscellaneous Programs	1,440,000	0	-	0	
Park Maintenance	7,917,494	67	7,433,106	61	
Design and Construction	562,302	13	291,359	11	
Special Events	3,139,371	12	2,217,806	7	
Sports	3,875,191	21	4,779,414	27	
Food and Nutrition*	283,560	2	-	0	
Warehouse	670,891	3	599,525	3	
Outdoor Recreation	659,295	3	625,714	4	
Cultural Arts	1,528,407	5	2,041,153	8	
Permits and Rental Services	1,570,118	13	1,604,071	12	
Capital Kids**	53,450	0	35,890	0	
COAAA	182,489	0	-	0	
Community Recreation	9,847,164	106	11,233,449	98	
Therapeutic Recreation	1,158,475	6	868,443	5	
Golf	4,989,105	26	5,022,058	25	
Health and Wellness	205,835	1	478,901	3	
Capital and Strategic Planning	942,139	7	599,225	6	
Youth Sports	1,121,486	7	995,529	6	
Camps	1,476,745	1	1,191,885	2	
Conservation	753,568	5	665,685	5	
Intervention	457,040	3	1,707,980	16	
Technology	844,860	0	696,420	0	
Department Total	\$79,635,596	455	\$79,257,388	447	

* Food and Nutrition budget is combined with Health and Wellness for 2026.

** Capital Kids' personnel expenditures were moved to Community Recreation programming in 2025.

*** The Urban Forestry Master Plan budget was combined with the Forestry Program in 2025.

For additional financial information related to the Department of Recreation and Parks, please refer to the recreation and parks operation and extension fund contained within the Special Revenue Funds section.

2026 PROGRAM GUIDE

ADMINISTRATION

To provide management and support through the office of the director for training, marketing, grants, and City of Columbus initiatives.

FISCAL

To oversee the department's operating budget, process all invoices, coordinate telephone and wireless devices, post bids through vendor services, handle legislated contracts and service agreements, and administer grant funding, the capital improvements budget, and the special and permanent improvement funds.

HUMAN RESOURCES

To provide basic services in the areas of recruiting, hiring, payroll, benefits, contract administration, grievance resolution, disciplinary action, training, and employment law compliance.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

SUMMER YOUTH PROGRAMMING

Community Relations oversees the City's process for awarding more than \$4 million in funding to support youth who face systemic barriers and inequities, including those disproportionately affected by crime, violence, and related challenges. Grants are awarded to 501(c)(3) nonprofit organizations that provide enriching summer programs for youth ages 5–18, expanding the department's ability to connect young people with safe, supportive, and engaging opportunities.

AQUATICS

To provide access for all to drowning prevention programs, youth competitive swimming and diving and necessary community spaces for safe gathering and cooling. This occurs across one year-round indoor facility, eight outdoor swimming pools and four interactive spray grounds.

APPS (YOUTH DEVELOPMENT)

To form a comprehensive outreach initiative serving young people across central Ohio. Participants take part in enrichment activities and special events while those near adulthood gain practical workforce experiences, training, and development. Together, these efforts create pathways to education, skilled trades, and meaningful employment.

**BUILDING AND FACILITY
MAINTENANCE**

To maintain, repair, improve, and create the infrastructure needed to connect the people of our community.

**COMMUNICATIONS AND
DEVELOPMENT (COMMUNITY
RELATIONS)**

To connect the recreation and parks department with the community by creating opportunities that increase funding support (Development), engagement (Marketing), and awareness (Communications).

FORESTRY

To manage the health and safety of the city's trees, which includes the planting, pruning, and removal of trees on city property and rights-of-way while using the Urban Forestry Master Plan to prioritize, preserve and grow the city's tree canopy.

MISCELLANEOUS PROGRAMS

To support various community agencies

PARK MAINTENANCE

To regularly provide professional grounds and facilities maintenance services to the department's park properties, including mowing, raking, trimming, mulching, repairing playground equipment, installing public docks, and refurbishing park benches, tables, fences and signs.

DESIGN AND CONSTRUCTION

To provide quality, functional, and sustainable infrastructure that connects our communities to the power of nature, wellness, and creativity. We do this by providing design and construction services for active capital improvement projects.

SPECIAL EVENTS

To coordinate high-quality, free, cultural opportunities in the form of concerts, festivals and events for the community.

SPORTS

To offer, manage, develop, and enhance adult sports leagues and tournaments held at athletic facilities across the City of Columbus. To maintain & service designated CRPD Prime Sports Parks and Athletic Complexes. To collect, approve, and manage the permitting process for our park spaces and athletic complexes.

FOOD AND NUTRITION

To provide free, nutritionally balanced breakfasts, lunches and snacks in the summer with the support of local partner organizations

WAREHOUSE

To oversee the storage and handling of goods and materials for the department as well as inventory control.

OUTDOOR RECREATION

To foster appreciation for nature through providing education, access, and experiences outdoors.

CULTURAL ARTS

To offer visual arts classes and experiences taught by professional artists. To utilize art to engage with individuals over 50 allowing for expression, comradery and healthy lifestyle choices. To offer facilities and performing arts opportunities for youth and adults seeking to express their creativity.

PERMITS AND RENTAL SERVICES

To provide guidance, support and City permits to community organizations that coordinate special events, concerts, festivals, parades and races on public property, as well as affordable rental spaces and facilities which promote opportunities for the community to gather, celebrate and connect while making special memories.

CAPITAL KIDS (AFTER SCHOOL REC CLUB)

To provide a safe, supportive, and enriching environment for youth during out-of-school hours. Designed for elementary and middle school students, the Afterschool Rec Club focuses on academic support, homework help, and structured recreation. Through engaging activities that promote physical fitness, creativity, and social development, the ARC helps student build confidence, strengthen skills, and stay connected to their communities in a positive and nurturing setting.

COAAA

Columbus agency providing a wide range of free to low-cost services to seniors

**COMMUNITY RECREATION
(COMMUNITY CENTERS)**

To serve as vital hubs for connection, learning and recreation across the City of Columbus. Each center offers a wide range of programs and services for residents of all ages, including fitness and wellness classes, arts and cultural activities, senior services, and community events. These centers are designed to be welcoming, inclusive spaces that strengthen neighborhoods, promote healthy lifestyles, and provide resident with opportunities to grow, play, and engage with one another.

THERAPEUTIC RECREATION

To provide adaptive and inclusive programming tailored to differently abled individuals. Services include adaptive fitness, inclusive summer camps, adaptive sports clubs, and one-on-one support via credentialed therapeutic recreation professionals who coordinate accommodations through an inclusion support request system.

GOLF

To connect people through golf by providing excellent services and playing surfaces for golfers of all skill levels, while demonstrating environmental responsibility, programming for all ages, and competitive pricing.

HEALTH AND WELLNESS (HEALTH AND NUTRITION)

To promote the well-being of residents through equitable access to nutritious meals, wellness education, and community support services. This team manages vital programs such as the summer food program, afterschool meals, and senior nutrition services, ensuring that children, familiars, and older adults receive healthy food year-round. In collaboration with local partners, this subdivision also leads efforts to address food insecurity – through a mobile produce market – to empower residents with tools to make informed, healthy lifestyle choices.

CAPITAL AND STRATEGIC PLANNING

To direct the department's Capital Improvement Program and ensure that funds are effectively sourced and allocated to balance the priorities of acquiring and preserving open green space and natural areas, managing natural resources, creating connectivity through an expanding network of multi-use trails, and developing and maintaining quality parks, public spaces, and recreational facilities throughout the city. To define department priorities, develop strategies that guide implementation, support the creation of department policy, protocol, and best management practices, and align resources to the department's mission and strategic objectives.

YOUTH SPORTS

To offer youth sports programming for ages 4 to 18 at our community and opportunity centers.

CAMPS (SUMMER CAMPS)

To offer citywide themed camps for youth ages 6 to 12, with week-long sessions hosted at various community centers and outdoor recreation facilities. Activities span arts & crafts, sports, science learning, and nature exploration, with inclusion support available to campers who are differently abled.

CONSERVATION

To guide the department's conservation initiatives and goals by protecting and conserving natural resources through evidence-based recommendations. The Conservation Team prioritizes equity, access, adventure and education to connect the people of our community with nature

INTERVENTION (COMMUNITY INTERVENTION)

To implement violence prevention programs.

TECHNOLOGY

To provide management and oversight of all technology-related purchases and contracts throughout the department.





Department Description

The Department of Public Service is comprised of the Divisions of Administration, Refuse Collection, Mobility and Parking Services, Infrastructure Management, Design and Construction, and Traffic Management.

The **Administration Division** coordinates fiscal, human resources, contracting, communications, and legislative processing functions. The division also oversees all Geographic Information Systems (GIS), mapping, and addressing for the department.

The **Division of Refuse Collection** provides residential collection services, litter-container collection, clean up for major downtown special events, and manages contracts for yard waste and recycling.

The **Division of Mobility and Parking Services** is responsible for the administration, enforcement, operations, and management of public parking in the City of Columbus.

The **Division of Infrastructure Management** manages the transportation infrastructure. The division provides street maintenance services including street sweeping, litter control, graffiti removal, and snow removal in an efficient manner.

The **Division of Design and Construction** is responsible for managing construction contracts, providing quality and timely construction inspection, surveying, and materials testing services in support of publicly and privately-funded infrastructure construction projects.

The **Division of Traffic Management** oversees traffic, safety, and congestion studies to ensure a safe and efficient transportation system. The division installs and maintains pavement markings, traffic signals, traffic signage, and parking meters.

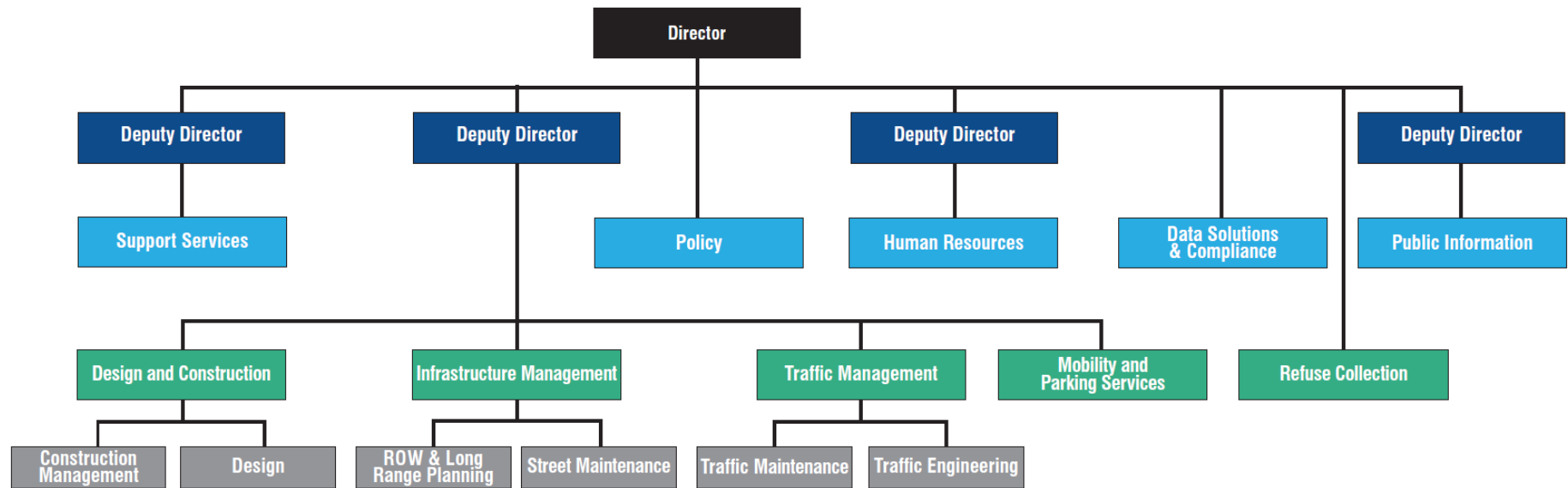
Department Mission

To deliver unparalleled public services in Columbus to enhance mobility, safety, and quality of life.

Budget Summary

Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
General Fund	64,681,076	65,962,451	68,102,439	32,765,089
Street Construction, Maintenance, and Repair Fund	71,466,759	77,589,167	88,008,406	93,227,611
Construction Inspection Fund	10,600,926	14,170,457	14,237,611	13,648,351
Private Inspection Fund	4,501,186	7,007,364	6,074,308	7,849,041
Mobility Enterprise Fund	20,660,139	21,746,808	27,199,173	31,421,477
Department Total	\$ 171,910,086	\$ 186,476,245	\$ 203,621,937	\$ 178,911,569

Public Service



2026 STRATEGIC PRIORITIES



MOBILITY

Reduce traffic congestion, expand and enhance public transit options, and create more efficient, accessible connections between neighborhoods, job centers, healthcare facilities, schools, and other essential services through the LinkUS Mobility Corridors Initiative to address long-standing challenges and future growth in Central Ohio.

Continue the Vision Zero initiative focused on eliminating all traffic-related fatalities and serious injuries, while promoting safe, healthy, and equitable mobility for everyone. Design and implement transportation systems and infrastructure that prioritize safety through data-driven strategies and community collaboration, creating safer streets and neighborhoods for all road users whether walking, biking, driving, or using public transit.

Enhance safety and livability in our neighborhoods with high-quality street maintenance. Resurface city streets to ensure smooth and durable roadways, repair potholes timely to prevent vehicle damage and accidents, remove snow and ice efficiently during winter months to maintain safe travel conditions, and consistently sweep streets to improve cleanliness, air quality, and stormwater management creating safer, reliable, and welcoming streets for all residents, visitors, and commuters.



PROSPERITY

Continue the Keep Columbus Beautiful program to enhance quality of life through public education and volunteer-driven efforts that address key environmental issues such as litter prevention, recycling, and community beautification. Empower residents to take an active role in maintaining a cleaner, greener city, fostering civic pride and environmental stewardship throughout Columbus.

Continue investment in the Clean Neighborhood Initiative tackling the longstanding problem of illegal dumping. Increase the number of solid waste inspectors and alley cleanup crews to ensure faster response times and more thorough cleanups.

Expand public education efforts to inform residents about how they can help prevent illegal dumping and take pride in maintaining clean, safe neighborhoods. Columbus Convenience Centers offer residents accessible locations to properly dispose of bulk waste, household items, and other materials, providing a legal and convenient alternative to dumping.



OPERATIONS

Modernize internal systems and processes, with a focus on leveraging data and technology to drive smarter, more responsive services to support more efficient operations and stronger fiscal stewardship. Utilize available technologies to improve access to critical data, ensuring that staff and stakeholders can make informed, timely decisions.

Enhance the efficiency and effectiveness of the Work Plan cycle through streamlined processes and better data integration, resulting in more strategic resource allocation and project delivery.

Institutionalize data handoffs throughout the asset life cycle to ensure continuity, accountability, and long-term planning across departments improving the quality of services delivered to Columbus residents.

2026 BUDGET NOTES

ADMINISTRATION DIVISION

The Administration Division provides the overall coordination and policy direction for the department. In addition, the office manages the fiscal, human resources, community relations, asset management, and legislative processing functions for the whole department.

- The Director's Office will continue to expand the Data Solutions and Compliance section within the Administrative Division to process right of way permits, including special hauling permits. This section also develops and delivers state of the art GIS, geospatial technology services, and data analytics within the Department of Public Service in support of infrastructure and asset management investments.

REFUSE COLLECTION

Residential refuse collection, yard waste collection, and household residential recycling services are funded in the general fund, the street construction, maintenance and repair (SCMR) fund, and the income tax set aside (ITSA) fund. This includes 90-gallon, scheduled bulk refuse collection, and multi-family methods. The general fund also funds the budget for sidewalk litter receptacles collection, public recycling, and the Keep Columbus Beautiful program. In addition:

- In 2026, funding for residential recycling, yard waste collection, and tipping fees has been reallocated to other funds.
- Additional refuse trucks are expected to arrive in 2026, resulting in a decrease of \$500,000 budgeted for truck rentals.
- In furtherance of the goal of landfill diversion, funding for weekly recycling and the operation of two convenience centers to allow for the disposal of hard to dispose of items continues in 2026.

MOBILITY AND PARKING SERVICES– MOBILITY ENTERPRISE FUND

The mobility enterprise fund encompasses all activity of the Division of Mobility and Parking Services. The mobility enterprise fund is responsible for providing a high-quality parking experience in the city by holistically managing on-street and off-street parking assets under one system to increase access in high demand parking areas across the city.

- The 2026 budget includes \$3 million for debt service on two of the city's five parking garages as well as \$1.8 million for lease payments associated with the Dorrian Green Parking Garage. Additionally, \$2.5 million is budgeted for debt service on assets to be potentially acquired in 2026.

INFRASTRUCTURE MANAGEMENT

The 2026 Infrastructure Management budget includes funding for all current street maintenance employees who are responsible for providing pothole repair, snow and ice removal, and street sweeping services throughout the city. In addition:

- Funding is continued for the following programs: alley rehabilitation, the sidewalk trip hazard program, the bridge maintenance program, and the guardrail repair program.
- An additional \$300,000 is budgeted for snow contractors, due in part to new responsibilities for snow removal at Hoover Reservoir.
- A total of \$100,000 is included in this budget to complete facility renovations.
- Continued funding of \$1 million in construction contracts will provide ramps compliant with the Americans with Disabilities Act.

DESIGN AND CONSTRUCTION

The 2026 Design and Construction budget includes funding for engineering and construction inspection services throughout the city. This budget includes funding to upgrade GIS software, replace aging vehicles, and continue support for the Mid-Ohio Regional Planning Commission. In 2026 a reallocation of funding between the Construction Inspection Fund and the Private Construction Inspection Fund will see a change from 70 percent and 30 percent to 62 percent and 38 percent respectively. This change will better reflect actual revenues in the two funds.

TRAFFIC MANAGEMENT

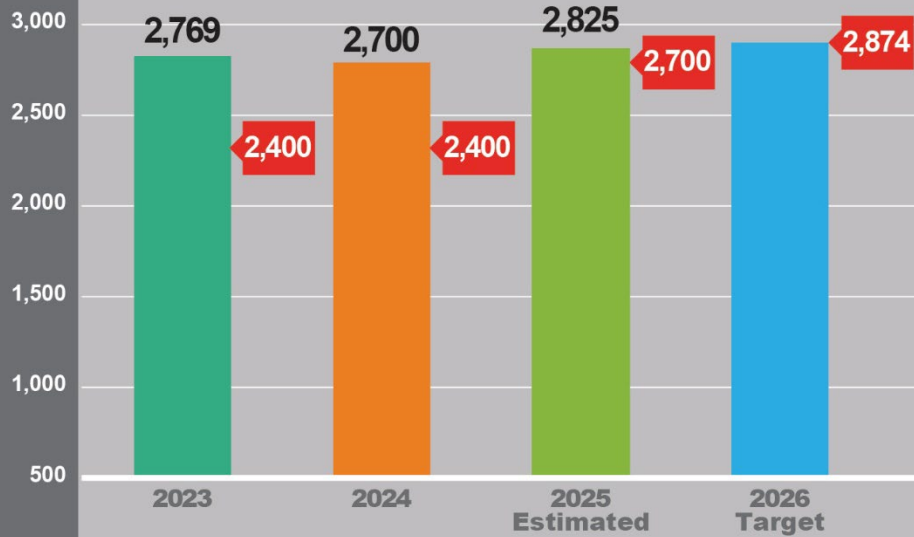
The 2026 Traffic Management budget includes funding for all current traffic maintenance, planning, and engineering employees who are responsible for designing and repairing all traffic signals, signs, and pavement markings throughout the city. This budget includes contracts such as traffic signal retiming and refurbishment, and traffic studies necessary to understand and plan for a growing and rapidly changing city.



PERFORMANCE MEASURES

Refuse Collection

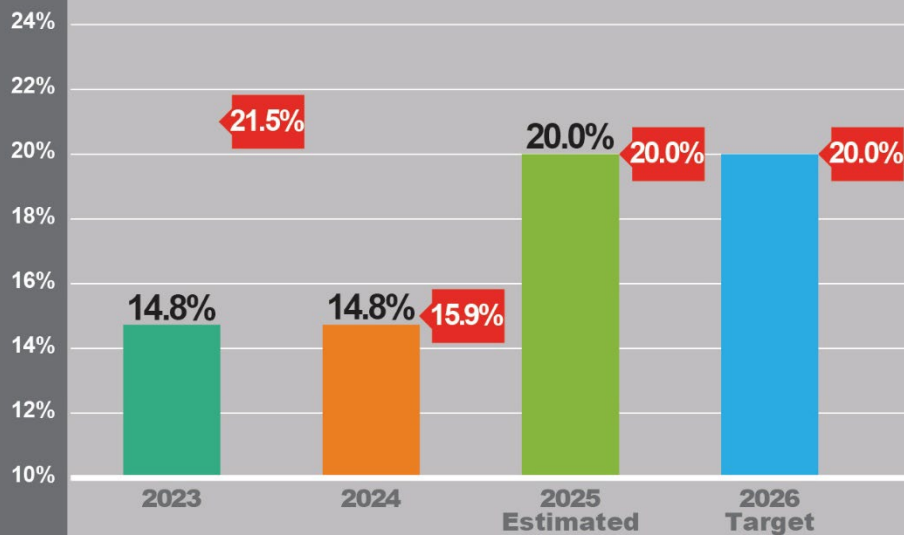
Number of households served weekly per collection personnel



The number of households served on a weekly basis is projected to exceed the annual goal. This measurement is used to ensure customer service levels are met and is projected at 2,874 for 2026.

Recycling and Yard Waste

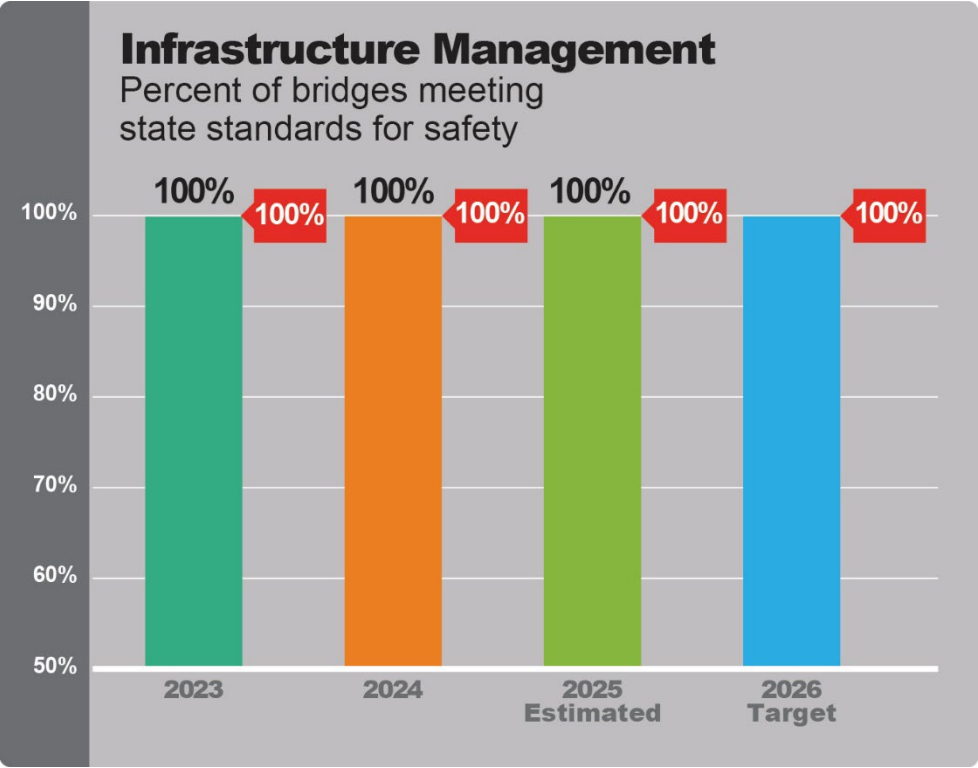
Percent of waste diverted from the waste stream



Waste diverted through recycling efforts and the yard waste program are expected to be 20 percent in 2026.



The percent of private construction inspections completed in 48 hours is consistently 100 percent. This measure displays the highest standard of support for development efforts in Columbus.



Infrastructure maintenance is a critical component of the department's mission. In 2026, 100 percent of City of Columbus owned and inspected bridges will meet state standards for safety.

Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund					
Administration	\$ 867,210	\$ 951,455	\$ 1,055,072	\$ 1,009,295	\$ 499,734
Refuse Collection	63,813,866	65,010,996	67,047,367	29,654,875	32,265,355
General Fund Subtotal	64,681,076	65,962,451	68,102,439	30,664,170	32,765,089
Street Construction, Maintenance, and Repair Fund					
Administration	7,028,559	7,533,095	9,986,610	13,050,490	9,452,142
Traffic Management	20,721,054	21,432,745	24,962,940	24,459,861	24,152,287
Infrastructure Management	38,244,499	42,187,527	45,403,334	43,097,060	46,845,347
Design & Construction	5,472,647	6,435,800	7,655,522	6,654,413	7,277,835
Refuse Collection	-	-	-	-	5,500,000
Street Const. Fund Subtotal	71,466,759	77,589,167	88,008,406	87,261,824	93,227,611
Construction Inspection Fund					
Administration	1,046,898	1,160,996	1,338,845	1,200,690	1,461,889
Design & Construction	9,554,028	13,009,460	12,898,766	11,606,554	12,186,462
Const. Insp. Fund Subtotal	10,600,926	14,170,457	14,237,611	12,807,244	13,648,351
Private Inspection Fund					
Administration	112,180	118,805	141,564	118,307	148,752
Design & Construction	4,389,006	6,888,558	5,932,744	5,613,248	7,700,289
Private Insp. Fund Subtotal	4,501,186	7,007,364	6,074,308	5,731,555	7,849,041
Mobility Enterprise Fund					
Administration	923,707	1,177,056	1,804,389	1,641,343	2,522,622
Mobility and Parking Services	19,736,432	20,569,752	25,394,784	24,178,681	28,898,855
Mobility Ent. Fund Total	20,660,139	21,746,808	27,199,173	25,820,023	31,421,477
Department Total	\$ 171,910,086	\$ 186,476,245	\$ 203,621,937	\$ 162,284,816	\$ 178,911,569

Financial Summary by Area of Expense					
Division	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Administration					
General Fund					
Personnel	\$ 865,565	\$ 941,109	\$ 1,048,146	\$ 1,004,054	\$ 494,444
Services	1,644	10,346	6,926	5,241	5,290
General Fund Subtotal	867,210	951,455	1,055,072	1,009,295	499,734
SCMR Fund					
Personnel	5,388,506	5,813,231	7,578,658	6,280,370	7,195,649
Materials & Supplies	31,790	39,266	56,000	50,987	61,000
Services	1,532,679	1,606,092	2,208,952	6,587,311	2,032,493
Other	2,500	2,500	3,000	3,000	3,000
Capital	73,084	72,005	140,000	128,822	160,000
SCMR Fund Subtotal	7,028,559	7,533,095	9,986,610	13,050,490	9,452,142
Construction Inspection Fund					
Personnel	1,015,526	1,138,283	1,287,845	1,174,722	1,410,889
Materials & Supplies	10,800	11,393	13,000	11,500	13,000
Services	20,572	11,320	38,000	14,468	38,000
Construction Inspection Fund Subtotal	1,046,898	1,160,996	1,338,845	1,200,690	1,461,889
Private Constr. Inspect. Fund					
Personnel	99,282	107,379	114,564	103,307	121,752
Materials & Supplies	6,200	8,427	10,000	7,000	10,000
Services	6,698	3,000	17,000	8,000	17,000
Private Constr. Inspect. Fund Subtotal	112,180	118,805	141,564	118,307	148,752
Mobility Enterprise Fund					
Personnel	681,069	915,527	1,254,389	1,238,627	1,972,622
Materials & Supplies	24,400	33,795	60,000	27,500	60,000
Services	218,238	227,734	490,000	375,216	490,000
Mobility Enterprise Fund Subtotal	923,707	1,177,056	1,804,389	1,641,343	2,522,622
Administration Subtotal	9,978,554	10,941,407	14,326,480	17,020,125	14,085,139

Financial Summary by Area of Expense (cont.)						
Division		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Refuse Collection						
General Fund						
	Personnel	17,007,165	18,159,677	19,768,871	18,667,515	17,006,740
	Materials & Supplies	578,816	547,648	298,000	400,959	250,000
	Services	45,557,711	46,137,659	46,834,372	10,396,278	14,898,615
	Other	85,174	93,182	100,000	143,999	100,000
	Capital	585,000	72,830	46,124	46,124	10,000
	General Fund Subtotal	63,813,866	65,010,996	67,047,367	29,654,875	32,265,355
SCMR Fund						
	Services	-	-	-	-	5,500,000
	SCMR Fund Subtotal	-	-	-	-	5,500,000
	Refuse Collection Subtotal	63,813,866	65,010,996	67,047,367	29,654,875	37,765,355
Infrastructure Management						
SCMR Fund						
	Personnel	18,614,539	20,864,731	23,211,418	22,774,118	24,248,197
	Materials & Supplies	1,237,336	1,594,969	1,402,000	1,390,000	1,452,000
	Services	16,893,919	18,452,875	19,619,916	17,494,493	19,975,150
	Other	40,800	39,800	70,000	176,834	70,000
	Capital	1,457,904	1,235,154	1,100,000	1,261,615	1,100,000
	Infrastructure Management Subtotal	38,244,499	42,187,527	45,403,334	43,097,060	46,845,347
Design and Construction						
SCMR Fund						
	Personnel	4,401,553	4,841,796	5,674,808	4,919,338	5,617,461
	Materials & Supplies	5,110	12,638	15,000	13,290	16,000
	Services	1,002,484	1,528,797	1,892,214	1,648,285	1,570,874
	Other	3,500	-	3,500	3,500	3,500
	Capital	60,000	52,568	70,000	70,000	70,000
	SCMR Fund Subtotal	5,472,647	6,435,800	7,655,522	6,654,413	7,277,835
Constr. Inspect. Fund						
	Personnel	7,369,861	8,049,823	9,915,215	8,827,680	9,551,883
	Materials & Supplies	106,360	83,794	167,500	135,563	159,030
	Services	2,074,770	2,416,444	2,558,401	2,385,770	2,134,099
	Other	1,400	6,400	7,650	7,540	7,130
	Capital	1,638	2,452,999	250,000	250,000	334,320
	Constr. Inspect. Fund Subtotal	9,554,028	13,009,460	12,898,766	11,606,554	12,186,462
Private Inspect. Fund						
	Personnel	3,274,507	3,549,560	4,249,388	4,081,331	5,853,745
	Materials & Supplies	46,562	36,742	73,500	59,706	97,470
	Services	1,066,636	1,047,531	1,356,506	1,218,861	1,443,024
	Other	600	1,725	3,350	3,350	4,370
	Capital	702	2,253,000	250,000	250,000	301,680
	Private Inspect. Fund Subtotal	4,389,006	6,888,558	5,932,744	5,613,248	7,700,289
	Design and Construction Subtotal	19,415,681	26,333,818	26,487,032	23,874,215	27,164,586
Mobility and Parking Services						
Mobility Enterprise Fund						
	Personnel	4,000,901	4,571,359	6,208,924	5,260,667	6,754,202
	Materials & Supplies	78,224	62,919	226,000	103,681	234,000
	Services	11,277,291	11,409,165	14,827,616	14,543,076	16,032,759
	Principal	2,390,000	2,500,000	2,135,000	2,135,000	1,915,000
	Other	31,500	156,500	53,000	208,000	278,000
	Capital	73,446	35,005	120,000	104,013	130,000
	Interest	1,885,071	1,834,804	1,824,244	1,824,244	1,093,600
	Transfer	-	-	-	-	2,461,294
	Parking Services Subtotal	19,736,432	20,569,752	25,394,784	24,178,681	28,898,855
Traffic Management						
SCMR Fund						
	Personnel	12,058,380	11,955,070	14,139,224	13,406,886	14,734,452
	Materials & Supplies	2,516,098	2,744,635	2,840,000	2,838,010	2,840,000
	Services	2,373,261	2,935,649	3,315,716	3,066,967	2,864,835
	Other	44,750	22,000	63,000	43,000	63,000
	Capital	3,728,565	3,775,391	4,605,000	5,104,999	3,650,000
	Traffic Management Subtotal	20,721,054	21,432,745	24,962,940	24,459,861	24,152,287
Department Total		\$ 171,910,086	\$ 186,476,245	\$ 203,621,937	\$ 162,284,816	\$ 178,911,569



Department Personnel Summary								
Fund	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
General Fund								
Administration	7	0	7	0	7	0	4	0
Refuse Collection	182	0	189	0	240	0	184	0
SCMR Fund								
Administration	50	0	46	0	59	0	60	0
Traffic Management	106	0	98	0	130	0	130	0
Infrastructure Management	186	2	198	2	208	4	209	4
Design & Construction	33	0	32	0	38	0	38	0
Construction Inspection Fund								
Administration	8	0	8	0	9	0	9	0
Design & Construction	63	5	65	6	72	21	64	19
Private Inspection Fund								
Administration	1	0	1	0	1	0	1	0
Design & Construction	27	3	27	3	31	9	39	11
Mobility Enterprise Fund								
Administration	6	0	7	0	9	0	13	0
Mobility and Parking Services	40	0	47	1	61	1	61	1
Total	709	10	725	12	865	35	812	35

Operating Budget by Program					
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs	
Public Service Administration	\$ 41,676,988	76	\$ 18,394,520	59	
Fiscal	3,235,778	25	3,364,627	25	
Human Resources	2,181,477	16	1,952,541	16	
Internal Services	29,560,219	0	29,591,654	0	
Construction Management	15,836,054	96	17,268,041	96	
Facility Maintenance	2,091,179	9	2,248,136	10	
Street Maintenance	10,343,587	78	10,160,559	76	
Right-Of-Way Permits	1,033,462	6	839,979	5	
Snow Removal/Street Sweeping	10,800,323	94	12,511,065	95	
Cashiers	935,192	12	-	0	
Parking Enforcement	2,377,731	24	2,541,325	25	
Collections	404,179	4	-	0	
Meter Repair	284,519	3	-	0	
Parking Garages	3,800,000	0	4,281,251	2	
Planning	-	0	963,501	8	
Meter Operations	-	0	4,499,888	5	
Customer Support Office	-	0	1,645,531	15	
90-Gallon Residential Collection	6,002,583	104	5,946,346	82	
Scheduled Bulk Collection	3,183,054	31	2,160,987	18	
Litter Collection	1,349,591	18	1,255,698	16	
Multi-Family Residential Collection	1,721,268	17	1,050,387	9	
Residential Recycling	18,360,000	0	9,190,527	0	
Container Management	830,871	10	665,416	7	
Keep Columbus Beautiful	784,858	8	771,909	10	
Solid Waste Inspection	2,319,142	24	1,687,506	16	
Smart City Grant Program	20,000	0	-	0	
Planning & Engineering	19,080,486	102	19,440,590	105	
Asset Management	4,480,488	27	4,858,792	31	
Traffic Maintenance	14,244,342	74	13,213,441	72	
GIS	622,243	5	865,300	7	
Vision Zero	262,079	2	231,158	2	
Debt Management	5,800,244	0	7,310,894	0	
Department	Total	\$ 203,621,937	865	\$ 178,911,569	812

For additional financial information related to the Department of Public Service, please refer to the Internal Service, Special Revenue, and Enterprise Funds sections.

2026 PROGRAM GUIDE

PUBLIC SERVICE ADMINISTRATION

To provide leadership, administrative and operational management, and supervisory and clerical support for department divisions.

FISCAL

To provide fiscal and budgetary support for the divisions for both capital and operational needs within the department.

HUMAN RESOURCES

To provide divisional support with regard to personnel management for the department.

INTERNAL SERVICES

To account for the internal service charges of the department necessary to maintain operations.

CONSTRUCTION MANAGEMENT

To administer the construction of public-private partnerships, private development, and public infrastructure projects, perform construction inspection services, including the inspection of various utility relocations within the right-of-way associated with construction projects and private utility companies.

FACILITY MAINTENANCE

To provide building maintenance for non-general fund plant assets.

STREET MAINTENANCE

To provide efficient street maintenance services within the City of Columbus's right-of-way for the purpose of maintaining a safe and efficient transportation system and improving neighborhood livability and safety.

RIGHT-OF-WAY PERMITS

To coordinate the additional right-of-way land acquisition for construction projects, review CIP and Private/Public Projects, review utility relocation plans, and coordinate with utility providers on the relocation of utilities.

SNOW REMOVAL/STREET SWEEPING

To remove snow, ice, and debris from the city's roadway infrastructure and improve neighborhood livability and safety.

CASHIERS

To provide in-person cashiering services at the Parking Services Center with parking ticket payments, towing and associated fees, residential permit payments, and answer questions in person and via phone.

PARKING ENFORCEMENT

To provide parking enforcement in all zones throughout the City of Columbus.

COLLECTIONS

To provide single and multi-space meter collections utilizing 30 routes throughout the City of Columbus.

METER REPAIR

To provide single and multi-space meter repair to over 4,500 mechanisms and terminals throughout the City of Columbus.

PARKING GARAGES

To service the maintenance and operations for such garages.

PLANNING

To provide and execute design ideas, as well as provide innovative and efficient plans for the future of the mobility and parking programs within the City of Columbus.

METER OPERATIONS

To provide single and multi-space meter collections and maintenance throughout the City of Columbus

CUSTOMER SUPPORT OFFICE

To provide in-person and over the phone customer support at the Impound Lot with parking ticket payments, towing and associated fees, residential permit payments and answering questions from the public.

**90-GALLON RESIDENTIAL
COLLECTION PROGRAM**

To provide weekly refuse collection service to 90-gallon customers, primarily single-family residences.

**SCHEDULED BULK COLLECTION
PROGRAM**

To provide the collection of large household items, excluding construction and demolition debris.

LITTER COLLECTION

To empty sidewalk litter containers on a scheduled basis, predominately located in the downtown area and to promote and coordinate litter cleanups, graffiti prevention, recycling, and beautification projects.

**MULTI-FAMILY RESIDENTIAL
COLLECTION**

To provide weekly refuse collection service to large apartment and condominium complexes having dumpster or compactor service.

RESIDENTIAL RECYCLING

To provide weekly residential recycling services to residents of the City of Columbus.

CONTAINER MANAGEMENT

To provide and maintain 64-gallon, 90-gallon, and 64-gallon recycling containers for the residents of the City of Columbus in order to maintain a clean and efficient system of collection.

KEEP COLUMBUS BEAUTIFUL

To provide leadership, guidance, education, assistance, and materials to citizens of Columbus to end littering and improve neighborhoods.

SOLID WASTE INSPECTION

To investigate, remedy, and assist police to prosecute illegal dumping and other refuse related violations within the City of Columbus.

SMART CITY GRANT PROGRAM

To provide for leadership, administrative, and program management within the citywide Smart Cities Initiative.

PLANNING & ENGINEERING

To develop quality construction plans, manage design contracts, perform construction inspection services, and enable the divisions to build and maintain a safe and efficient transportation system for pedestrians, bicyclists, and vehicular traffic and improve neighborhood livability and safety.

ASSET MANAGEMENT

To process and issue right-of-way permits, including special hauling. To develop and deliver state of the art GIS, geospatial technology services, and data analytics within the Department of Public Service in support of Infrastructure Asset Management Investments.

TRAFFIC MAINTENANCE

To provide efficient traffic maintenance services within the City of Columbus's right-of-way for the purpose of maintaining a safe and efficient transportation system and improving neighborhood livability and safety.

GIS

To prevent damages to underground facilities via 811 (Ohio Utilities Protection Service) excavation ticket submissions and properly marking facilities above ground per OUPS legislation and best practices.

VISION ZERO

To end crash related fatalities and serious injuries on the streets of Columbus while increasing safe, healthy, and equitable mobility for all.

DEBT MANAGEMENT

To service and track all required debt service obligations (principal and interest) per bond covenant requirements, policies, and procedures and to ensure funds from bonds and loans are used to finance the department's capital program, including those projects in all divisions.



Department Description

The Department of Public Utilities (DPU) safeguards surface water quality, promotes public health and safety, and supports economic development by managing the collection and treatment of wastewater from the City of Columbus, 26 suburban communities, and parts of Franklin County. It ensures safe, reliable drinking water through 24 service agreements, oversees stormwater management to prevent flooding and protect water quality, and educates the public on water conservation and watershed stewardship. Additionally, DPU regulates industrial discharges, supports fire suppression with reliable hydrants, maintains over 57,000 streetlights, and provides dependable, competitively priced electrical power.

DPU has officially rebranded as **Columbus Water & Power (CWP)**, marking the first name change in decades to better reflect its wide range of essential services. Serving 1.4 million residents, CWP provides water, wastewater, stormwater, streetlight, and municipal power services, and oversees sustainability initiatives through Sustainable Columbus. The new name emerged from extensive customer and staff input and is part of a broader strategic plan to improve public understanding of the department's role in delivering critical infrastructure and sustainable resources.

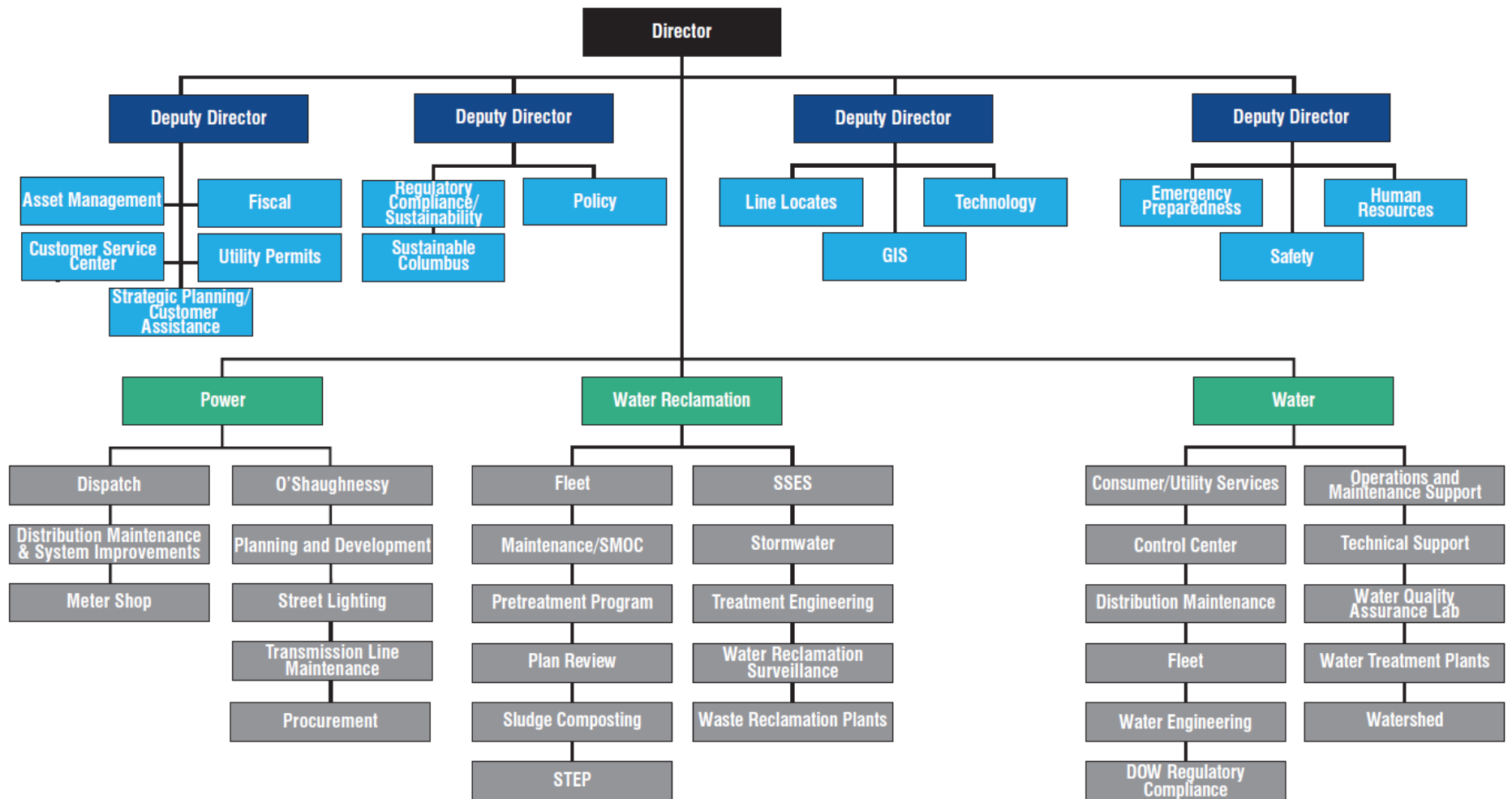
Department Mission

To enhance the quality of life, now and into the future, for people living, working, and raising families in central Ohio through the economic, efficient, and environmentally responsible stewardship of superior public utilities.

The department consists of the Director's Office and four divisions. The Director's Office provides overall leadership and coordinates key functions: fiscal management, human resources, public information, technology, regulatory compliance, emergency preparedness, and customer service. The Division of Power operates a publicly owned electric utility that supplies power to residents and businesses and maintains the city's streetlight system. The Division of Water Reclamation (Sanitary Sewerage and Drainage) manages wastewater collection and treatment at two plants, while the Division of Water oversees drinking water treatment and distribution through three plants, along with infrastructure maintenance and water quality programs. The Division of Stormwater manages the city's stormwater collection systems.

Budget Summary				
Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed
Water Operating Fund	227,417,606	247,868,319	311,208,691	351,806,189
Electricity Operating Fund	92,273,891	93,756,365	127,011,759	139,985,054
Sanitary Sewer Operating Fund	317,016,631	345,935,169	376,554,152	404,950,579
Storm Sewer Operating Fund	39,212,555	45,842,988	51,606,051	54,498,778
Department Total	\$ 675,920,683	\$ 733,402,842	\$ 866,380,653	\$ 951,240,600

Public Utilities



2026 STRATEGIC PRIORITIES

HOUSING

Provide proactive and preventive support to mitigate issues and negative effects that arise from failed water and sewer lines. Assist residents in replacing Septic Tanks and connecting them to the City's Sewer System, assist residents in replacing lead water lines in their home, and assist residents in replacing sanitary lines.

SAFETY

Keep our Stormwater infrastructure up to date and perform preventative and lifecycle maintenance to mitigate flooding and associated damages.

Expand Street Lighting Network to promote safer neighborhoods and meet performance indicators for streetlight outage repair response time.

