



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.

2022 Cash Balance Statement

The municipal court computer fund is projected to begin 2022 with an unencumbered cash balance of \$1,279,598 and end the year with an available balance of \$413,967.

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 2022 is \$350,000. The expected revenue for the Clerk of Courts is \$825,000. In addition, a total of \$10,000 in cancellation of prior year encumbrances is assumed.

2022 Municipal Court Computer Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2022)	\$	1,279,598
Plus Estimated 2022 Receipts		1,175,000
Plus Estimated Encumbrance Cancellations		10,000
Total Estimated Available Resources	\$	2,464,598
Less 2022 Recommended Operating Budget		(2,050,631)
Projected Available Balance (December 31, 2022)	\$	<u>413,967</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 a variety of fees, taxes, reimbursements, and charges for service.

2022 Cash Balance Statement

The street construction, maintenance, and repair fund is expected to begin 2022 with an unencumbered fund balance of \$21,348,605. Revenue for the SCMR fund is projected at \$67,450,000, and encumbrance cancellations of \$1

million are anticipated. Assuming expenditures of approximately \$81.2 million, the fund will end 2022 with a balance of \$8,535,913.

2022 Street Construction Maintenance and Repair Balance Summary

Unencumbered Cash Balance (January 1, 2022)	\$ 21,348,605
Plus Estimated 2022 Receipts	67,450,000
Plus Estimated Encumbrance Cancellations	<u>1,000,000</u>
Total Estimated Available Resources	\$ 89,798,605
Less 2022 Recommended Operating Budget	(81,262,692)
Projected Available Balance (December 31, 2022)	<u><u>\$ 8,535,913</u></u>



2022 Revenue Summary

2022 Street Construction Maintenance and Repair Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed
Motor Vehicle Fuel Tax	\$ 32,670,075	\$ 39,991,508	\$ 40,750,000	\$ 41,000,000
Motor Vehicle Licensing Fees	7,191,101	7,159,378	7,500,000	7,500,000
Snow/Street Cleaning	9,846,358	8,892,695	9,000,000	9,000,000
Capital Reimbursement	3,290,464	2,614,508	-	-
Franklin County Vehicle Tax	1,827,825	1,730,026	2,000,000	2,000,000
Franklin County Reimbursement	3,300,000	3,300,000	3,100,000	3,000,000
Permits	2,569,747	2,221,472	2,600,000	2,600,000
Damages/Contracts	712,494	482,386	650,000	550,000
Miscellaneous	1,388,018	4,147,425	800,000	1,800,000
Encumbrance Cancellations	1,493,720	1,991,778	1,200,000	1,000,000
Unencumbered Cash Balance	22,968,635	22,676,788	27,794,196	21,348,605
Total Resources	\$ 87,258,437	\$ 95,207,965	\$ 95,394,196	\$ 89,798,605
Percent Change		9.11%	0.20%	-5.87%

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

Street Construction Maintenance and Repair Fund Pro Forma Operating Statement

A ten-year pro forma operating statement is presented on the following page. It represents the fund's revenues and expenditures for that period, given certain assumptions, and is essential in providing a framework for future financial decisions. The major assumptions included in this pro forma for years 2022 and beyond are as follows:

- Though the growth in motor vehicle fuel tax revenues is somewhat conservative in 2022, due to the unknown ongoing impact of COVID-19, the projected annual growth is two percent in 2023 and beyond.
- Motor vehicle license tax revenue growth is projected at two percent in 2023 and beyond.
- Permit fees are projected to grow by two percent in 2023 and beyond. This revenue includes building, engineering, right-of-way, and zoning permits.
- Snow and street cleaning will remain flat in 2022 and increase by two percent each year thereafter. This revenue originates from snow and street cleaning operations performed by the Division of Infrastructure Management's Street Maintenance Section.
- Insurance cost projections include a two percent annual growth rate in 2023 and beyond.
- Pro rata charges represent 4.5 percent of revenue. It is assumed a two percent annual growth rate in technology and a one percent annual growth rate in fleet expenses will occur in 2022 and beyond.
- The projected ending fund balance is positive through 2022 and then negative in all years thereafter.

