



INTRODUCTION

The 2018 Budget Document

The 2018 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 Goals

The Mayor's goals section discusses the city's major goals for the upcoming year for those departments under his purview. Included are specific programs and strategies that will contribute toward the achievement of those goals in 2018 and beyond.

Budget Process

The budget process section is intended to provide readers 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 2018 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 2018 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.

Introduction

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 and mission, strategic priorities for 2018, and 2018 budget notes. Budget summary tables are presented, listing departmental financial and personnel data, including information by program, division, and fund. Those departments under the purview of the Mayor with direct public service provision also present a sampling of performance measures in their respective subsections. Of note, both the strategic priorities in such departments, along with the performance measures mentioned above, are displayed with icons that relate to those seven items in the Mayor's goals section at the beginning of the document.

Community Development Block Grant

This section contains an operating summary of the community development block grant (CDBG) funds. Because CDBG funds are appropriated in several departments, 2018 projected expenditure levels by department, division, and object of expense category are highlighted here.

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 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 special income tax fund, which funds a significant portion of the capital plan.

Glossary

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