OPERATIONS

Provide affordable, quality water to customers while growing, maintaining, and upgrading our treatment and distribution infrastructure to support a fourth water plant and the region's overall growth.

Reduce the number of monthly water quality complaints.

Improve maintenance of over 7,000 miles of underground distribution lines, quickly repair breaks, preventatively service lines to reduce breaks, and eliminate lead exposure in the system.

Collect and treat the city and contract communities' wastewater in an affordable and sustainable way.

Reduce water-in-basement complaints and combined sewer overflows.

Continue growing, maintaining, and upgrading our infrastructure through capital improvement projects in compliance with Ohio EPA consent orders.

Provide competitive electric rates.

Employ preventative maintenance throughout the network and reduce the duration of outages.

Develop the capital improvement program to upgrade the City's distribution network in response to the City's overall growth and growing residential and commercial demand

Expand and maintain the street lighting program throughout Columbus neighborhoods and reduce the outage time for these lights.

Support all divisions in executing their missions.

Launch 37 W. Broad Street, the department's new headquarters.

2026 BUDGET NOTES

DIRECTOR'S OFFICE

The Utility Advisory Board (UAB) has recommended the Columbus City Council increase the 2026 water rates by eighteen percent, sanitary rates by eight percent, and storm rates by two percent. In addition:

- The 2026 Director's Office \$73.7 million budget is 18.3 percent higher than the 2026 budget.
- Increases include personnel costs and implementation and licensing of the new Columbus Utility Billing System (CUBS) replacement/mobile dispatching and customer portal.
- The 2026 budget provides \$39.4 million in personnel funding for 322 full-time and 16 part-time positions.

WATER

The division's 2026 budget is 12.5 percent higher than in 2025. Debt service payments represent 38.2 percent of the Water Division's \$323.4 million budget. In addition:

- The 2026 budget includes \$63.5 million for personnel, providing funding for 504 full-time and 22 part-time positions. These employees are responsible for the administration, distribution, maintenance, supply, and safety of the water system in order to provide the Columbus metropolitan area with clean and reliable drinking water.
- The 2026 budget includes almost \$28.1 million for three water residual treatment projects.
- The 2026 budget includes \$35.7 million for water treatment chemicals, which is a 13.3 percent increase over 2025 appropriations. This is due to continued, significant cost increases across a variety of chemicals.

POWER

The division's largest expense in the 2026 budget is for the purchase of generated electric power for resale. The budget includes \$78 million for this expense, which is a 15.0 percent increase over 2025.

- The 2026 budget includes \$14.7 million for personnel for 110 full-time and 5 part-time positions.
- Included in the 2026 budget are resources up to \$1 million to replace or upgrade the Divisions of Power's Responder Power Outage Management System.

WATER RECLAMATION (SANITARY SEWERAGE AND DRAINAGE)

The division's 2026 budget is 6.6 percent higher than the 2025 budget. A significant portion of this budget is comprised of funds for debt service payments, reflecting the division's extensive capital improvement program. Debt service costs associated with maintaining and improving the city's wastewater system comprise over 53.4 percent of the division's operating budget of over \$373.6 million. In addition:

- The 2026 budget includes \$59.2 million for personnel, providing funding for 473 full-time and 7 part-time positions. These employees are responsible for the administration, maintenance, safety, and operation of the city's wastewater treatment plants, a compost facility, and approximately 4,405 miles of sewer lines.
- Services are projected to be \$78.1 million and provide for various professional service contracts including equipment rental, specialty maintenance services, organic waste processing, and biosolid removal.

STORMWATER

As with the other divisions of this department, a significant portion of the operating budget for the Stormwater Division is devoted to debt service payments. In 2026, debt service payments amount to \$12.3 million. In addition:

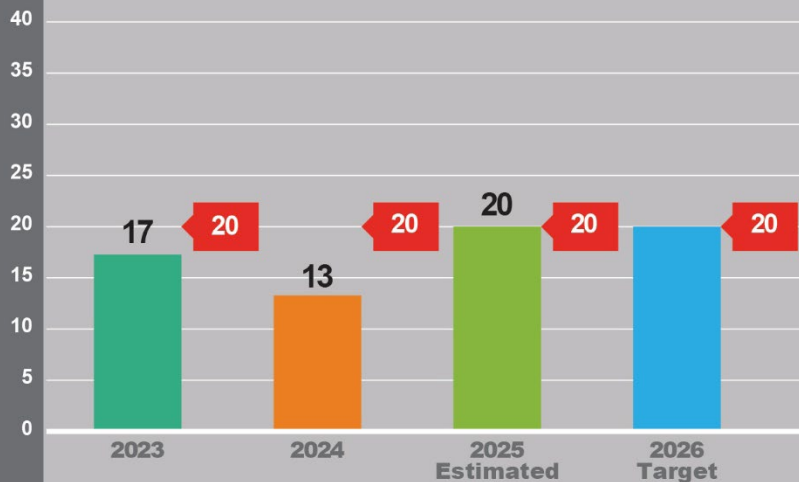
- The budget includes funding for 28 full-time and two part-time positions, totaling \$3.4 million.



PERFORMANCE MEASURES

Water Quality

Number of water quality complaints per month



This measure reflects the monthly average number of water quality complaints received by the Division of Water. External conditions can cause the actual number of complaints to vary. With ozone/biologically active filtration (BAF) treatment, the water quality complaints continue to stay low. The 2026 target for this measure will be kept at 20.

Water Distribution Mains

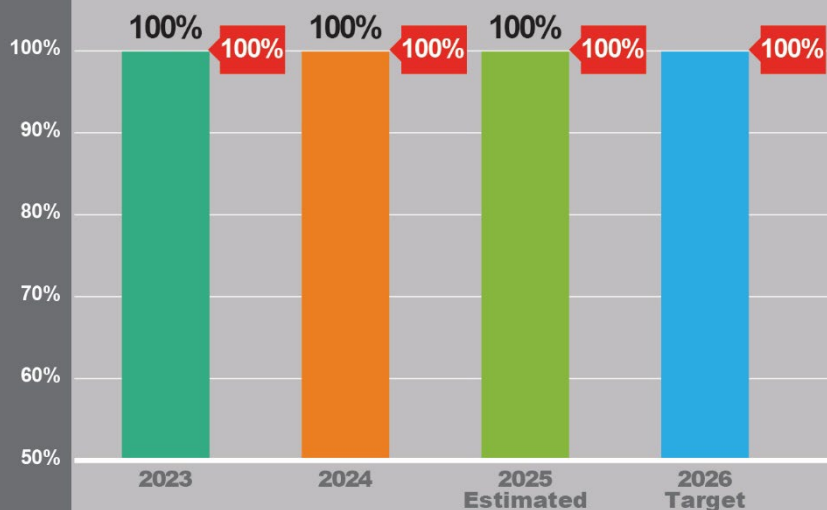
Annual number of breaks or leaks per 100 miles of water distribution mains (*city lines only*)



The number of water line breaks or leaks in the distribution system is consistently under 20 per 100 miles each year. The measure reflects city lines only, and the target was reduced to 15 or fewer per 100 miles in 2020. This goal is projected to be reached in 2025 and will continue for 2026.

Water-in-Basement Complaints

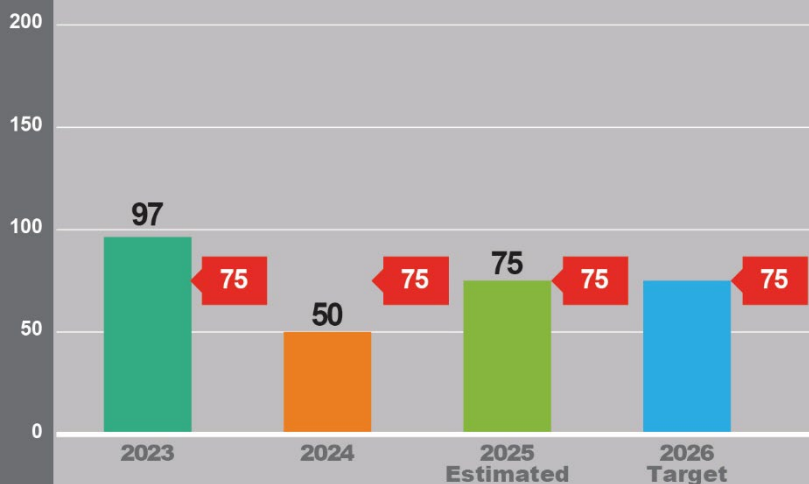
Percent of "water-in-basement" complaints investigated within 24 hours



Water-in-basement complaints are expected to be investigated within 24 hours of being reported. In 2026, the Division of Water Reclamation will maintain its high standard of 100 percent.

Sewer Overflow Prevention

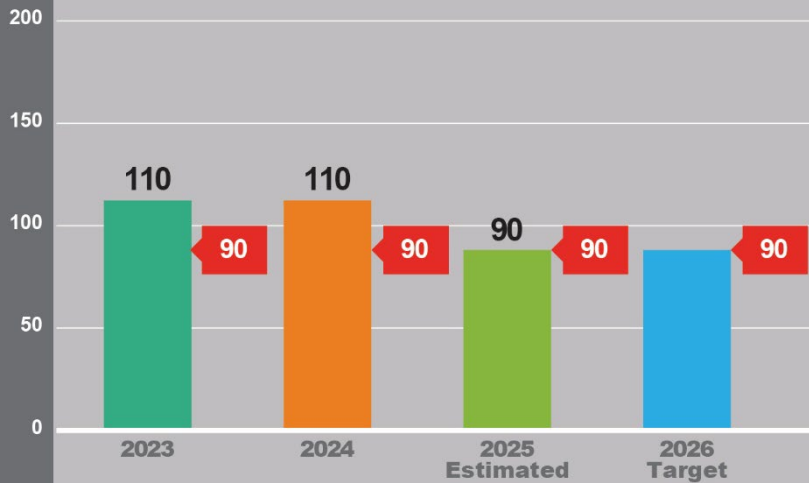
Annual number of combined sewer overflows



The Division of Water Reclamation manages an extensive capital improvements program aimed at reducing combined sewer overflows (CSO). The division implemented measures to significantly reduce CSO activations and will maintain its high standard of 75 in 2026.

Electric Power Outage Remediation

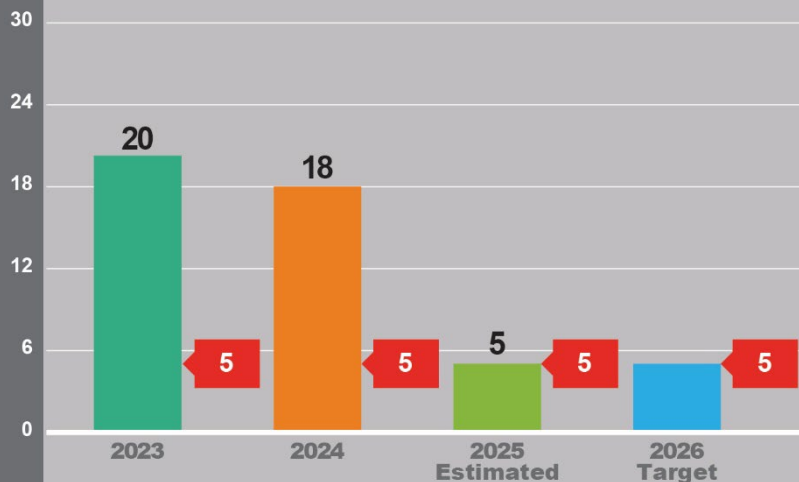
Average duration of electricity outage (*minutes*)



The Division of Power's aim is to minimize the length of time of any power outage. The target for this measure in 2026 is 90 minutes or less.

Streetlight Maintenance and Repair

Response time for streetlight outage repair (*days*)



The Division of Power maintains an extensive street lighting system. This measure reflects the number of days to respond to a streetlight outage. In 2026, the division will continue to strive to meet the target maximum timeframe to address a streetlight issue in five days.

Financial Summary by Fund					
Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Water Operating Fund					
Director's Office	\$ 12,534,104	\$ 14,654,004	\$ 23,780,568	\$ 26,015,084	\$ 28,370,626
Water	214,883,502	233,214,315	287,428,123	283,583,759	323,435,563
Water Operating Fund Subtotal	227,417,606	247,868,319	311,208,691	309,598,843	351,806,189
Electricity Operating Fund					
Director's Office	2,711,565	2,500,748	5,374,033	3,850,594	5,652,559
Power	89,562,326	91,255,617	121,637,726	109,593,672	134,332,495
Electricity Operating Fund Subtotal	92,273,891	93,756,365	127,011,759	113,444,266	139,985,054
Sanitary Sewer Operating Fund					
Director's Office	13,705,554	15,927,849	26,147,030	28,610,425	31,319,261
Sanitary	303,311,077	330,007,320	350,407,122	333,211,040	373,631,318
Sanitary Sewer Operating Fund Subtotal	317,016,631	345,935,169	376,554,152	361,821,465	404,950,579
Storm Sewer Operating Fund					
Director's Office	3,575,557	4,190,552	6,971,742	7,624,161	8,334,006
Storm	35,636,998	41,652,436	44,634,309	44,858,419	46,164,772
Storm Sewer Operating Fund Subtotal	39,212,555	45,842,988	51,606,051	52,482,580	54,498,778
Department Total	\$ 675,920,683	\$ 733,402,842	\$ 866,380,653	\$ 837,347,154	\$ 951,240,600



Financial Summary by Area of Expense						
Division		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Director's Office						
Water Operating Fund						
Personnel	\$	8,236,000	\$ 9,519,665	\$ 12,327,519	\$ 11,715,933	\$ 14,955,895
Materials & Supplies		603,591	491,083	747,852	697,448	747,336
Services		3,685,222	4,599,933	10,679,977	13,470,513	12,514,135
Other		214	426	25,220	47,770	29,100
Capital		3,257	42,897	-	83,420	124,160
Transfer		5,820	-	-	-	-
Water Operating Fund Subtotal		12,534,104	14,654,004	23,780,568	26,015,084	28,370,626
Electricity Operating Fund						
Personnel		2,093,814	1,725,042	3,013,187	1,207,188	3,244,172
Materials & Supplies		39,348	33,633	72,580	74,123	56,141
Services		573,942	734,420	2,277,301	2,544,658	2,320,151
Other		3,034	-	10,965	11,510	12,575
Capital		512	7,653	-	13,115	19,520
Transfer		915	-	-	-	-
Electricity Operating Fund Subtotal		2,711,565	2,500,748	5,374,033	3,850,594	5,652,559
Sanitary Sewer Operating Fund						
Personnel		9,233,644	10,538,503	13,820,801	13,038,385	16,780,978
Materials & Supplies		284,522	240,926	399,635	344,024	389,421
Services		4,183,496	5,097,596	11,898,319	15,080,934	13,977,037
Other		240	-	28,275	53,557	32,625
Capital		3,652	50,824	-	93,525	139,200
Sanitary Sewer Operating Fund Subtotal		13,705,554	15,927,849	26,147,030	28,610,425	31,319,261
Storm Sewer Operating Fund						
Personnel		2,462,588	2,813,176	3,685,574	3,469,754	4,457,947
Materials & Supplies		75,800	63,556	106,568	91,805	103,842
Services		1,034,391	1,297,435	3,172,060	4,023,380	3,726,397
Other		64	-	7,540	14,282	8,700
Capital		974	16,386	-	24,940	37,120
Transfer		1,740	-	-	-	-
Storm Sewer Operating Fund Subtotal		3,575,557	4,190,552	6,971,742	7,624,161	8,334,006
Director's Office Subtotal	\$	32,526,780	\$ 37,273,154	\$ 62,273,373	\$ 66,100,264	\$ 73,676,452

Financial Summary by Area of Expense, cont.						
Division		2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
Water						
Personnel	\$	40,858,010	\$ 47,387,090	\$ 54,394,532	\$ 56,458,948	\$ 63,495,485
Materials & Supplies		29,879,582	32,689,733	38,481,640	42,575,033	44,052,084
Services		39,837,479	45,619,559	76,387,819	72,491,213	85,470,947
Principal		67,705,516	70,785,404	78,545,714	73,919,991	85,611,402
Other		65,321	65,823	53,000	48,880	55,000
Capital		1,363,105	3,160,669	3,933,320	3,904,793	6,705,000
Interest		35,174,489	33,506,037	35,632,098	34,184,901	38,045,645
Water Subtotal		214,883,502	233,214,315	287,428,123	283,583,759	323,435,563
Power						
Personnel		9,594,729	10,890,694	13,249,152	13,161,230	14,656,587
Materials & Supplies		59,752,831	57,607,417	74,065,048	63,522,411	86,304,310
Services		15,180,022	16,042,720	18,479,967	18,567,136	19,305,582
Principal		1,653,271	2,536,450	2,798,871	2,525,853	2,366,563
Other		5,681	9,233	21,500	20,959	21,000
Capital		3,140,123	3,736,138	11,043,000	10,247,827	9,102,000
Interest		235,669	432,965	1,980,188	1,548,256	2,576,453
Power Subtotal		89,562,326	91,255,617	121,637,726	109,593,672	134,332,495
Sanitary						
Personnel		40,958,240	43,697,753	53,430,144	49,554,931	59,247,163
Materials & Supplies		11,625,100	12,378,401	17,083,005	15,100,064	16,109,169
Services		56,770,869	63,010,083	77,520,453	75,334,944	78,166,484
Principal		118,769,677	122,069,566	137,223,587	131,419,920	154,365,028
Other		72,750	86,012	126,500	174,962	168,000
Capital		831,209	3,145,892	5,274,100	4,974,986	4,110,000
Interest		40,893,339	51,081,941	45,385,199	42,287,100	45,290,691
Transfers		33,389,893	34,537,673	14,364,134	14,364,134	16,174,783
Sanitary Subtotal		303,311,077	330,007,320	350,407,122	333,211,040	373,631,318
Storm						
Personnel		2,231,481	2,396,150	2,900,040	3,024,850	3,439,423
Materials & Supplies		100,443	69,087	140,905	105,781	137,990
Services		19,651,849	24,960,839	28,174,043	28,499,416	30,200,809
Principal		10,053,848	10,483,095	9,748,988	9,735,028	8,973,378
Other		-	9,000	20,000	3,695	10,000
Capital		-	229,287	105,000	94,500	110,000
Interest		3,599,377	3,504,977	3,545,333	3,395,150	3,293,172
Storm Subtotal		35,636,998	41,652,436	44,634,309	44,858,419	46,164,772
Department Total	\$	675,920,683	\$ 733,402,842	\$ 866,380,653	\$ 837,347,154	\$ 951,240,600

Department Personnel Summary								
	2023 Actual		2024 Actual		2025 Budget		2026 Proposed	
	FT	PT	FT	PT	FT	PT	FT	PT
Department of Public Utilities								
Director's Office	222	5	239	5	293	15	322	16
Water	376	4	416	5	504	42	504	22
Power	80	1	97	3	110	11	110	5
Sanitary	366	1	365	1	475	15	473	7
Storm	22	0	26	1	26	1	28	2
Total	1,066	11	1,143	15	1,408	84	1,437	52

Operating Budget by Program					
Program	2025 Budget	2025 FTEs	2026 Proposed	2026 FTEs	
Utilities Administration	\$ 38,821,605	70	\$ 37,373,209	40	
Fiscal	6,590,092	43	7,623,328	45	
Human Resources	6,270,439	47	7,043,355	51	
Internal Services	114,593,237	0	119,753,920	0	
Regulatory Compliance	5,899,798	35	8,367,404	49	
Public Relations	901,033	5	1,432,307	8	
Emergency Preparedness	2,175,418	23	2,783,606	23	
Septic Tank Elimination Program	422,500	0	402,500	0	
Customer Service	54,499,995	246	59,289,997	260	
Maintenance	22,038,912	151	25,360,056	154	
Engineering and Development	89,147,134	127	102,243,799	132	
Fleet Management	3,678,977	27	4,686,987	32	
Water Distribution	93,486,989	302	116,343,308	315	
Wastewater Treatment	54,503,480	222	55,639,718	216	
Stormwater Management	5,009,576	26	6,685,325	28	
Electricity Distribution	24,327,572	49	24,783,765	47	
Street Lighting	6,519,413	18	7,708,564	21	
Debt Management	328,724,112	0	355,347,115	0	
Sustainable Columbus	8,770,371	17	8,372,337	16	
Department Total	\$ 866,380,653	1,408	\$ 951,240,600	1,437	

For additional financial information related to the Department of Public Utilities, please refer to the water, sanitary sewer, storm sewer, and electricity operating fund summaries contained within the Enterprise Funds section. Program descriptions begin on the following page.

2026

PROGRAM GUIDE

UTILITIES ADMINISTRATION

To provide administrative support services for the Department of Public Utilities.

FISCAL

To ensure the financial integrity of the department. Includes budgeting, auditing, accounting, procurement, and debt service.

HUMAN RESOURCES

To ensure the effective and efficient management of human resources and safety for the department. Includes labor relations, payroll, benefits, training, hiring, classification management, compensation, organizational development, safety, and industrial hygiene.

INTERNAL SERVICES

To account for the internal service charges of the department to maintain operations.

REGULATORY COMPLIANCE

To ensure regulatory compliance and support to all divisions in the areas of environmental and other regulations.

PUBLIC RELATIONS

To provide information to residents of the City of Columbus and contracting areas regarding the department's water, power, and sewerage and drainage systems.

EMERGENCY PREPAREDNESS

Coordinates all emergency preparedness activities for the department.

SEPTIC TANK ELIMINATION PROGRAM

A partnership with Columbus Public Health to protect area water sources by eliminating onsite sewage treatment systems and connecting these properties to the city's sanitary sewer. The city offers a no-interest loan program to assist homeowners with associated expenses.

CUSTOMER SERVICE

To support managers of other divisions by providing timely and accurate information related to the core business functions of the utility for daily operational decisions and long-term strategic planning.

MAINTENANCE

To provide general maintenance for the department and division facilities including upkeep of buildings, heating, cooling, ventilation, lighting, parking lot maintenance, and grounds and green space maintenance.

ENGINEERING AND DEVELOPMENT

To provide engineering support and development to the department's capital program and to ensure project engineering plans and specifications are in proper form and accordance with all applicable rules and regulations.

FLEET MANAGEMENT

To provide assistance in all phases of fleet management for the department including coordination with the Fleet Division in the Department of Finance and Management, development and review of specifications, and assistance and execution of vehicle procurement related functions.

WATER DISTRIBUTION

To ensure the residents of the Columbus Metropolitan Area have an uninterrupted distribution of safe, reliable water and that the infrastructure of the utility is maintained.

WASTEWATER TREATMENT

To promote the health and safety of residents of the Columbus Metropolitan Area through the effective treatment of wastewater.

STORMWATER MANAGEMENT

To provide effective stormwater collection services to the community within the corporate limits of Columbus.

ELECTRICITY DISTRIBUTION

To ensure that customers receive safe and reliable electric power and that neighborhoods receive modern street lighting.

STREET LIGHTING

To promote public safety through the design, construction, maintenance, and operation of an efficient and reliable street lighting system.

DEBT MANAGEMENT

To service and track all required debt service obligations (principal and interest) per bond covenant requirements, policies, and procedures, and to ensure that funds from bonds and loans are used to finance the department's capital program, including those projects in all divisions.

SUSTAINABLE COLUMBUS

To ensure the city is doing its part to combat the effects of climate change while imparting fairness and environmental justice in an effort to create a more equitable and resilient community.

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.

2026 Cash Balance Statement

The municipal court computer fund is projected to begin 2026 with an unencumbered cash balance of \$1,876,146 and end the year with an available balance of \$1,211,299.

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 2026 is \$300,000. The expected revenue for the Clerk of Courts is \$2,300,000. In addition, a total of \$50,000 in cancellation of prior year encumbrances is assumed.

2026 Municipal Court Computer Fund Balance Summary

Unencumbered Cash Balance (January 1, 2026)	\$	1,876,146
Plus Estimated 2026 Receipts		2,600,000
Plus Estimated Encumbrance Cancellations		50,000
Total Estimated Available Resources	\$	4,526,146
Less 2026 Recommended Operating Budget		(3,314,847)
Projected Available Balance (December 31, 2026)	\$	<u>1,211,299</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.

2026 Cash Balance Statement

The street construction, maintenance, and repair fund is expected to begin 2026 with an unencumbered fund balance of \$12,238,563. Revenue for the SCMR fund is projected at \$78,185,000, and encumbrance cancellations of \$3 million are anticipated. Assuming expenditures of

approximately \$93.2 million, the fund will end 2026 with a balance of \$195,952.

2026 Street Construction Maintenance and Repair Balance Summary

Unencumbered Cash Balance (January 1, 2026)	\$ 12,238,563
Plus Estimated 2026 Receipts	78,185,000
Plus Estimated Encumbrance Cancellations	<u>3,000,000</u>
Total Estimated Available Resources	\$ 93,423,563
Less 2026 Recommended Operating Budget	(93,227,611)
Projected Available Balance (December 31, 2026)	<u><u>\$ 195,952</u></u>



2026 Revenue Summary

2026 Street Construction Maintenance and Repair Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
Motor Vehicle Fuel Tax	\$ 42,251,164	\$ 43,037,489	\$ 43,500,000	\$ 45,500,000
Motor Vehicle Licensing Fees	8,556,625	8,438,598	8,900,000	9,100,000
Snow/Street Cleaning	10,992,244	12,064,588	12,000,000	13,240,000
Franklin County Vehicle Tax	1,887,411	1,912,626	2,090,000	2,150,000
Franklin County Reimbursement	3,200,000	3,177,997	3,300,000	3,300,000
Permits	2,289,863	2,955,281	2,950,000	3,010,000
Damages/Contracts	171,822	162,774	310,000	325,000
Miscellaneous	1,021,281	1,396,680	1,300,000	1,560,000
Encumbrance Cancellations	3,146,690	2,866,647	2,000,000	3,000,000
Unencumbered Cash Balance	22,676,532	24,726,875	23,150,387	12,238,563
Total Resources	\$ 96,193,633	\$ 100,739,555	\$ 99,500,387	\$ 93,423,563
Percent Change		4.73%	-1.23%	-6.11%

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 2027 and beyond are as follows:

- Motor vehicle fuel tax revenues remain relatively level. The projected annual growth is two percent in 2027 and beyond.
- Motor vehicle license tax revenue growth is projected at two percent in 2027 and beyond.
- Permit fees are projected to grow by two percent in 2027 and beyond. This revenue includes building, engineering, right-of-way, and zoning permits.
- Snow and street cleaning will increase by two percent in 2027 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 ten percent annual growth rate in 2027 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 2027 and beyond.
- The projected ending fund balance is positive through 2026 and negative in all years thereafter.

Special Revenue Funds

Street Construction Maintenance and Repair Fund

PRO FORMA OPERATING STATEMENT

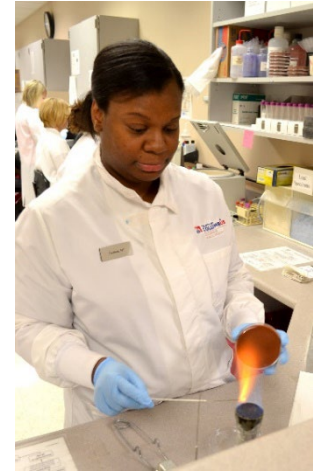
	Actual 2024	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenue Source													
Gasoline Taxes	\$ 43,037,489	\$ 43,500,000	\$ 45,500,000	\$ 46,410,000	\$ 47,338,200	\$ 48,284,964	\$ 49,250,663	\$ 50,235,677	\$ 51,240,390	\$ 52,265,198	\$ 53,310,502	\$ 54,376,712	\$ 55,464,246
Motor Vehicle License Tax	8,438,598	8,900,000	9,100,000	9,282,000	9,467,640	9,656,993	9,850,133	10,047,135	10,248,078	10,453,040	10,662,100	10,875,342	11,092,849
Snow/Street Cleaning	12,064,588	12,000,000	13,240,000	13,504,800	13,774,896	14,050,394	14,331,402	14,618,030	14,910,390	15,208,598	15,512,770	15,823,026	16,139,486
County Vehicle Tax	1,912,626	2,090,000	2,150,000	2,193,000	2,236,860	2,281,597	2,327,229	2,373,774	2,421,249	2,469,674	2,519,068	2,569,449	2,620,838
Franklin County Reimbursement	3,177,997	3,300,000	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	2,955,281	2,950,000	3,010,000	3,070,200	3,131,604	3,194,236	3,258,121	3,323,283	3,389,749	3,457,544	3,526,695	3,597,229	3,669,173
Damages/Contracts	162,774	310,000	325,000	331,500	338,130	344,893	351,790	358,826	366,003	373,323	380,789	388,405	396,173
Miscellaneous	1,396,680	1,300,000	1,560,000	1,591,200	1,623,024	1,655,484	1,688,594	1,722,366	1,756,813	1,791,950	1,827,789	1,864,344	1,901,631
Total Revenue	73,146,033	74,350,000	78,185,000	79,748,700	81,343,674	82,970,547	84,629,958	86,322,558	88,049,009	89,809,989	91,606,189	93,438,312	95,307,079
Beginning Fund Balance	24,726,875	23,150,387	12,238,563	195,952	(12,632,599)	(26,163,271)	(40,494,593)	(55,735,918)	(72,008,533)	(89,446,876)	(108,199,879)	(128,432,440)	(150,327,053)
Encumbrance Cancellations	2,866,647	2,000,000	3,000,000	3,090,000	3,182,700	3,278,181	3,376,526	3,477,822	3,582,157	3,689,622	3,800,310	3,914,320	4,031,749
Total Resources	100,739,555	99,500,387	93,423,563	83,034,652	71,893,775	60,085,457	47,511,892	34,064,462	19,622,632	4,052,734	(12,793,380)	(31,079,808)	(50,988,225)
Operating Expenses													
Personnel Services	36,027,068	39,423,633	41,660,381	42,493,589	43,343,460	44,210,330	45,094,536	45,996,427	46,916,355	47,854,683	48,811,776	49,788,012	50,783,772
Insurance	7,447,760	7,957,079	10,135,378	11,148,916	12,263,807	13,490,188	14,839,207	16,323,128	17,955,440	19,750,984	21,726,083	23,898,691	26,288,560
Materials & Supplies	4,391,508	4,292,287	4,369,000	4,412,690	4,456,817	4,501,385	4,546,399	4,591,863	4,637,782	4,684,159	4,731,001	4,778,311	4,826,094
Services	10,565,529	15,781,006	16,613,808	16,779,946	16,947,746	17,117,223	17,288,395	17,461,279	17,635,892	17,812,251	17,990,373	18,170,277	18,351,980
Pro Rata	2,449,633	2,750,000	2,750,000	2,980,976	3,040,595	3,101,407	3,163,435	3,226,704	3,291,238	3,357,063	3,424,204	3,492,688	3,562,542
Technology	3,712,888	4,105,510	4,449,965	4,494,465	4,539,409	4,584,803	4,630,651	4,676,958	4,723,728	4,770,965	4,818,674	4,866,861	4,915,530
Fleet	7,360,190	5,785,540	7,658,579	7,735,165	7,812,516	7,890,642	7,969,548	8,049,243	8,129,736	8,211,033	8,293,144	8,376,075	8,459,836
311 Call Center Operations	435,173	375,000	471,000	475,710	480,467	485,272	490,124	495,026	499,976	504,976	510,026	515,126	520,277
Other	64,300	226,334	139,500	140,895	142,304	143,727	145,164	146,616	148,082	149,563	151,059	152,569	154,095
Capital Outlay	5,135,118	6,565,436	4,980,000	5,004,900	5,029,925	5,055,074	5,080,349	5,105,751	5,131,280	5,156,936	5,182,721	5,208,635	5,234,678
Total Operating Expenses	77,589,167	87,261,824	93,227,611	95,667,250	98,057,047	100,580,051	103,247,810	106,072,995	109,069,509	112,252,613	115,639,060	119,247,245	123,097,363
Ending Fund Balance	\$23,150,387	\$12,238,563	\$ 195,952	\$(12,632,599)	\$(26,163,271)	\$(40,494,593)	\$(55,735,918)	\$(72,008,533)	\$(89,446,876)	\$(108,199,879)	\$(128,432,440)	\$(150,327,053)	\$(174,085,588)

Health Special Revenue Fund

The 2026 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.

2026 Cash Balance Statement

The health special revenue fund is projected to begin and end 2026 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.



2026 Health Operating Fund Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ -
Plus Estimated 2026 Receipts	12,028,061
Plus General Fund Transfer	32,887,105
Plus Estimated Encumbrance Cancellations	300,000
Total Estimated Available Resources	45,215,166
Less 2026 Recommended Operating Budget	(45,215,166)
Projected Available Balance (December 31, 2026)	\$ -



2025 Revenue Summary

2026 Health Operating Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
General Fund Transfer	\$ 32,315,513	\$ 32,587,527	\$ 33,289,251	\$ 32,887,105
Licenses and Permit Fees	3,052,619	3,636,403	4,114,422	4,040,819
Vital Statistics	1,500,290	1,424,915	1,480,427	1,537,545
Employee Assistance Program	437,540	471,015	482,075	487,080
Misc. Charges for Services	2,983,739	4,685,540	5,030,284	5,402,523
Misc. Revenues and Refunds	532,750	1,170,592	557,191	560,094
Encumbrance Cancellations	1,002,508	808,219	400,000	300,000
Unencumbered Cash Balance	1,261,351	923,348	1,378,096	-
Total Resources	\$ 43,086,309	\$ 45,707,559	\$ 46,731,746	\$ 45,215,166
Percent Change		6.08%	2.24%	-3.25%

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 2026, the general fund subsidy totals \$32,887,105 and represents approximately 73 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, as well as opioid settlement funds.
- 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 2026, excluding the general fund subsidy and encumbrance cancellations, are projected to be \$12,028,061, an increase of \$798,638 or 7.1 percent more than budgeted 2025 revenues of \$11,229,423.

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.

2026 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 2026, 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.

2026 Recreation and Parks Operation and Extension Fund Balance Summary

Unencumbered Cash Balance (January 1, 2026)	\$ -
Plus Estimated 2026 Receipts	19,500,000
Plus General Fund Transfer	58,757,388
Plus Estimated Encumbrance Cancellations	1,000,000
Total Estimated Available Resources	79,257,388
Less 2026 Recommended Operating Budget	(79,257,388)
Projected Available Balance (December 31, 2026)	\$ -



2026 Revenue Summary

2026 Recreation and Parks Operation and Extension Fund				
Revenue by Source and Year				
Historical and Projected				
Revenue Summary	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
Adult Sports	\$ 3,336,394	\$ 3,483,740	\$ 3,681,535	\$ 4,100,000
Aquatics	185,932	275,714	285,552	345,000
Community Centers	997,734	1,042,408	1,227,123	1,400,000
Youth Sports	200,165	212,750	255,537	300,000
Miscellaneous Revenue	1,138,923	684,723	818,372	410,000
Permits Facilities and Docks	1,245,495	1,426,679	1,538,951	1,650,000
Special Activities Permits	217,659	-	-	-
CIP Reimbursement	2,198,209	190,248	-	-
Rent	28,284	-	-	-
Refunds	14,785	-	-	-
Golf	7,120,727	7,725,315	7,675,177	8,500,000
Therapeutic Recreation	55,140	52,059	48,792	65,000
Summer Camps	339,523	375,040	375,833	455,000
Cultural Arts	464,351	520,305	742,610	715,000
Fitness	154,580	148,185	182,621	320,000
Play Grant Reimbursement	229,350	268,765	311,000	200,000
Boat Clubs	172,436	-	-	-
Activenet Transaction Fees	17,722	-	-	-
Outdoor Education	215,887	208,719	202,368	230,000
Special Events	-	272,468	654,529	810,000
General Fund Transfer	48,854,555	57,971,669	65,703,401	58,757,388
Encumbrance Cancellations	558,891	695,946	758,000	1,000,000
Unencumbered Cash Balance	2,854,226	942,154	(1,120,501)	-
Total Resources	\$ 70,600,967	\$ 76,496,888	\$ 83,340,900	\$ 79,257,388
Percent Change		8.35%	8.95%	-4.90%

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 2026 is approximately \$58.8 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 \$19.5 million in 2026.

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.

2026 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 2026 with an unencumbered cash balance of \$10,357,161. Revenue to the fund is projected at \$42,619,156 in 2026, and encumbrance cancellations are estimated at \$200,000 providing the department with total estimated resources of \$53,176,317. After expenses estimated at \$42,383,977, the fund is projected to end 2026 with an unencumbered cash balance of \$10,792,340.

2026 Development Services Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 10,357,161
Plus Estimated 2026 Receipts	42,619,156
Plus Estimated Encumbrance Cancellations	200,000
Total Estimated Available Resources	\$ 53,176,317
Less 2026 Recommended Operating Budget	(42,383,977)
Projected Available Balance (December 31, 2026)	\$ 10,792,340



2026 Revenue Summary

2026 Development Services Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
Residential Construction	\$ 4,143,058	\$ 4,752,750	\$ 6,170,026	\$ 7,601,928
Commercial Construction	12,440,285	15,827,569	18,526,073	21,822,898
Zoning	2,340,626	3,491,859	3,485,660	5,229,656
License/Registration	2,424,753	3,627,915	3,610,942	4,863,708
Other	1,946,078	1,982,934	2,898,099	3,100,966
Encumbrance Cancellations	212,139	430,113	670,000	200,000
Unencumbered Cash Balance	13,884,976	9,787,666	9,282,943	10,357,161
Total Resources	\$ 37,391,915	\$ 39,900,806	\$ 44,643,743	\$ 53,176,317
Percent Change		6.71%	11.89%	19.11%

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 2027 and beyond are as follows:

- Revenue is estimated at 22 percent growth in 2026 and assumes a two percent revenue growth in 2027 and beyond. Rate assessments are performed every five years and include a thorough analysis of all fees, which are adjusted accordingly.
- Personnel costs are projected to grow by two percent annually starting in 2027 and beyond.
- Insurance costs are projected to grow by 10 percent annually starting in 2027 and beyond.
- Pro rata fees represent 4.5 percent of the revenue generated in the fund.

DEVELOPMENT SERVICES FUND												
Pro Forma Operating Statement												
	Actual 2024	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
REVENUE SOURCE												
Residential Construction	\$ 4,752,750	\$ 6,170,026	\$ 7,601,928	\$ 7,753,966	\$ 7,753,966	\$ 7,909,046	\$ 7,909,046	\$ 7,909,046	\$ 7,909,046	\$ 7,909,046	\$ 8,067,227	\$ 8,228,571
Commercial Construction	15,827,569	18,526,073	21,822,898	22,259,356	22,704,543	23,158,634	23,621,807	24,094,243	24,576,128	25,067,650	25,569,003	26,080,383
Zoning	3,491,859	3,485,660	5,229,656	5,334,249	5,440,934	5,549,753	5,660,748	5,773,963	5,889,442	6,007,231	6,127,376	6,249,923
License/registration	3,627,915	3,610,942	4,863,708	4,960,982	5,060,202	5,161,406	5,264,634	5,369,927	5,477,325	5,586,872	5,698,609	5,812,581
All Other	1,982,934	2,898,099	3,100,966	3,162,985	3,226,245	3,290,770	3,356,585	3,423,717	3,492,191	3,562,035	3,633,276	3,705,941
Insurance Refund	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	29,683,027	34,690,800	42,619,156	43,471,539	44,185,890	45,069,608	45,812,819	46,570,895	47,344,132	48,132,834	49,095,490	50,077,400
Beginning Fund Balance	9,787,666	9,282,943	10,357,161	10,792,340	10,812,423	10,374,559	9,577,855	8,220,316	6,242,655	3,579,658	159,590	(3,945,391)
Encumbrance Cancellations	430,113	670,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL RESOURCES	39,900,806	44,643,743	53,176,317	54,463,878	55,198,314	55,644,167	55,590,674	54,991,210	53,786,787	51,912,492	49,455,080	46,332,009
OPERATING EXPENSES												
Operations & Maintenance:												
Personnel	17,691,643	18,767,475	20,282,251	20,687,896	21,101,654	21,523,687	21,954,161	22,393,244	22,841,109	23,297,931	23,763,890	24,239,167
Insurance	3,227,747	3,553,602	4,428,707	4,871,578	5,358,735	5,894,609	6,484,070	7,132,477	7,845,725	8,630,297	9,493,327	10,442,659
Code Enforcement *	1,674,420	2,647,746	7,510,180	7,660,384	7,813,591	7,969,863	8,129,260	8,291,846	8,457,682	8,626,836	8,799,373	8,975,360
Materials & Supplies	134,161	95,913	135,500	139,565	143,752	148,065	152,506	157,082	161,794	166,648	171,647	176,797
Services	1,989,600	2,927,462	2,648,664	2,728,124	2,809,968	2,894,267	2,981,095	3,070,527	3,162,643	3,257,523	3,355,248	3,455,906
Pro Rata	1,470,150	1,561,078	1,917,862	1,956,219	1,988,365	2,028,132	2,061,577	2,095,690	2,130,486	2,165,978	2,209,297	2,253,483
Technology	3,842,204	4,328,305	4,895,884	5,042,761	5,042,761	5,042,761	5,042,761	5,042,761	5,042,761	5,042,761	5,042,761	5,042,761
Fleet	250,000	156,699	207,429	207,429	207,429	207,429	207,429	207,429	207,429	207,429	207,429	207,429
Other	326,500	62,000	267,500	267,500	267,500	267,500	267,500	267,500	267,500	267,500	267,500	267,500
Capital Outlay	11,438	81,473	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Transfers	-	104,829	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	30,617,863	34,286,582	42,383,977	43,651,455	44,823,755	46,066,312	47,370,359	48,748,555	50,207,129	51,752,902	53,400,471	55,151,062
TOTAL EXPENSES	30,617,863	34,286,582	42,383,977	43,651,455	44,823,755	46,066,312	47,370,359	48,748,555	50,207,129	51,752,902	53,400,471	55,151,062
ENDING FUND BALANCE	\$ 9,282,943	\$ 10,357,161	\$ 10,792,340	\$ 10,812,423	\$ 10,374,559	\$ 9,577,855	\$ 8,220,316	\$ 6,242,655	\$ 3,579,658	\$ 159,590	\$ (3,945,391)	\$ (8,819,054)

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 EAST 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.

2026 Cash Balance Statement

The projection of total revenue, excluding general fund subsidy, attributable to the 1111 East Broad Street fund for 2026 is \$960,891. The projected 2026 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.

2026 1111 East Broad Street Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2026)	\$	-
Plus Estimated 2026 Receipts		960,891
Plus Estimated General Fund Transfer		600,000
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	1,560,891
Less 2026 Recommended Operating Budget		(1,560,891)
Projected Available Balance (December 31, 2026)	\$	-

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.

2026 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 2026 are budgeted at \$6,200,000, and encumbrance cancellations of \$50,000 are expected. The Department of Public Service anticipates that by the end of 2026, the fund will have a remaining balance of \$1,551,890.

2026 Private Inspection Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2026)	\$	3,150,931
Plus Estimated 2026 Receipts		6,200,000
Plus Estimated Encumbrance Cancellations		50,000
Total Estimated Available Resources	\$	9,400,931
Less 2026 Recommended Operating Budget		(7,849,041)
Projected Available Balance (December 31, 2026)	\$	1,551,890

Special Revenue Funds

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Internal Service Funds

THE CITY OF
COLUMBUS

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 Department of Development, respectively.

2026 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.

2026 Employee Benefits Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ -
Plus Estimated 2026 Receipts	10,523,618
Total Estimated Available Resources	\$ 10,523,618
Less 2026 Recommended Operating Budget - Human Resources	(9,843,618)
Less 2026 Recommended Operating Budget - Development	(680,000)
Projected Available Balance (December 31, 2026)	<u>\$ -</u>

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 Department of Finance and Management. 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.

2026 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 2026 with an unencumbered cash balance of \$713,368 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.

2026 Print and Mailroom Services Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 713,368
Plus Estimated 2026 Print Services Receipts	723,958
Plus Estimated 2026 Mailroom Services Receipts	1,424,542
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available Resources	\$ 2,861,868
Less 2026 Recommended Operating Budget - Print	(723,958)
Less 2026 Recommended Operating Budget - Mailroom	(1,424,542)
Projected Available Balance (December 31, 2026)	<u><u>\$ 713,368</u></u>

2026 Revenue Summary

2026 Print and Mailroom Services Fund				
Revenue by Source and Year				
Historical and Projected				
Revenue Summary	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
Print Services	\$ 219,390	\$ 899,827	\$ 673,395	\$ 723,958
Mailroom Services	942,038	1,550,418	1,430,044	1,424,542
Encumbrance Cancellations	5,684	273,096	92,055	-
Unencumbered Cash Balance	563,633	(215,692)	621,313	713,368
Total Resources	<u>\$ 1,730,744</u>	<u>\$ 2,507,649</u>	<u>\$ 2,816,807</u>	<u>\$ 2,861,868</u>
Percent Change		44.89%	12.33%	1.60%

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.

2026 Cash Balance Statement

The beginning year unencumbered cash balance in this fund is projected at \$101,901. The 2026 revenue estimate is equal to a projection of 3,770 hours of services billed at a rate of \$400 per hour. The division reviews its rate periodically and increases it when necessary to fully recover costs. With a proposed budget of \$1,431,116, the anticipated fund balance by year end is \$208,785.

2026 Land Acquisition Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 101,901
Plus Estimated 2026 Receipts	1,508,000
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available Resources	\$ 1,639,901
Less 2026 Recommended Operating Budget	(1,431,116)
Projected Available Balance (December 31, 2026)	\$ 208,785

Information Services Fund

The information 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.

2026 Cash Balance Statement

The information services fund is managed by the Department of Technology and is projected to begin the year with an unencumbered cash balance of \$631,027 and end the year with \$1,295,976. 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.

2026 Information Services Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 631,027
Plus Estimated 2026 Receipts	72,447,868
Plus Estimated Encumbrance Cancellations	500,000
Plus Billing True-up to Agencies	141,343
Total Estimated Available Resources	\$ 73,720,238
Less 2026 Recommended Operating Budget	(72,424,262)
Projected Available Balance (December 31, 2026)	<u><u>\$ 1,295,976</u></u>

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 ten-year pro forma operating statement 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 and health insurance expenses grow 2 percent and 10 percent, respectively, while supplies, maintenance, and capital expenses grow 2 percent annually in 2027 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 2026 over 2025 projections.