Special Revenue Funds

Street Construction Maintenance and Repair Fund PRO FORMA OPERATING STATEMENT

	Actual 2020	Estimated 2021	Proposed 2022	2023	2024	2025	2026	2027	2027	2028	2029	2030	2031
Revenue													
Gasoline Taxes	39,991,508	41,100,000	41,000,000	41,820,000	42,656,400	43,509,528	44,379,719	45,267,313	46,172,659	47,096,112	48,038,035	48,998,795	\$ 49,978,771
Motor Vehicle License Tax	7,159,378	7,500,000	7,500,000	7,650,000	7,803,000	7,959,060	8,118,241	8,280,606	8,446,218	8,615,143	8,787,445	8,963,194	9,142,458
Snow/Street Cleaning	8,892,695	9,000,000	9,000,000	9,180,000	9,363,600	9,550,872	9,741,889	9,936,727	10,135,462	10,338,171	10,544,934	10,755,833	10,970,950
Capital Reimbursement	2,614,508	-	-	-	-	-	-	-	-	-	-	-	-
County Vehicle Tax	1,730,026	1,900,000	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864	2,208,162	2,252,325	2,297,371	2,343,319	2,390,185	2,437,989
Franklin County Reimbursement	3,300,000	3,100,000	3,000,000	3,060,000	3,121,200	3,183,624	3,247,296	3,312,242	3,378,487	3,446,057	3,514,978	3,585,278	3,656,983
Permits	2,221,472	2,500,000	2,600,000	2,652,000	2,705,040	2,759,141	2,814,324	2,870,610	2,928,022	2,986,583	3,046,314	3,107,241	3,169,385
Damages/Contracts	482,386	500,000	550,000	561,000	572,220	583,664	595,338	607,244	619,389	631,777	644,413	657,301	670,447
Miscellaneous	4,147,425	800,000	1,800,000	1,836,000	1,872,720	1,910,174	1,948,378	1,987,345	2,027,092	2,067,634	2,108,987	2,151,167	2,194,190
Total Revenue	70,539,398	66,400,000	67,450,000	68,799,000	70,174,980	71,578,480	73,010,049	74,470,250	75,959,655	77,478,848	79,028,425	80,608,994	82,221,174
Beginning Fund Balance	22,676,788	27,794,196	21,348,605	8,535,913	(4,337,427)	(17,239,881)	(30,170,120)	(43,126,763)	(56,108,381)	(69,113,491)	(82,140,558)	(95,187,993)	(108,254,149)
Encumbrance Cancellations	1,991,778	1,200,000	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	1,159,274	1,194,052	1,229,874	1,266,770	1,304,773	1,343,916
Total Resources	95,207,965	95,394,196	89,798,605	78,364,913	66,898,453	55,431,325	43,965,438	32,502,761	21,045,327	9,595,231	(1,845,363)	(13,274,226)	(24,689,059)
Operating Expenses													
Personnel	28,669,351	31,566,652	34,939,510	35,638,300	36,351,066	37,078,088	37,819,649	38,576,042	39,347,563	40,134,514	40,937,205	41,755,949	42,591,068
Insurance	7,083,906	6,239,583	7,059,353	7,200,540	7,344,551	7,491,442	7,641,271	7,794,096	7,949,978	8,108,978	8,271,157	8,436,580	8,605,312
27th Pay Period (2020)	1,152,193	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies	3,309,216	3,604,505	3,905,000	3,944,050	3,983,491	4,023,325	4,063,559	4,104,194	4,145,236	4,186,689	4,228,555	4,270,841	4,313,549
Services	11,770,401	14,665,157	15,084,086	15,385,768	15,693,483	16,007,353	16,327,500	16,654,050	16,987,131	17,326,873	17,673,411	18,026,879	18,387,417
Pro Rata	2,600,000	2,600,000	2,600,000	2,682,855	2,736,512	2,791,242	2,847,067	2,904,009	2,962,089	3,021,330	3,081,757	3,143,392	3,206,260
Technology	2,459,397	3,199,973	3,388,626	3,456,399	3,525,526	3,596,037	3,667,958	3,741,317	3,816,143	3,892,466	3,970,315	4,049,722	4,130,716
Fleet	5,241,942	5,359,699	6,115,617	6,176,773	6,238,541	6,300,926	6,363,936	6,427,575	6,491,851	6,556,769	6,622,337	6,688,560	6,755,446
311 Call Center Operations	312,892	370,000	370,000	377,400	384,948	392,647	400,500	408,510	416,680	425,014	433,514	442,184	451,028
Other	67,750	123,845	150,500	152,005	153,525	155,060	156,611	158,177	159,759	161,356	162,970	164,600	166,246
Capital Outlay	4,696,720	6,316,178	7,650,000	7,688,250	7,726,691	7,765,325	7,804,151	7,843,172	7,882,388	7,921,800	7,961,409	8,001,216	8,041,222
Transfers	50,000	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	67,413,768	74,045,591	81,262,692	82,702,340	84,138,334	85,601,445	87,092,201	88,611,142	90,158,818	91,735,790	93,342,630	94,979,923	96,648,263
Ending Fund Balance	27,794,196	21,348,605	8,535,913	(4,337,427)	(17,239,881)	(30,170,120)	(43,126,763)	(56,108,381)	(69,113,491)	(82,140,558)	(95,187,993)	(108,254,149)	(121,337,323)

