



## Employee Benefits Fund

The employee benefits fund was established in 1993 and represents funds intended for the administration of benefit programs for city employees, as well as funds for property and boiler insurance for city facilities. These operations are managed in the Human Resources Department and the Finance and Management Department, respectively.

### 2022 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.

2022 Employee Benefits Fund Balance Summary		
Unencumbered Cash Balance (January 1, 2022)	\$	-
Plus Estimated 2022 Receipts		6,290,826
Total Estimated Available Resources	\$	6,290,826
Less 2022 Recommended Operating Budget - Human Resources		(5,880,826)
Less 2022 Recommended Operating Budget - Finance		(410,000)
Projected Available Balance (December 31, 2022)	\$	-

#### Notes:

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

## Print and Mailroom Services Fund

The print and mail services fund was established in 2008 and is managed by the Finance and Management Department. The fund represents a consolidation of print and mail functions provided to all city departments. Operational costs associated with both the print center and mailroom are supported by billing user agencies. The fund provides an accounting of the city's print, resale, and copy center transactions as well as mailroom activity.

### 2022 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 2022 with an unencumbered cash balance of \$255,341 and end the year at \$265,346. 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.

2022 Print and Mailroom Services Fund Balance Summary		
Unencumbered Cash Balance (January 1, 2022)	\$	255,341
Plus Estimated 2022 Print Services Receipts		724,907
Plus Estimated 2022 Mailroom Services Receipts		1,283,243
Plus Estimated Encumbrance Cancellations		10,000
Total Estimated Available Resources	\$	2,273,491
Less 2022 Recommended Operating Budget - Print		(724,903)
Less 2022 Recommended Operating Budget - Mailroom		(1,283,242)
Projected Available Balance (December 31, 2022)	\$	<b>265,346</b>

### 2022 Revenue Summary

2022 Print and Mailroom Services Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed
Print Services	\$ 569,461	\$ 537,266	\$ 631,106	\$ 724,907
Mailroom Services	1,187,539	1,120,401	1,240,369	1,283,243
Encumbrance Cancellations	37,047	-	-	10,000
Unencumbered Cash Balance	330,928	279,676	255,341	255,341
<b>Total Resources</b>	<b>\$ 2,124,975</b>	<b>\$ 1,937,343</b>	<b>\$ 2,126,816</b>	<b>\$ 2,273,491</b>
Percent Change		-8.83%	9.78%	6.90%

## 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.

### 2022 Cash Balance Statement

The beginning year unencumbered cash balance in this fund is projected at \$214,820. The 2022 revenue estimate is equal to a projection of 3,406 hours of services billed at a rate of \$300 per hour. The division reviews its rate periodically and increases it when necessary to fully recover costs. With a proposed budget of \$1,228,950, the anticipated fund balance by year end is \$20,820.

<b>2022 Land Acquisition Fund</b>		
<b>Balance Summary</b>		
Unencumbered Cash Balance (January 1, 2022)	\$	214,820
Plus Estimated 2022 Receipts		1,021,800
Plus Estimated Encumbrance Cancellations		13,150
Total Estimated Available Resources	\$	1,249,770
Less 2022 Recommended Operating Budget		(1,228,950)
Projected Available Balance (December 31, 2022)	\$	<b>20,820</b>

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## Technology Services Fund

The technology services fund is an internal service fund that supports the operations of the Department of Technology. The fund receives revenue from other city departments both directly, wherein the department pays certain technology costs on behalf of other departments and charges on a dollar-for-dollar basis, and indirectly, wherein the department charges departments based on their allocated utilization of technology services, such as application maintenance, email and messaging services, and project management.

### 2022 Cash Balance Statement

The technology services fund is managed by the Department of Technology and is projected to begin the year with an unencumbered cash balance of \$501,559 and end the year with \$1,071,628. 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.