Internal Service Funds

INFORMATION SERVICES DIVISION PRO FORMA OPERATING STATEMENT											
	Actual 2024	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034
Revenue Source											
Other Fund-Direct Charge	\$ 3,989,865	\$ 6,576,327	\$ 7,358,900	\$ 7,506,078	\$ 7,656,200	\$ 7,809,324	\$ 7,965,510	\$ 8,124,820	\$ 8,287,317	\$ 8,453,063	\$ 8,622,124
Other Fund-Indirect Charge	21,247,360	22,810,585	28,439,375	30,054,593	31,150,046	31,688,795	32,331,981	32,838,522	32,424,093	35,087,258	35,385,521
General Fund-Direct Charge	3,709,564	4,158,639	3,598,787	3,670,763	3,744,178	3,819,062	3,895,443	3,973,352	4,052,819	4,133,875	4,216,553
General Fund-Indirect Charge	22,048,225	25,434,602	33,050,806	34,927,931	36,201,011	36,827,118	37,574,596	38,163,272	37,681,645	40,776,640	41,123,266
Outside Source Revenue	165,149	222,971	141,343	149,371	154,815	157,493	160,689	163,207	161,147	174,383	175,865
TOTAL REVENUE	51,160,163	59,203,124	72,589,211	76,308,735	78,906,250	80,301,792	81,928,218	83,263,173	82,607,020	88,625,219	89,523,330
Encumbrance Cancellations	1,419,061	978,012	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Beginning Fund Balance	1,764,968	1,930,044	631,027	1,295,976	1,795,976	2,295,976	2,795,976	3,295,976	3,795,976	4,295,976	4,795,976
TOTAL RESOURCES	54,344,192	62,111,180	73,720,238	78,104,711	81,202,226	83,097,768	85,224,194	87,059,149	86,902,996	93,421,195	94,819,306
Operating Expenses											
Admin & ISD Division 4702											
Personnel Services	19,057,848	21,088,693	23,414,230	23,882,515	24,360,165	24,847,368	25,344,316	25,851,202	26,368,226	26,895,590	27,433,502
Health Insurance	2,107,215	3,280,244	4,315,273	4,746,800	5,221,480	5,743,628	6,317,991	6,949,790	7,644,769	8,409,246	9,250,171
Materials & Supplies	524,246	481,276	511,000	521,220	531,644	542,277	553,123	564,185	575,469	586,978	598,718
Services	13,473,525	16,420,565	17,782,196	18,137,840	18,500,597	18,870,609	19,248,021	19,632,981	20,025,641	20,426,154	20,834,677
Fleet	17,628	23,993	31,761	32,396	33,044	33,705	34,379	35,067	35,768	36,483	37,213
Other	1,000	19,611	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172
Capital Outlay	-	100,000	100,000	102,000	104,040	106,121	108,243	110,408	112,616	114,869	117,166
Total Operating Expenses (4702)	35,181,461	41,414,382	46,155,460	47,423,791	48,752,011	50,144,770	51,607,155	53,144,738	54,763,616	56,470,469	58,272,619
Principal	5,720,000	5,050,000	9,710,000	10,595,000	11,680,000	11,500,000	11,490,000	10,660,000	7,560,000	11,720,000	10,900,000
Interest	956,022	1,228,294	2,080,437	3,486,356	3,335,357	3,172,219	2,989,106	3,247,435	3,690,760	3,447,085	2,953,810
Total Debt Service	6,676,022	6,278,294	11,790,437	14,081,356	15,015,357	14,672,219	14,479,106	13,907,435	11,250,760	15,167,085	13,853,810
TOTAL EXPENSES (4702)	41,857,483	47,692,676	57,945,897	61,505,147	63,767,368	64,816,989	66,086,261	67,052,173	66,014,376	71,637,554	72,126,429
Division 4701											
Personnel Services	2,397,270	2,756,407	3,074,978	3,136,478	3,199,207	3,263,191	3,328,455	3,395,024	3,462,925	3,532,183	3,602,827
Health Insurance	190,524	296,104	445,700	490,270	539,297	593,227	652,549	717,804	789,585	868,543	955,398
General Fund-Direct Charge	3,751,447	4,158,639	3,598,787	3,670,763	3,744,178	3,819,062	3,895,443	3,973,352	4,052,819	4,133,875	4,216,553
Other Fund-Direct Charge	4,217,424	6,576,327	7,358,900	7,506,078	7,656,200	7,809,324	7,965,510	8,124,820	8,287,317	8,453,063	8,622,124
Total Operating Expenses (4701)	10,556,665	13,787,477	14,478,365	14,803,588	15,138,882	15,484,803	15,841,957	16,211,000	16,592,645	16,987,664	17,396,901
ENDING FUND BALANCE	\$ 1,930,044	\$ 631,027	\$ 1,295,976	\$ 1,795,976	\$ 2,295,976	\$ 2,795,976	\$ 3,295,976	\$ 3,795,976	\$ 4,295,976	\$ 4,795,976	\$ 5,295,976

Fleet Management Fund

The fleet management services fund is an internal service 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.

2026 Cash Balance Statement

The Fleet Management Division recovers its costs by billing user agencies for services provided. The revenue includes a standard rate of \$147 per hour for vehicles and equipment, 60 percent mark-up on parts, five percent mark-up on commercial services, and a fuel overhead rate mark-up 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 \$1,660,953 and is projected to end the year with a positive unencumbered cash balance of \$2,567,363.

2026 Fleet Management Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 1,660,953
Plus Estimated 2026 Receipts	48,009,929
Plus Estimated Encumbrance Cancellations	500,000
Total Estimated Available Resources	\$ 50,170,882
Less 2026 Recommended Operating Budget	(47,603,519)
Projected Available Balance (December 31, 2026)	\$ 2,567,363

2026 Revenue Summary

2026 Fleet Management Fund				
Revenue by Source and Year				
Historical and Projected				
	2023	2024	2025	2026
Revenue Summary	Actual	Actual	Estimated	Proposed
Public Safety	\$ 20,338,541	\$ 23,202,393	\$ 20,234,077	\$ 23,322,862
Refuse Collection	9,246,903	9,408,482	8,201,615	9,453,613
Other General Fund	415,485	2,912,971	2,125,644	2,450,129
Other Funds	13,763,999	11,201,937	9,349,925	12,376,915
Refunds/Miscellaneous	350,473	468,520	400,236	406,410
Encumbrance Cancellations	643,181	2,575,678	2,920,431	500,000
Unencumbered Cash Balance	(1,107,467)	(846,800)	2,356,789	1,660,953
Total Resources	\$ 43,651,115	\$ 48,923,181	\$ 45,588,717	\$ 50,170,882
Percent Change		12.08%	-6.82%	10.05%

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 three percent per year in 2027 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 2024	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
REVENUE SOURCE												
Public Safety	\$ 23,202,393	\$ 20,234,077	\$ 23,322,862	\$ 24,022,548	\$ 24,743,224	\$ 25,485,521	\$ 26,250,087	\$ 27,037,589	\$ 27,848,717	\$ 28,684,178	\$ 29,544,704	\$ 30,431,045
Refuse Collection	9,408,482	8,201,615	9,453,613	9,737,221	10,029,338	10,330,218	10,640,125	10,959,328	11,288,108	11,626,752	11,975,554	12,334,821
Other General Fund Divisions	2,912,971	2,125,644	2,450,129	2,523,633	2,599,342	2,677,322	2,757,642	2,840,371	2,925,582	3,013,350	3,103,750	3,196,863
Other Funds	11,201,937	9,349,925	12,376,915	12,748,222	13,130,669	13,524,589	13,930,327	14,348,237	14,778,684	15,222,044	15,678,706	16,149,067
Miscellaneous Revenues	468,520	400,236	406,410	418,602	431,160	444,095	457,418	471,141	485,275	499,833	514,828	530,273
TOTAL REVENUE	47,194,303	40,311,497	48,009,929	49,450,227	50,933,734	52,461,746	54,035,598	55,656,666	57,326,366	59,046,157	60,817,542	62,642,069
Beginning Fund Balance	(846,800)	2,356,789	1,660,953	2,567,363	5,055,475	8,174,239	11,659,070	15,351,717	19,248,468	23,337,145	27,596,796	32,197,595
Encumbrance Cancellations	2,575,678	2,920,431	500,000	515,000	530,450	546,364	562,754	579,637	597,026	614,937	633,385	652,387
TOTAL RESOURCES	48,923,181	45,588,717	50,170,882	52,532,590	56,519,658	61,182,348	66,257,423	71,588,020	77,171,860	82,998,239	89,047,723	95,492,050
OPERATING EXPENSES												
Operations and Maintenance												
Personnel	11,675,432	12,801,063	13,839,888	14,116,686	14,399,019	14,687,000	14,980,740	15,280,355	15,585,962	15,897,681	16,215,635	16,539,947
Insurance	2,517,187	2,699,783	3,289,798	3,618,778	3,980,656	4,378,721	4,816,593	5,298,253	5,828,078	6,410,886	7,051,974	7,757,172
Materials & Supplies	19,187,137	16,824,002	18,638,149	19,010,912	19,391,130	19,778,953	20,174,532	20,578,023	20,989,583	21,409,375	21,837,562	22,274,313
Services	8,106,450	6,793,065	7,370,411	7,517,819	7,668,176	7,821,539	7,977,970	8,137,529	8,300,280	8,466,285	8,635,611	8,808,323
Capital	202	91,225	25,000	25,500	26,010	26,530	27,061	27,602	28,154	28,717	29,291	29,877
Other	1,000	1,500	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
TOTAL OPERATING EXPENSES	41,487,408	39,210,638	43,164,746	44,291,225	45,466,551	46,694,335	47,978,519	49,323,417	50,733,746	52,214,667	53,771,831	55,411,427
Director's Office Allocation	990,885	1,167,640	1,219,536	1,243,927	1,268,805	1,294,181	1,320,065	1,346,466	1,373,396	1,400,864	1,428,881	1,457,458
DEBT SERVICE EXPENSES												
Principal	3,835,000	3,200,000	2,600,000	1,425,000	1,115,000	1,045,000	1,125,000	1,200,000	1,275,000	1,355,000	1,245,000	1,220,000
Interest	253,099	349,486	619,237	516,964	495,063	489,761	482,121	469,669	452,574	430,912	404,416	363,716
TOTAL DEBT SERVICE EXPENSES	4,088,099	3,549,486	3,219,237	1,941,964	1,610,063	1,534,761	1,607,121	1,669,669	1,727,574	1,785,912	1,649,416	1,583,716
TOTAL EXPENSES	46,566,392	43,927,764	47,603,519	47,477,115	48,345,420	49,523,278	50,905,706	52,339,552	53,834,715	55,401,443	56,850,128	58,452,601
ENDING FUND BALANCE	\$ 2,356,789	\$ 1,660,953	\$ 2,567,363	\$ 5,055,475	\$ 8,174,239	\$ 11,659,070	\$ 15,351,717	\$ 19,248,468	\$ 23,337,145	\$ 27,596,796	\$ 32,197,595	\$ 37,039,449

Construction Inspection Fund

On April 1, 2009, the Department of Public Service (DPS) 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.

2026 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 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 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 \$2,450,118. Revenues for 2026 are budgeted at \$12,650,000 and encumbrance cancellations of \$70,000 are expected. With a proposed budget of \$13,648,351, the fund is projected to end the year with an unencumbered cash balance of \$1,521,767.

2026 Construction Inspection Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 2,450,118
Plus Estimated 2026 Receipts	12,650,000
Plus Estimated Encumbrance Cancellations	<u>70,000</u>
Total Estimated Available Resources	\$ 15,170,118
Less 2026 Recommended Operating Budget	(13,648,351)
Projected Available Balance (December 31, 2026)	<u><u>\$ 1,521,767</u></u>

Enterprise Funds

THE CITY OF
COLUMBUS

Sewerage and Drainage Operating Fund

The sanitary sewer enterprise fund is used by the city to account for all financial activity related to the operation of the sanitary sewer enterprise. The city collects and treats effluent of city residents and residents of certain suburban areas. The city has two sewerage treatment plants. Revenues consist primarily of user charges.

2026 Cash Balance Statement

The projected beginning year 2026 cash balance is \$363.3 million, which includes \$79.5 million in two reserve funds and an Environmental Protection Agency mandated replacement fund.

2026 Sewerage and Drainage Operating Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 363,273,691
Plus Estimated 2026 Receipts	416,374,660
Total Estimated Available Resources	\$ 779,648,351
Less 2026 Recommended Operating Budget (Sewers/Drains)	(373,631,318)
Less 2026 Recommended Operating Budget (Administration)	(31,319,261)
Projected Available Balance (December 31, 2026)	<u><u>\$ 374,697,772</u></u>

2026 Revenue Summary

User fees support the operations of the Division of Sewerage and Drainage. Section 118 of the Columbus City Charter empowers City Council to establish separate utility rates to fully cover the cost of service. Rates are set to fully recover the cost of operations, maintenance, and debt service, and are reviewed annually by the Utility Advisory Board. City Council must approve all rate increases before they are effective.

One of the city's goals in the rate setting process is to avoid steep increases and at the same time fully meet the needs of the system. To achieve this goal, a pro forma operating statement was developed. The pro forma is routinely updated to reflect changing appropriations, expenditures, and revenues.

2026 Sewerage and Drainage Operating Fund Revenue by Source and Year Historical and Projected				
	2023	2024	2025	2026
Revenue Summary	Actual	Actual	Estimated	Proposed
Sewer Sales	\$ 272,515,739	\$ 286,313,058	\$ 298,779,220	\$ 320,489,246
Wet Weather Charges	48,306,216	50,814,020	53,195,425	55,952,207
Investment Earnings	10,213,883	15,244,413	14,000,000	14,409,134
System Capacity Charges	9,148,987	9,512,985	9,400,000	10,307,671
Storm Maintenance Reimbursement	3,270,142	7,896,502	8,299,407	11,238,888
Other Revenue	1,608,359	1,031,595	2,526,877	3,977,514
Cash Balance	285,970,128	314,016,824	338,894,228	363,273,691
Total Resources	\$ 631,033,455	\$ 684,829,397	\$ 725,095,157	\$ 779,648,351
Percent Change		8.53%	5.88%	7.52%

Notes:

- The Utility Advisory Board recommended an eight percent increase in rates for 2026. With this increase, revenues, excluding the beginning balance, will exceed \$416 million in 2026.
- The interest earnings projection in 2026 estimates a 2.9 percent increase from 2025 estimated interest. Investment income, as a revenue source to the enterprise funds, is based on the amount of cash available in the treasury upon which interest can be earned.
- The storm maintenance reimbursement will continue in 2026. This transfer of funds from the storm to the sanitary sewer fund is a reimbursement for shared resources.
- The low-income discount is continued in 2026. This discount is applied to the commodity portion of the customer's sanitary sewer bill to provide financial relief to qualifying customers.

Sewerage and Drainage Operating Fund

Pro Forma Operating Statement

Presented below is a pro forma operating statement for the sewerage system enterprise operating fund, reflecting sanitary sewer operations only. A separate pro forma statement for storm sewer operations is presented later in this document. Represented is a projection of the sewerage and drainage operating fund revenues and expenditures for the period 2024 through 2035, the assumptions for which are outlined below. The pro forma operating statement is essential to the planning and rate setting processes. The major assumptions upon which the pro forma's numbers are based are as follows:

- Growth of the sanitary system is projected to be one-half percent throughout the pro forma projection period.
- System capacity charges are assumed to grow by approximately 10 percent in 2026.
- Projections for personnel costs reflect the rates in effect for the various collective bargaining agreements and/or management salary ordinances represented in the division.
- The 2026 operations and maintenance budget includes \$18.5 million to pay pro rata (payment to the general fund for services provided to the utility divisions by general fund agencies).
- In 2026, the division will pay over \$199 million in debt service costs related to various debt issuances. This debt was issued to help fund large infrastructure improvements and upgrades at the wastewater treatment plants and to the wastewater system.
- The Division of Sewerage and Drainage's pro forma statement assumes that all general obligation debt will be issued in the first-half of any given year, such that half of the interest expense is due in the issuance year and the first principal payment is due in a future year.
- A portion of the costs associated with the Public Utilities Director's Office is borne by the sewerage enterprise operating fund. In 2026, \$31.3 million is allocated in this fund for the Director's Office.

SANITARY SEWER ENTERPRISE FUND

PRO FORMA OPERATING STATEMENT (000's omitted)

	Actual 2024	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
REVENUE SOURCE												
Sewer Sales	\$ 286,313	\$ 298,779	\$ 302,824	\$ 325,642	\$ 350,179	\$ 376,565	\$ 404,940	\$ 435,452	\$ 468,263	\$ 489,429	\$ 516,470	539,814
Sewer Sales Increase	-	-	17,665	18,996	20,427	21,966	23,621	25,401	15,609	20,393	17,216	17,994
Wet Weather	50,814	53,195	53,039	56,624	60,434	64,502	68,027	71,790	75,758	78,151	81,308	83,913
Wet Weather Increase	-	-	2,913	3,094	3,303	3,525	3,763	3,968	2,393	3,157	2,605	2,710
Investment Earnings	15,244	14,000	14,409	14,915	15,169	14,330	10,045	7,199	4,466	2,214	800	(1,118)
System Capacity Charges	9,513	9,400	10,308	10,617	10,935	11,263	11,601	11,949	12,308	12,677	13,057	13,188
Other	958	2,372	3,978	4,017	4,057	4,098	4,139	4,180	4,222	4,264	4,307	4,311
Reimbursement from Stormwater Fund	7,897	8,299	11,239	11,520	11,808	12,103	12,406	12,716	13,034	13,360	13,693	14,036
Debt Refinancing	73	155	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE SOURCES	370,813	386,201	416,375	445,425	476,313	508,354	538,542	572,656	596,053	623,644	649,457	674,848
Beginning Fund Balance	314,017	338,894	363,274	374,698	389,159	380,063	288,857	237,898	242,120	248,226	247,419	239,375
TOTAL RESOURCES	684,829	725,095	779,648	820,122	865,473	888,417	827,399	810,554	838,173	871,870	896,875	914,224
OPERATING EXPENSES												
Personnel	36,272	41,387	47,622	48,574	49,546	50,537	51,548	52,579	53,630	54,703	55,797	56,913
Insurance	7,426	8,168	11,625	12,788	14,066	15,473	17,020	18,722	20,595	22,654	24,919	27,411
Materials & Supplies	12,378	15,100	16,109	17,398	18,790	20,293	21,916	23,670	25,563	27,608	29,817	32,202
Pro Rata	15,458	16,292	18,453	19,007	19,577	20,164	20,769	21,392	22,034	22,695	23,376	24,077
Contractual Services	47,553	59,043	59,714	62,102	64,586	67,170	69,856	72,651	75,557	78,579	81,722	84,991
Other	86	175	168	173	174	175	176	177	177	178	179	180
Equipment	3,146	4,975	4,110	4,521	4,973	5,470	6,017	6,619	7,281	8,009	8,810	9,691
Director's Office Allocation	15,928	28,610	31,319	28,187	31,006	34,107	37,517	41,269	45,396	49,936	54,929	60,422
Transfers	-	14,364	16,175	9,981	45,856	71,647	32,044	-	-	-	-	-
TOTAL OPERATING EXPENSES	138,246	188,114	205,295	202,731	248,574	285,035	256,864	237,078	250,233	264,362	279,549	295,888
DEBT SERVICE EXPENSES												
Revenue Bond	34,538	-	-	-	-	-	-	-	-	-	-	-
General Obligation	65,418	63,068	68,548	57,391	54,216	49,433	49,992	45,377	41,283	39,626	35,346	29,683
Debt Refinancing	9,097	-	-	-	-	-	-	-	-	-	-	-
OWPCLF/OWDA Debt - Non Wet Weather	97,728	109,701	130,107	157,491	147,667	165,571	162,983	147,332	133,346	130,540	130,443	106,888
Proposed New Debt	-	-	-	12,351	33,953	98,519	118,662	137,647	164,085	188,924	211,162	218,137
Fiscal Charges	909	938	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL DEBT SERVICE EXPENSES	207,689	173,707	199,656	228,232	236,836	314,524	332,637	331,356	339,714	360,089	377,950	355,708
TOTAL EXPENSE	345,935	361,821	404,951	430,963	485,410	599,559	589,501	568,435	589,947	624,451	657,500	651,596
ENDING FUND BALANCE	\$ 338,894	\$ 363,274	\$ 374,698	\$ 389,159	\$ 380,063	\$ 288,857	\$ 237,898	\$ 242,120	\$ 248,226	\$ 247,419	\$ 239,375	\$ 262,628

Electricity Enterprise Fund

The electricity enterprise fund is used by the city to account for all financial activity related to the operation of the electricity enterprise. The city purchases, but does not generate, electricity and sells it to its residential and commercial customers. Revenues consist primarily of user charges.

2026 Cash Balance Statement

Revenues into the electricity enterprise fund are expected to continue to parallel the expense for the purchase of power. Electrical sales revenue is expected to increase slightly over that of the previous year.

At the beginning of 2026, there is a projected cash balance of \$14.4 million, which reflects the combined balances of the reserve and operating funds.

2026 Electricity Enterprise Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 14,407,115
Plus Estimated 2026 Receipts	114,604,809
Total Estimated Available Resources	\$ 129,011,924
Less 2026 Recommended Operating Budget (Power)	(134,332,495)
Less 2026 Recommended Operating Budget (Administration)	(5,652,559)
Projected Available Balance (December 31, 2026)	<u>\$ (10,973,130)</u>

2026 Revenue Summary

The electricity enterprise is supported by revenues generated through the sale of wholesale (purchased) power. Section 118 of the Columbus City Charter empowers City Council to establish separate utility rates to fully cover the cost of service. Rates are set to completely recover the cost of operations, maintenance, and debt service. City Council must approve all rate increases before they are effective.

Electricity operating fund revenues fall into two basic categories: revenue from the retail sale of electricity and specific services (e.g. operation and maintenance of expressway lighting) and investment earnings.

2026 Electricity Enterprise Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
Charges for Electrical Service	\$ 80,098,474	\$ 84,963,704	\$ 96,967,797	\$ 111,858,885
Lighting	1,167,747	1,042,188	983,200	1,203,660
Kilowatt Hour Tax Reduction	(3,360,752)	(3,475,694)	(3,409,228)	(3,426,274)
Investment Earnings	1,024,427	1,522,522	1,102,500	1,157,625
Cogen Charges/Revenue	-	-	-	(1,249,687)
Other Revenue	10,005,297	9,126,679	5,745,546	5,060,600
Cash Balance	30,377,231	27,038,532	26,461,565	14,407,115
Total Resources	\$ 119,312,423	\$ 120,217,930	\$ 127,851,381	\$ 129,011,924
Percent Change		0.76%	6.35%	0.91%

Notes:

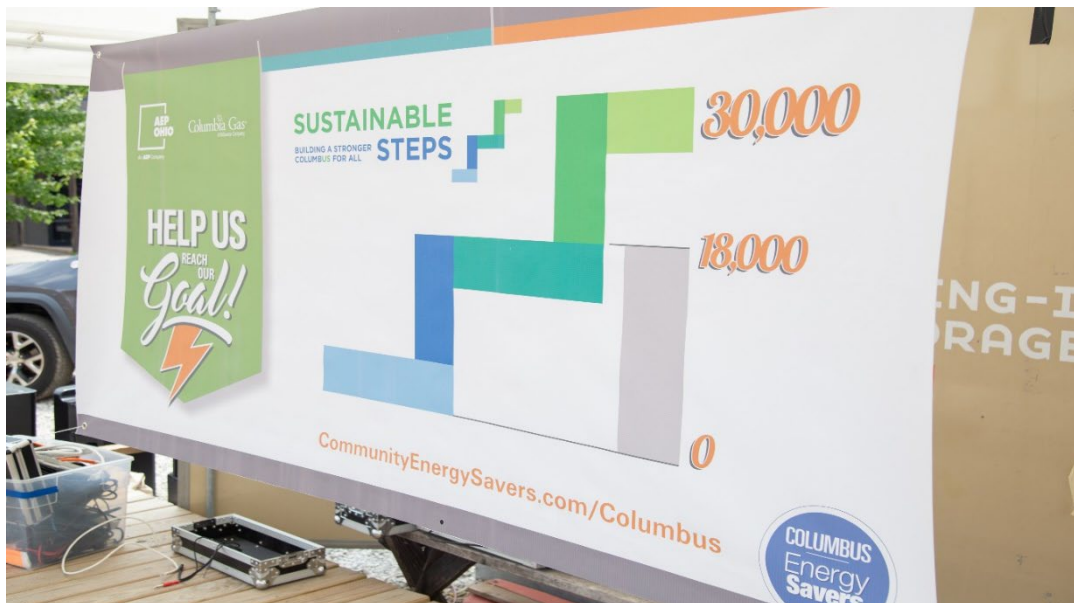
- Revenues, excluding the beginning year cash balance, are expected to be over \$114 million in 2026.
- Revenues to the electricity enterprise fund are generated through the purchase of wholesale and resale of retail electricity.
- Effective May 2001, changes in state law caused the Division of Electricity to pay the proceeds of a kilowatt hour tax to the general fund. At that time, to avoid a net reduction in revenue to the division, the general fund reimbursed the payments to the electricity operating fund. However, in 2004, legislation was passed that allowed the general fund to keep the kilowatt hour proceeds. In turn, through 2008, the division received a portion of the costs associated with operation of the street light system from the street construction, maintenance, and repair fund (SCMR fund). Starting in 2009, however, this intra-fund transfer was not made again until 2023, when the general fund retained 100 percent of the value of the kilowatt hour tax.
- 2026 includes \$1.16 million of anticipated investment earnings.

Electricity Enterprise Fund

Pro Forma Operating Statement

Presented on the next page is a pro forma operating statement for the electricity enterprise operating fund, which outlines projections of operating fund revenues and expenditures on a cash basis for the period 2024 through 2035. Assumptions are outlined below. This division does not follow the same rate setting processes as the Water, Sanitary, and Stormwater Divisions. Rather, its rates are determined by what the market will support given that there are other providers of retail electricity in the area. As such, the pro forma operating statement is essential to the division's planning, management, and decision-making processes. The major assumptions upon which the pro forma's numbers are based are as follows:

- The pro forma assumes operating, maintenance, and debt service costs for the division's street lighting program through the entire pro forma period. The objective of the program is to install street lighting throughout the city with revenues derived from electric retail sales.
- The largest portion of the Division of Electricity's budget, by far, is for the purchase of wholesale electrical power. In 2026, \$78 million is budgeted for this commodity. These figures reflect the division's estimates for transmission, capacity, and other ancillary charges.
- Growth of the electric system (i.e. residential sales) is projected to be two percent throughout the pro forma projection period.
- A portion of the costs associated with the Public Utilities Director's Office is borne by the electricity enterprise operating fund. In 2026, \$5.7 million is allocated in this fund for this purpose.



ELECTRICITY ENTERPRISE FUND												
PRO FORMA OPERATING STATEMENT (000's omitted)												
	Actual 2024	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
REVENUE SOURCE												
Residential Electricity Sales	\$ 10,024	\$ 11,244	\$ 13,458	\$ 16,080	\$ 18,273	\$ 20,785	\$ 20,889	\$ 20,994	\$ 21,099	\$ 21,204	\$ 21,310	\$ 21,417
Commercial Electricity Sales	74,940	85,724	98,401	123,506	124,124	124,744	125,368	125,995	126,625	127,258	127,894	128,534
Area Lighting	701	629	729	744	759	774	789	805	821	838	854	872
Expressway Lighting	341	354	474	470	465	460	456	451	447	442	438	433
Kilowatt Hour Tax Reduction	(3,476)	(3,409)	(3,426)	(3,443)	(3,461)	(3,478)	(3,495)	(3,513)	(3,530)	(3,548)	(3,566)	(3,584)
O'Shaughnessey hydro	-	-	267	276	283	283	283	283	283	283	283	283
Cogen	-	-	(1,517)	(1,728)	(1,757)	(1,778)	(2,517)	(3,731)	(3,755)	(3,989)	(4,163)	(4,122)
(Cogen) DOP Revenue Loss - Energy Charges	-	-	-	-	-	-	-	-	-	-	-	-
PCRA	5,907	3,200	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,535	3,570
Other Revenues	2,573	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793	1,828	1,865
Investment Earnings	1,523	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551	1,629	1,710	1,796
Debt Refinancing	647	20	-	-	-	-	-	-	-	-	-	-
Transfer In (Sewers, Water)	-	996	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE SOURCES	93,179	101,390	114,605	142,211	145,085	148,286	148,369	147,984	148,798	149,409	150,125	151,064
Beginning Fund Balance	27,039	26,462	14,407	(10,973)	(15,987)	(20,526)	(23,912)	(26,904)	(29,050)	(31,710)	(33,651)	(35,569)
TOTAL RESOURCES	120,218	127,851	129,012	131,238	129,098	127,760	124,457	121,080	119,748	117,699	116,474	115,495
OPERATING EXPENSES												
Personnel	9,275	11,066	11,923	12,161	12,404	12,652	12,905	13,164	13,427	13,695	13,969	14,249
Insurance	1,615	2,095	2,734	3,007	3,308	3,639	4,003	4,403	4,843	5,328	5,860	6,446
Purchase Power	52,587	58,086	78,000	84,373	84,504	84,250	81,598	77,989	77,053	74,447	72,583	72,583
Materials & Supplies	5,021	5,437	8,304	8,470	8,640	8,813	8,989	9,169	9,352	9,539	9,730	9,924
Pro Rata	4,082	4,343	5,157	5,312	5,471	5,635	5,804	5,979	6,158	6,343	6,533	6,729
Services	11,961	14,224	14,148	14,573	15,010	15,460	15,924	16,402	16,894	17,401	17,923	18,460
Other	9	21	21	18	18	19	20	20	21	21	22	23
Capital Equipment	3,736	10,248	9,102	9,193	9,285	9,378	9,472	9,566	9,662	9,759	9,856	9,955
Director's Office Allocation	2,501	3,851	5,653	5,087	5,189	5,293	5,399	5,507	5,617	5,729	5,844	5,961
TOTAL OPERATING EXPENSES	90,787	109,370	135,042	142,195	143,830	145,139	144,113	142,197	143,026	142,261	142,320	144,330
DEBT SERVICE EXPENSES												
General Obligation	2,240	3,896	4,843	3,401	3,297	3,193	3,084	2,970	2,692	2,594	2,496	1,858
Street Light Assessments	662	128	-	-	-	-	-	-	-	-	-	-
New Distribution Debt Service	-	-	-	1,529	2,396	3,241	4,063	4,863	5,640	6,394	7,127	8,298
Fiscal Charges	68	50	100	100	100	100	100	100	100	100	100	100
TOTAL DEBT SERVICE EXPENSES	2,969	4,074	4,943	5,030	5,793	6,534	7,247	7,933	8,432	9,088	9,722	10,256
TOTAL EXPENSES	93,756	113,444	139,985	147,225	149,623	151,673	151,360	150,130	151,458	151,349	152,043	154,586
ENDING FUND BALANCE	\$ 26,462	\$ 14,407	(10,973)	(15,987)	(20,526)	(23,912)	(26,904)	(29,050)	(31,710)	(33,651)	(35,569)	(39,091)

Water Operating Fund

The water enterprise fund is used by the city to account for all financial activity relating to the operation of the water enterprise. The city collects, purifies, and sells water to city residents and residents of certain suburban areas. Water is collected from surface areas (rivers) and wells. The city has three water treatment plants. Revenues consist primarily of user charges.

2026 Cash Balance Statement

The projected beginning year 2026 cash balance is \$200.9 million, which includes \$45.0 million in a reserve fund.

2026 Water Operating Fund Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 200,868,877
Plus Estimated 2026 Receipts	318,445,694
Total Estimated Available Resources	\$ 519,314,571
Less 2026 Recommended Operating Budget (Water)	(323,435,563)
Less 2026 Recommended Operating Budget (Administration)	(28,370,626)
Projected Available Balance (December 31, 2026)	\$ 167,508,382

2026 Revenue Summary

User fees completely support the operations of the Water Division. Section 118 of the Columbus City Charter empowers City Council to establish separate utility rates to fully cover the cost of service. Rates are set to recover the cost of operations, maintenance, and debt service, and are reviewed annually by the Utility Advisory Board. City Council must approve all rate increases before they are effective.

One of the city's goals in the rate setting process is to avoid steep increases, and at the same time, fully meet the needs of the system. To achieve this goal, a pro forma operating statement was developed. The pro forma is routinely updated to reflect changing appropriations, expenditures, and revenues.

2026 Water Operating Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
Water Sales	\$ 218,873,767	234,033,165	\$ 249,000,000	\$ 292,115,399
Water Penalty Fee	2,475,635	2,787,091	3,300,000	3,399,000
System Capacity Charges	7,655,558	8,294,907	5,850,000	6,025,500
Sewer Billings	4,416,718	5,509,693	5,950,000	6,128,500
Meter Service Fee	1,118,675	1,073,153	952,000	961,876
Investment Earnings	6,722,475	10,267,733	9,257,145	8,700,416
Other Revenue	1,983,038	1,720,101	4,730,000	1,115,003
Cash Balance	199,782,842	215,611,101	231,428,625	200,868,877
Total Resources	\$ 443,028,707	\$ 479,296,945	\$ 510,467,770	\$ 519,314,571
Percent Change		8.19%	6.50%	1.73%

Notes:

- The Utility Advisory Board recommended an 18 percent increase in water rates for 2026. Water sales are projected to generate \$292 million in 2026.
- The low-income discount program is continued in 2026. This discount is applied to the commodity portion of the customer's water bill to provide financial relief to qualifying customers.
- The 2026 investment earnings projection reflects a decrease of 6.0 percent from 2025 estimated income. Investment income, as a revenue source to the enterprise funds, is based on the amount of cash available in the treasury upon which interest can be earned.

Water Operating Fund

Pro Forma Operating Statement

A pro forma operating statement from 2024 through 2035 is presented on the following page. The statement is designed to project the utility's revenues and expenditures for that period, given certain assumptions, and is essential to the planning and rate-setting process. The major assumptions upon which the water pro forma's numbers are based are as follows:

- The Utility Advisory Board recommended an 18 percent increase in water rates for 2026.
- Growth of the water system (i.e., water sales) is projected to be one percent annually throughout the pro forma period.
- Interest rates on investments of revenues and reserves are projected to grow by one percent annually.
- Included in the operations and maintenance budget for 2026 is just over \$14 million for payment of pro rata.
- Proposed new debt is issued both in the form of general obligation bonds at an assumed interest rate of five percent, and loans from the Water Supply Revolving Loan Account at an assumed interest rate of three percent.
- The Division of Water's pro forma statement assumes that all general obligation debt will be issued in the first-half of any given year, such that half of the interest expense is due in the issuance year, and the first principal payment is due in a future year.
- A portion of the costs associated with the Public Utilities Director's Office is borne by the water enterprise operating fund. In 2026, \$28.4 million is allocated in this fund for this purpose.

WATER ENTERPRISE FUND

PRO FORMA OPERATING STATEMENT (000's omitted)

	Actual 2024	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
REVENUE SOURCE												
Water Sales	\$ 234,033	\$ 249,000	\$ 261,596	\$ 299,710	\$ 349,402	\$ 412,601	\$ 487,230	\$ 572,909	\$ 667,897	\$ 755,141	\$ 781,685	\$ 809,161
Water Sales Increase	-	-	30,520	39,961	50,955	60,171	69,024	76,388	69,573	18,879	19,542	20,229
Investment Earnings	10,268	9,257	8,700	8,787	7,921	8,841	9,556	9,015	9,855	11,490	13,361	15,954
System Capacity Charges	8,295	5,850	6,026	6,206	6,392	6,584	6,782	6,985	7,195	7,411	7,633	7,862
CUBS Billing Charges	5,510	5,950	6,129	6,251	6,376	6,504	6,634	6,766	6,902	7,040	7,181	7,324
Penalties	2,787	3,300	3,399	3,433	3,467	3,502	3,537	3,572	3,608	3,644	3,681	3,717
Meter Service Fees	1,073	952	962	971	981	991	1,001	1,011	1,021	1,031	1,042	1,052
Other	1,571	4,730	1,115	1,121	1,126	1,132	1,137	1,143	1,149	1,155	1,160	1,166
Debt Refinancing	149	-	-	-	153	-	152	-	152	-	153	-
AMI Reimbursement from Sewer	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE SOURCES	263,686	279,039	318,446	366,442	426,774	500,326	585,052	677,790	767,352	805,790	835,437	866,465
Beginning Fund Balance	215,611	231,429	200,869	167,508	150,651	158,390	184,424	206,959	252,828	307,272	379,115	470,519
TOTAL RESOURCES	479,297	510,468	519,315	533,950	577,426	658,716	769,476	884,749	1,020,180	1,113,063	1,214,552	1,336,984
OPERATING EXPENSES												
Personnel	39,629	47,033	50,920	51,939	52,977	54,037	55,118	56,220	57,344	58,491	59,661	60,854
Insurance	7,758	9,426	12,575	13,833	15,216	16,738	18,412	20,253	22,278	24,506	26,956	29,652
Materials & Supplies	32,690	42,575	44,052	48,457	53,303	58,633	64,497	70,946	78,041	85,845	94,430	103,873
Pro Rata	10,999	12	14,059	15,746	17,636	19,752	22,122	24,777	27,750	31,080	34,810	38,987
Contractual Services	34,621	50,427	71,412	73,554	75,761	78,034	80,375	82,786	85,269	87,827	90,462	93,176
Other	66	49	55	56	56	57	57	58	58	59	60	60
Equipment	3,161	3,905	6,705	7,241	7,821	8,446	9,122	9,852	10,640	11,491	12,410	13,403
Director's Office Allocation	14,654	26,015	28,371	28,938	29,517	30,107	30,709	31,323	31,950	32,589	33,241	33,906
Residuals	-	22,052	-	-	-	-	-	-	-	-	-	-
4th Water Plant	-	-	-	-	-	-	-	25,000	25,750	26,523	27,318	28,138
TOTAL OPERATING EXPENSES	143,577	201,494	228,149	239,764	252,287	265,804	280,411	321,215	339,081	358,412	379,348	402,049
DEBT SERVICE EXPENSES												
Principal and Interest (General Obligation/WSRLP Loan Debt)	104,142	107,993	123,307	128,672	134,260	133,264	137,081	130,225	118,765	111,883	100,690	97,901
Proposed New Debt	-	-	-	14,513	32,139	74,874	144,675	180,131	254,711	263,303	263,645	284,602
Fiscal Notes and Charges	149,337	112	350	350	350	350	350	350	350	350	350	350
TOTAL DEBT SERVICE EXPENSES	104,291	108,105	123,657	143,534	166,748	208,488	282,106	310,706	373,826	375,536	364,685	382,854
TOTAL EXPENSES	247,868	309,599	351,806	383,298	419,035	474,292	562,517	631,921	712,907	733,947	744,033	784,903
ENDING FUND BALANCE	\$ 231,429	\$ 200,869	\$ 167,508	\$ 150,651	\$ 158,390	\$ 184,424	\$ 206,959	\$ 252,828	\$ 307,272	\$ 379,115	\$ 470,519	\$ 552,081

Storm Sewer Maintenance Fund

The storm sewer maintenance fund is used by the city to account for all financial activity related to the operation of the storm sewer enterprise. The city has a separate storm sewerage system, as well as a combined system that also handles sanitary sewage. Revenues consist primarily of user charges.

Prior to 1993, the storm sewer maintenance special revenue fund was used only to reimburse the sanitary operating fund for stormwater management expenses. No expenditures were made directly out of this fund. This arrangement changed in 1993, when the storm sewer maintenance fund became the operating fund for stormwater management engineering and design, although the sanitary fund is still reimbursed for some storm sewer maintenance expenses.

2026 Cash Balance Statement

A 2026 beginning year cash balance of over \$55 million is projected for this fund, which includes a \$9.0 million reserve balance.

2026 Storm Sewer Maintenance Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2026)	\$ 55,152,291
Plus Estimated 2026 Receipts	54,230,899
Total Estimated Available Resources	\$ 109,383,190
Less 2026 Recommended Operating Budget (Storm Sewer)	(46,164,772)
Less 2026 Recommended Operating Budget (Administration)	(8,334,006)
Projected Available Balance (December 31, 2026)	<u><u>\$ 54,884,412</u></u>

2026 Revenue Summary

Storm sewer maintenance fees provide the vast majority of revenues to this fund. In August 1995, the Division of Sewerage and Drainage implemented a new fee structure based on the impervious area of a given property, which directly relates to stormwater runoff into the storm drainage system. The stormwater service fee is based upon an equitable and consistent rate system, defined in equivalent residential units (ERU), where one ERU equals 2,000 square feet of impervious area.

In 2011, there was no increase to the stormwater fee as it was determined that sufficient revenues were being generated under the current fee structure. In 2012, the Utility Advisory Board voted to decrease the fee by two percent. In 2013, the fee structure remained unchanged. In 2025, however, the board recommended a two percent increase to continue into 2026.

2026 Storm Sewer Maintenance Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
Storm Maintenance Fees	\$ 46,487,739	\$ 47,009,895	\$ 48,058,650	\$ 51,298,265
Investment Earnings	1,667,446	2,690,388	2,516,049	2,410,769
Other Revenue	17,510	51,446	133,051	133,051
Penalties	466,910	528,644	504,853	388,814
Cash Balance	42,557,834	51,984,884	56,422,269	55,152,291
Total Resources	\$ 91,197,439	\$ 102,265,256	\$ 107,634,871	\$ 109,383,190
Percent Change		12.14%	5.25%	1.62%

Storm Sewer Maintenance Fund

Pro Forma Operating Statement

- The storm sewer maintenance pro forma operating statement assumes a two percent increase to the storm sewer maintenance fee in 2026. This increase will fund additional costs to mitigate stormwater issues in neighborhoods and to maintain new green infrastructure.
- Proposed new debt is issued both in the form of general obligation bonds at an assumed interest rate of 5 percent, and loans from the Water Pollution Control Loan Fund at an assumed interest rate of 2.5 percent.
- A portion of the costs associated with the Public Utilities Director's Office is borne by the storm sewer enterprise operating fund. In 2026, \$8.3 million is allocated in this fund for this purpose.

STORM SEWER ENTERPRISE FUND
PRO FORMA OPERATING STATEMENT (000's omitted)

	Actual 2024	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
REVENUE SOURCE												
Storm Maintenance Service Charges	\$ 47,010	\$ 48,059	\$ 50,893	\$ 50,558	\$ 52,308	\$ 54,638	\$ 57,085	\$ 59,650	\$ 63,576	\$ 67,731	\$ 72,794	\$ 78,972
Rate Increase (Decrease)	-	-	405	1,264	1,744	1,821	1,903	2,983	3,179	3,951	4,853	5,265
Investment Earnings	2,690	2,516	2,411	2,531	2,658	2,791	2,930	3,077	3,231	3,392	3,562	3,740
Storm Sewer Maintenance Penalties	529	505	389	408	429	450	473	496	521	547	574	603
Other Revenues	1	133	133	140	147	154	162	170	178	187	197	206
Debt Issuance	12											
Unapplied	39											
TOTAL REVENUE SOURCES	50,280	51,213	54,231	54,901	57,284	59,854	62,553	66,375	70,685	75,809	81,980	88,786
Beginning Fund Balance	51,985	56,422	55,152	54,884	55,043	53,828	48,899	40,660	27,991	17,282	7,505	1,899
TOTAL RESOURCES	102,265	107,635	109,383	109,785	112,328	113,682	111,452	107,035	98,675	93,090	89,485	90,686
OPERATING EXPENSES												
Personnel	2,012	2,489	2,769	2,824	2,881	2,938	2,997	3,057	3,118	3,180	3,244	3,309
Insurance	384	536	671	738	811	893	982	1,080	1,188	1,307	1,438	1,581
Materials & Supplies	69	106	138	152	167	184	202	222	244	269	296	325
Pro Rata	2,172	2,229	2,350	2,468	2,591	2,721	2,857	3,000	3,150	3,307	3,473	3,646
Contractual Services	1,145	2,700	3,040	3,344	3,678	4,046	4,450	4,896	5,385	5,924	6,516	7,168
Other	9	4	10	10	10	10	10	11	11	11	11	11
Equipment	229	95	110	111	112	113	114	116	117	118	119	120
Reimbursement to Sanitary Enterprise	7,897	8,944	8,285	8,699	9,134	9,591	10,070	10,574	11,102	11,657	12,240	12,852
Director's Office Allocation	4,191	7,624	8,334	9,001	9,721	10,498	11,338	12,245	13,225	14,283	15,426	16,660
Department of Technology Allocation	1,705	1,826	2,647	2,779	2,918	3,064	3,217	3,378	3,547	3,724	3,911	4,106
Street Cleaning	12,042	12,800	13,879	14,365	14,868	15,388	15,927	16,484	17,061	17,658	18,276	18,916
TOTAL OPERATING EXPENSES	31,855	39,352	42,232	44,490	46,891	49,446	52,166	55,062	58,148	61,439	64,949	68,695
DEBT SERVICE EXPENSES												
General Obligation	13,373	12,320	11,266	8,729	7,852	7,070	7,377	6,639	5,079	4,742	3,838	2,615
OWDA Debt (Loan)	604	760	801	855	855	855	855	805	785	785	771	785
Proposed New Debt	-	-	-	447	808	1,392	1,610	1,822	2,009	2,293	785	-
Proposed New Debt (Loan)	-	-	-	22	1,893	5,821	8,586	14,517	15,173	16,126	17,043	17,188
Fiscal Charges	12	50	200	200	200	200	200	200	200	200	200	200
TOTAL DEBT SERVICE EXPENSES	13,988	13,130	12,267	10,252	11,608	15,337	18,627	23,983	23,245	24,147	22,637	20,787
TOTAL EXPENSES	45,843	52,483	54,499	54,742	58,500	64,783	70,792	79,045	81,394	85,585	87,585	89,482
ENDING FUND BALANCE	\$ 56,422	\$ 55,152	\$ 54,884	\$ 55,043	\$ 53,828	\$ 48,899	\$ 40,660	\$ 27,991	\$ 17,282	\$ 7,505	\$ 1,899	\$ 1,204

Mobility Enterprise Fund



The mobility enterprise fund supports the Division of Mobility and Parking Services, a division of the Department of Public Service that is responsible for the administration, enforcement, operations, and management of both on-street and off-street public parking in the City of Columbus. The division is separated into five different sections including the Business Office, Enforcement, Meter Operations, Garage Operations, and Policies and Strategies. In addition, fund revenues are being used for several significant expansions including new off-street parking assets (garages) and the shared mobility programs. The mobility enterprise fund is responsible for providing a high-quality parking experience in the City of Columbus by holistically managing on-street and off-street parking assets under one system to increase access in high-demand parking areas across the city.