Health Special Revenue Fund

The 2022 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.

2022 Cash Balance Statement

The health special revenue fund is projected to begin and end 2022 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.



2022 Health Operating Fund Balance Summary	
Unencumbered Cash Balance (January 1, 2022)	\$ -
Plus Estimated 2022 Receipts	8,573,210
Plus General Fund Transfer	30,803,453
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available Resources	39,476,663
Less 2022 Recommended Operating Budget	(39,476,663)
Projected Available Balance (December 31, 2022)	\$ -



2022 Revenue Summary

2022 Health Operating Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed
General Fund Transfer	\$ 24,597,885	\$ 17,216,803	\$ 29,963,189	\$ 30,803,453
Licenses and Permit Fees	3,570,961	3,493,317	3,529,097	3,526,954
Home Health Inspections	150	-	-	-
Vital Statistics	1,321,939	1,274,237	1,583,306	1,712,751
Employee Assistance Program	438,060	489,050	471,229	450,000
Misc. Charges for Services	3,318,589	3,016,282	2,510,313	2,877,005
Misc. Revenues and Refunds	1,168,691	2,013,150	46,117	6,500
Encumbrance Cancellations	170,687	88,553	350,000	100,000
Unencumbered Cash Balance	461,696	608,627	168,020	-
Total Resources	\$ 35,048,658	\$ 28,200,019	\$ 38,621,271	\$ 39,476,663
Percent Change		-19.54%	36.95%	2.21%

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 2022, the general fund subsidy totals \$30,803,453 and represents approximately 78 percent of the department's operating revenues. The department's focus remains on coronavirus aid, including vaccinations, and is able to subsidize its operations with state and federal COVID-19 relief funding.
- Other revenues include Medicare administrative claims reimbursements, license and permit fees, charges for services, birth and death certificate fees, and various program fees. Total revenue projections are derived based on historical data and current trends, and have decreased slightly in the past year. Revenues in 2022, excluding the general fund subsidy and encumbrance cancellations, are projected to be \$8,573,210, a decrease of \$103,122 or 1.2 percent less than budgeted 2021 revenues of \$8,676,332.

Recreation and Parks Operation and Extension Fund



The recreation and parks operation and extension fund is the primary operating fund supporting the department's activities. The largest revenue source for the fund is the annual transfer from the general fund.

2022 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 2022, 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.