<b>2022 Technology Services Fund</b>		
<b>Balance Summary</b>		
Unencumbered Cash Balance (January 1, 2022)	\$	501,559
Plus Estimated 2022 Receipts		48,671,200
Plus Estimated Encumbrance Cancellations		300,000
Less Billing True-up to Agencies		-
Total Estimated Available Resources	\$	49,472,759
Less 2022 Recommended Operating Budget		(48,401,131)
Projected Available Balance (December 31, 2022)	\$	<u><u>1,071,628</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 pro forma operating statement for the ten-year period follows this page and represents the Director's Office and the Information Services Division (ISD) revenues and expenditures for that period. The major assumptions are as follows:

- Personnel expenses, insurance, supplies, maintenance, and capital expenses grow two percent annually in 2023 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.
- Recovery rates in the pro forma are adjusted as necessary to allow the division to maintain positive year-end unencumbered cash balances. This pro forma indicates an approximate two percent decrease in revenues in 2022 over 2021 projections. Revenues in each of the years thereafter are adjusted to maintain a positive balance in the fund.



## Internal Service Funds

### Technology Services Fund PRO FORMA OPERATING STATEMENT

	Actual 2020	Estimated 2021	Proposed 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>REVENUE</b>												
Other Fund-Direct Charge	\$ 4,947,615	\$ 5,426,494	\$ 6,585,490	\$ 6,651,345	\$ 7,100,311	\$ 7,242,317	\$ 7,495,798	\$ 7,664,453	\$ 7,913,548	\$ 8,012,468	\$ 8,212,779	\$ 8,377,035
Other Fund-Indirect Charge	15,846,408	17,565,312	18,438,981	18,623,371	19,880,448	20,278,057	20,987,789	21,460,015	22,157,465	22,434,433	22,995,294	23,455,200
General Fund-Direct Charge	1,508,825	6,842,765	2,274,426	2,297,170	2,452,229	2,501,274	2,588,818	2,647,067	2,733,097	2,767,260	2,836,442	2,893,171
General Fund-Indirect Charge	18,320,560	19,635,826	21,328,099	21,541,380	22,995,423	23,455,332	24,276,268	24,822,484	25,629,215	25,949,580	26,598,320	27,130,286
Outside Source Revenue	502,515	49,348	44,204	44,646	47,660	48,613	50,314	51,446	53,118	53,782	55,127	56,229
<b>TOTAL REVENUE</b>	<b>41,125,923</b>	<b>49,519,745</b>	<b>48,671,200</b>	<b>49,157,912</b>	<b>52,476,071</b>	<b>53,525,592</b>	<b>55,398,988</b>	<b>56,645,465</b>	<b>58,486,443</b>	<b>59,217,524</b>	<b>60,697,962</b>	<b>61,911,921</b>
<b>EXPENDITURES</b>												
<b>Operating - Admin &amp; ISD</b>												
Personnel Services	17,357,388	16,557,418	18,755,023	19,130,123	19,512,726	19,902,980	20,301,040	20,707,061	21,121,202	21,543,626	21,974,499	22,413,989
27th pay period	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	2,798,733	2,374,567	2,617,502	2,669,852	2,723,249	2,777,714	2,833,268	2,889,934	2,947,732	3,006,687	3,066,821	3,128,157
Materials & Supplies	1,064,277	1,254,788	1,438,892	1,467,670	1,497,023	1,526,964	1,557,503	1,588,653	1,620,426	1,652,835	1,685,891	1,719,609
Services	13,905,529	25,494,346	19,376,267	19,763,792	21,659,068	22,092,250	22,534,095	22,984,776	23,444,472	23,913,361	24,391,629	24,879,461
Fleet	19,433	11,355	20,007	20,407	20,815	21,232	21,656	22,089	22,531	22,982	23,441	23,910
Other	186	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195	1,219
Capital Outlay	44,495	183,199	152,020	155,060	158,162	161,325	164,551	167,842	171,199	174,623	178,116	181,678
<b>Total Operating Expenses</b>	<b>35,190,039</b>	<b>45,876,672</b>	<b>42,360,731</b>	<b>43,207,946</b>	<b>45,572,105</b>	<b>46,483,547</b>	<b>47,413,218</b>	<b>48,361,482</b>	<b>49,328,712</b>	<b>50,315,286</b>	<b>51,321,591</b>	<b>52,348,023</b>
Debt Service - Principal	4,040,000	4,315,000	5,045,000	5,285,000	5,720,000	5,680,000	6,240,000	6,405,000	7,050,000	6,760,000	7,100,000	7,380,000
Debt Service - Interest	61,328	27,865	995,400	1,399,656	1,556,593	1,747,790	1,997,730	2,228,992	2,362,281	2,455,600	2,512,800	2,542,200
<b>Total Debt Service Expenses</b>	<b>4,101,328</b>	<b>4,342,865</b>	<b>6,040,400</b>	<b>6,684,656</b>	<b>7,276,593</b>	<b>7,427,790</b>	<b>8,237,730</b>	<b>8,633,992</b>	<b>9,412,281</b>	<b>9,215,600</b>	<b>9,612,800</b>	<b>9,922,200</b>
<b>TOTAL EXPENSES</b>	<b>39,291,366</b>	<b>50,219,538</b>	<b>48,401,131</b>	<b>49,892,601</b>	<b>52,848,698</b>	<b>53,911,336</b>	<b>55,650,948</b>	<b>56,995,473</b>	<b>58,740,993</b>	<b>59,530,886</b>	<b>60,934,391</b>	<b>62,270,223</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 7,096,978</b>	<b>\$ 501,559</b>	<b>\$ 1,071,628</b>	<b>\$ 636,939</b>	<b>\$ 564,312</b>	<b>\$ 478,568</b>	<b>\$ 526,609</b>	<b>\$ 476,601</b>	<b>\$ 522,051</b>	<b>\$ 508,689</b>	<b>\$ 572,259</b>	<b>\$ 513,957</b>