2026 Cash Balance Statement

At the beginning of 2026, there is a projected cash balance of \$18.7 million. The fund anticipates \$26.7 million in revenues, including fees for all on-street and off-street parking, as well as revenues for all tickets and fines issued. Expenditures are estimated at \$31,421,477, resulting in a projected closing balance of \$14,122,908.

2026 Mobility Enterprise Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2026)	\$	18,671,307
Plus Estimated 2026 Receipts		26,723,078
Plus Estimated Encumbrance Cancellations		150,000
Total Estimated Available Resources	\$	45,544,385
Less 2026 Recommended Operating Budget		(31,421,477)
Projected Available Balance (December 31, 2026)	\$	14,122,908

2026 Revenue Summary

In 2026, \$26.7 million of revenues reported on the following page will support the mobility enterprise fund, of which, \$7.5 million will be supported by parking garage revenues, \$7.8 million will be supported by parking violations fines, and \$10 million will be supported by on-street parking assets.

2026 Mobility Enterprise Fund Revenue by Source and Year Historical and Projected				
	2023	2024	2025	2026
Revenue Summary	Actual	Actual	Estimated	Proposed
Investment Earnings	\$ 562,471	\$ 924,363	\$ 1,022,734	\$ 1,043,189
Parking Space Revenue	9,248,848	9,902,178	9,364,328	9,551,615
Off-Street Parking	6,482,348	7,511,698	7,325,016	7,471,516
Parking Violations Fines	6,711,040	8,015,819	7,670,666	7,824,079
Residential Permits	400,667	435,595	480,390	489,998
Miscellaneous Revenue	590,052	572,937	335,962	342,681
Encumbrance Cancellations	259,482	1,609,928	250,000	150,000
Unencumbered Cash Balance	7,221,756	10,816,525	18,042,235	18,671,307
Total Resources	\$31,476,664	\$ 39,789,043	\$44,491,331	\$45,544,385
Percent Change		26.41%	11.82%	2.37%

Mobility Enterprise Fund

Pro Forma Operating Statement

- The mobility enterprise fund absorbs all revenues related to parking, including all fines and fees. Additionally, this fund is responsible for the principal, interest, and all finance charges related to issuing debt for the parking garages.
- In 2027 and all years after, personnel charges are estimated to increase by two percent annually.
- Interest for year 2026 is based on current market conditions associated with the issuance of a one-year note. For years 2027 and beyond, interest charges are estimated based on the issuance of a similar note.
- Fiscal charges related to the service of debt for all years are estimated to be \$75,000.

Mobility Enterprise Fund												
PRO FORMA OPERATING STATEMENT												
	Actual 2024	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Revenue Source												
Off-Street Parking	\$ 7,511,698	\$ 7,325,016	\$ 7,471,516	\$ 7,620,947	\$ 7,773,366	\$ 7,928,833	\$ 8,087,410	\$ 8,249,158	\$ 8,414,141	\$ 8,582,424	\$ 8,754,072	\$ 8,929,154
Parking Violations and Fines	8,015,819	7,670,666	7,824,079	7,980,561	8,140,172	8,302,976	8,469,035	8,638,416	8,811,184	8,987,408	9,167,156	9,350,499
On-Street Parking	11,835,073	11,203,414	11,427,482	11,656,032	11,889,153	12,126,936	12,369,474	12,616,864	12,869,201	13,126,585	13,389,117	13,656,899
Total Revenue	27,362,590	26,199,096	26,723,078	27,257,539	27,802,690	28,358,744	28,925,919	29,504,437	30,094,526	30,696,417	31,310,345	31,936,552
Beginning Fund Balance	10,816,525	18,042,234	18,671,307	14,122,908	8,762,204	3,539,745	(2,577,035)	(8,582,946)	(15,575,110)	(22,490,861)	(30,496,242)	(38,468,198)
Encumbrance Cancellations	1,609,928	250,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Resources	39,789,043	44,491,330	45,544,385	41,530,448	36,714,894	32,048,489	26,498,884	21,071,492	14,669,416	8,355,556	964,102	(6,381,647)
Operating Expenses												
Director's office	1,177,056	1,641,343	2,522,622	2,648,753	2,781,191	2,920,250	3,066,263	3,219,576	3,380,555	3,549,582	3,727,062	3,913,415
Personnel Services	3,736,171	4,319,854	5,450,130	5,559,133	5,670,315	5,783,722	5,899,396	6,017,384	6,137,732	6,260,486	6,385,696	6,513,410
Insurance	835,189	940,813	1,304,072	1,434,479	1,577,927	1,735,720	1,909,292	2,100,221	2,310,243	2,541,267	2,795,394	3,074,934
Materials & Supplies	62,919	103,681	234,000	241,020	248,251	255,698	263,369	271,270	279,408	287,790	296,424	305,317
Services	11,409,165	14,543,076	16,032,759	16,994,725	16,994,725	18,014,408	18,014,408	19,095,272	19,095,272	20,240,989	20,240,989	21,455,448
Other	156,500	208,000	278,000	286,340	294,930	303,778	312,891	322,278	331,947	341,905	352,162	362,727
Capital	35,005	104,013	130,000	133,900	137,917	142,055	146,316	150,706	155,227	159,884	164,680	169,621
Transfers	-	-	2,461,294	2,461,294	2,461,294	2,461,294	2,461,294	2,461,294	2,461,294	2,461,294	2,461,294	2,461,294
Total Operating Expenses	17,412,004	21,860,780	28,412,877	29,759,643	30,166,549	31,616,924	32,073,229	33,638,001	34,151,677	35,843,198	36,423,701	38,256,165
Operating Expenses												
Principal	2,500,000	2,135,000	1,915,000	1,915,000	1,915,000	1,915,000	1,915,000	1,915,000	1,915,000	1,915,000	1,915,000	1,915,000
Interest	1,823,344	1,749,244	1,018,600	1,018,600	1,018,600	1,018,600	1,018,600	1,018,600	1,018,600	1,018,600	1,018,600	1,018,600
Fiscal Charges	11,460	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total Debt Service	4,334,804	3,959,244	3,008,600	3,008,600	3,008,600	3,008,600	3,008,600	3,008,600	3,008,600	3,008,600	3,008,600	3,008,600
Ending Fund Balance	\$ 18,042,234	\$ 18,671,307	\$ 14,122,908	\$ 8,762,204	\$ 3,539,745	\$ (2,577,035)	\$ (8,582,946)	\$ (15,575,110)	\$ (22,490,861)	\$ (30,496,242)	\$ (38,468,198)	\$ (47,646,411)



Capital Improvements Program

THE CITY OF COLUMBUS

The Capital Improvements Program (CIP) is a six-year planning document for future capital projects throughout the city. The CIP does not authorize spending, but rather is a resolution passed by City Council.

The Capital Improvements Budget (CIB) serves as the basis for all budgeting and spending related to capital projects throughout the city for the ensuing year. The CIB is a one-year budget authorized via an ordinance passed by City Council. The CIB is also included as the first year within the six-year CIP. Both the CIB and the CIP provide a breakdown of the various capital projects by department and by source of funding.

To be eligible for capital improvements funding (i.e. from the issuance of debt), a capital project must result in the acquisition of an asset with a useful life of at least five years and be considered non-operational in nature. The asset should have a cost of \$5,000 or more. In addition to acquisition, capital funding can be used for projects that will improve an existing asset or that will extend the useful life of an asset.

Some examples of capital improvement projects include the purchase of major equipment, street lighting improvements, street and highway improvements, land acquisition, recreational trail improvements, building construction, facility rehabilitation, and improvements to the public utilities systems throughout the city.

The Capital Planning Process

In accordance with City Code Section 333.05, each city department shall submit to the Director of Finance and Management all proposed capital projects to be given consideration for the CIB and the six-year CIP no later than September 15th each year. All projects submitted must meet the eligibility requirements for capital funding.

Based on assumptions at the time of submission, the proposed CIB and proposed CIP are submitted to City Council no later than December 15th of each year. After the close of the fiscal year, the capital funding assumptions are updated and finalized. These updated figures serve as the total funding available for the CIB and the CIP.

The Department of Finance and Management, in consultation with the Mayor's Office and the other administrative departments of the city, will analyze and recommend an updated CIB and CIP for consideration before City Council after the fiscal year has officially closed.

Types of Capital Funding

The CIP is funded mainly by the issuance of debt in the form of general obligation bonds. The city utilizes both voted debt and unvoted debt when issuing general obligation bonds. Voted debt is authorized by a popular vote of the electorate and is not subject to the same debt limitations as unvoted debt. Voter approval provides the city with the ability to levy an *ad valorem* property tax to service the debt. This property tax is based upon the assessed value of a property. While the city solicits voter approval from time to time, the city has never exercised its taxing authority for this purpose and does not intend to do so; however, its ability to do so gives potential investors assurance their investments in the city are secure. Because of this security, voted debt typically carries a lower interest expense than unvoted debt. This results in additional savings for the city.

The city typically requests voter approval for the issuance of voted debt through bond packages every three to five years. A bond package normally consists of several issues placed on the ballot for a popular vote. Seeking voter approval every few years allows the city to solicit voter input and participation in the capital project prioritization process.

The most recent bond package was on the November 8, 2022 ballot. The voters approved five separate bond issues totaling \$1.5 billion. These issues were intended to accommodate planned capital improvements for non-enterprise and enterprise agencies. The package provided voted authority for the purposes of Health, Safety and Infrastructure, Recreation and Parks, Public Service, Neighborhood Development, and Public Utilities. The city has utilized \$388.8 million of the 2022 voted authority, \$780.0 million of the 2019 voted authority, and \$934.7 million of the 2016 voted authority. The table below shows the remaining voted authority, by purpose, as of October 31, 2025. Voted authority is updated after each new bond issuance.

Voted Bond Packages (000's omitted)						
Purpose	2016		2019		2022	
	Amount Authorized	Amount Remaining	Amount Authorized	Amount Remaining	Amount Authorized	Amount Remaining
Safety and Health	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -
Health, Safety, and Infrastructure	-	-	205,000	-	300,000	273,555
Recreation and Parks	110,000	-	100,000	-	200,000	73,810
Public Service	310,000	-	425,000	-	250,000	100,970
Public Utilities	460,000	15,315	250,000	250,000	550,000	550,000
Neighborhood Development	-	-	50,000	-	200,000	112,880
Total	\$ 950,000	\$ 15,315	\$ 1,030,000	\$ 250,000	\$ 1,500,000	\$ 1,111,215

In addition to utilizing voted debt to ensure lower interest rates, the city also seeks a credit rating on each bond issue. The national rating agencies (S&P Global Ratings, Moody's Ratings, and Fitch Ratings, Inc.) rate the security of Columbus for investors. These three agencies currently give the City of Columbus their highest and most sought-after long-term credit ratings – AAA, Aaa, and AAA, respectively. These ratings allow the city to realize interest savings when issuing debt because investors can be confident of timely repayment.

Unvoted debt, also called councilmanic debt, is debt issuance that has been authorized by City Council, but not by a vote of the electorate. Unvoted debt is subject to additional limits set forth in the Ohio Revised Code and typically carries a higher interest rate than voted debt.

The city may also utilize other types of funding for the CIP. These include, but are not limited to, the following:

- **State Infrastructure Bank (SIB) Loans** – Authorized by Ohio Revised Code, Chapter 5531, the SIB issues direct loans for the purpose of developing transportation facilities and infrastructure throughout Ohio. SIB loans are low-interest rate loans granted to various municipal agencies. The funds originate from Federal sources and are subject to all Federal regulations. Projects which utilize SIB loans must go through a selection and approval process within the Ohio Department of Transportation before funds are made available.
- **Ohio Public Works Commission (OPWC) Loans and Grants** – Created in 1987, OPWC provides capital funding to municipalities through the State Capital Improvement Program (SCIP) and the Local Transportation Improvement Program (LTIP). Applications for funding are submitted to OPWC and go through a selection and approval process. If approved, loans can be made through these programs and can be used to partially or fully fund a project. Grants are also available to partially fund capital projects that meet the criteria established by OPWC.
- **Ohio Environmental Protection Agency (OEPA) Loans** – The OEPA provides loans through the Ohio Water Development Authority (OWDA). Created by the State Legislature in 1968, OWDA administers and directs funds from the OEPA to local governments through loan and grant programs. The city may utilize available funding through the Water Pollution Control Loan Fund (WPCLF) and the Water Supply Revolving Loan Account (WSRLA). These fixed, below-market rate loans can be used for wastewater infrastructure projects, such as improvements to collection and treatment systems, and for construction related to public water systems. Projects must be submitted to the OEPA and approved through an evaluation process.
- **Fresh Water Loan Program (OWDA Direct)** – The Fresh Water Loan Program was created by OWDA to provide loans for the planning and design or the construction of drinking water, wastewater, and storm water projects. This program provides market rate loans and is funded from the issuance of OWDA revenue bonds and surplus funds.

Funding the Capital Improvement Program

The city deposits 25 percent of its 2.5 percent income tax to the Income Tax Set-Aside (ITSA) subfund of the general fund (referred to herein as the ITSA fund). These funds are then utilized for direct expenditures from the ITSA fund or transferred into the Debt Retirement Fund (DRF) at year end to satisfy the payment of debt service for the next fiscal year. For 2026, ITSA income tax deposits are currently estimated at \$316.8 million, or a four percent increase over the Auditor's 2025 revenue estimates. This amount will be revised when the final 2025 income tax proceeds are collected and deposited into the ITSA fund.

Income tax growth is the most important determinant of the city's capacity to issue additional debt. The ITSA analysis shows the projected debt service requirements from the ITSA fund for 2025 to 2034.

Non-enterprise agencies primarily represent operations funded by the general fund or the street construction, maintenance, and repair fund that do not have separate revenue sources. Non-enterprise projects include construction and improvements of expressways, parks, fire stations and equipment, police facilities, streets, and traffic control.

Capital projects for enterprise agencies are funded through the issuance of bonds and loans and are repaid primarily through user fees. The determination of the ability to fund enterprise projects is done at the department level. These debt service projections are included in the individual department pro formas.

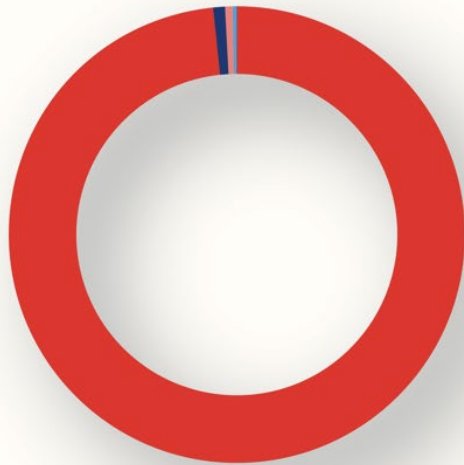
Coverage Factor

The ITSA fund's available capacity for new debt, and its ability to service existing debt, is expressed as its coverage factor. Coverage, depicted within the ITSA analysis, is a ratio of revenues to expenditures and provides a minimum level at which a fund balance should be maintained for contingency purposes. Coverage levels are goals, not absolute minimum levels of acceptance. "Current year coverage" shows the degree to which current revenues will meet current expenditures. "Total coverage" is similar but also includes the prior year-end fund balance as revenue. At present, the targeted level is to maintain a 50 percent surplus capacity (a 1.5x total coverage factor). This surplus level means that for every dollar projected to be expended or transferred from the ITSA fund, there must be an additional dollar-and-a-half of projected revenue deposited into the ITSA fund.

INCOME TAX SET-ASIDE FUND - SUMMARY										
(000's omitted)										
	Estimated 2025	Proposed 2026	2027	2028	2029	2030	2031	2032	2033	2034
REVENUE SOURCE										
Income Tax (1)	\$ 304,658	\$ 316,844	\$ 326,350	\$ 336,140	\$ 346,224	\$ 356,611	\$ 356,611	\$ 367,309	\$ 378,329	\$ 389,679
Debt Service - Casino	905	-	-	-	-	-	-	-	-	-
TIF Reimbursements (2)	10,108	1,105	575	-	-	-	-	-	-	-
Special Assessment Reimbursement	389	190	-	-	-	-	-	-	-	-
Misc. Revenue	1,096	584	2,083	585	585	2,086	582	582	2,081	584
TOTAL REVENUE	317,156	318,723	329,008	336,725	346,809	358,697	357,193	367,891	380,410	390,263
Beginning Fund Balance	329,541	288,657	248,462	210,782	189,535	195,140	222,765	258,188	311,180	396,429
TOTAL RESOURCES	646,697	607,380	577,470	547,507	536,344	553,837	579,958	626,079	691,590	786,692
EXPENDITURES										
Existing Debt Service - Transfers to DRF										
Voted Debt	218,935	232,044	214,140	209,927	188,818	174,181	150,587	143,271	135,340	123,236
Unvoted Debt	73,581	71,232	75,181	59,084	52,110	44,010	48,341	41,381	25,811	16,795
State Infrastructure Bank Loans	584	584	583	585	585	586	582	582	581	584
State Issue II Loans	704	773	973	908	1,108	1,242	1,442	1,579	1,756	1,956
RiverSouth Debt Service	6,964	4,599	4,600	4,598	4,597	4,593	4,594	4,596	4,592	4,593
Total Existing Debt	300,768	309,232	295,477	275,102	247,218	224,612	205,546	191,409	168,080	147,164
Proposed Debt Service (3)										
Debt Service - Voted	-	10,864	45,253	54,814	60,449	61,261	61,101	60,491	59,431	57,434
Debt Service - Unvoted	-	4,786	16,392	24,947	30,383	40,823	51,874	59,699	64,297	62,188
Total Proposed New Debt	-	15,650	61,645	79,761	90,832	102,084	112,975	120,190	123,728	119,622
Direct Expense										
Tipping Fees	-	14,500	-	-	-	-	-	-	-	-
Misc. Development & Leases	5,171	3,996	4,984	1,984	1,984	3,159	1,984	1,984	1,984	1,984
Misc. Expenses	52,101	15,540	4,582	1,125	1,170	1,217	1,265	1,316	1,369	1,423
Total Direct Expenses	57,272	34,036	9,566	3,109	3,154	4,376	3,249	3,300	3,353	3,407
TOTAL EXPENSES	358,040	358,918	366,688	357,972	341,204	331,072	321,770	314,899	295,161	270,193
ENDING FUND BALANCE	\$ 288,657	\$ 248,462	\$ 210,782	\$ 189,535	\$ 195,140	\$ 222,765	\$ 258,188	\$ 311,180	\$ 396,429	\$ 516,499
CURRENT YEAR COVERAGE	0.89	0.89	0.90	0.94	1.02	1.08	1.11	1.17	1.29	1.44
TOTAL COVERAGE	1.81	1.69	1.57	1.53	1.57	1.67	1.80	1.99	2.34	2.91
Notes:										
(1) Income Tax estimate for 2026 is a 4% increase over 2025 estimated collections. Assumes an increase of 3% for 2027-2030, 0% increase in 2031, and a 3% increase for 2032-2034.										
(2) Reimbursements from TIF areas that had debt issued by the city. Debt figures are included in the existing debt service totals.										
(3) Proposed debt assumes bonds will be issued immediately as equal principal payments over a 15 year period. Interest rate assumptions are 5% in 2026-2028, and 6% in 2029 and thereafter.										

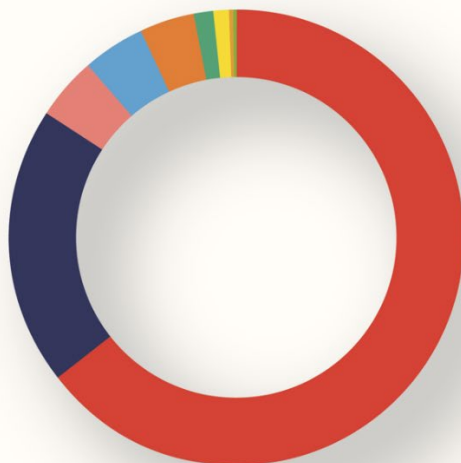
INCOME TAX SET-ASIDE ANALYSIS PROPOSED 2026 BUDGET

Revenue



Income Tax	99.41%
TIF Reimbursements	0.35%
Miscellaneous Revenue	0.18%
Special Assessment	0.06%

Expenditures



Existing Voted Debt	64.65%
Existing Unvoted Debt	19.85%
Proposed New Debt	4.36%
Other Expenses	4.33%
Tipping Fees	4.04%
RiverSouth Debt	1.28%
Misc Development & Leases	1.11%
State Issue II Loans	0.22%
SIB Loans	0.16%

Debt Limitations and Obligations

Direct Debt Limitations

Section 133.05, Ohio Revised Code, provides that the net unvoted general obligation debt of the City, excluding certain “exempt debt,” (as further discussed below) shall never exceed five and one-half percent (5.5%) of the total value of all property in the City as listed and assessed for taxation. Section 133.05 further provides that the net general obligation debt of the City, including all voted and unvoted general obligation debt, but excluding exempt debt, shall never exceed ten and one-half percent (10.5%) of such total assessed valuation. The two limitations, referred to as the “direct debt limitations” may be amended from time to time by the General Assembly.

Ohio law provides that certain forms of municipal debt are exempt from the direct debt limitations (“exempt debt”). Exempt debt includes, among others, general obligation debt, to the extent that such debt is “self-supporting” (that is, revenues from the facilities financed are sufficient to pay applicable operating and maintenance expenses and related debt service and other requirements); bonds issued in anticipation of the collection of special assessments; revenue bonds; unvoted debt to the extent that the authorizing legislation includes covenants to appropriate annually from lawfully available municipal income taxes in amounts necessary to pay debt service charges on the obligations; notes issued in anticipation of the collection of current revenues or in anticipation of the proceeds of a specific tax levy; notes issued for certain emergency purposes; and bonds issued to pay final judgments. Notes issued in anticipation of such bonds are also exempt from the direct debt limitations. As of October 22, 2025, the direct debt limitations of 10.5 percent and 5.5 percent for the city are \$2.994 billion and \$1.568 billion, respectively.

Indirect Debt Limitations; The Ten Mill Tax Limitation

Ohio law requires that general obligation bonded indebtedness cannot be incurred or renewed unless provision is made in the legislation authorizing such debt for the levy of an ad valorem property tax in an amount sufficient to pay the principal of and interest on such indebtedness when due. Ohio law also provides that the aggregate amount of such taxes that can be levied for all purposes without a vote of the electors cannot exceed ten mills per one dollar of assessed valuation.

With respect to unvoted general obligation debt, these two requirements — the requirement that provision be made for the levy of taxes to support such debt and the requirement that the total amount of unvoted property taxes which can be levied cannot exceed ten mills per one dollar of valuation — have been construed by the Ohio Supreme Court to create an indirect debt limitation on the issuance by a political subdivision of unvoted general obligation debt.

The ten mills, which may be levied without a vote of the electors, are allocated among the overlapping political subdivisions of the State pursuant to a statutory formula. This “inside” millage allocated to each political subdivision is required to be used first for the payment of debt service on unvoted general obligation debt of the subdivision, unless provision has been made for payment of the debt from other sources; second for partial police and fire pension requirements; and, the balance for other general fund purposes. To the extent this millage is required for debt service, the amount that would otherwise be available for general fund purposes is reduced.

A subdivision’s allocation of inside millage can be increased by action of the Franklin County Budget Commission pursuant to statute only in the event additional millage is

required for the payment of debt service on its unvoted general obligation debt and, in that case, the inside millage allocated to the other overlapping subdivisions would be reduced to bring the aggregate levies of inside millage within the ten mill limitation.

The ten mill limitation applies even if the debt service on unvoted general obligation debt is expected to be paid from special assessments, utility earnings or other non-tax revenue sources. However, revenue bonds and notes and other special obligations of an issuer, payable solely from specifically pledged revenues, are not included in calculating debt subject to the ten mill limitation because the debt is not general obligation indebtedness of the issuer and the full faith and credit of the issuer is not pledged for their payment.

In determining whether or not unvoted general obligation debt to be issued by the City is within the ten mill limitation, it is first necessary to determine how much millage has already been committed for the outstanding unvoted general obligation debt of the City and how much millage has been committed by each overlapping political subdivision for its outstanding unvoted general obligation debt. The amount of such committed millage for each political subdivision is that which will be required for all of such subdivision's outstanding unvoted general obligation debt for that fiscal year in which the debt service charges of that

subdivision for such debt will be the highest. In the case of notes issued in anticipation of bonds, the debt service requirements estimated for the bonds anticipated by the notes are used to calculate the millage required.

The city overlaps several political subdivisions and it is therefore necessary to determine, with respect to each such subdivision, how much millage that subdivision has committed for its outstanding unvoted general obligation debt. The aggregate millage that has been committed by that combination of overlapping subdivisions that yields the highest total of committed millage thus determines the millage within the ten mill limitation which is available and can be committed to service additional unvoted general obligation debt.

The following table represents the inside millage requirements for the city and its overlapping subdivisions as of October 22, 2025 for Franklin, Fairfield, and Delaware Counties. Other political subdivisions within Franklin, Fairfield and Delaware Counties may issue unvoted general obligation debt which would cause the requirements below to change. However, any such issues, including those of the city, will not exceed the indirect debt limit under Ohio law. The below table is updated with each new debt issuance for the city.

Political Subdivision of State of Ohio	Mills Required		
	Franklin	Fairfield	Delaware
Year of Highest Debt Service	2027	2027	2026
Maximum Millage Permitted	10.0000	10.0000	10.0000
Direct			
City of Columbus	3.0482	3.0482	3.0124
Overlapping			
County	0.4207	0.5178	0.1302
School District	-	0.0686	0.1661
Central Ohio Transit Authority	0.0370	0.0371	0.0371
Solid Waste Authority of Central Ohio	0.1220	0.1220	0.1216
Township	1.4082	-	-
Millage Required	5.0361	3.7937	3.4674
Total Remaining Millage Capacity	4.9639	6.2063	6.5326

Debt Service Payments

During fiscal year 2025, the city will have retired approximately \$326.8 million in principal of general obligation bond debt. Beginning with fiscal year 2026, approximately 81.60 percent of the principal payments on the city's outstanding general obligation and revenue bonds will fully mature within the next ten years. The table below demonstrates the debt service schedule for existing general obligation bonds and revenue bonds and is exclusive of OWDA outstanding balances.

EXISTING DEBT SERVICE			
GENERAL OBLIGATION AND REVENUE BONDS			
Period Ending	Principal	Interest	Total
2026	\$ 334,949,313	\$ 145,254,318	\$ 480,203,631
2027	321,229,313	130,111,578	451,340,891
2028	307,284,312	115,775,366	423,059,678
2029	335,491,042	101,470,485	436,961,527
2030	329,931,042	86,385,074	416,316,116
2031	245,001,042	73,476,792	318,477,834
2032	300,206,042	62,083,310	362,289,352
2033	206,506,041	51,650,273	258,156,314
2034	178,171,041	42,745,074	220,916,115
2035	158,820,000	34,910,968	193,730,968
2036	137,190,000	27,895,372	165,085,372
2037	124,840,000	21,808,690	146,648,690
2038	104,210,000	16,213,772	120,423,772
2039	91,040,000	11,418,055	102,458,055
2040	72,005,000	7,139,373	79,144,373
2041	42,015,000	3,865,709	45,880,709
2042	22,535,000	1,958,746	24,493,746
2043	12,060,000	939,500	12,999,500
2044	4,210,000	336,500	4,546,500
2045	2,520,000	126,000	2,646,000
Total	\$ 3,330,214,188	\$ 935,564,955	\$ 4,265,779,143
Note: General obligation notes are not included above. In addition, interest payments associated with variable rate debt are not included.			

Capital Improvements Program

Of the existing outstanding debt service, the funding breakdown over the next five years is listed below. These amounts include both principal and interest payments.

DEBT SERVICE BY FUND GENERAL OBLIGATION AND REVENUE BONDS						
Fund Type	2026	2027	2028	2029	2030	Total
Non-Enterprise Fund						
ITSA Fund Supported	\$ 303,275,789	\$ 289,320,617	\$ 269,011,613	\$ 240,928,829	\$ 218,191,265	\$ 1,320,728,113
Non-Enterprise Subtotal	303,275,789	289,320,617	269,011,613	240,928,829	218,191,265	1,320,728,113
Enterprise Funds						
Water	76,367,070	73,632,716	71,375,579	60,765,235	62,601,002	344,741,602
Sanitary Sewer	74,341,945	67,518,378	64,273,999	119,518,640	120,489,948	446,142,910
Storm	11,078,178	8,698,805	7,818,730	7,033,780	7,343,080	41,972,573
Electricity	3,839,904	3,739,075	3,619,590	3,501,960	3,382,807	18,083,336
Mobility	1,707,644	1,674,655	1,640,402	1,604,938	1,568,372	8,196,011
Enterprise Subtotal	167,334,741	155,263,629	148,728,300	192,424,553	195,385,209	859,136,432
Internal Service Funds						
Fleet Management	2,772,589	976,964	550,963	383,961	369,021	5,053,498
Information Services	6,820,512	5,779,681	4,768,802	3,224,184	2,370,621	22,963,800
Internal Service Subtotal	9,593,101	6,756,645	5,319,765	3,608,145	2,739,642	28,017,298
Total	\$ 480,203,631	\$ 451,340,891	\$ 423,059,678	\$ 436,961,527	\$ 416,316,116	\$ 2,207,881,843

Note: General obligation notes are not included above. In addition, interest payments associated with variable rate debt are not included.

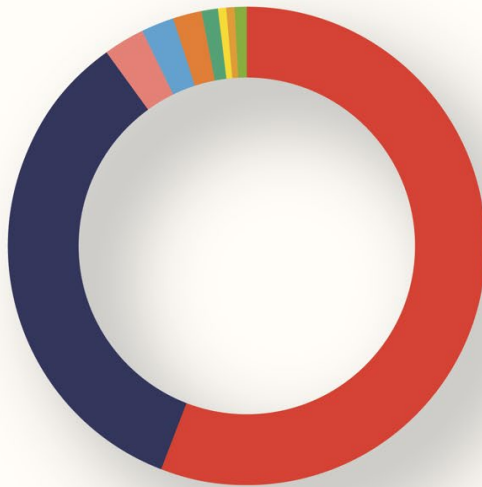
The Proposed 2026-2031 Capital Improvements Program

The proposed Capital Improvements Program provides approximately \$9.6 billion in funding for various capital improvements for the period of 2026-2031. Of this amount, \$686.9 million is to be supported by the ITSA while \$8.9 billion will be supported by the internal service and enterprise agencies of the city. The proposed 2026-2031 CIP represents a 26.0 percent increase from the adopted 2025-2030 CIP. The proposed 2026 CIB totals approximately \$1.94 billion.

The administration intends to continue to review the proposed CIP through the end of the year. It is possible that adjustments to the proposed plan could occur to accommodate changes in priorities and financial assumptions.

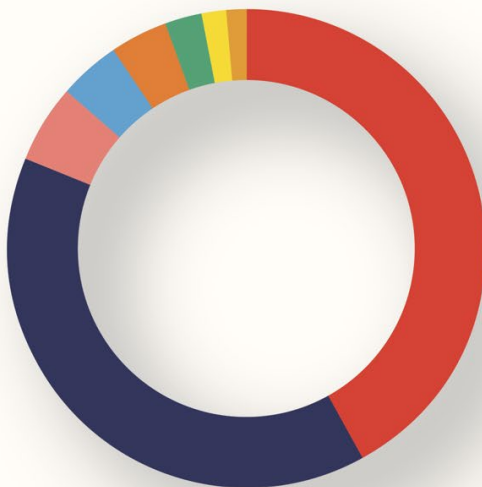
PROPOSED 2026-2031 CAPITAL IMPROVEMENTS PROGRAM

Percent by Division



Water	55.52%
Sanitary Sewers	34.08%
Transportation	2.83%
Recreation and Parks	2.05%
Storm Sewers	1.89%
Other	1.81%
Construction Management	0.63%
Electricity	0.60%
Safety	0.59%

Percent by Funding Source



WSRLA Loan	47.59%
WPCLF Loan	33.28%
OWDA Direct	5.40%
Councilmanic ITSA Supported	4.20%
Voted Water	3.49%
Voted ITSA Supported	2.95%
Other	1.57%
Voted Sanitary	1.52%

Capital Improvements Program

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM								
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031	Total Budget	Funding Source
CITY COUNCIL								
CITY COUNCIL								
City Council Participatory Budgeting	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	9,000,000	Councilmanic ITSA Supported
Subtotal - CITY COUNCIL	9,000,000	-	-	-	-	-	9,000,000	
PUBLIC SAFETY								
POLICE								
Police Facility Renovation	1,932,000	1,932,000	1,932,000	1,932,000	1,932,000	1,932,000	11,592,000	Voted 2022 ITSA Supported
Subtotal - POLICE	1,932,000	1,932,000	1,932,000	1,932,000	1,932,000	1,932,000	11,592,000	
FIRE								
Fire Facility Renovation	1,518,000	1,518,000	1,518,000	1,518,000	1,518,000	1,518,000	9,108,000	Voted 2022 ITSA Supported
Fire Apparatus Replacement - Medics	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000	Voted 2022 ITSA Supported
Fire Apparatus Replacement - Platform Ladders	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000	Voted 2022 ITSA Supported
Fire Apparatus Replacement - Engines	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000	Voted 2022 ITSA Supported
Subtotal - FIRE	7,518,000	7,518,000	7,518,000	7,518,000	7,518,000	7,518,000	45,108,000	
DEVELOPMENT								
DEVELOPMENT ADMINISTRATION								
Economic & Community Development	470,000	470,000	470,000	470,000	470,000	470,000	2,820,000	Councilmanic ITSA Supported
Housing Preservation	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000	Voted 2022 ITSA Supported
Emergency Shelter Repair	350,000	350,000	350,000	350,000	350,000	350,000	2,100,000	Councilmanic ITSA Supported
Subtotal - DEVELOPMENT ADMINISTRATION	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	16,920,000	
HOUSING								
Affordable Housing Funds	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000	Voted 2022 ITSA Supported
Critical Home Repair	800,000	800,000	800,000	800,000	800,000	800,000	4,800,000	Voted 2022 ITSA Supported
Subtotal - HOUSING	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	10,800,000	
FINANCE AND MANAGEMENT								
CONSTRUCTION MANAGEMENT								
Construction Management - Project Cost Allocations	770,000	770,000	770,000	770,000	770,000	770,000	4,620,000	Councilmanic ITSA Supported
Construction Management - Design Services	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000	Councilmanic ITSA Supported
Construction Management - General Contracting & Small Scale Renovation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000	Councilmanic ITSA Supported
Municipal Campus Renovations	2,905,000	2,905,000	2,905,000	2,905,000	2,905,000	2,905,000	17,430,000	Councilmanic ITSA Supported
Municipal Court- Construction	29,000,000	-	-	-	-	-	29,000,000	Voted 2022 ITSA Supported
Subtotal - CONSTRUCTION MANAGEMENT	34,175,000	5,175,000	5,175,000	5,175,000	5,175,000	5,175,000	60,050,000	
FLEET MANAGEMENT								
Fleet Automated Fuel Location Upgrades	100,000	100,000	100,000	100,000	100,000	100,000	600,000	Fleet Management (Unvoted)
Fleet Equipment Replacement	100,000	100,000	100,000	100,000	100,000	100,000	600,000	Fleet Management (Unvoted)
Fleet Facility Renovations	600,000	600,000	600,000	600,000	600,000	600,000	3,600,000	Fleet Management (Unvoted)
Subtotal - FLEET MANAGEMENT	800,000	800,000	800,000	800,000	800,000	800,000	4,800,000	
FACILITIES MANAGEMENT								
Facilities Management - Facility Renovations	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000	23,700,000	Councilmanic ITSA Supported
Subtotal - FACILITIES MANAGEMENT	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000	23,700,000	
TECHNOLOGY								
TECHNOLOGY ADMINISTRATION								
Data Center Facility Upgrades	2,090,000	1,590,000	1,194,000	3,000,000	2,000,000	2,500,000	12,374,000	Information Services
Data Center - Public Safety Campus	1,000,000	-	-	-	-	-	1,000,000	Information Services
Connectivity Project Fiber/Wireless	1,000,000	1,200,000	1,100,000	1,100,000	1,000,000	1,000,000	6,400,000	Information Services
CTSS Fiber Purchase B,C,D	1,500,000	-	1,400,000	-	-	-	2,900,000	Information Services

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM								
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031	Total Budget	Funding Source
Enterprise System Upgrades	650,000	5,000,000	1,240,000	5,000,000	2,000,000	1,500,000	15,390,000	Information Services
Media Services Equipment and Infrastructure	100,000	600,000	167,000	100,000	100,000	100,000	1,167,000	Information Services
Zero Trust Network	500,000	-	-	-	-	18,000,000	18,500,000	Information Services
Network Improvements - 2026 Equipment	250,000	-	-	-	-	-	250,000	Information Services
Data Management Services - Fiber Management Platform	100,000	-	-	-	-	-	100,000	Information Services
HCI Solution Update 2026	6,000,000	-	-	-	-	6,000,000	12,000,000	Information Services
Subtotal - TECHNOLOGY/DOT ADMINISTRATION	13,190,000	8,390,000	5,101,000	9,200,000	5,100,000	29,100,000	70,081,000	
RECREATION AND PARKS								
RECREATION AND PARKS								
Urban Infra.- Rec & Parks	-	-	753,200	753,200	753,200	753,200	3,012,800	Councilmanic ITSA Supported
Urban Infra.- Rec & Parks	753,200	753,200	-	-	-	-	1,506,400	Voted 2022 ITSA Supported
Facility Demolition	-	-	-	-	100,000	150,000	250,000	Councilmanic ITSA Supported
General Architectural, Engineering, and Construction Management Services	-	-	500,000	500,000	500,000	500,000	2,000,000	Councilmanic ITSA Supported
General Architectural, Engineering, and Construction Management Services	-	500,000	-	-	-	-	500,000	Voted 2022 ITSA Supported
Recreation and Parks Improvements - Cost Allocation	-	-	1,060,200	1,060,200	1,060,200	1,060,200	4,240,800	Councilmanic ITSA Supported
Recreation and Parks Improvements - Cost Allocation	1,060,200	1,060,200	-	-	-	-	2,120,400	Voted 2022 ITSA Supported
Recreation and Parks Renovations - Cost Allocation	-	-	334,800	334,800	334,800	334,800	1,339,200	Councilmanic ITSA Supported
Recreation and Parks Renovations - Cost Allocation	334,800	334,800	-	-	-	-	669,600	Voted 2022 ITSA Supported
Recreation and Parks Acquisitions - Cost Allocation	-	-	105,000	105,000	105,000	105,000	420,000	Councilmanic ITSA Supported
Recreation and Parks Acquisitions - Cost Allocation	105,000	105,000	-	-	-	-	210,000	Voted 2022 ITSA Supported
Whetstone Park NCIL Lighting Improvements Grant Match	550,000	-	-	-	-	-	550,000	Voted 2022 ITSA Supported
Krumm Park Improvements - Hockey Rink and Pond	-	-	175,000	2,000,000	-	-	2,175,000	Councilmanic ITSA Supported
Renovation - Misc.	-	-	600,000	600,000	600,000	600,000	2,400,000	Councilmanic ITSA Supported
Renovation - Misc.	-	600,000	-	-	-	-	600,000	Voted 2022 ITSA Supported
Facility Assessment Implementation	-	-	2,548,200	834,800	1,894,800	8,939,800	14,217,600	Councilmanic ITSA Supported
Hard Surface Improvements	-	-	1,000,000	1,000,000	1,300,000	1,700,000	5,000,000	Councilmanic ITSA Supported
Hard Surface Improvements	1,000,000	700,000	-	-	-	-	1,700,000	Voted 2022 ITSA Supported
Roof Improvements	-	-	-	600,000	600,000	800,000	2,000,000	Councilmanic ITSA Supported
Roof Improvements	-	600,000	600,000	-	-	-	1,200,000	Voted 2022 ITSA Supported
Maintenance Equipment - Parks	-	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	Councilmanic ITSA Supported
Maintenance Equipment - Parks	1,000,000	1,000,000	-	-	-	-	2,000,000	Voted 2022 ITSA Supported
Street Trees - Green Initiative	-	-	850,000	850,000	850,000	850,000	3,400,000	Councilmanic ITSA Supported
Street Trees - Green Initiative	850,000	850,000	-	-	-	-	1,700,000	Voted 2022 ITSA Supported
Street Trees - Urban Forestry Master Plan Implementation	-	-	-	2,000,000	2,000,000	2,000,000	6,000,000	Councilmanic ITSA Supported
Street Trees - Urban Forestry Master Plan Implementation	2,000,000	2,000,000	2,000,000	-	-	-	6,000,000	Voted 2022 ITSA Supported
Safe Playgrounds	-	-	600,000	1,133,200	815,000	1,000,000	3,548,200	Councilmanic ITSA Supported
Safe Playgrounds	-	620,000	-	-	-	-	620,000	Voted 2022 ITSA Supported
Playground Renovations 2025-2026	1,300,000	-	-	-	-	-	1,300,000	Voted 2022 ITSA Supported
HVAC Improvements	-	-	3,000,000	4,500,000	2,000,000	-	9,500,000	Councilmanic ITSA Supported
Schiller Community Center Air Conditioning	-	2,000,000	-	-	-	-	2,000,000	Voted 2022 ITSA Supported
HVAC Controls Upgrades - Phase 3	600,000	-	-	-	-	-	600,000	Voted 2022 ITSA Supported
Bridge Conditions Assessment Implementation	-	-	1,000,000	-	1,000,000	-	2,000,000	Councilmanic ITSA Supported
Bridge Conditions Assessment Implementation	1,000,000	-	-	-	-	-	1,000,000	Voted 2022 ITSA Supported
Reservoir ADA Kayak Launches	-	-	-	200,000	-	-	200,000	Councilmanic ITSA Supported
Big Run Pole Barn	50,000	1,000,000	-	-	-	-	1,050,000	Voted 2022 ITSA Supported
Big Walnut Pole Barn	50,000	-	1,000,000	-	-	-	1,050,000	Voted 2022 ITSA Supported
ADA Assessment Phase 2 and Implementation	-	-	200,000	200,000	400,000	500,000	1,300,000	Councilmanic ITSA Supported
Security Assessment Implementation	-	-	200,000	200,000	200,000	200,000	800,000	Councilmanic ITSA Supported
Security Assessment Implementation	200,000	200,000	-	-	-	-	400,000	Voted 2022 ITSA Supported
Lighting Improvements	-	-	-	-	700,000	1,500,000	2,200,000	Councilmanic ITSA Supported
Freedom Park and Joan Park Improvements	-	2,775,000	-	-	-	-	2,775,000	Voted 2022 ITSA Supported
Schiller Park Pond Renovations	-	-	2,000,000	-	-	-	2,000,000	Voted 2022 ITSA Supported

Capital Improvements Program

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM								
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031	Total Budget	Funding Source
Com-Til Site Development	800,000	-	-	-	-	-	800,000	Voted 2022 ITSA Supported
Antrim Lake Loop Restoration	50,000	300,000	-	-	-	-	350,000	Voted 2022 ITSA Supported
Barnett Splash Pad Renovation	-	2,000,000	-	-	-	-	2,000,000	Voted 2022 ITSA Supported
Dodge Baby Pool Conversion to Splash Pad	-	-	-	2,000,000	-	-	2,000,000	Councilmanic ITSA Supported
Big Run Athletic Complex Indoor Tennis Conversion	250,000	-	-	-	-	-	250,000	Voted 2022 ITSA Supported
Innis Boardwalk Replacement	-	-	-	200,000	2,100,000	-	2,300,000	Councilmanic ITSA Supported
Crawford Farms Shelter	-	-	30,000	225,000	-	-	255,000	Councilmanic ITSA Supported
Whetstone Community Center Improvements	571,000	-	-	-	-	-	571,000	Voted 2022 ITSA Supported
Cooper Shelter	-	-	-	-	30,000	225,000	255,000	Councilmanic ITSA Supported
Galloway Ridge Shelter	-	-	30,000	225,000	-	-	255,000	Councilmanic ITSA Supported
Schiller Park Theatre Residence Renovation	-	-	-	-	250,000	-	250,000	Councilmanic ITSA Supported
McKinley Park Redevelopment	-	-	175,000	2,500,000	-	-	2,675,000	Councilmanic ITSA Supported
Easthaven or Maybury Park Redevelopment	-	-	-	200,000	1,000,000	-	1,200,000	Councilmanic ITSA Supported
Independence Village Park Redevelopment	-	-	-	450,000	2,400,000	-	2,850,000	Councilmanic ITSA Supported
Rhodes Park Improvements	-	-	-	-	2,000,000	-	2,000,000	Councilmanic ITSA Supported
New Development - Misc.	-	-	100,000	100,000	100,000	100,000	400,000	Councilmanic ITSA Supported
New Development - Misc.	100,000	100,000	-	-	-	-	200,000	Voted 2022 ITSA Supported
New Park and Greenway Development	-	-	-	2,465,200	1,980,200	3,718,400	8,163,800	Councilmanic ITSA Supported
Greenways - Big Walnut Trail - Nafzger to East Main	-	2,400,000	-	-	-	-	2,400,000	Voted 2022 ITSA Supported
Hauntz, Helsel and Willow Creek Park Improvements	-	2,520,000	-	-	-	-	2,520,000	Voted 2022 ITSA Supported
Linden Green Line	3,500,000	1,883,200	-	-	-	-	5,383,200	Voted 2022 ITSA Supported
Big Walnut Trail - Winchester Pike to Nafzger Park	3,050,000	-	-	-	-	-	3,050,000	Voted 2022 ITSA Supported
Greenways Safety and Stabilization Program	-	-	-	150,000	150,000	150,000	450,000	Councilmanic ITSA Supported
Greenways Safety and Stabilization Program	150,000	150,000	150,000	-	-	-	450,000	Voted 2022 ITSA Supported
Greenbriar Park Park Development	-	-	345,000	2,000,000	-	-	2,345,000	Councilmanic ITSA Supported
Park Development - McCoy Park	6,200,000	-	-	-	-	-	6,200,000	Voted 2022 ITSA Supported
Westland Reforestation	-	800,000	-	-	-	-	800,000	Voted 2022 ITSA Supported
Big Walnut Trail - Cherrybottom Park to Morse Road	-	-	2,600,000	-	-	-	2,600,000	Councilmanic ITSA Supported
Big Walnut Trail - Cherrybottom Park to Morse Road	-	1,625,000	-	-	-	-	1,625,000	Voted 2022 ITSA Supported
Mason Run Park Development	5,244,600	-	-	-	-	-	5,244,600	Voted 2022 ITSA Supported
Eastmoor Green Line	-	1,000,000	-	-	-	-	1,000,000	Voted 2022 ITSA Supported
Big Walnut Trail - Winchester Pike to Helsel Park	-	810,000	-	-	-	-	810,000	Voted 2022 ITSA Supported
Woodward Park Splash Pad	-	-	2,500,000	-	-	-	2,500,000	Voted 2022 ITSA Supported
Scioto Trail - Fifth Avenue to Trabue Road	-	-	400,000	-	-	-	400,000	Councilmanic ITSA Supported
North Star Project Section 2	-	-	100,000	400,000	-	-	500,000	Councilmanic ITSA Supported
Pinecrest Park Development	-	-	-	-	150,000	2,000,000	2,150,000	Councilmanic ITSA Supported
McNaughten Park Development	-	-	-	-	-	900,000	900,000	Councilmanic ITSA Supported
Hope Central Brown Road Park Development	-	-	-	300,000	2,713,200	-	3,013,200	Councilmanic ITSA Supported
Acquisition - Misc.	-	-	1,846,800	1,846,800	1,846,800	1,846,800	7,387,200	Councilmanic ITSA Supported
Acquisition - Misc.	1,000,000	1,846,800	-	-	-	-	2,846,800	Voted 2022 ITSA Supported
Program Projects (Small) - Golf Misc.	-	-	3,630,000	800,000	800,000	800,000	6,030,000	Councilmanic ITSA Supported
Program Projects (Small) - Golf Misc.	477,700	800,000	-	-	-	-	1,277,700	Voted 2022 ITSA Supported
Program Projects (Small) - Sports Misc.	-	-	800,000	800,000	800,000	800,000	3,200,000	Councilmanic ITSA Supported
Program Projects (Small) - Sports Misc.	105,056	800,000	-	-	-	-	905,056	Voted 2022 ITSA Supported
Program Projects (Small) - Rental Services Misc.	-	-	246,800	246,800	246,800	246,800	987,200	Councilmanic ITSA Supported
Program Projects (Small) - Rental Services Misc.	213,444	246,800	-	-	-	-	460,244	Voted 2022 ITSA Supported
Goodale Shelter Replacement	30,000	400,000	-	-	-	-	430,000	Voted 2022 ITSA Supported
Cooper Park Soccer Field Perimeter Fencing	150,000	-	-	-	-	-	150,000	Voted 2022 ITSA Supported
Frank Fetch Park Improvements	-	-	300,000	-	-	-	300,000	Councilmanic ITSA Supported
Frank Fetch Park Improvements	35,000	-	-	-	-	-	35,000	Voted 2022 ITSA Supported
Subtotal - RECREATION AND PARKS	32,780,000	32,780,000	32,780,000	32,780,000	32,780,000	32,780,000	196,680,000	