2022 Recreation and Parks Operation and Extension Fund Balance Summary	
Unencumbered Cash Balance (January 1, 2022)	\$ -
Plus Estimated 2022 Receipts	12,559,530
Plus General Fund Transfer	45,173,881
Plus Estimated Encumbrance Cancellations	600,000
Total Estimated Available Resources	\$ 58,333,411
Less 2022 Recommended Operating Budget	(58,333,411)
Projected Available Balance (December 31, 2022)	\$ -



2022 Revenue Summary

2022 Recreation and Parks Operation and Extension Fund				
Revenue by Source and Year				
Historical and Projected				
Revenue Summary	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed
Adult Sports	\$ 2,646,249	\$ 1,405,368	\$ 2,483,226	\$ 2,400,000
Aquatics	274,326	87,338	125,124	250,000
Recreation Centers	909,522	499,827	817,673	750,000
Youth Sports	203,387	72,635	159,587	180,000
Senior Citizen Centers	4,278	4,498	2,860	3,500
Miscellaneous Revenue	1,163,813	2,707,702	1,693,303	30,000
Permits Facilities and Docks	1,039,844	630,694	1,237,851	850,000
Special Activities Permits	197,179	13,247	39,638	160,000
CIP Reimbursement	1,072,534	1,099,295	1,104,092	2,195,030
Rent	66,276	44,209	17,143	27,000
Refunds	10,552	10,289	4,764	6,000
Golf	4,086,812	4,119,361	4,881,903	4,450,000
Therapeutic Recreation	53,190	25,515	35,096	45,000
Summer Camps	360,982	191,120	106,025	280,000
Cultural Arts	360,793	157,280	196,506	300,000
Fitness	37,399	20,153	43,350	35,000
Tennis	28,119	3,600	22,826	23,000
Capital Kids	74	-	-	-
Play Grant Reimbursement	75,408	37,647	75,000	75,000
Recreation Center IDs	33,071	746	21,119	30,000
Boat Clubs	176,122	108,157	170,054	150,000
Activenet Transaction Fees	91,911	52,718	86,586	70,000
Outdoor Education	295,854	141,251	165,495	250,000
COVID-19 Related Refunds	-	(1,056,879)	-	-
General Fund Transfer	40,366,310	42,005,613	40,042,730	45,173,881
Encumbrance Cancellations	1,091,108	730,074	1,600,000	600,000
Unencumbered Cash Balance	500,050	949,178	4,002,593	-
Total Resources	\$ 55,145,163	\$ 54,060,633	\$ 59,134,544	\$ 58,333,411
Percent Change		-1.97%	9.39%	-1.35%

Notes:

- The recreation and parks operation and extension fund receives a transfer from the city's general fund to cover all budgeted operating expenses that cannot be supported solely by user fees and charges. The general fund subsidy for 2022 is approximately \$45 million. The general fund subsidy does not include technology expenditures, which are budgeted in the Department of Finance and Management.
- Revenues come from adult sports leagues (softball, soccer, basketball, football, and volleyball), recreation fees, facility and gymnasium rentals, tree trimming, capital project management, golf, and various other charges. Total revenues are expected to be \$12.6 million in 2022.
- Due to the ongoing COVID-19 pandemic, program offerings were limited which had a direct effect on revenues in 2020 and 2021. Revenue estimates for 2022 assume a return of most of that programming.

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.

2022 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 2022 with an unencumbered cash balance of \$16,652,422. Revenue to the fund is projected at \$24,846,000 in 2022, providing the department with total estimated resources of approximately \$41.5 million. After expenses estimated at \$27.4 million, the fund is projected to end 2022 with an unencumbered cash balance of \$14,177,732.