## Fleet Management Fund

The fleet management services fund is an internal services fund that supports the operations of the Fleet Management Division within the Department of Finance and Management. The fund derives revenue through charges to city agencies for labor and maintenance on city-owned vehicles and equipment, gasoline, diesel, and compressed natural gas distribution, as well as surcharges on parts acquired for maintenance and repair of assets.

### 2022 Cash Balance Statement

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

The fleet management services fund is projected to start the year with a negative unencumbered cash balance of \$1,558,035 and will end in 2022 with a negative unencumbered cash balance of \$183,744.

<b>2022 Fleet Management Fund</b>	
<b>Balance Summary</b>	
Unencumbered Cash Balance (January 1, 2022)	\$ (1,558,035)
Plus Estimated 2022 Receipts	40,776,145
Plus Estimated Encumbrance Cancellations	900,000
Total Estimated Available Resources	\$ 40,118,110
Less 2022 Recommended Operating Budget	(40,301,854)
Projected Available Balance (December 31, 2022)	<b>\$ (183,744)</b>

### 2022 Revenue Summary

<b>2022 Fleet Management Fund</b>				
<b>Revenue by Source and Year</b>				
<b>Historical and Projected</b>				
<b>Revenue Summary</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Estimated</b>	<b>2022 Proposed</b>
Public Safety	\$ 15,946,209	\$ 15,948,480	\$ 15,712,922	\$ 18,124,516
Refuse Collection	7,207,161	7,208,187	8,045,576	9,478,735
Other General Fund	1,860,457	1,860,722	1,890,827	2,198,488
Other Funds	8,669,755	8,670,990	8,823,332	9,474,406
Refunds/Miscellaneous	910,577	910,707	1,300,000	1,500,000
Encumbrance Cancellations	1,876,308	966,060	1,200,000	900,000
Unencumbered Cash Balance	(2,328,146)	(4,004,505)	(2,219,506)	(1,558,035)
<b>Total Resources</b>	<b>\$ 34,142,321</b>	<b>\$ 31,560,641</b>	<b>\$ 34,753,151</b>	<b>\$ 40,118,110</b>
Percent Change		-7.56%	10.12%	15.44%