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM								
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031	Total Budget	Funding Source
Public Service								
TRANSPORTATION								
UIRF - Urban Infrastructure Recovery Fund	-	4,667,000	5,651,813	5,651,813	5,651,813	5,651,813	27,274,252	Councilmanic ITSA Supported
UIRF - Urban Infrastructure Recovery Fund	5,651,813	984,813	-	-	-	-	6,636,626	Voted 2022 ITSA Supported
Miscellaneous Developments- Vision Zero Action Plan Implementation	-	-	5,331,794	5,331,794	5,331,794	5,331,794	21,327,176	Councilmanic ITSA Supported
Miscellaneous Developments- Vision Zero Action Plan Implementation	5,331,794	5,331,794	-	-	-	-	10,663,588	Voted 2022 ITSA Supported
Street Equipment	-	-	2,156,000	2,156,000	2,156,000	2,156,000	8,624,000	Councilmanic ITSA Supported
Street Equipment	2,156,000	2,156,000	-	-	-	-	4,312,000	Voted 2022 ITSA Supported
NCR-Public Infrastructure	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000	Councilmanic ITSA Supported
NCR-Public Infrastructure	2,500,000	-	-	-	-	-	2,500,000	Voted 2022 ITSA Supported
Roadway Improvements - Utility Relocation Reimbursements	-	-	100,000	100,000	100,000	100,000	400,000	Councilmanic ITSA Supported
Roadway Improvements - Utility Relocation Reimbursements	100,000	100,000	-	-	-	-	200,000	Voted 2022 ITSA Supported
Roadway Improvements - Miscellaneous Construction Inspection	-	-	50,000	50,000	50,000	50,000	200,000	Councilmanic ITSA Supported
Roadway Improvements - Miscellaneous Construction Inspection	50,000	50,000	-	-	-	-	100,000	Voted 2022 ITSA Supported
Roadway Improvements - Miscellaneous Right of Way Acquisition	-	-	100,000	100,000	100,000	100,000	400,000	Councilmanic ITSA Supported
Roadway Improvements - Miscellaneous Right of Way Acquisition	100,000	100,000	-	-	-	-	200,000	Voted 2022 ITSA Supported
Resurfacing - Resurfacing Projects	-	-	20,000,000	20,000,000	20,000,000	20,000,000	80,000,000	Councilmanic ITSA Supported
Resurfacing - Resurfacing Projects	20,000,000	20,000,000	-	-	-	-	40,000,000	Voted 2022 ITSA Supported
Bridge Rehabilitation	-	-	1,751,393	3,371,393	3,071,393	3,371,393	11,565,572	Councilmanic ITSA Supported
Bridge Rehabilitation	-	1,406,393	-	-	-	-	1,406,393	Voted 2022 ITSA Supported
Bridge Rehabilitation - Fifth Avenue Over Stream West of Yearling Road	-	1,700,000	-	-	-	-	1,700,000	Voted 2022 ITSA Supported
Bridge Rehabilitation - Wilson Road over Blau Ditch Culvert Replacement	-	-	1,320,000	-	-	-	1,320,000	Councilmanic ITSA Supported
Bridge Rehabilitation - Wilson Road over Blau Ditch Culvert Replacement	-	265,000	-	-	-	-	265,000	Voted 2022 ITSA Supported
Bridge Rehabilitation - Fifth Avenue Retaining Wall Replacement	570,000	-	-	-	-	-	570,000	Voted 2022 ITSA Supported
Bridge Rehabilitation - General Engineering	-	-	300,000	-	300,000	-	600,000	Councilmanic ITSA Supported
Bridge Rehabilitation - General Engineering	300,000	-	-	-	-	-	300,000	Voted 2022 ITSA Supported
Bridge Rehabilitation - Annual Citywide Contract (2026)	2,501,393	-	-	-	-	-	2,501,393	Voted 2022 ITSA Supported
Bikeway Development	-	-	1,185,000	1,650,000	1,650,000	1,650,000	6,135,000	Councilmanic ITSA Supported
Bikeway Development	623,000	1,600,000	-	-	-	-	2,223,000	Voted 2022 ITSA Supported
Bikeway Development - Bikeway Resurfacing Contributions	-	100,000	100,000	100,000	100,000	100,000	500,000	Councilmanic ITSA Supported
Bikeway Development - Bikeway Resurfacing Contributions	100,000	-	-	-	-	-	100,000	Voted 2022 ITSA Supported
Pedestrian Safety Improvements - Sidewalk Program - Citywide Sidewalk Repairs	-	-	3,100,000	3,400,000	3,400,000	3,400,000	13,300,000	Councilmanic ITSA Supported
Pedestrian Safety Improvements - Sidewalk Program - Citywide Sidewalk Repairs	2,000,000	3,400,000	-	-	-	-	5,400,000	Voted 2022 ITSA Supported
Pedestrian Safety Improvement - Sidewalk Replacement (Tree Root)	-	-	850,000	850,000	850,000	850,000	3,400,000	Councilmanic ITSA Supported
Pedestrian Safety Improvement - Sidewalk Replacement (Tree Root)	850,000	850,000	-	-	-	-	1,700,000	Voted 2022 ITSA Supported
Pedestrian Safety Improvements - Third Avenue Sidewalks	635,000	-	-	-	-	-	635,000	Voted 2022 ITSA Supported
Pedestrian Safety - Barnett Rd Sidewalks- Astor Ave to Main St	1,542,000	-	-	-	-	-	1,542,000	Voted 2022 ITSA Supported
Pedestrian Safety - Gantz Road - Collier Crest to Hardy Parkway	-	50,000	765,000	-	-	-	815,000	Councilmanic ITSA Supported
Pedestrian Safety - Gantz Road - Collier Crest to Hardy Parkway	250,000	-	-	-	-	-	250,000	Voted 2022 ITSA Supported
Subtotal - TRANSPORTATION	45,261,000	45,261,000	45,261,000	45,261,000	45,261,000	45,261,000	271,566,000	
REFUSE COLLECTION								
Mechanized Collection Equipment	-	-	1,387,000	5,234,000	5,234,000	5,234,000	17,089,000	Councilmanic ITSA Supported
Mechanized Collection Equipment	5,234,000	5,234,000	3,847,000	-	-	-	14,315,000	Voted 2022 ITSA Supported
Alum Creek Remediation - Facility Improvements	-	-	-	100,000	100,000	100,000	300,000	Councilmanic ITSA Supported
Alum Creek Remediation - Facility Improvements	100,000	100,000	100,000	-	-	-	300,000	Voted 2022 ITSA Supported
Mechanized Collection Equipment - Containers	-	-	-	1,050,000	1,050,000	1,050,000	3,150,000	Councilmanic ITSA Supported
Mechanized Collection Equipment - Containers	1,050,000	1,050,000	1,050,000	-	-	-	3,150,000	Voted 2022 ITSA Supported
Subtotal - REFUSE COLLECTION	6,384,000	6,384,000	6,384,000	6,384,000	6,384,000	6,384,000	38,304,000	
Public Utilities								
STORM SEWER								
Fountain Square Stormwater System Improvements	-	6,100,000	-	-	-	-	6,100,000	WPCLF Loan

Capital Improvements Program

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM								
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031	Total Budget	Funding Source
Storm Sewer Large Diameter Condition Assessment Phase 1	550,000	2,400,000	-	-	-	-	2,950,000	WPCLF Loan
Large Diameter Condition Assessment - Phase 4	-	500,000	500,000	1,650,000	-	-	2,650,000	WPCLF Loan
General Construction Contract (Storm)	2,200,000	2,200,000	2,200,000	2,200,000	-	-	8,800,000	Voted 2016 Debt - Storm
General Construction Contract (Storm)	-	-	-	-	2,200,000	2,200,000	4,400,000	Voted 2022 Debt - Storm
General Engineering Services - Storm - 2025	600,000	600,000	600,000	-	-	-	1,800,000	Voted 2016 Debt - Storm
General Engineering Services - Storm - 2028	-	-	-	105,000	-	-	105,000	Voted 2016 Debt - Storm
General Engineering Services - Storm - 2028	-	-	-	495,000	600,000	600,000	1,695,000	Voted 2022 Debt - Storm
Joint Storm Sewer Projects with DPS	-	50,000	50,000	-	-	-	100,000	Voted 2016 Debt - Storm
Franklinton Area Stormwater System Improvements	1,750,000	-	2,200,000	-	-	-	3,950,000	Voted 2016 Debt - Storm
Franklinton Area Stormwater System Improvements	2,500,000	2,000,000	30,000,000	-	-	2,500,000	37,000,000	WPCLF Loan
Franklinton Area Storm Sewer Rehabilitation	-	-	9,484,150	-	-	-	9,484,150	WPCLF Loan
SMOC Facility Stormwater Improvements	-	4,140,000	-	-	-	-	4,140,000	WPCLF Loan
ST-21, ST-22, ST-23 Improvements	35,078,400	-	-	-	-	-	35,078,400	WPCLF Loan
Stormwater Strategic Plan Phase 3	500,000	-	-	-	-	-	500,000	Voted 2016 Debt - Storm
Towers Court Storm Sewer Improvement	350,000	-	3,850,000	-	-	-	4,200,000	WPCLF Loan
Storm Sewer Assessment - James Livingston 2	-	-	-	2,000,000	-	-	2,000,000	WPCLF Loan
DOSD Stormwater Pump Station ST-29 Evaluation & Upgrade	4,344,560	-	-	-	-	-	4,344,560	WPCLF Loan
DOSD Stormwater Pump Stations - Construction	-	5,040,000	-	-	-	-	5,040,000	WPCLF Loan
Stormwater Remote Site Communication Network Upgrades	1,265,000	-	-	-	-	-	1,265,000	WPCLF Loan
Cooke Rd. Culvert Improvements Project	345,000	-	-	-	-	-	345,000	WPCLF Loan
Ohio State University Area Utility Easement Project	60,000	-	-	-	-	-	60,000	Voted 2016 Debt - Storm
Second Avenue Sewer Improvements	7,480,000	-	-	-	-	-	7,480,000	WPCLF Loan
Mound Street Floodwall and WCLPP Repairs	4,800,000	-	-	-	-	-	4,800,000	WPCLF Loan
Floodwall Closure Evaluations	-	3,080,000	-	-	-	-	3,080,000	WPCLF Loan
Floodwall Closure Evaluations Phase 2 - McKinley & Rich	-	-	2,200,000	-	-	-	2,200,000	WPCLF Loan
Floodwall Closure Evaluations Phase 3 - Greenlaw n	-	-	-	5,200,000	-	-	5,200,000	WPCLF Loan
Floodwall Closure Evaluations Phase 4 - Sandbag Closures	-	-	-	-	-	2,500,000	2,500,000	WPCLF Loan
Astor Bernhard Storm Sewer Improvements	-	7,935,000	-	-	-	-	7,935,000	WPCLF Loan
Gertrude Lattimer Storm Sewer Improvements	225,000	-	1,725,000	-	-	-	1,950,000	WPCLF Loan
Storm Sewer Lining Projects	-	-	1,400,000	1,400,000	1,400,000	1,400,000	5,600,000	WPCLF Loan
Storm Sewer Lining Projects 2025-2026	2,800,000	-	-	-	-	-	2,800,000	WPCLF Loan
Northeast Area Storm Sewer Improvements Phase 1	-	1,200,000	-	500,000	-	-	1,700,000	WPCLF Loan
Subtotal - STORM SEWER	64,847,960	35,245,000	54,209,150	13,550,000	4,200,000	9,200,000	181,252,110	
SANITARY SEWERS								
Overall Engineering Consultant-OEC 2025-2027	300,000	300,000	300,000	-	-	-	900,000	Voted 2019 Debt - Sanitary
Overall Engineering Consultant-OEC (2028-2030)	-	-	300,000	300,000	-	-	600,000	Voted 2019 Debt - Sanitary
Overall Engineering Consultant-OEC (2028-2030)	-	-	-	-	300,000	-	300,000	Voted 2022 Debt - Sanitary
Big Walnut Sanitary Trunk Extension, Phase 2	3,000,000	-	-	-	-	-	3,000,000	WPCLF Loan
Central College Subtrunk Extension Phase 3	49,200,000	1,300,000	250,000	-	-	-	50,750,000	WPCLF Loan
Walnut Street Sanitary Sewer Extension	100,000	-	-	-	-	-	100,000	Voted 2019 Debt - Sanitary
Walnut Street Sanitary Sewer Extension	-	2,300,000	-	-	-	-	2,300,000	WPCLF Loan
Inflow Redirection - Alum Creek Storm Tank Combined Sewer Area	-	300,000	-	-	-	-	300,000	Voted 2019 Debt - Sanitary
Inflow Redirection - Alum Creek Storm Tank Combined Sewer Area	1,500,000	-	16,500,000	-	-	-	18,000,000	WPCLF Loan
General Engineering Services - Sanitary - 2025	400,000	400,000	400,000	-	-	-	1,200,000	Voted 2019 Debt - Sanitary
General Engineering Services - Sanitary - 2028	-	-	-	400,000	-	-	400,000	Voted 2019 Debt - Sanitary
General Engineering Services - Sanitary - 2028	-	-	-	-	400,000	400,000	800,000	Voted 2022 Debt - Sanitary
Williams and Castle Interceptor	1,500,000	-	-	-	-	-	1,500,000	Voted 2019 Debt - Sanitary
Castle Road Force Main Improvements	-	2,750,000	-	-	-	-	2,750,000	WPCLF Loan
SMOC Phase VI Roof Replacement	2,849,000	-	-	-	-	-	2,849,000	Voted 2019 Debt - Sanitary
DOSD Roof Replacements, No. 3	3,000,000	-	-	-	-	-	3,000,000	Voted 2019 Debt - Sanitary
General Architectural and Mechanical Services - Contract 1	380,000	7,590,000	7,590,000	7,590,000	7,220,000	-	30,370,000	OWDA Direct Loan
General Architectural and Mechanical Services - Contract 2	-	-	-	-	380,000	7,590,000	7,970,000	OWDA Direct Loan

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031	Total Budget	Funding Source
JPWWTP Digester Improvements	9,150,000	105,320,000	-	-	-	-	114,470,000	WPCLF Loan
JPWRP Support Facilities	-	-	-	284,000	-	682,000	966,000	OWDA Direct Loan
Jackson Pike WRP Aeration Optimization	-	-	1,600,000	2,400,000	-	-	4,000,000	WPCLF Loan
Jackson Pike A-Plant Secondary Clarifier Electrical Upgrades & Miscellaneous	26,602,505	-	-	-	-	-	26,602,505	WPCLF Loan
JPWRP Dewatering Improvements	7,000,000	-	31,400,000	-	-	-	38,400,000	WPCLF Loan
JPWRP Power Monitoring System	-	-	-	-	200,000	300,000	500,000	Voted 2022 Debt - Sanitary
JPWRP Power Monitoring System	-	-	-	-	-	1,100,000	1,100,000	WPCLF Loan
JPWWTP Power Systems Upgrades and Safety Improvements - Phase 1	5,670,000	-	-	-	-	-	5,670,000	WPCLF Loan
Whittier Street Storm Tanks, Part 2	-	-	1,000,000	1,100,000	12,100,000	-	14,200,000	WPCLF Loan
Short Circuit Coordination and Arc Flash Studies #2	700,000	700,000	700,000	-	-	-	2,100,000	Voted 2019 Debt - Sanitary
Short Circuit Coordination and Arc Flash Studies #3	-	-	-	700,000	-	-	700,000	Voted 2019 Debt - Sanitary
Short Circuit Coordination and Arc Flash Studies #3	-	-	-	-	700,000	700,000	1,400,000	Voted 2022 Debt - Sanitary
DPU General Engineering Consultant Services (GEC) #6	500,000	-	-	-	-	-	500,000	Voted 2019 Debt - Sanitary
DPU General Engineering Consultant Services (GEC) #7	-	500,000	500,000	500,000	-	-	1,500,000	Voted 2019 Debt - Sanitary
DPU General Engineering Consultant Services (GEC) #7	-	-	-	-	500,000	-	500,000	Voted 2022 Debt - Sanitary
DPU General Engineering Consultant Services (GEC) #8	-	-	-	-	-	500,000	500,000	Voted 2022 Debt - Sanitary
JPWWTP Small Capital Projects	1,100,000	1,100,000	1,100,000	1,100,000	-	-	4,400,000	Voted 2019 Debt - Sanitary
JPWWTP Small Capital Projects	-	-	-	-	1,100,000	1,100,000	2,200,000	Voted 2022 Debt - Sanitary
SWWTP Small Capital Projects	1,100,000	1,100,000	1,100,000	1,100,000	-	-	4,400,000	Voted 2019 Debt - Sanitary
SWWTP Small Capital Projects	-	-	-	-	1,100,000	1,100,000	2,200,000	Voted 2022 Debt - Sanitary
SWRP Incinerator Building - South Rehabilitation	-	-	600,000	-	-	-	600,000	OWDA Direct Loan
SWRP Hazardous Gas Monitors Replacement	328,585	-	-	-	-	-	328,585	OWDA Direct Loan
SWRP Hazardous Gas Monitors Replacement	2,347,031	-	-	-	-	-	2,347,031	WPCLF Loan
Compost Facility Small Capital Projects	400,000	400,000	400,000	400,000	-	-	1,600,000	Voted 2019 Debt - Sanitary
Compost Facility Small Capital Projects	-	-	-	-	400,000	400,000	800,000	Voted 2022 Debt - Sanitary
Fairwood Building Facilities Small Capital Projects	350,000	350,000	350,000	350,000	-	-	1,400,000	Voted 2019 Debt - Sanitary
Fairwood Building Facilities Small Capital Projects	-	-	-	-	350,000	350,000	700,000	Voted 2022 Debt - Sanitary
WWTFs Professional Construction Management Services #4	1,000,000	1,000,000	1,000,000	-	-	-	3,000,000	Voted 2019 Debt - Sanitary
WWTFs Professional Construction Management Services #5	-	-	-	1,000,000	-	-	1,000,000	Voted 2019 Debt - Sanitary
WWTFs Professional Construction Management Services #5	-	-	-	-	1,000,000	1,000,000	2,000,000	Voted 2022 Debt - Sanitary
WWTFs Professional Construction Management Services Part 6	-	-	-	-	-	1,000,000	1,000,000	Voted 2022 Debt - Sanitary
JPWRP VFD UPGRADES	-	245,000	420,000	420,000	-	-	1,085,000	OWDA Direct Loan
JPWRP VFD UPGRADES	-	-	-	3,990,000	-	-	3,990,000	WPCLF Loan
JPWRP Gravity Thickening Improvements	-	1,557,500	2,670,000	27,145,000	-	-	31,372,500	WPCLF Loan
Jackson Pike WWTP Stormwater and Floodplain Improvements	-	15,120,000	-	-	-	-	15,120,000	WPCLF Loan
JPWWTP Plant Wide Control System Improvements	-	42,937,937	-	-	-	-	42,937,937	WPCLF Loan
SWRP Switching Station Replacement	14,000,000	85,320,000	-	-	-	-	99,320,000	WPCLF Loan
WWTFs Instrumentation And Control (I&C) Integration and Programming Team Part 4	750,000	750,000	750,000	-	-	-	2,250,000	OWDA Direct Loan
SWRP Fiber Optic Backbone Upgrade and Replacement	575,000	8,300,000	-	-	-	-	8,875,000	WPCLF Loan
JPWRP Fiber Optic Backbone Upgrade and Replacement	300,000	500,000	-	-	-	-	800,000	OWDA Direct Loan
JPWRP Fiber Optic Backbone Upgrade and Replacement	-	6,450,000	-	-	-	-	6,450,000	WPCLF Loan
WWTFs Instrumentation And Control (I&C) Integration and Programming Team Part 5	-	-	750,000	750,000	-	-	1,500,000	Voted 2019 Debt - Sanitary
WWTFs Instrumentation And Control (I&C) Integration and Programming Team Part 5	-	-	-	-	750,000	-	750,000	Voted 2022 Debt - Sanitary
WWTFs Instrumentation And Control (I&C) Integration and Programming Team Part 6	-	-	-	-	-	750,000	750,000	Voted 2022 Debt - Sanitary
SWRP Dewatering Improvements	7,210,000	7,600,000	76,300,000	-	-	-	91,110,000	WPCLF Loan
SWWTP Biofilter Cold Weather Reliability Improvements	31,815,000	-	-	-	-	-	31,815,000	WPCLF Loan
SWRP Headworks Expansion	-	3,850,000	5,500,000	60,500,000	5,500,000	-	75,350,000	WPCLF Loan
SWWTP Digester Process Expansion, Phase II	24,822,000	-	-	-	-	-	24,822,000	WPCLF Loan
SWWTP Organics Receiving and Bioenergy Utilization Facility	-	35,975,251	-	-	-	-	35,975,251	WPCLF Loan
SWRP Power Monitoring System	-	-	-	-	240,000	320,000	560,000	OWDA Direct Loan
SWRP Power Monitoring System	-	-	-	-	-	1,375,000	1,375,000	WPCLF Loan
WWTFs Phosphorus Removal & Recovery	-	-	-	1,667,800	5,376,000	-	7,043,800	WPCLF Loan
WWTF Upgrade - General Program #6	1,200,000	1,200,000	1,200,000	1,200,000	-	-	4,800,000	Voted 2019 Debt - Sanitary

Capital Improvements Program

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM							
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031 Total Budget	Funding Source
WWTF Upgrade - General Program #7	-	-	-	-	1,200,000	1,200,000	2,400,000 WPCLF Loan
SWRP Effluent Pump Station Expansion	-	-	12,200,000	20,900,000	230,400,000	-	263,500,000 WPCLF Loan
SWRP Aeration Optimization	-	7,261,600	12,447,600	128,562,400	-	-	148,271,600 WPCLF Loan
Compost Facility Odor Reduction Improvements - Part 2	49,966,265	-	-	-	-	-	49,966,265 WPCLF Loan
Compost Odor Control Improvements - Phase 3	-	-	-	1,403,700	-	22,833,600	24,237,300 WPCLF Loan
Southerly Stormwater and Floodplain Improvements	9,700,000	-	-	-	-	-	9,700,000 OWDA Direct Loan
Southerly Stormwater and Floodplain Improvements	8,000,000	159,000,000	-	-	-	-	167,000,000 WPCLF Loan
SWWTP Plant Wide Control System Improvements	-	41,666,466	-	-	-	-	41,666,466 WPCLF Loan
SWRP Far East Train	-	-	4,500,000	16,500,000	-	181,500,000	202,500,000 WPCLF Loan
Sanitary Sewer Lining Project	-	1,170,000	1,170,000	-	-	-	2,340,000 Voted 2019 Debt - Sanitary
Sanitary Sewer Lining Contract (2026-2029)	1,170,000	-	-	-	-	-	1,170,000 Voted 2019 Debt - Sanitary
2025 Annual Lining Contract	8,400,000	-	-	-	-	-	8,400,000 WPCLF Loan
2026 Annual Lining Contract	850,000	7,500,000	-	-	-	-	8,350,000 WPCLF Loan
2027 Annual Lining Contract	-	8,400,000	-	-	-	-	8,400,000 WPCLF Loan
2028 Annual Lining Contract	-	-	8,450,000	-	-	-	8,450,000 WPCLF Loan
2029 Annual Lining Contract	-	-	-	8,450,000	-	-	8,450,000 WPCLF Loan
2030 Annual Lining Contract	-	-	-	-	8,450,000	-	8,450,000 WPCLF Loan
Sewer System Capacity Model Update 2026	2,000,000	-	1,000,000	1,000,000	-	-	4,000,000 Voted 2019 Debt - Sanitary
Sewer System Capacity Model Update 2026	-	-	-	-	1,000,000	-	1,000,000 Voted 2022 Debt - Sanitary
Big Walnut Interceptor Lockbourne Subtrunk Canal Road Area	-	5,064,840	-	-	-	-	5,064,840 WPCLF Loan
Three Creeks Relief Tunnel	-	-	1,500,000	-	-	-	1,500,000 OWDA Direct Loan
Three Creeks Relief Tunnel	-	7,000,000	7,500,000	217,500,000	1,500,000	9,000,000	242,500,000 WPCLF Loan
Ohio State University Area Utility Easement Project	60,000	-	-	-	-	-	60,000 Voted 2019 Debt - Sanitary
Big Run Trunk Sewer Extension Phase 1, Cole Rd	-	-	27,350,000	-	-	-	27,350,000 Voted 2019 Debt - Sanitary
Beulah Road Trunk Sewer Relief	-	-	-	-	-	500,000	500,000 Voted 2022 Debt - Sanitary
Beulah Road Trunk Sewer Relief	-	-	1,500,000	-	1,000,000	-	2,500,000 WPCLF Loan
DOSD Sanitary Pump Stations SA13 Evaluation & Upgrade	406,000	-	-	-	-	-	406,000 OWDA Direct Loan
DOSD Sanitary Pump Stations SA13 Evaluation & Upgrade	3,855,000	-	-	-	-	-	3,855,000 WPCLF Loan
DOSD Sanitary Pump Stations Construction	1,778,723	-	-	-	-	-	1,778,723 WPCLF Loan
Sanitary Remote Site Communication Network Upgrades	4,234,000	-	-	-	-	-	4,234,000 WPCLF Loan
Big Walnut Outfall (South) Rehabilitation	100,000	-	-	-	-	-	100,000 Voted 2019 Debt - Sanitary
Big Walnut Outfall (South) Rehabilitation	-	57,500,000	-	-	-	-	57,500,000 WPCLF Loan
Big Walnut Outfall (North) Rehabilitation	-	-	-	-	-	1,600,000	1,600,000 WPCLF Loan
OARS Grit Cleaning and Screening Improvements	5,700,000	-	-	-	-	-	5,700,000 WPCLF Loan
Lower Olentangy Tunnel - Phase 1	500,000	-	-	-	-	-	500,000 WPCLF Loan
Lower Olentangy Tunnel Phase 2	-	-	-	-	-	2,500,000	2,500,000 OWDA Direct Loan
Lower Olentangy Tunnel Phase 2	4,000,000	-	4,000,000	4,000,000	2,000,000	406,000,000	420,000,000 WPCLF Loan
Large Diameter - Blacklick Creek Main Trunk	9,900,000	-	-	-	-	-	9,900,000 WPCLF Loan
Near North & East Area Large Diameter Assessment - Phase 3	5,600,000	-	-	-	-	-	5,600,000 WPCLF Loan
Near North & East Area Large Diameter Assessment - Phase 4	-	1,000,000	11,000,000	-	-	-	12,000,000 WPCLF Loan
Alum Creek Trunk (South) - Phase 2	227,969	-	-	-	-	-	227,969 OWDA Direct Loan
Alum Creek Trunk (South) - Phase 2	-	30,800,000	-	-	-	-	30,800,000 WPCLF Loan
Alum Creek Trunk (South) - Phase 3	-	-	-	50,000	-	-	50,000 Voted 2022 Debt - Sanitary
Alum Creek Trunk (South) - Phase 3	-	600,000	-	18,300,000	-	-	18,900,000 WPCLF Loan
Blacklick Creek Sanitary Subtrunk Rehabilitation	60,000	-	-	-	-	-	60,000 Voted 2019 Debt - Sanitary
Blacklick Creek Sanitary Subtrunk Rehabilitation	-	-	9,300,000	-	-	-	9,300,000 WPCLF Loan
Annual Large Diameter Sewer Assessment	-	3,000,000	3,000,000	3,000,000	3,000,000	10,312,000	22,312,000 WPCLF Loan
Big Walnut Trunk South Rehabilitation	-	-	-	150,000	-	-	150,000 Voted 2022 Debt - Sanitary
Big Walnut Trunk South Rehabilitation	-	2,000,000	-	20,750,000	-	-	22,750,000 WPCLF Loan
Blacklick Creek Main Trunk (South) Rehabilitation - Phase 2	-	300,000	-	-	-	-	300,000 OWDA Direct Loan
Blacklick Creek Main Trunk (South) Rehabilitation - Phase 2	-	-	-	50,000	-	-	50,000 Voted 2022 Debt - Sanitary
Blacklick Creek Main Trunk (South) Rehabilitation - Phase 2	-	-	-	300,000	3,000,000	-	3,300,000 WPCLF Loan
Scioto Main North Large Diameter Sewer Rehabilitation	12,500,000	-	-	-	-	-	12,500,000 WPCLF Loan

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031	Total Budget	Funding Source
West Side Trunk Rehab-Phase 2	-	-	11,200,000	-	-	-	11,200,000	WPCLF Loan
Alum Creek Trunk - Middle (Phase D) Sewer Rehabilitation	100,000	-	-	-	-	-	100,000	Voted 2019 Debt - Sanitary
Alum Creek Trunk - Middle (Phase D) Sewer Rehabilitation	-	16,500,000	-	-	-	-	16,500,000	WPCLF Loan
Clinton No. 3 Trunk Sewer Rehabilitation (Phase 1)	-	-	-	80,000	-	-	80,000	Voted 2022 Debt - Sanitary
Clinton No. 3 Trunk Sewer Rehabilitation (Phase 1)	-	800,000	-	-	9,200,000	-	10,000,000	WPCLF Loan
Clinton No. 3 Trunk Sewer Rehabilitation (Phase 2)	-	-	-	-	-	90,000	90,000	Voted 2022 Debt - Sanitary
Clinton No. 3 Trunk Sewer Rehabilitation (Phase 2)	-	-	-	900,000	-	1,350,000	2,250,000	WPCLF Loan
Grogan/Linden/SMOC 106-03 Mains Sewer Rehabilitation	-	-	-	-	-	350,000	350,000	OWDA Direct Loan
Alum Creek Phase D - South	50,000	-	-	-	-	-	50,000	Voted 2019 Debt - Sanitary
Alum Creek Phase D - South	1,200,000	12,000,000	-	-	-	-	13,200,000	WPCLF Loan
Asset Management Program Development - DOSD	-	375,000	375,000	-	-	-	1,125,000	Voted 2019 Debt - Sanitary
2025 General Construction Contract - Sanitary	1,150,000	-	-	-	-	-	1,150,000	Voted 2019 Debt - Sanitary
2026 General Construction Contract - Sanitary	1,000,000	150,000	-	-	-	-	1,150,000	Voted 2019 Debt - Sanitary
2027 General Construction Contract - Sanitary	-	-	1,150,000	-	-	-	1,150,000	Voted 2019 Debt - Sanitary
2028 General Construction Contract - Sanitary	-	-	-	1,150,000	-	-	1,150,000	Voted 2022 Debt - Sanitary
2029 General Construction Contract - Sanitary	-	-	-	-	1,150,000	-	1,150,000	Voted 2022 Debt - Sanitary
2030 General Construction Contract - Sanitary	-	-	-	-	-	1,150,000	1,150,000	Voted 2022 Debt - Sanitary
Third Ave Relief Sewer, Phase 3	4,333,407	-	-	-	-	-	4,333,407	WPCLF Loan
Sheldon/Lockbourne HSTS Elimination	-	500,000	-	-	-	-	500,000	Voted 2019 Debt - Sanitary
Construction Administration Services 2026 to 2028	350,000	350,000	350,000	-	-	-	1,050,000	Voted 2019 Debt - Sanitary
Construction Administration Services 2029 to 2031	-	-	-	350,000	350,000	350,000	1,050,000	Voted 2022 Debt - Sanitary
DSR 103 Closure - 5th by Northw est Blueprint Area	95,251	-	-	-	-	-	95,251	Voted 2019 Debt - Sanitary
DSR 328 Closure - Clintonville 3	-	-	-	-	95,251	-	95,251	Voted 2022 Debt - Sanitary
Bulkhead of 10" pipe from Worthington to Clintonville Main Trunk Sewer - Clintonville 2	-	38,000	-	-	-	-	38,000	Voted 2019 Debt - Sanitary
DSR 177 Closure - Miller Kelton Blueprint Area	-	-	-	-	95,251	-	95,251	Voted 2022 Debt - Sanitary
Flow Redirection - Plum Ridge	-	134,000	-	-	-	-	134,000	OWDA Direct Loan
Flow Redirection - Plum Ridge	-	-	-	67,000	-	-	67,000	Voted 2022 Debt - Sanitary
Flow Redirection - Plum Ridge	-	-	-	-	-	976,000	976,000	WPCLF Loan
West Franklinton Area Sewer Reconfiguration	1,650,000	-	-	-	-	-	1,650,000	WPCLF Loan
Upsizing Sewer Pipes Project ID 2 Near South	-	-	5,700,000	-	-	-	5,700,000	WPCLF Loan
Blueprint Miller Kelton - Newton/Bedford	2,128,154	-	-	-	-	-	2,128,154	WPCLF Loan
Blueprint Miller Kelton - Kelton/Fairwood	7,500,000	-	-	-	-	-	7,500,000	WPCLF Loan
Blueprint 5th Ave by Northw est - Edgehill / Meadow	320,000	-	-	-	-	-	320,000	OWDA Direct Loan
Blueprint 5th Ave by Northw est - Edgehill / Meadow	5,405,000	-	-	-	-	-	5,405,000	WPCLF Loan
Blueprint 5thxNorthw est - Sunrise/Glenn Permeable Pavement	3,680,000	-	-	-	-	-	3,680,000	WPCLF Loan
Blueprint Winthrop / Milton Area Integrated Solutions	200,000	-	-	-	-	-	200,000	OWDA Direct Loan
Blueprint Winthrop / Milton Area Integrated Solutions	150,000	-	-	-	-	-	150,000	Voted 2019 Debt - Sanitary
Blueprint Winthrop / Milton Area Integrated Solutions	4,200,000	-	-	-	-	-	4,200,000	WPCLF Loan
Blueprint Fredonia / Piedmont Area Integrated Solutions	2,600,000	-	-	-	-	-	2,600,000	WPCLF Loan
Blueprint Tulane / Findley Area Integrated Solutions	70,000	-	-	-	-	-	70,000	OWDA Direct Loan
Blueprint Tulane / Findley Area Integrated Solutions	3,500,000	-	-	-	-	-	3,500,000	WPCLF Loan
Blueprint Milford / Summit Area Integrated Solutions	1,150,000	-	-	-	-	-	1,150,000	WPCLF Loan
Waihalla Ravine Stream Restoration	1,930,000	-	-	-	-	-	1,930,000	WPCLF Loan
Leland / Highland Area Integrated Solutions	-	-	-	300,000	-	-	300,000	WPCLF Loan
Croswell / Beaumont Area Integrated Solutions	-	-	-	-	100,000	-	100,000	Voted 2022 Debt - Sanitary
Croswell / Beaumont Area Integrated Solutions	-	-	-	300,000	-	-	300,000	WPCLF Loan
Jeffrey / Sellers Area Integrated Solutions	-	-	-	300,000	-	-	300,000	WPCLF Loan
Blueprint W. Franklinton - Yale / Edwin	-	100,000	-	-	-	-	100,000	Voted 2019 Debt - Sanitary
Blueprint W. Franklinton - Yale / Edwin	-	-	6,750,000	-	-	-	6,750,000	WPCLF Loan
Blueprint W. Franklinton - Green / Glenwood	-	-	6,300,000	-	-	-	6,300,000	WPCLF Loan
Green Infrastructure - James Livingston 2 Blueprint Area	-	-	-	-	-	9,000,000	9,000,000	WPCLF Loan
Blueprint Near South - Champion/Roberts Area Integrated Solutions	-	100,000	-	-	-	-	100,000	OWDA Direct Loan
Blueprint Near South - Champion/Roberts Area Integrated Solutions	699,140	5,080,200	-	-	-	-	5,779,340	WPCLF Loan

Capital Improvements Program

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM							
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031 Total Budget	Funding Source
Lower Olentangy Watershed Stream Restorations	200,000	-	-	-	-	-	200,000 OWDA Direct Loan
Lower Olentangy Watershed Stream Restorations	-	-	4,600,000	-	-	-	4,600,000 WPCLF Loan
Blueprint Hilltop 1 Palmetto / Westgate Permeable Pavers	25,000,000	-	-	-	-	-	25,000,000 WPCLF Loan
Astor / Bernhard Integrated Solutions	-	100,000	-	-	-	-	100,000 OWDA Direct Loan
Astor / Bernhard Integrated Solutions	-	50,000	-	-	-	-	50,000 Voted 2019 Debt - Sanitary
Astor / Bernhard Integrated Solutions	-	3,069,165	-	-	-	-	3,069,165 WPCLF Loan
Thurston / Grimsby Integrated Solutions	326,993	-	119,406	-	-	-	446,399 OWDA Direct Loan
Thurston / Grimsby Integrated Solutions	-	50,000	-	-	-	-	50,000 Voted 2019 Debt - Sanitary
Thurston / Grimsby Integrated Solutions	-	-	3,098,379	-	-	-	3,098,379 WPCLF Loan
Gertrude / Lattimer Integrated Solutions	1,342,221	-	-	-	-	-	1,342,221 OWDA Direct Loan
Gertrude / Lattimer Integrated Solutions	-	50,000	-	-	-	-	50,000 Voted 2019 Debt - Sanitary
Gertrude / Lattimer Integrated Solutions	-	-	8,718,937	-	-	-	8,718,937 WPCLF Loan
Plum Ridge Integrated Solutions	-	-	-	-	525,000	-	525,000 OWDA Direct Loan
Plum Ridge Integrated Solutions	50,000	-	-	-	-	-	50,000 Voted 2019 Debt - Sanitary
Plum Ridge Integrated Solutions	2,046,450	204,645	-	-	-	-	2,251,095 WPCLF Loan
Blueprint Miller Kelton - Kent/Fairwood Permeable Pavers	11,800,000	-	-	-	-	-	11,800,000 WPCLF Loan
Roof Redirection - Clintonville 2 Blueprint Area	-	-	-	-	-	2,200,000	2,200,000 WPCLF Loan
Blueprint Hilltop 1 Eureka / Fremont Roof Redirection Project 5	-	-	3,998,000	-	-	-	3,998,000 WPCLF Loan
Blueprint Hilltop 1 Eureka / Fremont Roof Redirection Project 6	-	3,998,000	-	-	-	-	3,998,000 WPCLF Loan
Blueprint Miller-Kelton Newton / Bedford Roof Redirection Project 1	-	-	3,196,000	-	-	-	3,196,000 WPCLF Loan
Blueprint Miller-Kelton Fairwood / Kent Roof Redirection Project 3	-	-	-	-	5,448,626	-	5,448,626 WPCLF Loan
Lateral Lining - West Franklinton Blueprint Area	-	-	-	18,481,938	-	-	18,481,938 WPCLF Loan
Lateral Lining - James Livingston 5 Blueprint area	-	-	-	-	-	29,453,450	29,453,450 WPCLF Loan
Lateral Lining - Plum Ridge Blueprint area	-	-	-	-	-	3,894,101	3,894,101 WPCLF Loan
Lateral Lining - Blueprint Clintonville 3 Project 1	8,873,000	-	-	-	-	-	8,873,000 WPCLF Loan
Lateral Lining - Blueprint Clintonville 3 Project 2	-	-	8,873,000	-	-	-	8,873,000 WPCLF Loan
Lateral Lining - Blueprint Clintonville 3 Project 3	8,873,000	-	-	-	-	-	8,873,000 WPCLF Loan
Lateral Lining - Blueprint Clintonville 3 Project 4	-	8,873,000	-	-	-	-	8,873,000 WPCLF Loan
Lateral Lining - Blueprint Clintonville 3 Project 5	-	-	6,691,000	-	-	-	6,691,000 WPCLF Loan
Blueprint Clintonville 2 Lateral Lining Project 1	-	-	-	13,250,000	-	-	13,250,000 OWDA Direct Loan
Blueprint Clintonville 2 Lateral Lining Project 2	-	-	-	13,250,000	-	-	13,250,000 OWDA Direct Loan
Lateral Lining - 5th by Northwest, Phase 1	-	-	7,046,625	-	-	-	7,046,625 WPCLF Loan
Lateral Lining - Hilltop 4, Phase 1	-	-	6,126,000	-	-	-	6,126,000 WPCLF Loan
Lateral Lining - Hilltop 4, Phase 2	-	-	6,126,000	-	-	-	6,126,000 WPCLF Loan
Blueprint Miller-Kelton Newton / Bedford Lateral Lining Project 1	8,349,000	-	-	-	-	-	8,349,000 WPCLF Loan
Blueprint Miller-Kelton Fairwood / Kent Lateral Lining Project 3	8,218,015	-	-	-	-	-	8,218,015 WPCLF Loan
Blueprint Lateral Lining Monitored Area 1	-	11,000,000	-	-	-	-	11,000,000 WPCLF Loan
Blueprint Lateral Lining Monitored Area 2	-	12,100,000	-	-	-	-	12,100,000 WPCLF Loan
Mainline Lining - Hilltop 2 Blueprint Area	-	-	-	-	-	8,780,552	8,780,552 WPCLF Loan
Mainline Lining - Near East	-	-	-	-	10,286,549	-	10,286,549 WPCLF Loan
Mainline Lining - James Livingston 2	-	-	-	-	-	9,944,034	9,944,034 WPCLF Loan
Mainline Lining - James Livingston 1	-	-	-	-	6,694,753	-	6,694,753 WPCLF Loan
Blueprint Volunteer Sump Pump 2025 A	1,000,000	-	-	-	-	-	1,000,000 Voted 2019 Debt - Sanitary
Blueprint Volunteer Sump Pump 2025 B	1,200,000	-	-	-	-	-	1,200,000 Voted 2019 Debt - Sanitary
Blueprint Volunteer Sump Pump 2027	-	1,775,000	1,775,000	1,775,000	-	-	5,325,000 Voted 2019 Debt - Sanitary
Volunteer Sump Pump Program - Blueprint 5th by Northwest	462,875	-	-	-	-	-	462,875 Voted 2019 Debt - Sanitary
Blueprint Hilltop/Miller Kelton Professional Construction Management Services	800,000	-	-	-	-	-	800,000 OWDA Direct Loan
Lining & Cleaning Additional Pipes - Plum Ridge	-	-	-	-	-	82,672	82,672 Voted 2022 Debt - Sanitary
Address Hydraulic Issues - Plum Ridge	-	-	43,600	-	-	-	43,600 Voted 2019 Debt - Sanitary
Address Hydraulic Issues - Plum Ridge	-	-	-	-	21,800	-	21,800 Voted 2022 Debt - Sanitary
Scioto Main Sanitary Pump Stations	-	4,700,000	-	-	-	-	4,700,000 WPCLF Loan
HSTS Elimination Program	-	-	300,000	300,000	300,000	-	900,000 OWDA Direct Loan
HSTS Elimination Program	-	-	-	3,800,000	3,300,000	3,800,000	10,900,000 WPCLF Loan