2022 Development Services Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2022)	\$ 16,652,422
Plus Estimated 2022 Receipts	24,846,000
Plus Estimated Encumbrance Cancellations	50,000
Total Estimated Available Resources	\$ 41,548,422
Less 2022 Recommended Operating Budget	(27,370,690)
Projected Available Balance (December 31, 2022)	\$ 14,177,732



2022 Revenue Summary

2022 Development Services Fund				
Revenue by Source and Year				
Historical and Projected				
Revenue Summary	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed
Residential Construction	\$ 3,479,115	\$ 3,785,819	\$ 3,600,000	\$ 3,636,000
Commercial Construction	13,335,466	11,534,998	13,740,000	13,877,400
Zoning	2,820,890	2,306,565	2,835,000	2,863,350
License/Registration	1,836,990	1,320,825	1,750,000	1,767,500
Other	2,694,508	4,034,380	2,675,000	2,701,750
Encumbrance Cancellations	137,552	153,014	100,000	50,000
Unencumbered Cash Balance	13,900,724	15,758,567	15,708,527	16,652,422
Total Resources	\$ 38,205,245	\$ 38,894,168	\$ 40,408,527	\$ 41,548,422
Percent Change		1.80%	3.89%	2.82%

Note:

- The department expects all revenue classes to increase in 2022 based on historical trends. Revenues come from zoning, licenses, registrations, and multi-family, commercial, and residential construction.

Development Services Fund
Pro Forma Operating Statement

A ten-year pro forma operating statement is presented on the following page. It represents the fund's revenues and expenditures for that period, given certain assumptions, and is essential in providing a framework for future financial decisions. The major assumptions included in this pro forma for years 2022 and beyond are as follows:

- Revenue is estimated to increase by one percent in 2022 over the prior year and 10 percent in 2024 based on rate assessments. These assessments are performed every five years and include a thorough analysis of all fees, which are adjusted accordingly. For all other years, revenues increase by one percent.
 - Personnel and insurance costs are projected to grow by two percent annually starting in 2023 and beyond.
 - Pro rata fees represent 4.5 percent of the revenue generated in the fund.
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DEVELOPMENT SERVICES FUND