## **Pro Forma Operating Statement**

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

- Personnel expenses, materials and supplies, services, and other expenses grow two percent per year in 2023 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 2020	Estimated 2021	Proposed 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>REVENUE SOURCE</b>												
Public Safety	\$ 15,948,480	\$ 15,712,922	\$ 18,124,516	\$ 18,305,761	\$ 18,488,819	\$ 18,673,707	\$ 18,860,444	\$ 19,049,048	\$ 19,239,539	\$ 19,431,934	\$ 19,626,254	\$ 19,822,516
Refuse Collection	7,208,187	8,045,576	9,478,735	9,573,522	9,669,258	9,765,950	9,863,610	9,962,246	10,061,868	10,162,487	10,264,112	10,366,753
Other General Fund Divisions	1,860,722	1,890,827	2,198,488	2,220,473	2,242,678	2,265,104	2,287,755	2,310,633	2,333,739	2,357,077	2,380,647	2,404,454
Other Funds	8,670,990	8,823,332	9,474,406	9,569,150	9,664,842	9,761,490	9,859,105	9,957,696	10,057,273	10,157,846	10,259,424	10,362,018
Miscellaneous Revenues	910,707	1,300,000	1,500,000	1,515,000	1,530,150	1,545,452	1,560,906	1,576,515	1,592,280	1,608,203	1,624,285	1,640,528
<b>TOTAL REVENUE</b>	<b>34,599,086</b>	<b>35,772,657</b>	<b>40,776,145</b>	<b>41,183,906</b>	<b>41,595,746</b>	<b>42,011,703</b>	<b>42,431,820</b>	<b>42,856,138</b>	<b>43,284,700</b>	<b>43,717,547</b>	<b>44,154,722</b>	<b>44,596,269</b>
Beginning Fund Balance	(4,004,505)	(2,219,506)	(1,558,035)	(183,744)	977,724	1,855,709	3,167,052	4,667,236	7,696,363	10,676,719	13,341,807	15,531,773
Encumbrance Cancellations	966,060	1,200,000	900,000	909,000	918,090	927,271	936,544	945,909	955,368	964,922	974,571	984,317
<b>TOTAL RESOURCES</b>	<b>31,560,641</b>	<b>34,753,151</b>	<b>40,118,110</b>	<b>41,909,162</b>	<b>43,491,560</b>	<b>44,794,683</b>	<b>46,535,416</b>	<b>48,469,283</b>	<b>51,936,431</b>	<b>55,359,187</b>	<b>58,471,100</b>	<b>61,112,359</b>
<b>EXPENDITURES</b>												
Personnel Services	9,097,770	9,130,880	10,116,050	10,318,371	10,524,738	10,735,233	10,949,938	11,168,937	11,392,315	11,620,162	11,852,565	12,089,616
27th Pay Period	331,597	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	2,348,120	1,980,932	2,197,368	2,241,315	2,286,142	2,331,865	2,378,502	2,426,072	2,474,593	2,524,085	2,574,567	2,626,058
Materials & Supplies	11,261,386	14,781,055	16,326,523	16,653,053	16,986,115	17,325,837	17,672,354	18,025,801	18,386,317	18,754,043	19,129,124	19,511,706
Services	4,957,544	4,964,898	6,288,936	6,414,715	6,543,009	6,673,869	6,807,347	6,943,494	7,082,363	7,224,011	7,368,491	7,515,861
Capital	-	25,000	25,000	25,500	26,010	26,530	27,061	27,602	28,154	28,717	29,291	29,877
Other	1,500	1,500	1,500	1,530	1,561	1,592	1,624	1,657	1,690	1,723	1,758	1,793
<b>Total Operations &amp; Maintenance</b>	<b>27,997,917</b>	<b>30,884,266</b>	<b>34,955,377</b>	<b>35,654,485</b>	<b>36,367,575</b>	<b>37,094,926</b>	<b>37,836,825</b>	<b>38,593,561</b>	<b>39,365,432</b>	<b>40,152,741</b>	<b>40,955,796</b>	<b>41,774,912</b>
Director's Office	1,030,125	873,455	996,477	1,016,407	1,036,735	1,057,469	1,078,619	1,100,191	1,122,195	1,144,639	1,167,532	1,190,882
Debt Service												
Principal	3,860,000	3,770,000	3,800,000	3,815,000	3,850,000	3,165,000	2,680,000	860,000	550,000	480,000	560,000	640,000
Interest	892,105	783,465	550,000	445,547	381,541	310,236	272,737	219,168	222,085	240,000	256,000	268,000
<b>Total Debt Service</b>	<b>4,752,105</b>	<b>4,553,465</b>	<b>4,350,000</b>	<b>4,260,547</b>	<b>4,231,541</b>	<b>3,475,236</b>	<b>2,952,737</b>	<b>1,079,168</b>	<b>772,085</b>	<b>720,000</b>	<b>816,000</b>	<b>908,000</b>
<b>TOTAL EXPENSES</b>	<b>33,780,147</b>	<b>36,311,186</b>	<b>40,301,854</b>	<b>40,931,438</b>	<b>41,635,851</b>	<b>41,627,631</b>	<b>41,868,180</b>	<b>40,772,920</b>	<b>41,259,712</b>	<b>42,017,380</b>	<b>42,939,327</b>	<b>43,873,794</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (2,219,506)</b>	<b>\$ (1,558,035)</b>	<b>\$ (183,744)</b>	<b>\$ 977,724</b>	<b>\$ 1,855,709</b>	<b>\$ 3,167,052</b>	<b>\$ 4,667,236</b>	<b>\$ 7,696,363</b>	<b>\$ 10,676,719</b>	<b>\$ 13,341,807</b>	<b>\$ 15,531,773</b>	<b>\$ 17,238,565</b>