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM								
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031	Total Budget	Funding Source
Community Park / Maple Canyon HSTS Elimination Project	1,760,000	-	-	-	-	-	1,760,000	WPCLF Loan
Olentangy River Rd / Snouffer Rd HSTS Elimination Project	-	-	-	150,000	-	-	150,000	Voted 2022 Debt - Sanitary
Olentangy River Rd / Snouffer Rd HSTS Elimination Project	-	800,000	500,000	3,000,000	-	-	4,300,000	WPCLF Loan
Sunbury Rd / Mock Rd HSTS Elimination Project	-	5,700,000	-	-	-	-	5,700,000	WPCLF Loan
Spangler Rd / Williams Rd HSTS Elimination Project	-	-	150,000	-	-	-	150,000	Voted 2019 Debt - Sanitary
Spangler Rd / Williams Rd HSTS Elimination Project	-	550,000	-	3,300,000	-	-	3,850,000	WPCLF Loan
Lockbourne Rd / Williams Rd HSTS Elimination Project	-	150,000	-	-	-	-	150,000	Voted 2019 Debt - Sanitary
Lockbourne Rd / Williams Rd HSTS Elimination Project	-	800,000	800,000	4,000,000	-	-	5,600,000	WPCLF Loan
Maize/Cooke Rd HSTS Elimination	500,000	-	-	-	-	-	500,000	Voted 2019 Debt - Sanitary
Maize/Cooke Rd HSTS Elimination	-	-	4,025,000	-	-	-	4,025,000	WPCLF Loan
DOSD Specialized Vehicle/Equipment	6,000,000	6,000,000	6,000,000	4,776,274	-	-	22,776,274	Voted 2019 Debt - Sanitary
DOSD Specialized Vehicle/Equipment	-	-	-	1,223,726	6,000,000	6,000,000	13,223,726	Voted 2022 Debt - Sanitary
Subtotal - SANTARY SEWERS	458,794,584	763,575,604	361,609,547	624,566,838	332,733,230	731,533,409	3,272,813,212	
ELECTRICITY								
UIRF Funded Street Lighting Projects (Urban Infrastructure Recovery Fund)	530,000	530,000	530,000	530,000	530,000	530,000	3,180,000	Councilmanic ITSA Supported
69-2 Circuit Improvements	3,600,000	-	-	-	-	-	3,600,000	Voted 2019 Debt - Electricity
MIS and TDMS Updates	500,000	-	-	-	-	-	500,000	Voted 2019 Debt - Electricity
Jackson Pike Substation DT-1E Transformer Replacement	-	-	2,000,000	-	-	-	2,000,000	Voted 2022 Debt - Electricity
Furnace St. Substation DT-1 Transformer Replacement	-	2,000,000	-	-	-	-	2,000,000	Voted 2019 Debt - Electricity
Circuit 7221 Voltage Conversion, Phase 3	-	2,000,000	-	-	-	-	2,000,000	Voted 2019 Debt - Electricity
Circuit 7221 Voltage Conversion, Phase 4	-	2,000,000	-	-	-	-	2,000,000	Voted 2019 Debt - Electricity
Alternate 69kV Line to Southerly	-	-	-	-	-	10,000,000	10,000,000	Electricity Enterprise (Unvoted)
Circuit 14043 Reliability Improvements - Phase 2	-	-	-	6,345,000	-	-	6,345,000	Electricity Enterprise (Unvoted)
Circuit 14043 Reliability Improvements - Phase 2	-	-	-	3,655,000	-	-	3,655,000	Voted 2022 Debt - Electricity
Circuit 14143 Reliability Improvements	-	-	-	-	10,000,000	-	10,000,000	Electricity Enterprise (Unvoted)
Saw mill Road Streetlighting	-	-	1,000,000	-	-	-	1,000,000	Voted 2019 Debt - Electricity
GENERAL ENGINEERING CONTRACT 2024-2026	-	750,000	-	-	-	-	750,000	Voted 2019 Debt - Electricity
General Engineering Contract 2027-2029	-	500,000	500,000	-	-	-	1,000,000	Voted 2019 Debt - Electricity
Southerly Solar Interconnection	-	-	2,155,000	-	-	-	2,155,000	Voted 2019 Debt - Electricity
Southerly Solar Interconnection	-	-	4,345,000	-	-	-	4,345,000	Voted 2022 Debt - Electricity
Furnace Substation - 138kV Interconnection	-	2,750,000	-	-	-	-	2,750,000	Voted 2019 Debt - Electricity
Subtotal - ELECTRICITY	4,630,000	10,530,000	10,530,000	10,530,000	10,530,000	10,530,000	57,280,000	
WATER								
Misc. Erosion Control	-	400,000	-	-	-	-	400,000	Voted 2019 Debt - Water
Misc. Erosion Control	-	-	500,000	-	1,400,000	-	1,900,000	Voted 2022 Debt - Water
Misc. Erosion Control - Hoover (Wiese Road)	-	100,000	-	-	-	-	100,000	Voted 2019 Debt - Water
Misc. Erosion Control - Hoover (Sunbury Rd)	-	100,000	-	-	-	-	100,000	Voted 2019 Debt - Water
Misc. Erosion Control - Hoover (Sunbury Rd)	-	-	800,000	-	-	-	800,000	Voted 2022 Debt - Water
Miscellaneous Water Facilities	4,100,000	100,000	-	-	-	-	4,200,000	Voted 2019 Debt - Water
Miscellaneous Water Facilities	-	-	100,000	100,000	100,000	100,000	400,000	Voted 2022 Debt - Water
Distribution Maintenance Area Imp's	500,000	-	-	-	-	-	500,000	Voted 2019 Debt - Water
Water Main Rehabilitation	2,550,000	13,650,000	21,000,000	108,750,000	120,000,000	125,000,000	390,950,000	WSRLA Loan
Livingston Ave Phase B W.L. Imp's	-	-	-	230,000	-	-	230,000	OWDA Direct Loan
New ton/Bedford WL Imp's	2,040,000	-	-	-	-	-	2,040,000	WSRLA Loan
Saw mill Place Blvd. Area WL Imp's	7,700,000	-	-	-	-	-	7,700,000	Voted 2019 Debt - Water
Wellington Blvd Area Water Line Imp's	6,600,000	-	-	-	-	-	6,600,000	OWDA Direct Loan
Lexington Ave. Area Water Line Imp's (fka #74)	6,150,000	-	-	-	-	-	6,150,000	WSRLA Loan
Heyl Ave. Area Water Line Imp's (fka #76)	7,200,000	-	-	-	-	-	7,200,000	WSRLA Loan
Velma Ave. Area WL Imp's (fka #79)	7,700,000	-	-	-	-	-	7,700,000	WSRLA Loan
Kent-Fairw ood Area Water Line Improvements	5,850,000	-	-	-	-	-	5,850,000	OWDA Direct Loan
Palmetto/Westgate Water Line Improvements	7,400,000	-	-	-	-	-	7,400,000	OWDA Direct Loan

Capital Improvements Program

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM							
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031 Total Budget	Funding Source
Chesapeake Ave Area Water Line Improvements	7,700,000	-	-	-	-	7,700,000	WSRLA Loan
Youngs Drive Area Water Line Improvements	7,450,000	-	-	-	-	7,450,000	WSRLA Loan
Shamrock Drive Area Water Line Improvements	7,850,000	-	-	-	-	7,850,000	WSRLA Loan
N. Sixth Street & E. Third Avenue WL Imp's	560,000	-	-	-	-	560,000	WSRLA Loan
5th Ave by Northwest - Edgehill / Meadow WL Imp's	1,150,000	-	-	-	-	1,150,000	OWDA Direct Loan
Gault Street Water Line Improvements	231,000	-	-	-	-	231,000	OWDA Direct Loan
Chittenden Ave Area Water Line Improvements	7,700,000	-	-	-	-	7,700,000	WSRLA Loan
Yale Avenue Area Water Line Improvements	6,200,000	-	-	-	-	6,200,000	WSRLA Loan
Ann Street Area Water Line Improvements	-	7,150,000	-	-	-	7,150,000	WSRLA Loan
Beechwood Rd Area Water Line Improvements	7,700,000	-	-	-	-	7,700,000	WSRLA Loan
Gerbert Rd Area Water Line Improvements	7,100,000	-	-	-	-	7,100,000	WSRLA Loan
Oaklaw n St Area Water Line Improvements	7,000,000	-	-	-	-	7,000,000	WSRLA Loan
Madison Avenue Area Water Line Improvements	-	5,600,000	-	-	-	5,600,000	WSRLA Loan
Argus Road Area water Line Improvements	-	5,600,000	-	-	-	5,600,000	WSRLA Loan
East Broad Street Area Water Line Improvements	-	5,600,000	-	-	-	5,600,000	WSRLA Loan
Project No.92 W.M. Replacement	400,000	-	-	-	-	400,000	OWDA Direct Loan
Project No.92 W.M. Replacement	-	5,600,000	-	-	-	5,600,000	WSRLA Loan
Project No.93 W.M. Replacement	400,000	-	-	-	-	400,000	OWDA Direct Loan
Project No.93 W.M. Replacement	-	5,600,000	-	-	-	5,600,000	WSRLA Loan
Project No. 94 W.M. Replacement	400,000	-	-	-	-	400,000	OWDA Direct Loan
Project No. 94 W.M. Replacement	-	5,600,000	-	-	-	5,600,000	WSRLA Loan
OSU Innovation District Water Extension	2,650,000	-	-	-	-	2,650,000	Voted 2019 Debt - Water
N. Chesterfield Road Water Line Improvements	230,000	-	-	-	-	230,000	OWDA Direct Loan
Johnstown Road 8" Water Main Relocation	125,000	-	-	-	-	125,000	OWDA Direct Loan
South High Street & I270 Area Water Line Improvements Phase I	2,300,000	-	-	-	-	2,300,000	WSRLA Loan
E. Livingston Ave 16-Inch Water Main Improvements	630,000	3,600,000	-	-	-	4,230,000	OWDA Direct Loan
O'Shaughnessy Dam 9th FERC Independent Consultant Review	100,000	-	-	-	-	100,000	OWDA Direct Loan
DRWP Miscellaneous Improvements	175,000	185,000	-	-	-	360,000	Voted 2019 Debt - Water
DRWP Miscellaneous Improvements	-	-	195,000	150,000	150,000	440,000	Voted 2022 Debt - Water
DRWP Misc. Imp's - Educational Signage & Displays	800,000	-	-	-	-	800,000	Voted 2019 Debt - Water
HCWP Misc. Improvements	150,000	150,000	-	-	-	300,000	Voted 2019 Debt - Water
HCWP Misc. Improvements	-	-	150,000	150,000	150,000	450,000	Voted 2022 Debt - Water
HCWP Misc. Improvements - Misc. Concrete Improvements	-	350,000	-	-	-	350,000	Voted 2022 Debt - Water
HCWP Misc. Improvements - Plant Roadway Improvements	-	600,000	-	-	-	600,000	Voted 2022 Debt - Water
HCWP Misc. Improvements - Roof Improvements	-	1,000,000	-	-	-	1,000,000	OWDA Direct Loan
PAWP Facility Misc. Improvements	150,000	150,000	-	-	-	300,000	Voted 2019 Debt - Water
PAWP Facility Misc. Improvements	-	-	150,000	5,000,000	150,000	5,300,000	Voted 2022 Debt - Water
PAWP Misc. Imp's - Chemical Storage Tank Imp's	-	750,000	-	-	-	750,000	Voted 2022 Debt - Water
PAWP Misc. Imp's - Roof Renovations - Part 2	5,100,000	-	-	-	-	5,100,000	OWDA Direct Loan
Automatic Meter Reading	1,200,000	-	-	-	-	1,200,000	Voted 2019 Debt - Water
Watershed Roadway Improvements - Part 6	750,000	-	-	-	-	750,000	Voted 2019 Debt - Water
HCWP Pump Improvements	675,000	250,000	250,000	250,000	250,000	1,425,000	OWDA Direct Loan
Water Meter Renewal	-	-	3,000,000	3,000,000	3,500,000	9,500,000	Voted 2022 Debt - Water
Valve Renewal Program	2,000,000	-	-	-	-	2,000,000	Voted 2019 Debt - Water
Valve Renewal Program	-	-	2,000,000	-	-	2,000,000	Voted 2022 Debt - Water
Watershed Misc. Improv. Facilities	185,000	150,000	-	-	-	335,000	Voted 2019 Debt - Water
Watershed Misc. Improv. Facilities	-	-	150,000	150,000	150,000	450,000	Voted 2022 Debt - Water
Griggs Dam - Spillway, Abutment and Scour Mitigation Imp's	-	-	750,000	5,750,000	-	6,500,000	Voted 2022 Debt - Water
Hoover Dam Imp's - Part 2	20,000,000	-	-	-	-	20,000,000	OWDA Direct Loan
Watershed Misc. Imp's - Hoover Maintenance Complex Fuel System	-	-	-	-	2,500,000	2,500,000	Voted 2022 Debt - Water
Watershed Protection Easements	50,000	50,000	-	-	-	100,000	Voted 2019 Debt - Water
Watershed Protection Easements	-	-	50,000	50,000	50,000	150,000	Voted 2022 Debt - Water
O'Shaughnessy Hydroelectric Decommissioning	-	3,000,000	-	-	-	3,000,000	OWDA Direct Loan

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM							
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031 Total Budget	Funding Source
Misc. Booster Station and Water Tank Imp's	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	10,000,000 WSRLA Loan
Rome-Hilliard Tank Site Improvements	700,000	-	-	-	-	-	700,000 OWDA Direct Loan
Fisher Road Booster Station Soil Improvements	190,000	-	-	-	-	-	190,000 Voted 2019 Debt - Water
2082 Fairwood Avenue Soil Remediation and Site Improvements	375,000	-	-	-	-	-	375,000 Voted 2019 Debt - Water
Water Storage Tank Painting	2,950,000	2,950,000	-	-	-	-	5,900,000 Voted 2019 Debt - Water
Water Storage Tank Painting	-	-	2,950,000	2,950,000	2,950,000	-	8,850,000 Voted 2022 Debt - Water
E. Broad South Tank Painting Improvements	1,153,331	-	-	-	-	-	1,153,331 Voted 2019 Debt - Water
HCWP Window Replacement	-	-	-	6,000,000	-	-	6,000,000 Voted 2022 Debt - Water
Fourth Water Plant Transmission Main	-	1,000,000	3,000,000	-	-	-	4,000,000 OWDA Direct Loan
Fourth Water Plant Transmission Main	310,000,000	310,000,000	71,000,000	1,250,000	287,500,000	-	979,750,000 WSRLA Loan
Broadview Road 30-Inch Transmission Main	-	12,850,000	-	-	-	-	12,850,000 WSRLA Loan
Hudson Street / Arcadia Avenue 24-Inch Transmission Main	250,000	-	-	-	-	-	250,000 OWDA Direct Loan
Hudson Street / Arcadia Avenue 24-Inch Transmission Main	800,000	11,195,000	-	-	-	-	11,995,000 WSRLA Loan
Professional Construction Management (PCM) - 4th Water Plant Transmission Main	-	13,836,669	-	-	-	-	13,836,669 Voted 2019 Debt - Water
Professional Construction Management (PCM) - 4th Water Plant Transmission Main	-	14,163,331	-	-	-	-	14,163,331 Voted 2022 Debt - Water
Morse Road 48-Inch Transmission Main Low ering	2,750,000	-	-	-	-	-	2,750,000 WSRLA Loan
Asset Management Program Development - DOW	375,000	375,000	-	-	-	-	750,000 Voted 2019 Debt - Water
Asset Management Program Development - DOW	-	-	375,000	-	-	-	375,000 Voted 2022 Debt - Water
HCWP Sludge Line Replacement - Part 2	-	-	250,000	-	-	-	250,000 OWDA Direct Loan
HCWP Sludge Line Replacement - Part 2	-	750,000	1,500,000	-	16,500,000	-	18,750,000 WSRLA Loan
Water Main Repair	-	2,000,000	-	2,000,000	-	-	4,000,000 Voted 2022 Debt - Water
Water Distribution System SCADA Improvements	16,910,000	-	-	-	-	-	16,910,000 WSRLA Loan
Fire Hydrant Repairs (non R & R)	1,250,000	1,250,000	-	-	-	-	2,500,000 Voted 2019 Debt - Water
Fire Hydrant Repairs (non R & R)	-	-	-	1,250,000	-	-	1,250,000 Voted 2022 Debt - Water
Gen'l Engineering Services - Distribution Group	600,000	600,000	-	-	-	-	1,200,000 Voted 2019 Debt - Water
Gen'l Engineering Services - Distribution Group	-	-	600,000	600,000	600,000	-	1,800,000 Voted 2022 Debt - Water
Parsons District 2 MG Elevated Water Storage Tank	-	1,100,000	-	250,000	-	-	1,350,000 OWDA Direct Loan
Parsons District 2 MG Elevated Water Storage Tank	-	-	-	9,750,000	-	-	9,750,000 WSRLA Loan
Condition Assessment Program	1,500,000	-	1,500,000	-	1,500,000	-	4,500,000 WSRLA Loan
General Architectural Services - CT4	500,000	-	-	-	-	-	500,000 Voted 2019 Debt - Water
General CA/CI for Water Projects	300,000	300,000	-	-	-	-	600,000 Voted 2019 Debt - Water
General CA/CI for Water Projects	-	-	300,000	300,000	300,000	-	900,000 Voted 2022 Debt - Water
General Construction (CA-CI) for 2026, 2027, 2028	-	300,000	300,000	-	-	-	600,000 Voted 2022 Debt - Water
Dam Engineering Services (DES) CT2	200,000	200,000	-	-	-	-	400,000 Voted 2019 Debt - Water
DRWP Clearwell Improvements	-	-	-	400,000	2,200,000	-	2,600,000 WSRLA Loan
DRWP Auxiliary Pump Station Imp's	-	-	-	800,000	500,000	-	1,300,000 WSRLA Loan
PAWP Building Improvements	-	350,000	650,000	4,250,000	-	-	5,250,000 WSRLA Loan
HCWP Clearwell Improvements	-	-	100,000	-	600,000	-	700,000 Voted 2022 Debt - Water
HCWP Clearwell Improvements	-	-	-	-	3,000,000	-	3,000,000 WSRLA Loan
PAWP Remote Site Improvements	-	-	-	-	-	350,000	350,000 OWDA Direct Loan
DRWP Intake Screen Replacement	-	-	-	-	300,000	-	300,000 OWDA Direct Loan
PAWP Treatment Residuals Disposal Improvements	-	63,000,000	-	-	-	-	63,000,000 WSRLA Loan
PAWP Wellfield Development	30,500,000	-	-	-	-	-	30,500,000 OWDA Direct Loan
PAWP Wellfield Development - Well 112 RWL	12,300,000	-	-	-	-	-	12,300,000 OWDA Direct Loan
DOW Perimeter Fence Improvements	-	750,000	-	-	-	-	750,000 Voted 2022 Debt - Water
Large Diameter Valve Replacement	-	275,000	450,000	375,000	-	-	1,100,000 OWDA Direct Loan
Large Diameter Valve Replacement	-	-	-	4,000,000	-	-	4,000,000 WSRLA Loan
PAWP Backwash Pump Replacement	-	-	-	-	-	300,000	300,000 OWDA Direct Loan
Upground Reservoir Embankment Repairs	-	500,000	-	-	-	-	500,000 OWDA Direct Loan
Watershed Boathouse Improvements	350,000	600,000	-	-	-	-	950,000 Voted 2019 Debt - Water
Watershed Boathouse Improvements	-	-	5,200,000	-	-	-	5,200,000 Voted 2022 Debt - Water
Professional Construction Management (PCM) - 2020	4,000,000	500,000	-	-	-	-	4,500,000 Voted 2019 Debt - Water
Professional Construction Management (PCM) - 2023	7,250,000	4,000,000	-	-	-	-	11,250,000 Voted 2019 Debt - Water

Capital Improvements Program

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM							
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031 Total Budget	Funding Source
Professional Construction Management (PCM) - 2023	-	-	1,500,000	500,000	-	-	2,000,000 Voted 2022 Debt - Water
Professional Construction Management (PCM) - 4th Water Plant	-	-	30,000,000	-	-	-	30,000,000 WSRLA Loan
Large Diameter Valve Replacement Program	-	6,000,000	-	-	-	-	6,000,000 Voted 2019 Debt - Water
Large Diameter Valve Replacement Program	-	-	-	6,000,000	-	-	6,000,000 Voted 2022 Debt - Water
Large Diameter Valve Replacement Part 4	4,500,000	-	-	-	-	-	4,500,000 Voted 2019 Debt - Water
PAWP Filter Console Replacement	-	800,000	4,600,000	-	-	-	5,400,000 WSRLA Loan
PAWP Wellfield Development - Well #XXX	-	2,250,000	-	-	-	-	2,250,000 OWDA Direct Loan
PAWP Wellfield Development - Well #XXX	-	-	1,300,000	1,800,000	11,500,000	-	14,600,000 WSRLA Loan
Fourth Water Plant	624,000,000	518,000,000	508,000,000	-	-	-	1,650,000,000 WSRLA Loan
HCWP Polymer Feed Improvements	-	-	600,000	-	300,000	-	900,000 OWDA Direct Loan
HCWP Polymer Feed Improvements	-	-	-	-	2,500,000	-	2,500,000 WSRLA Loan
PAWP Electrical Improvements	-	-	-	-	-	500,000	500,000 WSRLA Loan
PAWP Pump Improvements	150,000	160,000	160,000	160,000	175,000	175,000	980,000 OWDA Direct Loan
HCWP Caustic System Improvements	-	-	-	400,000	700,000	500,000	1,600,000 OWDA Direct Loan
HCWP Caustic System Improvements	-	-	-	-	-	5,500,000	5,500,000 WSRLA Loan
HCWP Laboratory Improvements	-	-	-	-	350,000	550,000	900,000 OWDA Direct Loan
DRWP Pump Improvements	200,000	225,000	225,000	225,000	250,000	250,000	1,375,000 OWDA Direct Loan
HCWP Filter Building Concrete Improvements	-	-	1,250,000	2,250,000	-	32,500,000	36,000,000 WSRLA Loan
DRWP GAC Improvements	10,000,000	158,000,000	8,000,000	-	-	-	176,000,000 WSRLA Loan
Lead Service Line Replacement Program	30,000,000	70,000,000	69,000,000	90,000,000	100,000,000	100,000,000	459,000,000 WSRLA Loan
Dublin Road Water Plant EV Charging	300,000	-	-	-	-	-	300,000 Voted 2019 Debt - Water
DRWP Fire Alarm Improvements - PT 2	-	2,500,000	-	-	-	-	2,500,000 OWDA Direct Loan
HCWP Screening and Sludge Removal Improvements	1,500,000	2,500,000	21,700,000	-	-	-	25,700,000 WSRLA Loan
HCWP Automation Upgrade 2027	2,500,000	-	-	-	-	-	2,500,000 WSRLA Loan
HCWP Filter Media Replacement	-	15,000,000	-	-	-	-	15,000,000 Voted 2019 Debt - Water
PAWP Rake Drive Replacement	-	800,000	-	-	-	-	800,000 WSRLA Loan
PAWP Standby Power	-	-	750,000	1,250,000	17,250,000	-	19,250,000 WSRLA Loan
PAWP Automation Upgrade 2028	-	-	2,900,000	-	-	-	2,900,000 WSRLA Loan
Home Road Marina Maintenance	600,000	-	-	-	-	-	600,000 Voted 2019 Debt - Water
O'Shaughnessy Dam 10th FERC Independent Consultant Review	-	-	-	750,000	150,000	-	900,000 Voted 2022 Debt - Water
Upground Reservoirs R1 & R3 Engineering Services	-	12,000,000	-	13,250,000	9,750,000	11,250,000	46,250,000 OWDA Direct Loan
Upground Reservoir - Site 3	-	-	-	250,000,000	-	-	250,000,000 OWDA Direct Loan
Upground Reservoir - Reservoirs R1 & R3 - Raw Water Lines	-	-	-	-	8,000,000	-	8,000,000 OWDA Direct Loan
Watershed Master Plan Update	1,500,000	-	-	-	-	-	1,500,000 Voted 2019 Debt - Water
Watershed Roof Improvements	-	1,250,000	-	-	-	-	1,250,000 OWDA Direct Loan
Gen1 Eng Svcs - Supply Group 2024A	550,000	550,000	-	-	-	-	1,100,000 Voted 2019 Debt - Water
Gen1 Eng Svcs - Supply Group 2024B	450,000	450,000	-	-	-	-	900,000 Voted 2019 Debt - Water
Gen1 Eng Svcs - Supply Group 2027A	-	500,000	500,000	500,000	-	-	1,500,000 Voted 2022 Debt - Water
Gen1 Eng Svcs - Supply Group 2027B	-	500,000	500,000	500,000	-	-	1,500,000 Voted 2022 Debt - Water
Gen1 Eng Svcs - Supply Group 2030A	-	-	-	-	500,000	500,000	1,000,000 Voted 2022 Debt - Water
Gen1 Eng Svcs - Supply Group 2030B	-	-	-	-	500,000	500,000	1,000,000 Voted 2022 Debt - Water
General Architectural Services - Division of Water - CT4	500,000	500,000	-	-	-	-	1,000,000 Voted 2019 Debt - Water
General Architectural Services - Division of Water - CT4	-	-	500,000	-	-	-	500,000 Voted 2022 Debt - Water
General Architectural Services - Division of Water - CT5	-	-	500,000	500,000	500,000	500,000	2,000,000 Voted 2022 Debt - Water
Dam Engineering Services (DES) - CT3	-	250,000	250,000	250,000	250,000	-	1,000,000 Voted 2022 Debt - Water
Electrical Systems Studies-CT2	400,000	300,000	-	-	-	-	700,000 Voted 2019 Debt - Water
Electrical Systems Studies-CT2	-	-	300,000	-	-	-	300,000 Voted 2022 Debt - Water
Overall Engineering Services - CT2	1,000,000	1,000,000	-	-	-	-	2,000,000 Voted 2019 Debt - Water
Overall Engineering Services - CT2	-	-	1,000,000	-	-	-	1,000,000 Voted 2022 Debt - Water
DOW LED Upgrades	-	-	2,000,000	-	-	-	2,000,000 Voted 2022 Debt - Water
DOW Exterior LED Upgrades	-	1,500,000	-	-	-	-	1,500,000 Voted 2022 Debt - Water
DOW Electric Vehicle Charging Upgrades	800,000	10,000,000	-	-	-	-	10,800,000 Voted 2019 Debt - Water
DOW Solar Energy Installation	2,250,000	400,000	-	-	-	-	2,650,000 Voted 2019 Debt - Water

2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM								
DEPARTMENT PROJECT	2026	2027	2028	2029	2030	2031	Total Budget	Funding Source
DOW Solar Energy Installation	-	63,350,000	3,500,000	-	-	-	66,850,000	Voted 2022 Debt - Water
RTU Replacement	800,000	-	-	-	-	-	800,000	OWDA Direct Loan
RTU Replacement	-	3,750,000	-	-	-	-	3,750,000	Voted 2022 Debt - Water
Sludge Line Improvements	1,250,000	4,750,000	-	-	-	-	6,000,000	WSRLA Loan
910 Facility Improvements	3,000,000	1,500,000	50,000,000	130,000,000	3,000,000	-	187,500,000	WSRLA Loan
Professional Construction Management (PCM) - 2026	3,000,000	5,000,000	-	-	-	-	8,000,000	Voted 2019 Debt - Water
Professional Construction Management (PCM) - 2026	-	-	8,000,000	8,000,000	5,000,000	3,000,000	24,000,000	Voted 2022 Debt - Water
Professional Construction Management (PCM) - 2029	-	-	-	3,200,000	5,250,000	8,300,000	16,750,000	Voted 2022 Debt - Water
Water Reuse Improvements Phase 1	10,000,000	-	21,000,000	233,000,000	10,000,000	8,000,000	282,000,000	WSRLA Loan
Subtotal - WATER	1,253,354,331	1,393,965,000	857,305,000	902,290,000	622,275,000	302,275,000	5,331,464,331	
Grand Total	\$ 1,941,236,875	\$ 2,320,125,604	\$ 1,397,174,697	\$ 1,668,556,838	\$ 1,083,258,230	\$ 1,191,058,409	\$ 9,601,410,653	

Capital Improvements Program

2026-2031 CAPITAL IMPROVEMENTS PROGRAM							
FUNDING SUMMARY BY DIVISION							
DIVISION	2026	2027	2028	2029	2030	2031	Total Budget
City Council	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000
Dev Administration	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	16,920,000
Housing	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	10,800,000
Construction Management	34,175,000	5,175,000	5,175,000	5,175,000	5,175,000	5,175,000	60,050,000
Fleet Management	800,000	800,000	800,000	800,000	800,000	800,000	4,800,000
Facilities Management Division	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000	23,700,000
Police	1,932,000	1,932,000	1,932,000	1,932,000	1,932,000	1,932,000	11,592,000
Fire	7,518,000	7,518,000	7,518,000	7,518,000	7,518,000	7,518,000	45,108,000
Transportation	45,261,000	45,261,000	45,261,000	45,261,000	45,261,000	45,261,000	271,566,000
Refuse Collection	6,384,000	6,384,000	6,384,000	6,384,000	6,384,000	6,384,000	38,304,000
Storm Sewer	64,847,960	35,245,000	54,209,150	13,550,000	4,200,000	9,200,000	181,252,110
Sanitary Sewers	458,794,584	763,575,604	361,609,547	624,566,838	332,733,230	731,533,409	3,272,813,212
Electricity	4,630,000	10,530,000	10,530,000	10,530,000	10,530,000	10,530,000	57,280,000
Water	1,253,354,331	1,393,965,000	857,305,000	902,290,000	622,275,000	302,275,000	5,331,464,331
Recreation and Parks	32,780,000	32,780,000	32,780,000	32,780,000	32,780,000	32,780,000	196,680,000
DoT Administration	13,190,000	8,390,000	5,101,000	9,200,000	5,100,000	29,100,000	70,081,000
Total	\$ 1,941,236,875	\$ 2,320,125,604	\$ 1,397,174,697	\$ 1,668,556,838	\$ 1,083,258,230	\$ 1,191,058,409	\$ 9,601,410,653

2026-2031 CAPITAL IMPROVEMENTS PROGRAM							
FUNDING SUMMARY BY SOURCE							
FUNDING SOURCE	2026	2027	2028	2029	2030	2031	Total Budget
Fleet Management (Unvoted)	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 4,800,000
Electricity Enterprise (Unvoted)	-	-	-	6,345,000	10,000,000	10,000,000	26,345,000
Voted 2022 Debt - Water	-	88,763,331	36,220,000	47,650,000	24,750,000	17,150,000	214,533,331
Voted 2022 ITSA Supported	126,675,000	90,358,000	26,497,000	13,250,000	13,250,000	13,250,000	283,280,000
Voted 2019 Debt - Sanitary	30,372,126	18,108,000	47,463,600	15,351,274	-	-	111,295,000
WPCLF Loan	472,808,650	768,143,604	352,025,691	581,600,838	309,855,928	710,718,737	3,195,153,448
Voted 2022 Debt - Sanitary	-	-	-	3,270,726	15,612,302	15,772,672	34,655,700
OWDA Direct Loan	109,542,768	38,829,000	16,214,406	300,234,000	28,740,000	25,067,000	518,627,174
Councilmanic ITSA Supported	19,475,000	17,792,000	81,653,000	94,900,000	94,900,000	94,900,000	403,620,000
Voted 2022 Debt - Storm	-	-	-	495,000	2,800,000	2,800,000	6,095,000
Voted 2016 Debt - Storm	5,110,000	2,850,000	5,050,000	2,305,000	-	-	15,315,000
Voted 2022 Debt - Electricity	-	-	6,345,000	3,655,000	-	-	10,000,000
Voted 2019 Debt - Water	55,753,331	65,196,669	-	-	-	-	120,950,000
Information Services	13,190,000	8,390,000	5,101,000	9,200,000	5,100,000	29,100,000	70,081,000
WSRLA Loan	1,103,410,000	1,210,895,000	816,150,000	589,500,000	577,450,000	271,500,000	4,568,905,000
Voted 2019 Debt - Electricity	4,100,000	10,000,000	3,655,000	-	-	-	17,755,000
Total	\$ 1,941,236,875	\$ 2,320,125,604	\$ 1,397,174,697	\$ 1,668,556,838	\$ 1,083,258,230	\$ 1,191,058,409	\$ 9,601,410,653

PROPOSED 2026 CAPITAL IMPROVEMENT BUDGET

City Council

Project Name: City Council Participatory Budgeting
Type: Non-recurring
Estimated 2026 Cost: \$9,000,000
Funding Source: Councilmanic ITSA Supported G.O. Bonds
Operating Impact: To be determined as projects are funded
Project Description: Funding for a democratic, resident-driven project selection process across all City Council districts.

City Council Total - \$9,000,000

Public Safety

Police

Project Name: Police Facility Renovation
Type: Recurring
Estimated 2026 Cost: \$1,932,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Minimal
Project Description: Continued renovation of existing facilities to maximize their use. If possible, funds are used to reduce the operating costs of the facility.

Police subtotal - \$1,932,000

Fire

Project Name: Fire Facility Renovation
Type: Recurring
Estimated 2026 Cost: \$1,518,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Minimal
Project Description: Continued renovation and improvements to existing fire facilities.

Project Name: Fire Apparatus Replacement
Type: Recurring
Estimated 2026 Cost: \$6,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Minimal
Project Description: Funds to replace the aging fleet of heavy fire equipment. Apparatus eligible for capital replacement includes platform ladders, medic vehicles, and fire engines.

Fire subtotal - \$7,518,000

Public Safety Total - \$9,450,000

Development

Development Administration

Project Name: Economic & Community Development
Type: Recurring
Estimated 2026 Cost: \$470,000
Funding Source: Councilmanic ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding for land acquisition and infrastructure redevelopment in various areas of the city to promote business growth and spur additional community investment.

Project Name: Housing Preservation
Type: Recurring
Estimated 2026 Cost: \$2,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding to aid in the acquisition, rehabilitation, and demolition components of the Housing Preservation programs.

Project Name: Emergency Shelter Repair
Type: Recurring
Estimated 2026 Cost: \$350,000
Funding Source: Councilmanic ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funds granted to aid homeless shelters throughout the city with various capital improvements. Shelters are selected on an annual basis.

Development Administration subtotal - \$2,820,000

Housing

Project Name: Affordable Housing Funds
Type: Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funds are dedicated to community partnerships to increase the number of affordable housing units throughout the city.

Project Name: Critical Home Repair
Type: Recurring
Estimated 2026 Cost: \$800,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Grants to homeowners for improvements necessary to keep their houses safe, dry, and sanitary.

Housing subtotal - \$1,800,000

Development Total - \$4,620,000

Finance and Management

Construction Management

Project Name: Construction Management – Project Cost Allocations
Type: Recurring
Estimated 2026 Cost: \$770,000
Funding Source: Councilmanic ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding to aid in the allocation of resources to various projects.

Project Name: Construction Management – Design Services
Type: Recurring
Estimated 2026 Cost: \$500,000
Funding Source: Councilmanic ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding for architectural design services for current and future construction projects.

Project Name: Construction Management – General Contracting and Small-Scale Renovation
Type: Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Councilmanic ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding to provide for capital improvements on city-owned buildings in a small-scale capacity.

Project Name: Municipal Campus Renovations
Type: Recurring
Estimated 2026 Cost: \$2,905,000
Funding Source: Councilmanic ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding to provide various capital improvements to maintain the municipal campus buildings and facilities.

Project Name: Municipal Court Construction
Type: Non-recurring
Estimated 2026 Cost: \$29,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Future impact to be determined
Project Description: Funding for construction of the new Municipal Court.

Construction Management subtotal - \$34,175,000

Fleet Management

Project Name: Fleet Automated Fuel Location Upgrades
Type: Recurring
Estimated 2026 Cost: \$100,000
Funding Source: Fleet Management G.O. Bonds
Operating Impact: None
Project Description: Renovation, remediation, removal, and replacement of citywide fueling infrastructure, including fuel tanks, fuel storage, and dispensing units.

Project Name: Fleet Equipment Replacement
Type: Recurring
Estimated 2026 Cost: \$100,000
Funding Source: Fleet Management G.O. Bonds
Operating Impact: None
Project Description: Periodic replacement of aging equipment.

Project Name: Fleet Facility Renovations
Type: Recurring
Estimated 2026 Cost: \$600,000
Funding Source: Fleet Management G.O. Bonds
Operating Impact: None
Project Description: Funding for renovations at various Fleet facilities.

Fleet Management subtotal - \$800,000

Facilities Management

Project Name: Facilities Management – Facility Renovations
Type: Recurring
Estimated 2026 Cost: \$3,950,000
Funding Source: Councilmanic ITSA Supported G.O. Bonds
Operating Impact: Minimal to moderate reduction in preventative maintenance costs
Project Description: Funding to provide for capital improvements on city-owned buildings. Funds may be used for, among other uses, building infrastructure upgrades and interior and exterior facility renovations.

Facilities Management subtotal - \$3,950,000

Finance and Management Total - \$38,925,000

Technology

Project Name: Data Center Facility Upgrades
Type: Recurring
Estimated 2026 Cost: \$2,090,000
Funding Source: Information Services G.O. Bonds
Operating Impact: Minimal
Project Description: This project addresses improvements to the physical infrastructure of the city's main data center building and the secondary city data center.

Project Name: Data Center - Public Safety Campus
Type: Non-Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Information Services G.O. Bonds
Operating Impact: None
Project Description: Construction of additional data room floor space and mechanicals to relocate back up data facilities.

Project Name: Connectivity Project Fiber/Wireless
Type: Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Information Services G.O. Bonds
Operating Impact: None
Project Description: Installation of the fiber network that connects all City owned buildings to bring access to highspeed internet.

Project Name: CTSS Fiber Purchase B, C, D
Type: Recurring
Estimated 2026 Cost: \$1,500,000
Funding Source: Information Services G.O. Bonds
Operating Impact: None
Project Description: Columbus Traffic Signaling System (CTSS) Phase E, F, and G fiber projects.

Project Name: Enterprise System Upgrades
Type: Recurring
Estimated 2026 Cost: \$650,000
Funding Source: Information Services G.O. Bonds
Operating Impact: Minimal decrease
Project Description: Replacement of the existing server architecture, storage architecture and a new backup solution in the City's data centers.

Project Name: Media Services Equipment and Infrastructure
Type: Recurring
Estimated 2026 Cost: \$100,000
Funding Source: Information Services G.O. Bonds
Operating Impact: Minimal decrease
Project Description: Renovation of CTV studio's lighting grid to make it more flexible and efficient.

Project Name:	Zero Trust Network
Type:	Recurring
Estimated 2026 Cost:	\$500,000
Funding Source:	Information Services G.O. Bonds
Operating Impact:	Minimal
Project Description:	The IT Infrastructure and Optimization Initiative has been developed to meet industry IT security best practices and to address opportunities within the current IT infrastructure. The goal of the initiative is to strengthen and modernize the City of Columbus IT ecosystem and operations to better meet the changing needs of our growing city.
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Project Name:	Network Improvements - 2026 Equipment
Type:	Non-Recurring
Estimated 2026 Cost:	\$250,000
Funding Source:	Information Services G.O. Bonds
Operating Impact:	None
Project Description:	These funds will be used to replace existing firewalls that are no longer supported, to add additional switches for hardware replacement and to purchase a new Network Time Protocol (NTP) Server.
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Project Name:	Data Management Services - Fiber Management Platform
Type:	Non-Recurring
Estimated 2026 Cost:	\$100,000
Funding Source:	Information Services G.O. Bonds
Operating Impact:	None
Project Description:	This funding is to acquire a replacement for the current Fiber Management System. The City of Columbus/DoT owns approximately 800 miles of fiber optic cabling in various strand count quantities throughout the city. The Fiber Management System monitors the fiber network to maintain services to city buildings.
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Project Name:	HCI Solution Update 2026
Type:	Recurring
Estimated 2026 Cost:	\$6,000,000
Funding Source:	Information Services G.O. Bonds
Operating Impact:	None
Project Description:	The intended use of the requested funds is to update the city's data center server and storage platforms. In 2019, the city implemented a new Hyper Converged Infrastructure that consolidated the Server and Storage infrastructure into a single platform supported by a single manufacturer. The HCI also offers an automated scale-out model to expand rapidly with the City's future needs. The program implemented was supported for 5 years. It is now necessary to upgrade the existing program.

Technology Total - \$13,190,000

Recreation and Parks

Project Name: Urban Infrastructure Projects
Type: Recurring
Estimated 2026 Cost: \$753,200
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Increased operating costs for new amenities and parks will be realized pending the scope of projects designated by the Department of Development.
Project Description: Funding for park improvements and development in urban locations. Specific parks and projects are selected for funding on an annual basis based on community requests and input from the Department of Development.

Project Name: Recreation and Parks Improvements - Cost Allocation
Type: Recurring
Estimated 2026 Cost: \$1,500,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Capitalization of City of Columbus direct labor costs results in the reimbursement of staff costs to the operating budget.
Project Description: Funding for staff time billings in accordance with the City Auditor's internal labor capitalization policy.

Project Name: Whetstone Park NCIL Lighting Improvements Grant Match
Type: Non-recurring
Estimated 2026 Cost: \$550,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of 10 new LED light poles across two softball fields will result in operating costs of approximately \$5,000 per year. The utilities costs associated with this new lighting are approximately \$10,000 per year, based on similar locations. If an additional power upgrade is needed, this will result in additional one-time costs of approximately \$10,000.
Project Description: Funding used for the city's portion of improvements to ball diamonds, including lighting improvements, at Whetstone Park. Project is supported by State of Ohio grant funding. This project installs field lighting at two baseball and softball diamonds in Whetstone Park.

Project Name: Hard Surface Improvements
Type: Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new hard surfaces will result in operating costs of approximately \$62,000 per year.
Project Description: This particular contract focuses on the removal and replacement of existing concrete and asphalt surfaces that are highly used by the public and include entry drives, parking lots, curbing, access ramps, courts, and paths.

Project Name: Maintenance Equipment - Parks
Type: Non-recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new equipment expansions will result in operating costs of approximately 5% to 10% of the acquisition costs. Fuel costs are estimated to be approximately \$3,000 per year per piece of equipment purchased.
Project Description: Purchase of new equipment for the continued maintenance of existing parkland and facilities.

Project Name: Street Trees – Green Initiative
Type: Recurring
Estimated 2026 Cost: \$850,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new trees will result in operating costs of approximately \$25 per new tree planted per year. At this level (2,000 trees per year), the estimated maintenance costs are approximately \$50,000 per year.
Project Description: Funding to increase the tree canopy throughout the city and help reduce stormwater runoff.

Project Name: Street Trees – Urban Forestry Master Plan Implementation
Type: Non-recurring
Estimated 2026 Cost: \$2,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new trees will result in operating costs of approximately \$25 per new tree planted per year. At this level (2,000 trees per year), the estimated maintenance costs are approximately \$50,000 per year.
Project Description: Funding for implementation of the city's comprehensive assessment of its current urban tree canopy conditions and recommended strategies to improve Columbus's urban forest.

Project Name: Playground Renovations 2025-2026
Type: Non-Recurring
Estimated 2026 Cost: \$1,300,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of newly expanded playgrounds and amenities will result in new operating costs of approximately \$4,000 per year.
Project Description: This project focuses upon providing safe parks and accessible play opportunities for residents throughout the City.

Project Name: HVAC Controls Upgrades - Phase 3
Type: Non-recurring
Estimated 2026 Cost: \$600,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: This project is a continuation of departmental efforts to modernize HVAC equipment throughout our facilities to improve energy efficiency and user comfort.

Project Name: Bridge Conditions Assessment Implementation
Type: Non-recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Implementation of improvements after engineer assessment of bridge conditions system wide.

Capital Improvements Program

Project Name: Big Run Pole Barn
Type: Non-recurring
Estimated 2026 Cost: \$50,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of a new substation and the resulting costs of new utilities will result in operating costs of approximately \$15,000 per year.
Project Description: Design and construction of a pole barn for the storage of parks maintenance equipment and materials at Big Run Park.

Project Name: Big Walnut Pole Barn
Type: Non-recurring
Estimated 2026 Cost: \$50,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of a new substation and the resulting costs of new utilities will result in operating costs of approximately \$15,000 per year.
Project Description: Design and construction of a pole barn for the storage of parks maintenance equipment and materials at Big Walnut Park.

Project Name: Security Assessment Implementation
Type: Non-recurring
Estimated 2026 Cost: \$200,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Increase in maintenance and utility costs of newly installed security systems to be determined once scope is finalized.
Project Description: Funding to complete recommended actions and investments necessary to optimize public safety and security in Recreation and Parks properties based on a two-phased security assessment of highest used facilities and parks completed in 2020 and 2022.

Project Name: Com-Til Site Development
Type: Non-recurring
Estimated 2026 Cost: \$800,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Increase for maintenance and utility costs of newly expanded nursery to be determined once scope is finalized.
Project Description: Development of the site that will be utilized for the relocation of the City of Columbus Tree Nursery due to Columbus Water and Power's expansion into the existing nursery location.

Project Name: Antrim Lake Loop Restoration
Type: Recurring
Estimated 2026 Cost: \$50,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Restoration of heavily used existing 1.2-mile path surrounding the lake in Antrim Park, including structural stabilization.

Project Name: Big Run Athletic Complex Indoor Tennis Conversion
Type: Non-Recurring
Estimated 2026 Cost: \$250,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: The utilities costs associated with this newly expanded facility are approximately \$26,500 per year, based on expected usage.
Project Description: Convert existing athletic complex from basketball and volleyball courts to indoor tennis facility to become the City's only indoor tennis facility.

Project Name: Whetstone Community Center Improvements
Type: Non-recurring
Estimated 2026 Cost: \$571,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Structural improvements to Whetstone Community Center to extend the life of the facility.

Project Name: New Development - Misc.
Type: Recurring
Estimated 2026 Cost: \$100,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Increase for maintenance and utility costs of new items to be determined once scope for unforeseen items materialize.
Project Description: Various unforeseen expenditures for professional services, labor, material, and equipment in conjunction with the development of new parks, facilities, and amenities that are new to the system and/or have not existed previously.

Project Name: Linden Green Line
Type: Recurring
Estimated 2026 Cost: \$3,500,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new trails, lighting, and amenities will result in operating costs of approximately \$815,000 per year.
Project Description: The Linden and Northland Communities of Columbus are one of the region's most underserved areas for parks, open spaces, and natural areas. The purpose of the Linden Green Line Project is to provide a new approximately 58-acre linear park stretching along seven miles of an abandoned rail corridor, from Windsor Park, near 17th Avenue, to Cooper Park in the Northland Community. A large portion of the Linden Green Line will have safety lighting.

Project Name: Big Walnut Trail - Winchester Pike to Nafzger Park
Type: Non-recurring
Estimated 2026 Cost: \$3,050,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new trails, lighting, and amenities will result in operating costs of approximately \$92,500 per year.
Project Description: The southern reach of the Big Walnut Trail is developing into one of the region's most scenic and accessible greenways in Central Ohio and will put thousands of residents of the Mid East and Southeast communities within a few minutes of access to the trail network.

Capital Improvements Program

Project Name: Greenways Safety and Stabilization Program
Type: Non-recurring
Estimated 2026 Cost: \$150,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new trails, lighting, and amenities will result in operating costs of approximately \$14,000 per year.
Project Description: Funding for safety and stabilization improvements to various sections of the regional greenways trail system based on internal priorities and condition ratings.