Pro Forma Operating Statement

	Actual 2020	Estimated 2021	Proposed 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
REVENUE SOURCE												
Residential Construction	\$ 3,785,819	\$ 3,600,000	\$ 3,636,000	\$ 3,672,360	\$ 4,039,596	\$ 4,079,992	\$ 4,120,792	\$ 4,162,000	\$ 4,203,620	\$ 4,623,982	\$ 4,670,222	\$ 4,716,924
Commercial Construction	11,534,998	13,740,000	13,877,400	14,016,174	15,417,791	15,571,969	15,727,689	15,884,966	16,043,816	\$ 17,648,197	\$ 17,824,679	\$ 18,002,926
Zoning	2,306,565	2,835,000	2,863,350	2,891,984	3,181,182	3,212,994	3,245,124	3,277,575	3,310,351	\$ 3,641,386	\$ 3,677,800	\$ 3,714,578
License/registration	1,320,825	1,750,000	1,767,500	1,785,175	1,963,693	1,983,329	2,003,163	2,023,194	2,043,426	\$ 2,247,769	\$ 2,270,247	\$ 2,292,949
All Other	4,034,380	2,675,000	2,701,750	2,728,768	3,001,644	3,031,661	3,061,977	3,092,597	3,123,523	\$ 3,435,875	\$ 3,470,234	\$ 3,504,936
Insurance Refund	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	22,982,587	24,600,000	24,846,000	25,094,460	27,603,906	27,879,945	28,158,745	28,440,332	28,724,735	31,597,209	31,913,181	32,232,313
Beginning Unenc. Fund Balance	15,758,567	15,708,527	16,652,422	14,177,732	12,470,908	12,652,164	12,578,428	12,241,964	11,634,854	10,748,997	12,044,993	13,070,156
Encumbrance Cancellations	153,014	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL RESOURCES	38,894,168	40,408,527	41,548,422	39,322,192	40,124,814	40,582,109	40,787,173	40,732,296	40,409,590	42,396,206	44,008,174	45,352,468
EXPENDITURES												
Operations & Maintenance:												
Personnel Services	14,939,074	15,550,360	17,348,464	17,695,433	18,049,342	18,410,329	18,778,535	19,154,106	19,537,188	19,927,932	20,326,491	20,733,020
Employee Insurance	3,087,281	2,703,538	2,924,669	2,983,162	3,042,826	3,103,682	3,165,756	3,229,071	3,293,652	3,359,525	3,426,716	3,495,250
27th Pay Period	549,424	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies	91,980	159,056	169,100	172,482	175,932	179,450	183,039	186,700	190,434	194,243	198,128	202,090
Services	1,385,698	1,266,347	2,489,792	1,564,949	1,596,248	1,628,173	1,660,736	1,693,951	1,727,830	1,762,387	1,797,634	1,833,587
Pro Rata	969,971	1,107,000	1,118,070	1,129,251	1,242,176	1,254,598	1,267,144	1,279,815	1,292,613	1,421,874	1,436,093	1,450,454
Technology	2,016,698	2,651,135	2,764,321	2,819,607	2,876,000	2,933,520	2,992,190	3,052,034	3,113,074	3,175,336	3,238,843	3,303,619
Fleet	100,033	98,669	107,774	109,929	112,128	114,371	116,658	118,991	121,371	123,798	126,274	128,800
Other	45,482	220,000	148,500	76,470	77,999	79,559	81,151	82,774	84,429	86,118	87,840	89,597
Capital Outlay	-	-	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & MAINTENANCE	23,185,641	23,756,105	27,370,690	26,851,284	27,472,650	28,003,681	28,545,209	29,097,441	29,660,592	30,351,213	30,938,019	31,536,418
DEBT SERVICE												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	23,185,641	23,756,105	27,370,690	26,851,284	27,472,650	28,003,681	28,545,209	29,097,441	29,660,592	30,351,213	30,938,019	31,536,418
ENDING FUND BALANCE	\$ 15,708,527	\$ 16,652,422	\$ 14,177,732	\$ 12,470,908	\$ 12,652,164	\$ 12,578,428	\$ 12,241,964	\$ 11,634,854	\$ 10,748,997	\$ 12,044,993	\$ 13,070,156	\$ 13,816,050

Property Management – 1111 East Broad Street Fund

The east broad street operation fund is the largest subfund within the property management fund and is a dedicated funding source for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current paying tenants include the Workforce Development Board (WFB), formerly Central Ohio Workforce Investment Corporation (COWIC), and the Department of Technology.

2022 Cash Balance Statement

Total revenue projections of \$1,581,566 reflect a general fund subsidy of \$81,773. The projected 2022 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.

2022 1111 East Broad Street Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2022)	\$	-
Plus Estimated 2022 Receipts		1,499,793
Plus Estimated General Fund Transfer		81,773
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	1,581,566
Less 2022 Recommended Operating Budget		(1,581,566)
Projected Available Balance (December 31, 2022)	\$	-

Private Inspection Fund

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

2022 Cash Balance Statement

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

The revenue estimates are historically based on the prior 12-month period of total billable hours per employee between private and public jobs. The hours are compiled by employee for the twelve month period by private, ODOT, or CIP projects due to different billing rates. Once the compilation of hours is complete, the revenue estimate is calculated using the hours worked times the appropriate billing rate for each project type, and then attributed to either the private inspection fund or the construction inspection fund. Revenues for the private inspection fund for 2022 are budgeted at \$4,448,420 and encumbrance cancellations of \$30,000 are expected. Public Service anticipates that by the end of 2022, the fund will have a remaining balance of \$865,767.

2022 Private Inspection Fund		
Balance Summary		
Unencumbered Cash Balance (January 1, 2022)	\$	1,255,699
Plus Estimated 2022 Receipts		4,448,420
Plus Estimated Encumbrance Cancellations		30,000
Total Estimated Available Resources	\$	5,734,119
Less 2022 Recommended Operating Budget		(4,868,352)
Projected Available Balance (December 31, 2022)	\$	865,767

Special Revenue Funds

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