## Construction Inspection Fund

On April 1, 2009, the Department of Public Service ceased all expenditure and revenue activity in the development services fund and established two new funds: the private construction inspection fund and the internal service construction inspection fund. The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Department of Public Service's Division of Design and Construction. This division provides these services for roadway, bridge, water, sanitary and storm sewer, electric power, and signal infrastructure for the City of Columbus.

### 2022 Cash Balance Statement

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

The revenue estimates are historically based on the prior 12-month period of total billable hours per employee between private and public jobs. The hours are compiled by the employee for the twelve month period by private, ODOT, or CIP projects due to different billing rates. Once the compilation of hours is complete, the revenue estimate is calculated using the hours worked times the appropriate billing rate for each project type and attributed to either the private inspection fund or the construction inspection fund. The construction inspection fund will begin the year with an estimated balance of \$4,635,698. Revenues for 2022 are budgeted at \$11,181,662 and encumbrance cancellations of \$70,000 are expected. With a proposed budget of \$11,912,843, the fund is projected to end the year with an unencumbered cash balance of \$3,974,517.

<b>2022 Construction Inspection Fund</b>	
<b>Balance Summary</b>	
Unencumbered Cash Balance (January 1, 2022)	\$ 4,635,698
Plus Estimated 2022 Receipts	11,181,662
Plus Estimated Encumbrance Cancellations	<u>70,000</u>
Total Estimated Available Resources	\$ 15,887,360
Less 2022 Recommended Operating Budget	(11,912,843)
Projected Available Balance (December 31, 2022)	<u><u>\$ 3,974,517</u></u>