Project Name: McCoy Park– Park Development
Type: Non-recurring
Estimated 2026 Cost: \$6,200,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new amenities results in operating costs of approximately \$50,000 per year. The utilities costs associated with new lighting and amenities are approximately \$24,000 per year. Full scope of operating impact will be realized once the detailed design is completed.
Project Description: Development of a new master plan for the site, including therapeutic recreation space capable of accommodating multiple outdoor sports opportunities, athletic fields, pickleball courts, a splash pad, family park amenities, parking improvements, and access improvements.

Project Name: Mason Run Park Development
Type: Non-recurring
Estimated 2026 Cost: \$5,244,600
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new parkland results in operating costs of approximately \$37,500 per year.
Project Description: Development of a community anchor park behind the current Eastland Mall site. The 76-acre park will feature approximately 15 acres of active recreation hubs including a playground, shelter, multipurpose fields, sports courts, and approximately 50 acres of urban forest, nature trail, and paved paths.

Project Name: Acquisition – Miscellaneous Acquisition and Cost Allocations
Type: Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of 25 acres of newly developed parkland will result in operating costs of approximately \$62,500 per year.
Project Description: Purchase of land and property in underserved areas for conservation and expanding the existing park system. Acquisition opportunities that arise are often leveraged with grant funding that normally covers up to 75% of the acquisition costs. Acquiring 25 acres per year is an expected target currently.

Project Name: Golf Course and Facility Improvements
Type: Recurring
Estimated 2026 Cost: \$477,700
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of a new irrigation well(s) and pond(s) will result in operating costs of approximately \$4,000 per year. The utilities costs associated with this new irrigation system are approximately \$5,000 per year. Maintenance of new equipment will result in operating costs of approximately 5% to 10% of the acquisition costs. Fuel costs are estimated to be approximately \$3,000 per year per piece of equipment purchased.
Project Description: Annual allocation amount for Golf Section to address internal priorities, including equipment. This portion will likely be needed for the Raymond Memorial Golf Course Irrigation Improvements Project.

Project Name: Sports Park and Facility Improvements
Type: Non-recurring
Estimated 2026 Cost: \$105,056
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new fencing will result in operating costs of approximately \$4,800 per year. Maintenance of new equipment will result in operating costs of approximately 5% to 10% of the acquisition costs. Fuel costs are estimated to be approximately \$3,000 per year per piece of equipment purchased.
Project Description: Annual allocation amount for the Sports Section to address internal priorities, including equipment. This portion will likely be needed for the Cooper Park Soccer Field Perimeter Fencing Project.

Project Name: Rental Services Park and Facility Improvements
Type: Non-recurring
Estimated 2026 Cost: \$213,444
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new equipment will result in operating costs of approximately 5% to 10% of the acquisition costs. Fuel costs are estimated to be approximately \$3,000 per year per piece of equipment purchased.
Project Description: Annual allocation amount for Rental Services Section to address internal priorities, including equipment. This portion will likely be needed for the Wolfe Shelter house Basement Project.

Project Name: Goodale Shelter Replacement
Type: Non-recurring
Estimated 2026 Cost: \$30,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Replacement of existing open-air shelter in Goodale Park at the end of its useful life.

Project Name: Cooper Park Soccer Field Perimeter Fencing
Type: Non-recurring
Estimated 2026 Cost: \$150,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Maintenance of new fencing will result in operating costs of approximately \$4,800 per year.
Project Description: Installation of new perimeter fencing at Cooper Park Soccer Field.

Capital Improvements Program

Project Name: Frank Fetch Park Improvements
Type: Non-recurring
Estimated 2026 Cost: \$35,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: This work includes removal and replacement of the wood pergola that is past its useful life. The new pergola will provide a metal roof to offer overhead cover from weather as an upgrade to the open canopy that is currently in place.

Recreation and Parks Total - \$32,780,000

Public Service

Transportation

Project Name: Urban Infrastructure Recovery
Type: Recurring
Estimated 2026 Cost: \$5,651,813
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding established for capital improvements targeted in the older commercial and residential areas of the city. Improvements may include street rehabilitation, alley improvements, curb installations, sidewalk installations and replacements, street lighting, and resurfacing.

Project Name: Vision Zero Action Plan Implementation
Type: Recurring
Estimated 2026 Cost: \$5,331,794
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Implementation of the Vision Zero Action Plan to achieve Safe Streets, Safe Speeds, Safe People, and Safe Vehicles. Tasks may include traffic studies, data analysis, design, outreach, communications, and education strategies as part of the implementation of the Vision Zero Action Plan.

Project Name: Street Equipment
Type: Recurring
Estimated 2026 Cost: \$2,156,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding for the acquisition of various equipment to maintain the city's transportation system.

Project Name: Neighborhood Commercial Revitalization (NCR) Public Infrastructure
Type: Recurring
Estimated 2026 Cost: \$2,500,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: The NCR Program, a redevelopment partnership between the city, local area merchants, and developers, builds upon the economic base of these areas to create an environment conducive to business growth and expansion by offering financial incentives to business owners, constructing public improvements, and strengthening the business association. A variety of projects will be designed as part of this program, consisting of work that would be performed within the public right-of-way, most commonly streetscape improvement.

Project Name: Roadway Improvements – Utility Relocation, Construction Inspection, and Right-of-Way Acquisition
Type: Recurring
Estimated 2026 Cost: \$250,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding for utility relocations performed by private utility companies, project inspection costs, and right-of-way acquisitions in connection with Public Service capital projects.

Capital Improvements Program

Project Name: Resurfacing
Type: Recurring
Estimated 2026 Cost: \$20,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: To perform mill and resurface and partial- or full-depth pavement repairs, ADA ramp upgrades, curb repair, pavement marking and loop detector replacements.

Project Name: Bridge Rehabilitation
Type: Non-recurring
Estimated 2026 Cost: \$3,371,393
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Work may include design and construction work such as general engineering contracts, replacement of expansion joints, full and partial depth deck replacement, deck patching, micro-silica concrete overlay, sidewalk and curb patching, patching of wingwalls, and other rehabilitation and reconstruction to city bridges.

Fifth Avenue Retaining Wall Replacement- This project consists of the removal of a cast-in-place wall and replacement, with prefabricated modular block wall along Fifth Avenue.

General Engineering- This contract is to provide the Department of Public Service additional resources to perform various engineering and surveying tasks for bridge and retaining wall projects. The projects developed under this program are typically small to moderate size improvements

Annual Citywide Contract (2026) General maintenance contract for minor to moderate size repairs on bridges maintained by the Department of Public Service. The focus of the work is on preserving the Department's existing bridge assets.

Project Name: Bikeway Development
Type: Recurring
Estimated 2026 Cost: \$623,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Construction of bikeway improvements within the city. The projects developed under this program are typically small to moderate size improvements and frequently include significant emphasis on bikeway development needs, and related aesthetic improvements.

Project Name: Bikeway Development – Bikeway Resurfacing Contributions
Type: Recurring
Estimated 2026 Cost: \$100,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Implementation of bikeway projects with select resurfacing projects

Project Name: Pedestrian Safety Improvements - Sidewalk Program - Citywide Sidewalk Repairs
Type: Non-recurring
Estimated 2026 Cost: \$2,000,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Construction of sidewalk improvements within the city to promote and address pedestrian safety issues.

Project Name: Pedestrian Safety Improvement - Sidewalk Replacement (Tree Root)
Type: Non-recurring
Estimated 2026 Cost: \$850,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Contract is utilized to replace existing sidewalks throughout the city that are the responsibility of the City of Columbus.

Project Name: Pedestrian Safety Improvements - Third Avenue Sidewalks
Type: Non-recurring
Estimated 2026 Cost: \$635,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Project to be implemented along with Department of Public Utilities- Sewers and Drains 36-inch Sanitary Replacement (Third Ave Relief Sewer, Phase 3), between Northwest Boulevard and Edgehill Road. Adding the missing sidewalk along the north side of the road will complete the last section of pedestrian access route (PAR) needed along 3rd Avenue in a heavily traversed pedestrian corridor.

Project Name: Pedestrian Safety - Barnett Rd Sidewalks- Astor Ave to Main St
Type: Non-recurring
Estimated 2026 Cost: \$1,542,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: To complete a sidewalk connection on Barnett Road between Livingston and Main. Previous projects have extended sidewalk to Astor from Livingston. This project completes the remaining portion. Includes design, right-of-way acquisition, and construction of sidewalk, including drainage improvements, as necessary.

Project Name: Pedestrian Safety - Gantz Road - Collier Crest to Hardy Parkway
Type: Non-recurring
Estimated 2026 Cost: \$250,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Pedestrian facility connections/extensions from the pedestrian facilities added to the bridge over I-270 via project #590105-100476 'Pedestrian Safety - Gantz Road Bridge over I-270' to logical termini.

Transportation subtotal - \$45,261,000

Refuse

Project Name: Mechanized Collection Equipment
Type: Recurring
Estimated 2026 Cost: \$5,234,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: Decrease in maintenance costs.
Project Description: Annual replacement of aging equipment for the Division of Refuse Collection.

Project Name: Alum Creek Remediation – Facility Improvements
Type: Recurring
Estimated 2026 Cost: \$100,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Funding facility improvements at Alum Creek Refuse Station.

Project Name: Mechanized Collection Equipment – Containers
Type: Recurring
Estimated 2026 Cost: \$1,050,000
Funding Source: Voted 2022 ITSA Supported G.O. Bonds
Operating Impact: None
Project Description: Purchase of new refuse collection containers and parts.

Refuse subtotal - \$6,384,000

Public Service Total - \$51,645,000

Public Utilities

Storm Sewer

Project Name: Storm Sewer Large Diameter Condition Assessment Phase 1
Type: Recurring
Estimated 2026 Cost: \$550,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will allow for systematic inspection, condition assessment, cleaning, and rehabilitation of the city's large diameter storm sewer infrastructure.

Project Name: General Construction Contract (Storm)
Type: Recurring
Estimated 2026 Cost: \$2,200,000
Funding Source: Voted 2016 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project makes improvements to existing storm infrastructure including sewers, inlets, culverts and associated appurtenances that may have failed unexpectedly or require immediate attention.

Project Name: General Engineering Services - Storm - 2025
Type: Recurring
Estimated 2026 Cost: \$600,000
Funding Source: Voted 2016 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project will evaluate and improve the overall stormwater system in the Franklinton Area.

Project Name: Franklinton Area Stormwater System Improvements and Rehabilitation
Type: Non-recurring
Estimated 2026 Cost: \$4,250,000
Funding Source: WPCLF Loan; Voted 2016 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding for the design and construction of the storm system and flood protection improvements for the Franklinton area to increase storm sewer capacity and mitigate street flooding.

Project Name: Pump Stations, ST-21, ST-22, ST-23 Improvements
Type: Non-recurring
Estimated 2026 Cost: \$35,078,400
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will construct storm system improvements for the area southwest of the Arena District near the confluence of the Scioto and Olentangy Rivers.

Capital Improvements Program

Project Name: Stormwater Strategic Plan Phase 3
Type: Non-recurring
Estimated 2026 Cost: \$500,000
Funding Source: Voted 2016 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: The project is a citywide stormwater master plan. It includes high level planning tasks related to SWDM, MS4 permit requirements, Blueprint water quality targets and obligations, impacts of water reuse and climate change, and evaluate the vulnerability of flooding

Project Name: Towers Court Storm Sewer Improvements
Type: Non-recurring
Estimated 2026 Cost: \$350,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will mitigate flooding complaints on Towers Court, especially on the north side. It will provide additional stormwater service to Towers Court by replacing and/or adding additional storm sewer.

Project Name: DOSD Stormwater Pump Station ST-29 Evaluation & Upgrade
Type: Non-recurring
Estimated 2026 Cost: \$4,344,560
Funding Source: WPCLF Loan;
Operating Impact: None
Project Description: DOSD Stormwater Pump Stations have been constructed at various times and are used in various degrees. As a pump station ages, an evaluation is required regularly to assess equipment and components and identify necessary improvements and upgrades to ensure that the pump station continues its uninterrupted operation of collecting the City's stormwater and continues to be an integral part of DOSD's stormwater collection system. This project will evaluate DOSD Stormwater Pump Station - 29, identify needs and improvements, then provide preliminary, detailed design, bidding services, and engineering services during construction to provide the necessary needs, improvements, and upgrades.

Project Name: Stormwater Remote Site Communication Network Upgrades
Type: Non-recurring
Estimated 2026 Cost: \$1,265,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: The purpose of this project is to address the required needs and improvements at DOSD's stormwater remote sites by providing radio equipment to inform maintenance staff of any problems at remote sanitary facilities to ensure that each remote site continues to be an integral part of DOSD's stormwater collection system.

Project Name: Cooke Road Culvert Improvements
Type: Non-recurring
Estimated 2026 Cost: \$345,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will obtain easements and allow for repairs of the Cooke Road culvert to improve the capture of stormwater runoff in the area.

Project Name: Ohio State University Area Utility Easement Project
Type: Non-recurring
Estimated 2026 Cost: \$60,000
Funding Source: Voted 2016 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Existing City-owned underground utilities in and around Ohio State University (OSU) areas have been identified for easement review and preparation. This task will identify storm utilities that need to have an easement updated/renewed or have a new easement prepared. Both the updated/renewed and the new easements will require legal descriptions and exhibits. Sewers that have been identified as serving OSU only will be recommended for turn over to OSU (ownership and maintenance).

Project Name: Second Avenue Sewer Improvements
Type: Non-recurring
Estimated 2026 Cost: \$7,480,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will address flooding issues created by the capacity limitations of the existing combined sewer system in the Second Avenue basin, while also providing a suitable storm sewer outlet for the green infrastructure proposed as part of the Second Avenue Corridor Improvements project.

Project Name: Mound Street Floodwall and WCLPP Repairs
Type: Non-recurring
Estimated 2026 Cost: \$4,800,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: The existing floodwall located along the east side of the Scioto River, between Main Street and the Norfolk Southern/CSX Railroad bridge, is in disrepair. This project will investigate and evaluate the existing wall and levee system regarding the flood protection needs of the area and develop plans for the replacement of the existing wall. In addition, this project will address the concrete sections of the Franklinton Floodwall where deficiencies such as spalling and cracking have occurred and which need patch repairs.

Project Name: Gertrude Lattimer Storm Sewer Improvements
Type: Non-recurring
Estimated 2026 Cost: \$225,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will install new storm sewers, manholes, and inlets to alleviate yard and street flooding within the Gertrude Lattimer area.

Capital Improvements Program

Project Name:	Storm Sewer Lining Projects 2025-2026
Type:	Recurring
Estimated 2026 Cost:	\$2,800,000
Funding Source:	WPCLF Loan
Operating Impact:	None
Project Description:	This project will allow for the rehabilitation of sewers that have outlived their useful service lives throughout the city.

Storm Sewer subtotal - \$64,847,960

Sanitary Sewers

Project Name:	Engineering Consultants 2025-2027
Type:	Recurring
Estimated 2026 Cost:	\$300,000
Funding Source:	Voted 2019 Public Utilities G.O. Bonds
Operating Impact:	None
Project Description:	This project will provide a general overall engineering consultant contract, whose tasks include assisting the city in the conceptualization and execution of a large capital improvements program for the sewer collection system, in regulatory and grants issues, in negotiations with regulatory agencies concerned with permit requirements, in preparation of the city's integrated plans and general engineering report, program planning, and engineering coordination.

Project Name:	Big Walnut Sanitary Trunk Extension, Phase 2
Type:	Non-recurring
Estimated 2026 Cost:	\$3,000,000
Funding Source:	WPCLF Loan
Operating Impact:	None
Project Description:	Big Walnut Sanitary Trunk Extension, Phase 2. This project is an extension of the Big Walnut Sanitary Trunk Sewer north of Central College Road and east of Hoover Reservoir.

Project Name:	Central College Subtrunk Extension, Phase 3
Type:	Non-recurring
Estimated 2026 Cost:	\$49,200,000
Funding Source:	WPCLF Loan
Operating Impact:	None
Project Description:	Extension of the Central College Subtrunk sanitary sewer near the intersection of Central College Road and New Albany Road West and along Harlem Road from Central College Road to Walnut Street.

Project Name:	Walnut Street Sanitary Sewer Extension
Type:	Non-recurring
Estimated 2026 Cost:	\$100,000
Funding Source:	Voted 2019 Public Utilities G.O. Bonds
Operating Impact:	None
Project Description:	This project will design and construct a sanitary sewer extension to serve the rapidly developing areas along Walnut Street within the Big Walnut tributary area.

Project Name: Inflow Redirection - Alum Creek Storm Tank Combined Sewer Area
Type: Non-recurring
Estimated 2026 Cost: \$1,500,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Proposed Inflow Redirection of the sanitary sewer within Alum Creek Storm Tank Combined Sewer Area. This project removes inflow from the sanitary sewer system and redirects it to a dedicated stormwater system. This prevents the combined sewer system from being overloaded during periods of heavy rainfall.

Project Name: General Engineering Services – Sanitary 2025
Type: Recurring
Estimated 2026 Cost: \$400,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding for additional engineering services on an as-needed basis.

Project Name: Williams and Castle Interceptor
Type: Non-recurring
Estimated 2026 Cost: \$1,500,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project will initiate a feasibility study into the possible alternatives to construction of a sanitary interceptor from the Castle Road pump station to the Williams Road pump station that will be redirected south to the Big Walnut Outfall or one of its subtrunks north of Shadeville via gravity or pumping.

Project Name: Sewer Maintenance Operations Center (SMOC) Phase VI Roof Replacement
Type: Non-recurring
Estimated 2026 Cost: \$2,849,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Minimal reduction
Project Description: This project will replace the roofing system for the vehicle storage addition area at the SMOC facility.

Project Name: Roof Replacements for DOSD Facilities
Type: Recurring
Estimated 2026 Cost: \$3,000,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Minimal reduction
Project Description: This project will initially be funded to address buildings at various DOSD facilities. Many of the roofs at the various division buildings are approaching the end of their useful lives. Numerous leaks have been reported and repaired. A roof survey has been prepared for the division's various buildings, including the wastewater treatment plants and compost facility, to determine the age and condition of the roofs. This report will be the guideline for the project to begin a program to schedule and replace the deteriorating roofs on a priority basis.

Capital Improvements Program

Project Name: General Architectural and Mechanical Services - Contract 1
Type: Recurring
Estimated 2026 Cost: \$380,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: This project will be funded to address building envelopes and HVAC systems at various DOWR facilities. Many of the roofs, building envelopes, and HVAC equipment at the various Division buildings are approaching the end of their useful life. Numerous leaks have been reported and repaired. A roof survey has been prepared for the Divisions various buildings, including the Wastewater Treatment Plants, SMOC, Pump Stations, and Compost facility to determine the age and condition of the roofs.

Project Name: JPWWTP Digester Improvements
Type: Non-recurring
Estimated 2026 Cost: \$9,150,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will analyze the entire existing digester process and determine its condition. This project will also analyze, evaluate, and determine if the existing process is the most economical and efficient process for the future, will identify potential improvements and determine the equipment that will be utilized in the future, and will generate construction contract documents to renovate the digester process.

Project Name: Jackson Pike A – Plant Secondary Clarifier Electrical Upgrades
Type: Non-recurring
Estimated 2026 Cost: \$26,602,505
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will upgrade electrical equipment and associated appurtenances responsible for the secondary treatment process. This project will also repair or replace existing components of the gravity thickening process. These improvements will help provide redundancy for the existing gravity thickeners, address corrosion and odor associated with the current process, and provide extra thickening capacity for the plant.

Project Name: JPWRP Dewatering Improvements
Type: Non-recurring
Estimated 2026 Cost: \$7,000,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will replace antiquated equipment at JPWRP and improve operational flexibility in the dewatering area.

Project Name: JPWWTP Power Systems Upgrades and Safety Improvements – Phase 1
Type: Non-recurring
Estimated 2026 Cost: \$5,670,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will mitigate arc flash hazards and resolve coordination issues identified during a recent evaluation of the electrical equipment which may pose a hazard to employees and/or risk to equipment reliability.

Project Name: Short Circuit Coordination and Arc Flash Studies #2
Type: Non-recurring
Estimated 2026 Cost: \$700,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project will reduce nuisance tripping of electrical equipment, update arc flash rating nameplates required by OSHA, and provide a safer working environment for plant personnel.

Project Name: Department of Public Utilities General Engineering Consulting Services (GEC) #6
Type: Recurring
Estimated 2026 Cost: \$500,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Engineering and technical services provide inspections and evaluations of existing conditions, architectural drawings, specifications and bid documents for various sanitary projects throughout the city.

Project Name: JPWWTP Small Capital Projects
Type: Recurring
Estimated 2026 Cost: \$1,100,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding for JPWWTP projects submitted through the general engineering consultant service contracts.

Project Name: Southerly Wastewater Treatment Plant (SWWTP) Small Capital Projects
Type: Recurring
Estimated 2026 Cost: \$1,100,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding for SWWTP projects submitted through the general engineering consultant service contracts.

Project Name: SWWTP Hazardous Gas Monitors Replacement
Type: Non-recurring
Estimated 2026 Cost: \$2,675,616
Funding Source: WPCLF Loan; OWDA Direct Loan
Operating Impact: None
Project Description: This project will replace hazardous gas monitoring equipment in various buildings spread throughout the SWWTP.

Project Name: Compost Facility Small Capital Projects
Type: Recurring
Estimated 2026 Cost: \$400,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project is to provide construction funds for construction contracts prepared under the General Engineering Consultant (GEC) Services project that are advertised within the budget year. These funds are transferred from this account to a new specific project account after legislative approval.

Capital Improvements Program

Project Name: Fairwood Building Facilities Small Capital Projects
Type: Recurring
Estimated 2026 Cost: \$350,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding to provide for the replacement and upgrade of equipment, materials, electrical or structural features, and associated appurtenances as designed under the general engineering consultant services contract.

Project Name: Wastewater Treatment Facilities (WWTFs) Professional Construction Management Services #4
Type: Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Professional construction management services necessary for various facilities projects for the DOSD.

Project Name: SWWTP Switching Station Replacement
Type: Non-recurring
Estimated 2026 Cost: \$14,000,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will provide new electrical switching stations to accommodate existing and anticipated future plant power distribution needs.

Project Name: WWTFs Instrumentation and Control Integration and Programming #4
Type: Non-recurring
Estimated 2026 Cost: \$750,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: This project will provide the upgrades needed to the existing Plant Wide Process Control System at each treatment plant and provide training for staff.

Project Name: SWRP Fiber Optic Backbone Upgrade and Replacement
Type: Non-recurring
Estimated 2026 Cost: \$575,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Expansion and replacement of the plant-wide fiber optic backbone network.

Project Name: JPWRP Fiber Optic Backbone Upgrade and Replacement
Type: Non-recurring
Estimated 2026 Cost: \$300,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: Expansion and replacement of the plant-wide fiber optic backbone network.

Project Name: SWRP Dewatering Improvements
Type: Non-recurring
Estimated 2026 Cost: \$7,210,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will analyze and evaluate the entire existing sludge dewatering process and determine its condition, determine if centrifuges are still the most economical and efficient method to dewater biosolids, identify necessary improvements and equipment that will meet the plant's future needs, add nutrient removal and recovery technology to centrate system (phosphorous recovery and annamox system), and generate construction contract documents to renovate the sludge dewatering process.

Project Name: SWWTP Biofilter Cold Weather Reliability Improvements
Type: Non-recurring
Estimated 2026 Cost: \$31,815,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will provide upgrades and improvements to the existing Odor Control Facility (OCF), the carbon biotower and ventilation system serving the Sludge Loadout Building (SLB), and to the foul air fans at the Gravity Thickening Building (GTB) to improve odor control.

Project Name: SWWTP Digester Process Expansion, Phase II
Type: Non-recurring
Estimated 2026 Cost: \$24,822,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project is to rehabilitate the three acid phase digesters (APDs) at the Southerly Wastewater Treatment Plant (SWWTP). In addition to the APD rehabilitation, this project will investigate the feasibility of fats, oils, and grease (FOG) receiving, organic food waste receiving, and nutrient removal prior to the digestion process.

Project Name: WWTF Upgrade - General Program #6
Type: Recurring
Estimated 2026 Cost: \$1,200,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This multi-year contract provides engineering support for DOSD. A team of engineering firms working nationally provide support on a task-order basis to investigate problems and provide expert services for planning.

Project Name: Compost Facility Odor Reduction Improvements – Part 2
Type: Non-recurring
Estimated 2026 Cost: \$49,966,265
Funding Source: WPCLF Loan
Operating Impact: Minimal increase
Project Description: Odor reduction improvements at the Compost Facility consist of three planned upgrades. This is the second phase and will construct site and building improvements necessary to support the expanded process operations.

Capital Improvements Program

Project Name: Southerly Stormwater and Floodplain Improvements
Type: Non-recurring
Estimated 2026 Cost: \$17,700,000
Funding Source: OWDA Direct Loan; WPCLF Loan
Operating Impact: None
Project Description: Creation of a phased development master plan to mitigate flooding.

Project Name: Sanitary Sewer Lining Project (2026-2029)
Type: Recurring
Estimated 2026 Cost: \$1,170,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Sanitary infrastructure includes miles of older sewers throughout the city that are more prone to leaks and/or failures that may occur unexpectedly. This project rehabilitates sewers using cured-in-place pipe (CIPP).

Project Name: 2025 Annual Lining Contract
Type: Recurring
Estimated 2026 Cost: \$8,400,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Rehabilitation of existing sanitary sewers using cured-in-place pipe.

Project Name: 2026 Annual Lining Contract
Type: Recurring
Estimated 2026 Cost: \$850,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Sanitary infrastructure includes miles of older sewers throughout the city that are more prone to leaks and/or failures that may occur unexpectedly. This project rehabilitates sewers using cured-in-place pipe (CIPP).

Project Name: Sewer System Capacity Model Update 2026
Type: Non-recurring
Estimated 2026 Cost: \$2,000,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Project will provide Professional Engineering Services to refine the system-wide sanitary and combined sewer collection system model, perform model applications including capacity evaluation and sewer system operations, monitoring and data management, provide support to Blueprint Columbus / 2015 Integrated Plan and Wet Weather Management Plan Update.

Project Name: Ohio State University (OSU) Area Utility Easement Project
Type: Non-recurring
Estimated 2026 Cost: \$60,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project will update and/or renew or obtain easements around OSU-owned areas.

Project Name: DOSD Sanitary Pump Stations SA13 Evaluation & Upgrade
Type: Non-recurring
Estimated 2026 Cost: \$4,261,000
Funding Source: WPCLF Loan; OWDA Direct Loan
Operating Impact: None
Project Description: This project will evaluate DOSD Sanitary Pump Station SA13, identify needs and improvements, then provide detailed design, bidding services, and engineering services during construction to provide the necessary needs, improvements, and upgrades.

Project Name: DOSD Sanitary Pump Stations Construction
Type: Non-recurring
Estimated 2026 Cost: \$1,778,723
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will design and construct sanitary pump station upgrades and improvements that result from the recommendations of the DOSD Sanitary Pump Stations Evaluation and Upgrade Program.

Project Name: Sanitary Remote Site Communication Network Upgrades
Type: Non-recurring
Estimated 2026 Cost: \$4,234,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Funding to address the required needs and improvements at DOSD's sanitary remote sites by providing design and construction funds to ensure that each remote site continues to be an integral part of DOSD's sanitary collection system.

Project Name: Big Walnut Outfall (South) Rehabilitation
Type: Non-recurring
Estimated 2026 Cost: \$100,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Rehabilitation of the 108-inch Big Walnut Outfall sewer to address structural problems.

Project Name: OARS Grit Cleaning and Screening Improvements
Type: Non-recurring
Estimated 2026 Cost: \$5,700,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will implement GES design or grit system improvements, screening improvements, and grit removal at OARS shaft 1 and 2.

Project Name: Lower Olentangy Tunnel – Phase 1
Type: Non-recurring
Estimated 2026 Cost: \$500,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will design and construct a relief sewer in the Olentangy corridor. DOSD's hydraulic model has identified the need for relief of the Olentangy CSOs and area trunk sewers.

Capital Improvements Program

Project Name: Lower Olentangy Tunnel – Phase 2
Type: Non-recurring
Estimated 2026 Cost: \$4,000,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Lower Olentangy Tunnel Phase 2 will design and construct an extension to the previous phase of this relief sewer further north along the Olentangy River corridor with an expected termination point near Whetstone Park. The hydraulic model has identified the need for relief of the area Trunk Sewers.

Project Name: Large Diameter – Blacklick Creek Main Trunk
Type: Non-recurring
Estimated 2026 Cost: \$9,900,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will rehabilitate approximately 3,650 lineal feet of 96-inch diameter reinforced concrete pipe utilizing shotcrete methods.

Project Name: Near North & East Area Large Diameter Assessment – Phase 3
Type: Non-recurring
Estimated 2026 Cost: \$5,600,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will provide design for the large, combined sewers rehabilitation work near the Franklin Park area and the Goodale Park area. This project also will provide construction services to rehabilitate sewers that are in poor condition and will reduce inflow and infiltration to the city's sanitary sewer system to mitigate sanitary sewer overflows to basements and waterways.

Project Name: Alum Creek Trunk (South) Rehabilitation – Phase 2
Type: Non-recurring
Estimated 2026 Cost: \$227,969
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: This project will rehabilitate approximately 8,769 lineal feet of 102-inch sanitary trunk sewer pipe via shotcrete methods.

Project Name: Blacklick Creek Sanitary Subtrunk Rehabilitation
Type: Non-recurring
Estimated 2026 Cost: \$60,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project will rehabilitate approximately 13,870 lineal feet of 42-inch sanitary trunk sewer pipe. The project location approximately follows Bixby Road from Brice Road to U.S. Route 33 and then follows U.S. Route 33 from Bixby Road to past Enbright Road.

Project Name: Scioto Main North Large Diameter Sewer Rehabilitation
Type: Non-recurring
Estimated 2026 Cost: \$12,500,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will rehabilitate approximately 16,140 feet of the city's large-diameter sanitary sewer infrastructure. Sewers to be included are the Scioto Main (North), Big Run Sanitary Trunk Sewer Early Ditch Branch and Upper Scioto NW Branch.

Project Name: Alum Creek Trunk – Middle (Phase D) Sewer Rehabilitation
Type: Non-recurring
Estimated 2026 Cost: \$100,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Rehabilitate approximately 14,395 lineal feet of 84-inch and 90-inch sanitary trunk sewer pipe from the vicinity of Innis and Sunbury south to Nelson Park.

Project Name: Alum Creek Phase D – South
Type: Non-recurring
Estimated 2026 Cost: \$1,250,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds; WPCLF Loan
Operating Impact: None
Project Description: This project will line approximately 6,900 lineal feet of the sewer main in the lower portion of the Alum Creek phase D rehabilitation project.

Project Name: Asset Management Program Development – DOSD
Type: Recurring
Estimated 2026 Cost: \$375,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project will develop an asset management plan then assist in implementing initiatives in subsequent years.

Project Name: 2025 General Construction Contract – Sanitary
Type: Recurring
Estimated 2026 Cost: \$1,150,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Project makes improvements to existing sewer infrastructure as needed.

Project Name: 2026 General Construction Contract - Sanitary
Type: Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Project makes improvements to existing sewer infrastructure as needed.

Project Name: Third Ave Relief Sewer, Phase 3
Type: Non-recurring
Estimated 2026 Cost: \$4,333,407
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Construction of the sanitary relief sewer from Edgehill Road to Northwest Boulevard.

Capital Improvements Program

Project Name: Construction Administration Services 2026 to 2028
Type: Recurring
Estimated 2026 Cost: \$350,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Construction administration and inspection services during various storm and sanitary sewer projects.

Project Name: DSR 103 Closure - 5th by Northwest Blueprint Area
Type: Non-recurring
Estimated 2026 Cost: \$95,251
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project is for the closure of a designed sanitary overflow. This will eliminate any public exposure to raw sewage from this overflow.

Project Name: West Franklinton Area Sewer Reconfiguration
Type: Non-recurring
Estimated 2026 Cost: \$1,650,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Reconfiguration of sewers in the West Franklinton area to reduce sewer overflows.

Project Name: Blueprint Integrated Solutions and Permeable Pavers
Type: Non-recurring
Estimated 2026 Cost: \$72,167,958
Funding Source: WPCLF Loan; OWDA Direct Loan; Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Minimal increase
Project Description: Implementation of the consent order requirements to remove or reroute inflow infiltration from the sanitary sewers and install permeable pavers along multiple streets at the following areas:

- Newton/Bedford
- Kelton/Fairwood
- Edgehill/Meadow
- Sunrise/Glenn
- Winthrop/Milton
- Fredonia/Piedmont
- Tulane/Findley
- Milford/Summit
- Champion/Roberts
- Palmetto/Westgate
- Thurston/Grimsby
- Gertrude/Lattimer
- Plum Ridge
- Kent/Fairwood

Project Name: Walhalla Ravine Stream Restoration
Type: Non-recurring
Estimated 2026 Cost: \$1,930,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: This project will restore 600 feet of the Walhalla Ravine with natural channel design and stabilize Walhalla Road where applicable.

Project Name: Lower Olentangy Watershed Stream Restoration
Type: Non-recurring
Estimated 2026 Cost: \$200,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: The primary objective of this project is to capture suspended sediment and reduce the Total Suspended Solids (TSS) discharging into the downstream waterways.

Project Name: Lateral Lining – Blueprint Clintonville 1 & 3
Type: Non-recurring
Estimated 2026 Cost: \$17,746,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Lining sanitary laterals to prevent excess stormwater from entering the sanitary sewer system in the Clintonville 1 and 3 Blueprint areas.

Project Name: Lateral Lining – Blueprint Miller-Kelton Newton/Bedford 1
Type: Non-recurring
Estimated 2026 Cost: \$8,349,000
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Lining sanitary laterals to prevent excess stormwater from entering the sanitary sewer system in the Miller-Kelton Blueprint area.

Project Name: Lateral Lining – Blueprint Miller-Kelton Fairwood/Kent 3
Type: Non-recurring
Estimated 2026 Cost: \$8,218,015
Funding Source: WPCLF Loan
Operating Impact: None
Project Description: Lining sanitary laterals to prevent excess stormwater from entering the sanitary sewer system in the Miller-Kelton Blueprint area.

Project Name: Volunteer Sump Pump Program A & B
Type: Recurring
Estimated 2026 Cost: \$2,200,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project is one of the four main pillars of the Blueprint process and consists of residents volunteering for installation of sump pumps in their homes to reduce excess storm water entering the City of Columbus sewer system.

Capital Improvements Program

Project Name: Volunteer Sump Pump Program 5th by Northwest
Type: Recurring
Estimated 2026 Cost: \$462,875
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project is one of the four main pillars of the Blueprint process and consists of residents volunteering to install sump pumps in their homes in the 5th by Northwest area to reduce excess stormwater entering the City's sanitary sewer system.

Project Name: Blueprint Hilltop/Miller Kelton Professional Construction Management Services
Type: Recurring
Estimated 2026 Cost: \$800,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: Construction management services for the installation of green infrastructure, sanitary lateral lining, and roof redirection in the Blueprint Hilltop and Blueprint Miller Kelton areas.

Project Name: HSTS Elimination Projects
Type: Recurring
Estimated 2026 Cost: \$2,260,000
Funding Source: WPCLF Loan; Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Design and construction of a new sanitary sewer extension to provide sanitary services in areas currently served by home treatment systems located in the following areas:

- Community Park/Maple Canyon
- Maize/Cook

Project Name: DOSD Specialized Vehicle/Equipment
Type: Recurring
Estimated 2026 Cost: \$6,000,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Specialized Vehicles or Equipment

Sanitary Sewers subtotal - \$458,794,584

Electricity

Project Name: Urban Infrastructure Recovery Fund Street Lighting Projects
Type: Recurring
Estimated 2026 Cost: \$530,000
Funding Source: Councilmanic ITSA Supported G.O. Bonds
Operating Impact: Minimal increase
Project Description: Design and construction of street lighting in urban areas of the city.

Project Name: 69-2 Circuit Improvements
Type: Non-recurring
Estimated 2026 Cost: \$3,600,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Minimal reduction
Project Description: The 69-2 Circuit Improvements project will upgrade a 50-year-old transmission circuit.

Project Name: MIS and TDMIS Updates
Type: Non-recurring
Estimated 2026 Cost: \$500,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Minimal reduction
Project Description: The Division of Power (DOP) last updated Material and Installation Specifications (MIS) and Transmission and Distribution Material and Installation Specifications (TDMIS) specifications for street lighting and electrical distribution in 2018. This project will provide a comprehensive overhaul of the Divisions MIS, TDMIS specifications, Street Lighting Design Guide and CMS 1000 section.

Electricity subtotal - \$4,630,000

Water

Project Name: Miscellaneous Water Facilities
Type: Recurring
Estimated 2026 Cost: \$4,100,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding to provide unanticipated capital projects at various water facilities.

Project Name: Distribution Maintenance Area Imp's
Type: Non-recurring
Estimated 2026 Cost: \$500,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Minimal decrease
Project Description: This project includes a study of the workspace and the construction of the recommended improvements. Engineering design and engineering services during construction will be provided under the General Architectural Services contract.

Project Name: Water Main Rehabilitation
Type: Recurring
Estimated 2026 Cost: \$2,550,000
Funding Source: WSRLA Loan
Operating Impact: Minimal decrease in cost to maintain lines with frequent break history.
Project Description: Funding for general rehabilitation of the water distribution system to eliminate poor fire flow capabilities and poor water quality.

Capital Improvements Program

Project Name:	Area Waterline Improvements
Type:	Recurring
Estimated 2026 Cost:	\$111,281,000
Funding Source:	WSRLA Loan; Voted 2019 Public Utilities G.O. Bonds; OWDA Direct Loan
Operating Impact:	Minimal decrease in cost to maintain lines with frequent break history.
Project Description:	Rehabilitation of existing waterlines and construction of new waterlines to eliminate poor fire flow capabilities and improve water quality in the following areas: <ul style="list-style-type: none">• Newton/Bedford• Sawmill Place Boulevard• Wellington Boulevard• Lexington Avenue• Heyl Avenue• Velma Avenue• Kent-Fairwood• Palmetto/Westgate• Chesapeake Avenue• Youngs Drive• Shamrock Drive• N. Sixth Street & E. Third Avenue• 5th Avenue by Northwest-Edgehill/Meadow• Gault Street• Chittenden Avenue• Yale Avenue• Beechwood Road• Gerbert Road• Oaklawn Street

Project Name:	Project No.92 - 94 Watermain Replacement
Type:	Non-recurring
Estimated 2026 Cost:	\$1,200,000
Funding Source:	OWDA Direct Loan
Operating Impact:	Minimal decrease in the cost to maintain lines with frequent break history.
Project Description:	This project provides for general rehabilitation of the water distribution system and may include replacement of water mains which have exceeded their useful life and construction of new lines to eliminate poor fire flow capabilities and poor water quality.

Project Name:	OSU Innovation District Water Extension
Type:	Non-recurring
Estimated 2026 Cost:	\$2,650,000
Funding Source:	Voted 2019 Public Utilities G.O. Bonds
Operating Impact:	Minimal decrease in cost to maintain lines with frequent break history.
Project Description:	This project provides for the construction of approximately 3,500 LF of new 12-inch water main along Lane Ave. The new main will serve as a connection between the existing 20-inch water main in Olentangy River Road and the existing 12-inch water main in Kenny Rd, near the intersection of Preston Ave.

Project Name:	N. Chesterfield Road Water Line Improvements
Type:	Non-recurring
Estimated 2026 Cost:	\$230,000
Funding Source:	OWDA Direct Loan
Operating Impact:	Minimal increase in costs to maintain line extensions.
Project Description:	This project provides for the installation of a 6-inch water main on N Chesterfield Rd from the 8-inch water main in N. Broadleigh Rd connecting to the existing 6-inch water main in N. Chesterfield Rd. This includes approximately 350 linear feet of water main. The engineering design will be completed under the General Engineering Services contract.

Project Name: Johnstown Road 8-inch Water Main Relocation
Type: Non-recurring
Estimated 2026 Cost: \$125,000
Funding Source: OWDA Direct Loan
Operating Impact: Minimal decrease
Project Description: This project will provide reimbursement costs for Franklin County for the design and construction of a relocated 8-inch water main located at the intersection of Johnstown Rd and E. 17th Ave. These water line improvements are required due to the construction of a new roundabout. The exact limits of the relocation are not yet known but will be determined during design.

Project Name: South High Street & I270 Area Water Line Improvements Phase I
Type: Non-recurring
Estimated 2026 Cost: \$2,300,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: This project provides for the construction of approximately 2,770 LF of new 12-inch water main to replace the existing 12-inch water main on S. High Street between I270 and Obetz Road that has exceeded its useful life. This project is the first phase of three potential phases. The engineering portion will be covered under the GES contract.

Project Name: E. Livingston Ave 16-Inch Water Main Improvements
Type: Non-recurring
Estimated 2026 Cost: \$630,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: This project provides for the construction of approximately 6,600 LF of new 16-inch water main on E. Livingston Ave between Bedford Alley and Nelson Rd. These water line improvements will be constructed as part of the Department of Public Service's Livingston Ave - 18th St to Nelson Rd project, in which the Division of Water will be cost participating for the construction and inspection of the new water main.

Project Name: O'Shaughnessy Dam 9th Federal Energy Regulatory Committee (FERC) Independent Consultant Review
Type: Recurring
Estimated 2026 Cost: \$100,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: This project provides for the FERC-mandated engineering independent consultant review of the O'Shaughnessy Hydroelectric facility and the subsequent design and construction of recommended improvements.

Project Name: Dublin Road Water Plant (DRWP) Miscellaneous Improvements
Type: Recurring
Estimated 2026 Cost: \$175,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Continuing small capital improvements of the existing water plant.

Capital Improvements Program

Project Name: DRWP Misc. Imp's - Educational Signage & Displays
Type: Non-recurring
Estimated 2026 Cost: \$800,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project will install new educational signage and displays at the DRWP to illustrate and explain the treatment process for plant tours. Design of the signage and associated engineering services during construction (SDCs) will be performed under the General Arch Services (GAS) contract.

Project Name: Hap Cremean Water Plant (HCWP) Miscellaneous Improvements
Type: Recurring
Estimated 2026 Cost: \$150,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Continuing small capital improvements of the existing water plant.

Project Name: Parsons Avenue Water Plant (PAWP) Facility Miscellaneous Improvements
Type: Recurring
Estimated 2026 Cost: \$150,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Continuing small capital improvements of the existing water plant.

Project Name: PAWP Misc. Imp's - Roof Renovations - Part 2
Type: Non-recurring
Estimated 2026 Cost: \$5,100,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: This project will provide for roof renovations and repairs at several buildings at the PAWP. Engineering design and services during construction will be provided under the General Architectural Services project.

Project Name: Automatic Meter Reading
Type: Recurring
Estimated 2026 Cost: \$1,200,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Personnel and equipment reductions due to remote meter readings; increased costs for software and support.
Project Description: Establishment of an automatic meter reading system to lower current meter reading costs, allow for more frequent readings, and enhance customer service capabilities.

Project Name: Watershed Roadway Improvements - Part 6
Type: Recurring
Estimated 2026 Cost: \$750,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Perform full depth replacement of pavement around Griggs, O'Shaughnessy, and Hoover Reservoirs (including Cabbage Road Entrance improvements). Engineering Design and Engineering Services During Construction to be conducted under a GES contract.

Project Name: HCWP Pump Improvements
Type: Recurring
Estimated 2026 Cost: \$675,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: This project provides funding for annual pump rehabilitation / replacement work to be conducted by HCWP maintenance staff using a UTC. Pumps include but are not limited to low service pumps, high service pumps, backwash pumps, and carrier water pumps.

Project Name: Valve Renewal Program
Type: Recurring
Estimated 2026 Cost: \$2,000,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Broken valves are to be removed from the distribution system and replaced with new valves. Approximately 500 valves will be scheduled for replacement each year.

Project Name: Watershed Miscellaneous Improvements Facilities
Type: Recurring
Estimated 2026 Cost: \$185,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Ongoing funds for small capital improvements at the existing dams and reservoirs.

Project Name: Hoover Dam Improvements – Part 2
Type: Non-recurring
Estimated 2026 Cost: \$20,000,000
Funding Source: OWDA Direct Loan
Operating Impact: Minimal increase
Project Description: This project will design and construct improvements to Hoover Dam including repair of deteriorated concrete, abutments, and embankments and rehabilitation of the crest gates.

Project Name: Watershed Protection Easements
Type: Recurring
Estimated 2026 Cost: \$50,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Reducing the concentration of pollutants that enter the water supply will decrease capital and operating expenses required to remove them at the water treatment plants.
Project Description: The establishment of buffer zones along tributaries and streams to the water supply will minimize the amount of sediment and agrichemicals entering reservoirs and improve water quality.

Project Name: Miscellaneous Booster Station and Water Tank Improvements
Type: Recurring
Estimated 2026 Cost: \$2,000,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: This project provides miscellaneous booster station and water tank improvements for timely replacement of failed pumps, motors, and/or control equipment at water tanks and booster stations.

Capital Improvements Program

Project Name: Rome-Hilliard Tank Site Improvements
Type: Non-recurring
Estimated 2026 Cost: \$700,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: This project provides for site improvements at the Rome-Hilliard booster station facility. This project will include access drive improvements that will improve vehicle safety when accessing or leaving this site.

Project Name: Fisher Road Booster Station Site Improvements
Type: Non-recurring
Estimated 2026 Cost: \$190,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project provides for site improvements at the Fisher Road booster station facility. This project will include access drive improvements that will improve vehicle safety when accessing or leaving this site.

Project Name: 2082 Fairwood Avenue Soil Remediation and Site Improvements
Type: Non-recurring
Estimated 2026 Cost: \$375,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project provides for the investigation and assessment of potential soil contamination and remediation at this site stemming from a previous underground fuel storage tank that was in use at this location. In conjunction, upgrades to the driveway, site lighting and fencing will be addressed to facilitate maintenance operations at this site.

Project Name: Water Storage Tank Painting
Type: Recurring
Estimated 2026 Cost: \$2,950,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: The routine recoating of steel water storage tank interiors and exteriors on approximately a 15-year cycle.

Project Name: East Broad South Tank Painting Improvements
Type: Non-recurring
Estimated 2026 Cost: \$1,153,331
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding for painting improvements for the steel elevated water storage tank, including blasting and recoating of the exterior as well as the interior wet coating system and interior dry area coating system. This project also includes various safety improvements such as roof ice guards, fall protection tie-off lugs on roof, and handrail opening safety gates.

Project Name: Fourth Water Plant Transmission Main
Type: Non-recurring
Estimated 2026 Cost: \$310,000,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: Funding for the preliminary design of a transmission main from the city's proposed fourth water plant to the existing water system.

Project Name: Hudson Street/Arcadia Avenue 24-Inch Transmission Main
Type: Non-recurring
Estimated 2026 Cost: \$1,050,000
Funding Source: WSRLA Loan: OWDA Direct Loan
Operating Impact: None
Project Description: This project will either replace or rehabilitate the existing 24-inch transmission main in the Hudson Road/Arcadia Avenue area.

Project Name: Morse Road 48-Inch Transmission Main Lowering
Type: Non-recurring
Estimated 2026 Cost: \$2,750,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: Funding for the investigation of the current limits where the existing 48-inch transmission main on Morse Road does not meet the Division of Water's standard 6-foot bury depth and for lowering this transmission main to an appropriate depth, within the identified limits.

Project Name: Asset Management Program Development – Division of Water
Type: Recurring
Estimated 2026 Cost: \$375,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project will develop an asset management plan for the Division of Water then assist in implementing initiatives in subsequent years.

Project Name: Water Distribution System Supervisory Control and Data Acquisition Improvements
Type: Non-recurring
Estimated 2026 Cost: \$16,910,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: Repair and replacement of components of the SCADA system for the water distribution system.

Project Name: Fire Hydrant Repairs
Type: Recurring
Estimated 2026 Cost: \$1,250,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Repairs to fire hydrants throughout the city to extend their lives.

Capital Improvements Program

Project Name: General Engineering Services - Distribution Group
Type: Recurring
Estimated 2026 Cost: \$600,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: To provide general engineering services on an as-needed basis.

Project Name: Condition Assessment Program
Type: Non-recurring
Estimated 2026 Cost: \$1,500,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: This project provides for performing direct condition assessments on large diameter and critical mains in the Water Distribution system.

Project Name: General Architectural Services - CT4
Type: Recurring
Estimated 2026 Cost: \$500,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project provides general architectural and design-phase services on an as-needed basis. Construction of improvements will be conducted under separate project numbers.

Project Name: General Construction Administration and Construction Inspection
Type: Recurring
Estimated 2026 Cost: \$300,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Construction management costs associated with Division of Water capital improvement projects.

Project Name: Dam Engineering Services – CT2
Type: Recurring
Estimated 2026 Cost: \$200,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: To provide dam engineering and design services to be proactive and practice responsible dam safety by conducting recurring assessments and regulatory compliance activities for non-FERC dams.

Project Name: PAWP Wellfield Development
Type: Non-recurring
Estimated 2026 Cost: \$30,500,000
Funding Source: OWDA Direct Loan
Operating Impact: Minimal increase
Project Description: PAWP Wellfield Development. This project will design and construct improvements to develop a new wellfield and associated raw waterline based on recommendations from the PAWP Concept Plan Update project.

Project Name: PAWP Wellfield Development - Well 112 RWL
Type: Non-recurring
Estimated 2026 Cost: \$12,300,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: Funding for improvements to the fencing and gates at various Division of Water properties, including vegetation clearing and signage.

Project Name: Watershed Boathouse Improvements
Type: Non-recurring
Estimated 2026 Cost: \$350,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Watershed Boathouse Improvements. Boathouses are showing signs of age and need to be better secured from theft/vandalism. This project will design and construct improvements to improve watershed boathouses at Hoover and O'Shaughnessy reservoirs.

Project Name: Professional Construction Management (PCM) 2020 & 2023
Type: Recurring
Estimated 2026 Cost: \$11,250,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Professional management services to monitor numerous current and future projects during construction.

Project Name: Large Diameter Valve Replacement Part 4
Type: Recurring
Estimated 2026 Cost: \$4,500,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project provides for the repair or replacement of critical large diameter valves in the water distribution system which have failed.

Project Name: Fourth Water Plant
Type: Non-recurring
Estimated 2026 Cost: \$624,000,000
Funding Source: WSRLA Loan
Operating Impact: Significant impact to operating budget in the future (2028-2029) to run a new water plant.
Project Description: This project will design and construct a new fourth water plant and associate finished water transmission mains to meet water supply needs and increase the resiliency and reliability of the water supply system.

Project Name: PAWP Pump Improvements
Type: Recurring
Estimated 2026 Cost: \$150,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: Repair or replacement of various pumps at the PAWP facility.

Capital Improvements Program

Project Name: DRWP Pump Improvements
Type: Recurring
Estimated 2026 Cost: \$200,000
Funding Source: OWDA Direct Loan
Operating Impact: None
Project Description: Repair or replacement of various pumps at the DRWP facility.

Project Name: DRWP GAC Improvements
Type: Non-recurring
Estimated 2026 Cost: \$10,000,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: This project will provide engineering design phase and construction phase services for and construct a granular activated carbon (GAC) treatment process at the Dublin Road Water Plant to help meet anticipated finished water regulatory requirements.

Project Name: Lead Service Line Replacement Program
Type: Recurring
Estimated 2026 Cost: \$30,000,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: Funding to continue the removal of lead service lines throughout the service area.

Project Name: Dublin Road Water Plant EV Charging
Type: Non-recurring
Estimated 2026 Cost: \$300,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Increase to meet water regulatory requirements.
Project Description: Install electric vehicle charging facilities in the parking lot near the Dublin Road Water Plant IX Building.

Project Name: HCWP Screening and Sludge Removal Improvements
Type: Non-recurring
Estimated 2026 Cost: \$1,500,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: This project provides the replacement of the HCWP raw water mechanical screens, makes improvements to the associated leaf pit, inspect and evaluate the low service pump station suction well isolation gates, and replace sludge collection mechanisms in softening basins 3, 4, 5 and 6.

Project Name: HCWP Automation Upgrade 2027
Type: Non-recurring
Estimated 2026 Cost: \$2,500,000
Funding Source: WSRLA Loan
Operating Impact: None
Project Description: This project will upgrade outdated / obsolete hardware and software used in Hap Cremean Water Plant's (HCWP) SCADA system, including the installation & start-up of the upgraded elements.

Project Name: Home Road Marina Maintenance
Type: Non-recurring
Estimated 2026 Cost: \$600,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding to perform mill and overlay with some full-depth spot repair of pavement located at the Home Road Marina and access drive.

Project Name: Watershed Master Plan Update
Type: Recurring
Estimated 2026 Cost: \$1,500,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project will provide master planning for watershed land/property management and source water protection operations. The project will provide strategic direction and recommend best practices and actions to safeguard the environmental health and viability of Columbus's raw water supplies and associated watersheds.

Project Name: General Engineering Services – Supply Group 2024A and 2024B
Type: Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding for a contract with a professional consultant to provide as-needed general engineering services.

Project Name: General Architectural Services – Division of Water – CT4
Type: Recurring
Estimated 2026 Cost: \$500,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: This project provides for general architectural and design phase services on an as-needed basis.

Project Name: Electrical Systems Studies – CT2
Type: Non-recurring
Estimated 2026 Cost: \$400,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding for services which will consist of the following major activities: reviewing existing system information; updating or creating diagrams and computerized models of the power systems; collecting field data to support model verification and/or development; performing short circuit studies, device coordination studies, and arc flash risk assessments; developing protective device setting recommendations; and providing arc flash labels for installation on electrical devices.

Capital Improvements Program

Project Name: Overall Engineering Services – CT2
Type: Recurring
Estimated 2026 Cost: \$1,000,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: None
Project Description: Funding to provide general overall engineering services to the Division of Water, with tasks including assisting the city in regulatory and grants issues, participating in negotiations with regulatory agencies concerned with permit requirements, support and enhancement of the division's master plan, program planning, engineering coordination, design reviews, and other general and additional services.

Project Name: Electric Vehicle Charging Upgrades
Type: Non-recurring
Estimated 2026 Cost: \$800,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Minimal increase
Project Description: This project will provide design and construction services for electric vehicles charging stations to charge fleet vehicles stationed at various Division of Water facilities.

Project Name: Solar Energy Installation
Type: Non-recurring
Estimated 2026 Cost: \$2,250,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Minimal decrease
Project Description: This project will provide design and construction services for solar energy installation at four potential Division of Water facilities.

Project Name: RTU Replacement
Type: Non-recurring
Estimated 2026 Cost: \$800,000
Funding Source: OWDA Direct Loan
Operating Impact: Minimal decrease
Project Description: This project will replace outdated RTU's and outdated PLCs at the DRWP, the HCWP, the PAWP and related facilities. This will improve the maintainability and reliability of the water supply system.

Project Name: Sludge Line Improvements
Type: Non-recurring
Estimated 2026 Cost: \$1,250,000
Funding Source: WSRLA Loan
Operating Impact: Minimal decrease
Project Description: This project will evaluate the HCWP and DRWP sludge lines and construct improvements to improve monitoring of the line condition and facilitate cleaning activities.

Project Name: 910 Facility Improvements
Type: Non-recurring
Estimated 2026 Cost: \$3,000,000
Funding Source: WSRLA Loan
Operating Impact: Minimal decrease
Project Description: This project will design and construct new facilities at the 910 Dublin Road site to serve WQAL, fleet, distribution maintenance, and other DOW functions needed to operate and maintain the water system.

Project Name: Professional Construction Management (PCM) - 2026
Type: Recurring
Estimated 2026 Cost: \$3,000,000
Funding Source: Voted 2019 Public Utilities G.O. Bonds
Operating Impact: Minimal decrease
Project Description: This project will provide professional construction management (PCM) services for Division of Water construction contracts, including construction administration, construction inspection, program management, constructability reviews, construction cost estimating, and other services needed to assist DOW with the management and oversight of its projects.

Project Name: Water Reuse Improvements Phase 1
Type: Non-recurring
Estimated 2026 Cost: \$10,000,000
Funding Source: WSRLA Loan
Operating Impact: Minimal decrease
Project Description: To meet the need for increased water demands for future and existing commercial/industrial users in the central Ohio area, this project will design and construct a non-potable water reuse treatment and distribution system.

Water subtotal - \$1,253,354,331

Public Utilities Total - \$1,781,626,875

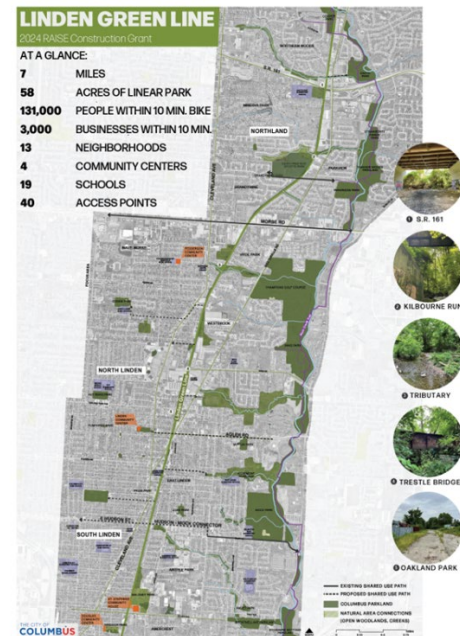
2026 Capital Improvement Budget Total - \$1,941,236,875

Significant Non-Recurring Projects

Linden Green Line

Department:	Recreation and Parks
Planning Area:	South Linden, North Linden, Northland
Start Date:	Design Start: October 2025 Phase 1 Construction Start: Fall 2027 Phase 2 Construction Start: Fall 2028
Est. Completion Date:	Phase 1 Completion: Fall 2028 Phase 2 Completion: Fall 2029
Est. Cost:	\$35,100,000

The Linden Green Line is an innovative project that will transform a 7-mile corridor of abandoned railway into a vibrant 58-acre linear park and trail, accessible to over 131,000 people who live within walking and cycling distance. This innovative park will reunite disconnected communities and advance revitalization projects already in progress. The Linden Green Line bisects the heart of South Linden, North Linden, and Northland communities, starting from Windsor Place, near downtown, to Cooper Park on the city's north side. The line travels close to the CMAX Bus Rapid Transit route and the two major arterial roadways of the Linden community: the Cleveland Avenue 3-C highway and Westerville Road.



Future Linden Green Line

Big Walnut Trail: Winchester Pike to Nafzger Park

Department:	Recreation and Parks
Planning Area:	Mid East, Far East, Greater Southeast
Start Date:	Design Start Spring 2024; Phase 1 Construction Summer 2026 Phase 2 Construction Summer 2027
Est. Completion Date:	Phase 1 Year End 2027 Phase 2 Year End 2028
Est. Cost:	\$15,610,000 Construction

This project will extend the Big Walnut Trail an additional 2.5 miles north to Nafzger Park from its current stopping point at Winchester Pike near S. Hamilton Road. Construction of the project will be broken into two phases. Phase 1 will include the segment from Helsel Park to Nafzger Park. Phase 2 covers the segment from Winchester Pike to Helsel Park. In addition to becoming a trailhead at the center of these two segments, Helsel Park will also undergo a renovation upon the trail's completion.

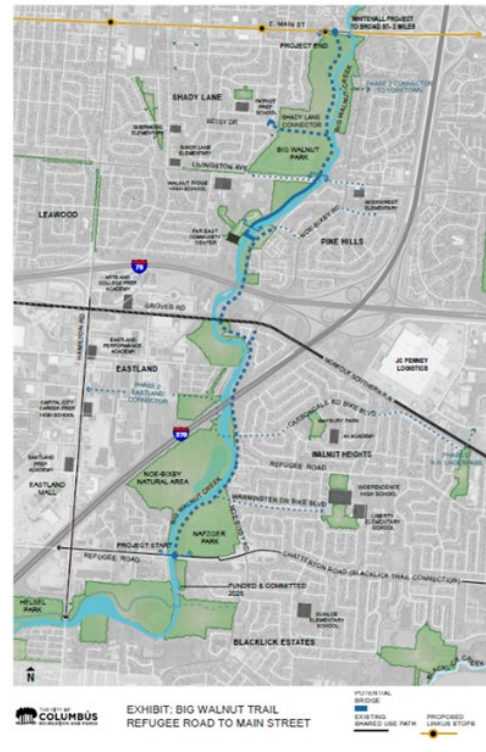


Trailways Map

Big Walnut Trail: Refugee Road to East Main

Department: Recreation and Parks
Planning Area: Mid East
Start Date: Design 2024
Est. Completion Date: Construction 2027
Est. Cost: \$12,200,000 (Design & Construction)

The Recreation and Parks Department is currently completing design for a major section of the Big Walnut Trail from Refugee Road to East Main. This is a 3.5-mile section of greenway in the Mid East community. The central reach of the Big Walnut Trail is developing into one of the region's most scenic and accessible greenways in central Ohio and will put thousands of residents of the Mid East, Southeast, and Far East communities within a few minutes access to the regional trail network.



Big Walnut Trail

Hauntz Park Improvements

Department: Recreation and Parks
Planning Area: Greater Hilltop
Start Date: Construction Fall 2024
Est. Completion Date: Fall 2025
Est. Cost: \$2,502,000 (Construction)

The redevelopment of Hauntz Park will completely transform the current space, improving recreational opportunities in the Hilltop community. The 5.6-acre park is named after Raymond Gibson Hauntz, a World War I veteran who was a Columbus City Councilmember, a Columbus City Schools Board of Education member, and a West Side grocery store owner. Improvements to Hauntz Park will add a skate park, pollinator meadow, constructed wetland, and walking trail loop.



Conceptual Design of Hauntz Park

Willow Creek Park Improvements

Department: Recreation and Parks
Planning Area: Southwest
Start Date: Master Planning 2023
Est. Completion Date: Fall/Winter 2026 for Phase 1
Est. Cost: \$2,754,543 (Phase 1 Construction)

The Recreation and Parks Department began the redevelopment of Willow Creek Park in the fall of 2023, starting with the creation of a master plan for the park and preserve and the acquisition of 3.5 additional acres with Gantz Road frontage.

The redevelopment of Willow Creek Park will transform the space. Improvements include new nature paths, lighting, shelter, basketball courts, playground, and nature exploration opportunities. This project will also add a parking lot to the park, increasing public access to the park's amenities and nature. The anticipated timeline to complete construction on Willow Creek Park is winter 2026.

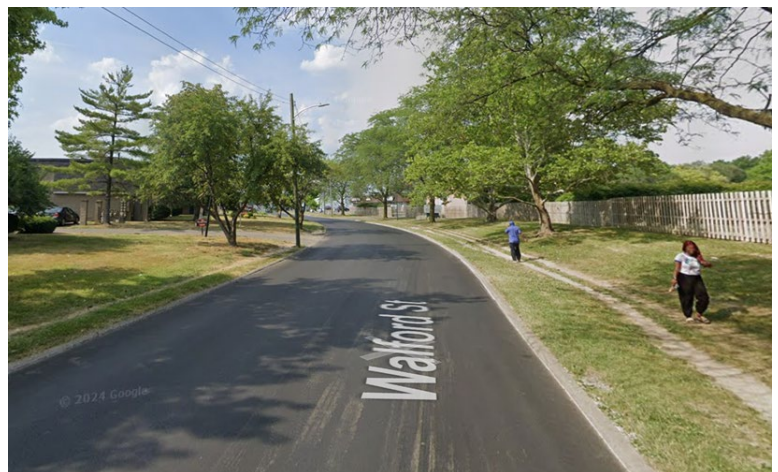


Conceptual Design for Willow Creek Park

Pedestrian Safety - Walford Street, Sharbot Drive, and Northtowne Boulevard Sidewalks

Department: Public Service
Planning Area: Northland
Start Date: Spring 2020
Completion Date: Fall 2026
Est. Cost: \$1,500,000

This project will install sidewalks and fill in gaps along both sides of Walford Street from Belcher Drive to Morse Road, on Sharbot Drive from west of Carahan Road to Heaton Road, and on Northtowne Boulevard from Morse Road to Jonathon Court.



Section of Walford Street to Receive Sidewalks

Pedestrian Safety - Marion Franklin Sidewalks

Department: Public Service
Planning Area: Far South
Start Date: Winter 2024
Est. Completion Date: Spring 2027
Est. Cost: \$3,200,000

This project will install sidewalks on Clarfield Avenue, Moundview Avenue, and Augmont Avenue from Groveport Road to Fairwood Avenue as well as the east side of Groveport Road between Augmont Avenue and Clarfield Avenue.



Section of Clarfield Avenue to Receive Sidewalks

Pedestrian Safety - Barnett Rd Sidewalks - Astor Ave to Main St

Department: Public Service
Planning Area: Mid East
Start Date: Summer 2026
Completion Date: Summer 2027
Est. Cost: \$1,542,000

This project will install a concrete sidewalk along the east side of Barnett Road from Astor Avenue to Main Street. Sidewalk installation will include drive approaches, curb ramps and storm sewer. The roadway will be resurfaced from the terminus of the pavement reconstruction by 3202-E to Mound Street. Stormwater quantity control and quality control will be required.



Section of Barnett Road to Receive Sidewalks

Roadway - Livingston Ave - 18th St to Nelson Rd

Department: Public Service
Planning Area: Livingston Ave
Start Date: Fall 2026
Est. Completion Date: Fall 2028
Est. Cost: \$24,125,000

This project consists of designing improvements to the Livingston Avenue corridor from 18th Street to Nelson Road. A safety study was initiated by the city that included public engagement with a steering committee made up of community members. The recommendation is to perform a lane reallocation to reduce the travel lanes and provide improvements that will increase safety for all users.



Example turn lane added to portion of Livingston Avenue to optimize traffic flow

UIRF Eakin Road SUP

Department: Public Service
Planning Area: Greater Hilltop
Start Date: Summer 2026
Est. Completion Date: Fall 2028
Est. Cost: \$5,025,000

This project will install a shared use path from S. Wayne Avenue through Hilltonia Park to Whitethorne Avenue on the north side of Eakin Road. The project will install crosswalk at Whitethorne Avenue and extend the shared use path to Harrisburg Pike on the south side of Eakin Road. It will also add connections to the shared use path at high pedestrian locations on south side of Eakin Road.



Existing path at Eakin Road and Whitethorne Avenue.

Roadway Improvements - Sancus Blvd

Department: Public Service
Planning Area: Far North
Start Date: Fall 2026
Est. Completion Date: Spring 2029
Est. Cost: \$7,790,000

This project consists of the design of complete street improvements to Sancus Boulevard from Worthington Woods Boulevard to Lazelle Road. Improvements include adding a center turn lane where necessary, pavement rehabilitation, shared use path, sidewalks, traffic signal replacements, and street lighting.

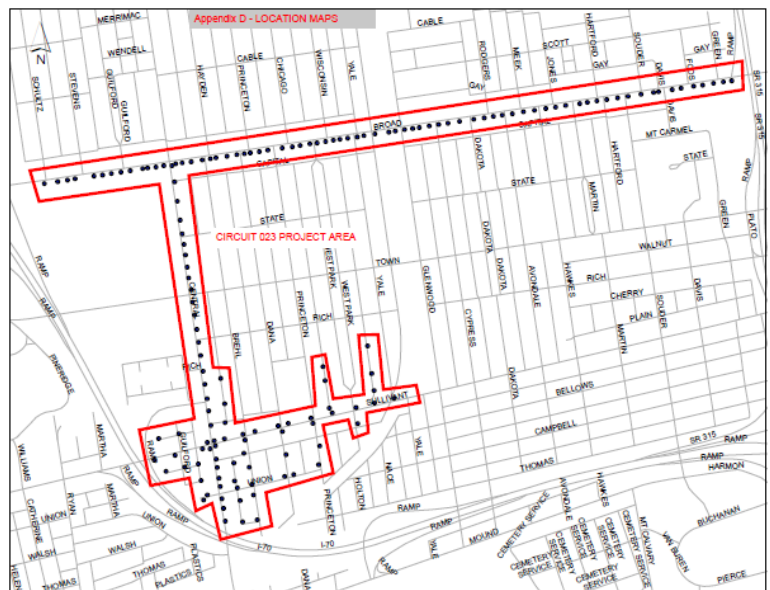


Section of Sancus Blvd to Receive Sidewalks/Shared Use Path

Circuit 23 Street Lighting Improvements

Department: Public Utilities
Planning Area: Franklinton
Start Date: 2025
Est. Completion Date: 2027
Est. Construction Cost: \$1,700,000

The project will replace approximately 150 lights, as well as the associated wiring and controllers, with new materials in accordance with current city standards. Lighting will be replaced along West Broad Street from State Route 315 to Interstate 70, along Central Avenue from West Broad Street to Interstate 70, along Sullivant Avenue from Glenwood to Interstate 70, and several residential streets in the area. These improvements will increase streetlight reliability in the area and improve safety.

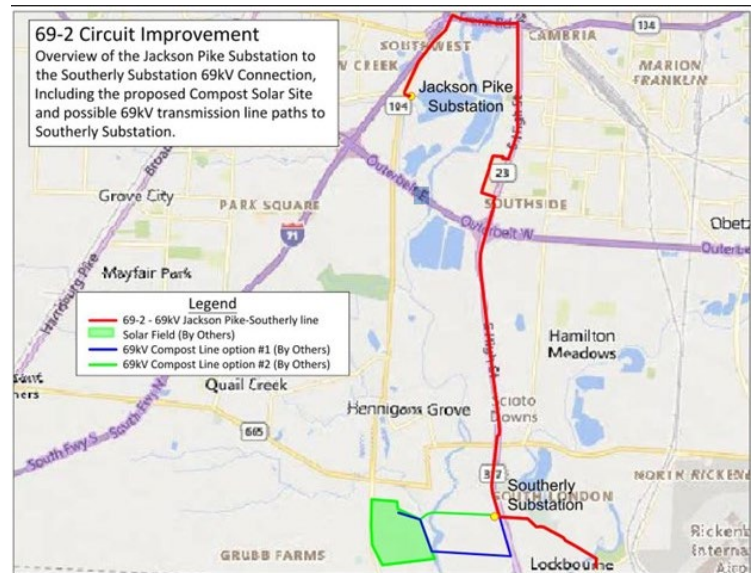


Map of the Circuit 23 Project Area

69-2 Circuit Improvements

Department: Public Utilities
Planning Area: Far South
Start Date: 2026
Est. Completion Date: 2028
Est. Construction Cost: \$17,700,000

This project will modernize a 50-year-old electrical transmission line. The 69-2 Circuit is 9.7 miles long and stretches from the Jackson Pike Substation to the Southerly Substation. Lines will be replaced with newer, larger wire to both extend the useful life of this circuit and to provide additional capacity. Other work planned on the project includes pole inspections to ensure deteriorated poles are replaced, and replacement of lightning arrestors for the safety and reliability of the circuit.

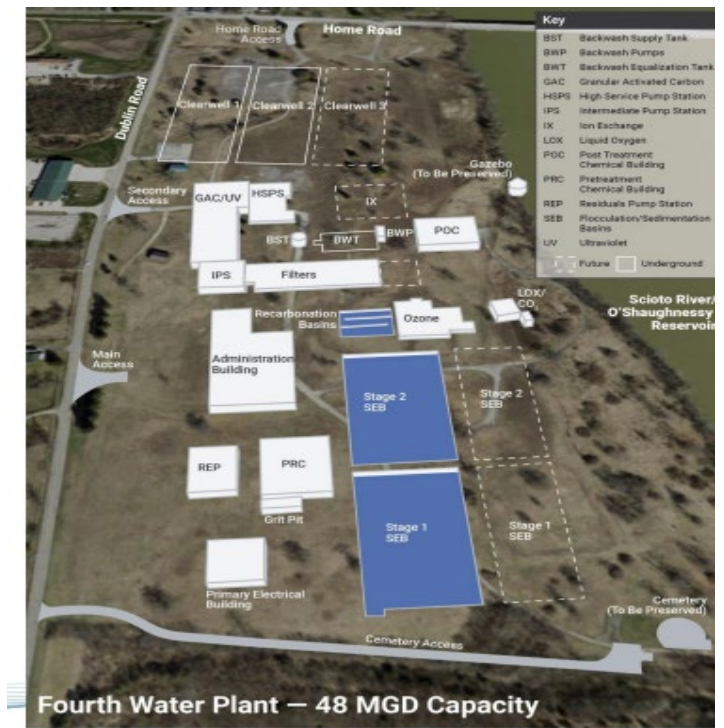


Map of the 69-2 Circuit Improvements Project Area

Fourth Water Plant

Department: Public Utilities
Planning Area: Citywide
Start Date: 2026
Est. Completion Date: 2034
Est. Construction Cost: \$1,650,000,000

The population of the Central Ohio area is estimated to double by 2050. Additional water supply facilities are needed to meet the associated increase in potable water demands. The city is constructing a new water plant along the Scioto River in Delaware County at the southeast corner of Home Road and SR 745 to meet water supply needs and increase the resiliency and reliability of the water supply system. The Fourth Water Plant will increase the City's production of drinking water from 145 million gallons per day (MGD) to almost 200 MGD.

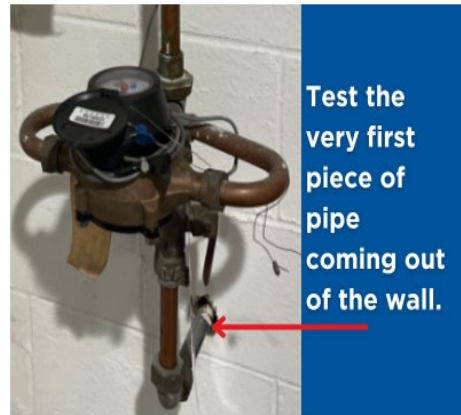


Fourth Water Plant Site Plan

Lead Service Line Replacement Program

Department: Public Utilities
Planning Area: Citywide
Start Date: 2026
Est. Completion Date: 2027
Est. Construction Cost: \$30,000,000

Columbus has not allowed the installation of lead and galvanized water service lines since December 1963. Like many cities across the U.S., some water service lines in Columbus are more than a century old. Starting in 1996, Columbus replaced all service lines with lead components as encountered and eliminated all lead main lines. However, approximately 20% of private water service lines (from the water main line to a building) need to be replaced because they may still contain lead components. A federal mandate now exists to proactively replace all private lead and galvanized water lines by 2037. The Lead Service Line Replacement (LSLR) Program proactively removes private water service lines made of lead and galvanized steel.



Example of online education materials for identifying lead water lines

Central College Subtrunk Extension Phase 3

Department: Public Utilities
Planning Area: Rocky Fork-Blacklick
Start Date: 2026
Est. Completion Date: 2030
Est. Construction Cost: \$49,200,000

This project will extend the existing sanitary subtrunk sewer approximately 5,800 linear feet along Central College Road towards New Albany to its terminus point near the intersection of Central College Road and New Albany Road West. It will also extend a trunk sewer north along Harlem Road from Central College Road to Walnut Street. The project will provide service to developing areas in the City of Columbus while also creating environmental benefits by providing new sanitary service to areas that are currently served via home sanitary treatment systems, which can leak sewerage into the ground and nearby streams.



Installation of Sanitary Sewer

Blueprint Hilltop 1 Palmetto / Westgate Permeable Pavers

Department: Public Utilities
Planning Area: Greater Hilltop
Start Date: 2026
Est. Completion Date: 2030
Est. Construction Cost: \$25,000,000

A permeable paver is a paving stone with intentionally wide joints that allows water to pass through to a deep, layered base of stone and soil beneath instead of running off. This system is an eco-friendly alternative to traditional pavement that mimics natural ground absorption, reducing stormwater runoff, filtering pollutants, and recharging groundwater. This project will reduce sanitary sewer overflows due to rainwater and melting snow, which will reduce water in basement occurrences caused by sanitary sewer overflows. This project takes place in an area bounded by W. Broad Street to the north, Sullivan Avenue to the south, Derrer Road to the west, and S. Hague Avenue to the east.



Permeable Pavers Installed on a Columbus Street

Bluefield Drive Area Water Line Improvements

Department: Public Utilities
Planning Area: Far South
Start Date: 2025
Est. Completion Date: 2027
Est. Construction Cost: \$5,800,000

The water line project area is in the Far South neighborhood and includes parts of Bluefield Drive, Huntington Drive, Weirton Drive, Lockbourne Road, South 8th Street, Rockwell Road, and South 6th Street. The project will replace approximately 10,500 linear feet of water line. The existing water mains are 80+ years in age and range from 6-inch to 12-inch diameter lines. Along with the installation of new water mains, the project will also include new fire hydrant installations. Replacement of these water lines will improve water service, decrease burden on water maintenance operations, and reduce water loss.



Broken Water Line Flooding a Street

Glossary

THE CITY OF
COLUMBUS

A

Accrual

Refers to any individual entry recording revenue or expense in the absence of a cash transaction.

Accrual Accounting

Relating to, or being a method of, accounting that recognizes revenue when earned and expenses when incurred.

ACFR

Annual Comprehensive Financial Report. A set of financial statements prepared according to generally accepted accounting principles (GAAP) and the Governmental Accounting Standards Board (GASB) providing extensive financial data alongside a city introduction, insights into varied activities, and statistical data and trends within the city's financial and non-financial sectors.

Actual(s)

Expenditures plus outstanding encumbrances against current year appropriation.

ADA

Americans with Disabilities Act

ADAP

Alcohol and Drug Addiction Program

Ad Valorem

A tax amount that is based on the value of a piece of property.

Adopted Budget

The budget adopted by City Council including council-approved modifications.

Allocation

A part of a lump-sum appropriation designated for expenditure by specific organizational units and/or for special purposes, activities, or objects.

Appropriation

An authorization from City Council to incur obligations for a specific purpose. An appropriation is usually limited in amount and as to the time when it may be spent, normally the fiscal year.

APPS

Applying Purpose and Passion to Service, formerly known as Applications for Purpose, Pride, & Success. Created in 2011, the mission of the APPS program is to enrich the lives of Columbus youth and young adults (ages 14-23) by connecting individuals and their families to programs and services focused on building life skills, character development, employment, postsecondary education, and other components that foster success in life. This is a Recreation and Parks Department program.

ARP ACT

The American Rescue Plan Act was passed by Congress and signed into law on March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

B

Balanced Budget

As described in the Financial Policies section of this document, a budget is considered balanced in a fund if the appropriations in that fund for a given fiscal year do not exceed the resources available to it. Those resources can include a combination of current (budget) year's anticipated revenue and the beginning year fund balance.

Beginning Balance

The beginning balance is comprised of residual funds brought forward from the previous year's ending balance.

Bond

The written evidence of debt, which, upon presentation, entitles the bondholder or owner to a fixed sum of money plus interest. The debt bears a stated rate(s) of interest or states a formula for determining that rate and matures on a certain date.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The term can refer to the financial plan presented to City Council for consideration and the final document approved by City Council.

C

CAD	Computer-Aided Dispatch
Capital Assets	Permanent, tangible assets with a value in excess of \$5,000 and whose expected useful life exceeds five years. This includes items such as equipment, furniture, and vehicles.
Capital Budget	The city's budget for projects, major renovations, and improvements or additions to the city's fixed assets (e.g., streets, sidewalks, roads, sewers, plant improvements, water lines, parks, and buildings).
Capital Improvements	Projects that help maintain or improve a city asset. Normally, a capital improvement is a new construction, expansion, renovation, or replacement project for an existing facility or facilities, or the purchase of major equipment.
Capital Improvement Plan (CIP)	The city's allocation plan for capital expenditures over several future years. It sets forth each capital project, identifying the expected beginning and ending date for each project, the amount the city will expend in each year, and the method of financing those expenditures. The CIP is not an authorization of appropriation. City Council approves the plan as a resolution.
Capital Outlay	A category of expenditures that results in the acquisition of, or an addition to, the city's fixed assets.
CARE Coalition	Community, Action, Resiliency, and Empowerment. Part of the Comprehensive Neighborhood Safety Strategy, this program is run by Columbus Public Health and provides direct outreach to residents impacted by gun violence, helps connect them to services, and builds resiliency in neighborhoods.
CARES Act	The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law on March 27, 2020, providing, among other things, economic relief to local governments navigating the public health and economic impacts of the COVID-19 pandemic.
Cash Basis Accounting	Cash basis accounting only recognizes revenue and expenses when cash is actually collected or disbursed.
CATCH	Changing Actions To Change Habits

CEPT	Chemically Enhanced Primary Treatment
City Charter	The City of Columbus Charter is the city's constitution, and only the voters of Columbus can amend it.
City Codes	The City Code is the collection of all ordinances that govern all citizens and businesses within the city.
Cost of Service	The cost a utility pays to provide a service. A utility takes these costs into account when determining what rate to charge consumers.
CRM	Customer Relationship Management

D

Debt Service	The city's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
Department	A major organizational unit of the city which indicates overall management responsibility for an operation or group of related operations within a functional area.
Depreciation	A decrease in the value of an asset with the passage of time, due to use, wear and tear, or obsolescence.
Division	A categorization of an organizational unit, indicating management responsibility for an operation or a group of related operations within a functional area, subordinate to the department level.
DRWP	Dublin Road Water Plant

E

Encumbrance	Obligations in the form of purchase orders or contracts, which are chargeable to an appropriation, and for which part of the appropriation is reserved. To encumber funds means to set aside or commit funds for future expenditures.
Encumbrance Cancellation	Funds cease to be encumbered when the obligations are paid or otherwise liquidated (cancelled).
Enterprise Fund	A fund established to account for operations that the city financed and operated in a manner similar to private business enterprises. In the funds, the intent of the city is to recover the costs of providing services to the general public on a continuing basis, primarily through user charges.
ESG	The Emergency Solutions Grant enacted under Subtitle B of Title IV of the McKinney-Vento Homeless Assistance Act which provides funding for homelessness prevention and rapid-rehousing.
Expenditure	This term refers to a payment for an asset, goods, or services with appropriated funds. This is different from when an entity encumbers funds, thereby reserving funds they plan to expend.

F

FASB	Financial Accounting Standards Board. A standard-setting body that prescribes authoritative standards of financial accounting and reporting practices of private sector entities.
Fiscal Year	The twelve-month period over which the financial year takes place. At the end of this period, the city evaluates its financial position and results of operations carried out in this time period. For the City of Columbus, the fiscal year begins on January 1 and ends December 31. Therefore, the city's fiscal year is the same as the calendar year.
FTE	Full-Time Equivalent. A position, permanent or temporary, based on 2,080 hours per year.

Fund A budgetary and accounting entity separated from other funds for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance Unless otherwise defined, the cash available for appropriation in any fund that is unencumbered for any specified purpose.

G

GAAP Generally Accepted Accounting Principles. A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments, and by the Financial Accounting Standards Board (FASB) for private sector organizations.

GASB Government Accounting Standards Board. GASB is the source of generally accepted accounting principles (GAAP) used by state and local governments.

General Fund A fund used to account for all general-purpose transactions of the city that do not require a special type of fund.

General Obligation (G.O.) Bond Bonds that have the full faith and credit of the city and are used or expended for a specific purpose or activity.

GFOA Government Finance Officers Association.

GIS A geographic information system (GIS) is a system designed to capture, store, manipulate, analyze, manage, and present all types of spatial or geographical data.

Goal A statement of broad direction, purpose, or intent based on the needs of the community.

Governmental Fund Governmental funds are used to account for “governmental-type activities or functions.” Governmental-type activities include services largely funded through non-exchange revenues (taxes are the most common example).

Grant A contribution by another level or entity of government, or other organization (in the case of private grants) to support a particular function.

H

HCWP

Hap Cremean Water Plant

HOME

The HOME Investment Partnerships Program (HOME) provides federal funding for developing affordable housing for rent or homeownership or providing for direct rental assistance to low-income people. HOME is the largest federal block grant to state and local governments designed exclusively to create affordable housing for low-income households.

HVAC

HVAC (heating, ventilation, and air conditioning) is the technology of indoor and vehicular environmental comfort. Its goal is to provide thermal comfort and acceptable indoor air quality.

I

Income Tax Set-Aside (ITSA)

Initiated in 1947 and implemented in 1948, pursuant to Ohio law (ORC Chapter 5747), Columbus City Code Section 361.19 authorizes the levying of a two-and-one-half percent income tax on Columbus workers and businesses. Increases in the income tax above one percent are subject to voter approval, pursuant to state law and the Columbus City Charter. The city deposits three-quarters of income tax revenue to the general fund and one-quarter to the income tax set-aside fund, a subfund of the general fund. The ITSA is primarily used to finance capital improvements, generally of a non-enterprise nature.

Initiatives

A strategy or action that the city takes to resolve a specific issue.

Infrastructure Improvements

Capital events that materially extend the useful life or increase the value of the infrastructure, or both.

Interest

Money paid regularly at a particular rate for the use of money lent, or for delaying the repayment of a debt.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost-reimbursement basis.

Investment Income

Income coming from interest payments, dividends, capital gains collected upon sale of a security or other assets, and other profit from an investment vehicle of any kind.

J

JPWWTP

Jackson Pike Waste Water Treatment Plant

L

Loan

A written or oral agreement for a temporary transfer of funds from the owner (lender) to a borrower who promises to return it according to the terms of the agreement, usually with interest for its use.

M

MAVS

Military And Veteran Service

MBE

Minority Business Enterprise

MCH

The Maternal & Child Health (MCH) Section of Columbus Health is responsible for newborn home visits, safe sleep programming, fetal & infant mortality reviews, child fatality reviews, injury prevention, and school health.

Modified Accrual

An accounting method commonly used by government agencies that combines accrual basis accounting with cash basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

N

Neighborhood Pride

Neighborhood Pride is a team effort by city departments, neighborhood groups, individual residents, businesses, schools, and other partners to make our neighborhoods safer and cleaner. The program sends teams from city departments into neighborhoods to clean alleys and streets, tend to parks, and check and repair street lights. These teams also identify safety and health hazards, find code problems, and help families find answers and resources to fix those problems.

Note

A financial security that generally has a longer term than a bill, but a shorter term than a bond. However, the duration of a note can vary significantly, and may not always fall neatly into this categorization. Notes are similar to bonds in that they are sold at, above, or below face (par) value, make regular interest payments, and have a specified term until maturity.

O

OEP

Opiate Extension Program

OEPA

Ohio Environmental Protection Agency

Official Statement

A document published by the issuer of bonds which generally discloses material information on a bond issue, including the purposes of the bond issue, how the bonds will be repaid, and the financial, economic, and demographic characteristics of the issuing government. Investors may use this information to evaluate the credit quality of the bonds.

Operating Budget

The city's annual appropriation of funds for ongoing program costs, including salaries and benefits, services, and supplies, among other cost categories.

Operating Funds

Funds that finance the majority of the city's operations. For the most part, revenues deposited into these funds are raised by the taxing and fee-collecting authority of the city. Grants and contributions from governments and other entities compose the other major sources of revenue for these funds.

OPWC

Ohio Public Works Commission

Ordinance

A formal legislative enactment by the City Council which has the full force and effect of law within the boundaries of the city.

OWDA

Ohio Water Development Authority

P

PACE

Pro-Active Code Enforcement. PACE is a team of code officers charged with pro-actively investigating blighted areas of the city without waiting for complaints from citizens.

PAFR

Popular Annual Financial Report. A condensed presentation of financial data from the ACFR, intended to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

PAL

Police Athletic League

PAWP

Parsons Avenue Water Plant

Performance Indicators (or Measures)

Performance indicators are the means by which an objective can be judged to have been achieved or not achieved. Indicators are, therefore, tied to goals and objectives and serve simply as a "yardstick" by which to measure the degree of success in goal achievement. Performance indicators are quantitative tools and are usually expressed as a rate, ratio, or percentage.

Personnel Services

Items of expenditures in the operating budget for salaries and wages paid for services performed by city employees, as well as the fringe benefit costs associated with city employment.

Principal	The original amount of a debt on which interest is calculated.
Pro Forma	A projected or estimated statement that presents the future financial position of a fund if present trends continue or certain assumptions hold true.
Program	A group of related activities to accomplish a major service or core business function for which the city is responsible. A program is typically part of a division within a department, but can cross department and/or fund lines as well.
Property Tax	A tax levied on the assessed value of real property. This tax is also known as an ad valorem tax.
Proprietary Fund	In government accounting, is a business-like fund of a state or local government. Examples of proprietary funds include enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Internal service funds account for goods and services provided by one department or agency to another department or agency of the governmental unit (or to other governmental units) on a cost-reimbursement basis.
PSAP	Public Safety Answering Point
Public-Private Partnerships	A government service or private business venture which is funded and operated through a partnership of government and one or more private sector companies.
Public Safety Wellness Center	To provide comprehensive mental health and wellness support to the dedicated personnel in the city's Police and Fire Divisions.
Purchase Power	An expenditure in the electrical division in the Department of Utilities that refers to the purchasing of wholesale electricity. The division must purchase wholesale electricity since the city does not generate its own.

R

Rating Agencies	Companies that provide ratings to indicate their respective opinion of the relative credit quality of securities. Examples include S&P Global Ratings, Moody's Investors Service, Inc., and Fitch Ratings, Inc.
Receipts	A term relating to the total revenue received during a certain time period.

Refunding

A procedure whereby an issuer refinances outstanding bonds by issuing new bonds. There are generally two major reasons for refunding: to reduce the issuer's interest costs or to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited in escrow to pay the debt service on the outstanding bonds when due in an "advance refunding" or used to promptly (typically within 90 days) retire the outstanding bonds in a "current refunding." The new bonds are referred to as the "refunding bonds," and the outstanding bonds being refinanced are referred to as the "refunded bonds" or the "prior issue."

Reserve

Funds held or appropriated for contingencies.

Revenue

The yield of taxes and other sources of income that the city collects and receives into its treasury for public use.

Revenue Bonds

The earnings of an enterprise fund are used exclusively for the payment of the bonds' principal and interest.

S

SIB

State Infrastructure Bank

SMOC

Sanitary Maintenance Operations Center

Special Improvement District

A defined area within which property owners are required to pay an additional tax or assessment in order to collectively fund projects within the district's boundaries.

Special Revenue Funds

Those funds used to account for the proceeds of specific revenue sources (other than special assessments) or to finance specified activities as required by law or administrative regulations.

SSES

Sewer System Evaluation Survey (SSES) is the critical first step in any sewer system evaluation and management program, which includes project management/coordination of flow monitoring, sewer system evaluation, field survey, system mapping, hydraulic modeling and analysis, best management practices, cleaning, and long-term maintenance management programs.

Streetscape

The visual elements of a street, including the road, adjoining buildings, sidewalks, street furniture, trees and open spaces, etc., that combine to form the street's character.

Sustainable Columbus

To ensure the City is doing its part to combat the effects of climate change while imparting fairness and environmental justice, in an effort to create a more equitable and resilient community.

SWACO

Solid Waste Authority of Central Ohio

SWWTP

Southerly Waste Water Treatment Plant

T

Tax Abatements

Subsidies that lower the cost of owning real and personal property by reducing or eliminating the taxes a property owner pays on it.

Tax Increment Financing (TIF)

A funding mechanism for economic development which is available to local governments in Ohio to finance public infrastructure improvements. TIFs are comprised of specific areas and work by locking in the taxable worth of real estate within a defined area. Any payments derived from an increase in the assessed value of a property will be directed towards a separate TIF fund to finance public infrastructure defined within the original TIF legislation.

Tipping Fee

The charge levied upon a given quantity of waste received at a waste processing facility. In the case of a landfill, it is generally levied to offset the cost of opening, maintaining, and eventually closing the site.

U

Unencumbered Cash

City funds that are free and clear of any encumbrances.

**Unvoted Debt
(Councilmanic)**

Unvoted debt typically carries a higher interest rate since it does not have the backing of the electorate.

User Fees

Fees for direct receipt of a public service, paid by the beneficiary of the service.

V

Vacancy Credit

A term referring to when a department anticipates savings stemming from the turnover of employees throughout a given budget year.

Voted Bond Package

This refers to the city taking the proposition of funding capital improvements to the electorate for a vote. In Columbus, citizens voting in favor of a voted bond package are voting to underwrite the proposed projects with property taxes, if ever necessary. It is important to note, however, that property taxes have never been levied to pay debt service, nor does the city intend to do so. The benefit of passing voted bond packages is that the city can then borrow money at a lower interest rate.

Voted (Unlimited) Debt

Debt issued by a municipality that is backed by a pledge from the voters that allows for an assessment of property taxes to be levied to pay for associated principal and interest.

W

WBE

Women Business Enterprise

WIC

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding and non-breastfeeding postpartum women, and infants and children up to age five who are found to be at nutritional risk.

WPCLF

Water Pollution Control Loan Fund

WSRLA

Water Supply Revolving Loan Account

WWTF

Waste Water Treatment Facilities