



*Located on the south side of the city just north of SR 104, the Stambaugh/Elwood neighborhood's earliest residents worked in the manufacturing centers of nearby communities.*

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## GENERAL FUND SUMMARY

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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 \$834.8 million, an increase of 3.2 percent from 2016 revenue projections. A description of the major revenue sources of the general fund is provided below, followed by a revenue summary chart.

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

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## General Fund Summary

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The income tax is the largest source of revenue for general fund operations. In 2017, income tax revenues to the general fund are estimated at \$651.3 million, which is 74.9 percent of total general fund resources. This represents a 3.0 percent growth over 2016 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 special income tax (SIT) fund, property tax revenues are deposited directly in the general fund. The 2017 estimate for property tax collections is \$43.7 million, an increase of 2.4 percent over the 2016 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 2016 and 2017 projections for general fund hotel/motel tax receipts are \$0.

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## **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 that funds collected from users located within the city be deposited into the city's general fund. These revenues are estimated at \$3.3 million for 2017.

## **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 monies are set aside for Nationwide Arena and debt service, the balance of revenue received will be deposited into the general fund. The 2017 estimate for the general fund deposit for casino tax revenues is \$6.7 million, an increase of 2.2% over 2016 projections.

## **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 estate taxes and other smaller taxes. Total revenues are projected at \$24.0 million in 2017, a 12.9 percent increase over projected 2016 revenues.

## **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 and parking violations. 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 \$18.9 million in 2017, an increase of 0.8 percent over projected 2016 collections.

## **Charges for Service**

Sources of revenue in this category include pro rata charges, third party reimbursements for emergency medical services, 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 \$64.0 million in 2017, a 2.0 percent increase over 2016 estimates.

Pursuant to Ordinance 2956-96, all independent funds 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

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## **General Fund Summary**

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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 Finance and Management Director, is responsible for investing the city's liquid assets. To ensure the credit-worthiness of the investment of public monies, federal statutes restrict municipal investment to U.S. government securities, bank certificates of deposit, and repurchase agreements. General fund investment earnings are projected to yield \$9.0 million in 2017, a 24.1 percent increase over 2016 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 \$12.2 million in 2017, of which Cable TV permits are expected to be approximately \$9.6 million.

### **Other Revenue**

This category includes various unclaimed funds, refunds, and miscellaneous revenue. The 2017 estimate is \$1.9 million.

### **Encumbrance Cancellations**

These funds represent monies 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 2017 is \$2.2 million.

### **Other Miscellaneous Transfers**

In 2016, \$1.83 million in the basic city services fund was transferred into the general fund. This fund was established in 2012 to meet future budget needs due to reductions in the state local government fund and estate tax revenue. The general fund will not receive a transfer from the basic city services fund in 2017.

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## General Fund Summary

### GENERAL FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2013 - 2017

SOURCE	2013	PERCENT	2014	PERCENT	2015	PERCENT	2016	PERCENT	2017	PERCENT	2017
	ACTUAL	CHANGE	ACTUAL	CHANGE	ACTUAL	CHANGE	PROJECTED	CHANGE	PROJECTED	CHANGE	PERCENT OF TOTAL
Income Tax	\$ 560,435,874	4.47%	\$ 578,645,323	3.25%	\$ 602,241,054	4.08%	\$ 632,300,000	4.99%	\$ 651,300,000	3.00%	74.91%
Property Tax	43,960,549	0.37%	42,149,260	-4.12%	42,492,804	0.82%	42,647,000	0.36%	43,654,000	2.36%	5.02%
Kilowatt Hour Tax	1,689,077	0.26%	1,578,866	-6.52%	3,199,955	102.67%	3,300,000	3.13%	3,300,000	0.00%	0.38%
Hotel/Motel Tax	1,238,933	-69.19%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
<b>TOTAL TAXES</b>	<b>607,324,433</b>	<b>3.64%</b>	<b>622,373,449</b>	<b>2.48%</b>	<b>647,933,813</b>	<b>4.11%</b>	<b>678,247,000</b>	<b>4.68%</b>	<b>698,254,000</b>	<b>2.95%</b>	<b>80.31%</b>
Local Government Fund	21,618,024	-23.24%	21,169,452	-2.07%	22,059,199	4.20%	19,982,000	-9.42%	22,720,000	13.70%	2.61%
Estate Tax	9,428,668	-37.93%	742,692	-92.12%	4,378	-99.41%	20,000	356.83%	-	N/A	0.00%
Liquor Permit Fee, Other	1,275,621	2.38%	1,268,676	-0.54%	1,264,319	-0.34%	1,232,000	-2.56%	1,232,000	0.00%	0.14%
Casino Tax	5,617,637	N/A	6,231,173	10.92%	6,331,248	1.61%	6,515,000	2.90%	6,660,000	2.23%	0.77%
<b>TOTAL SHARED REVENUE</b>	<b>37,939,950</b>	<b>-14.94%</b>	<b>29,411,993</b>	<b>-22.48%</b>	<b>29,659,144</b>	<b>0.84%</b>	<b>27,749,000</b>	<b>-6.44%</b>	<b>30,612,000</b>	<b>10.32%</b>	<b>3.52%</b>
License and Permit Fees	10,904,362	0.05%	11,606,993	6.44%	13,010,253	12.09%	12,190,000	-6.30%	12,190,000	0.00%	1.40%
Fines and Penalties	19,446,919	-8.60%	18,984,036	-2.38%	18,905,660	-0.41%	18,765,000	-0.74%	18,906,000	0.75%	2.17%
Investment Earnings	2,626,737	-21.19%	3,665,626	39.55%	5,694,004	55.34%	7,250,000	27.33%	9,000,000	24.14%	1.04%
Charges for Service	59,868,890	0.96%	60,594,504	1.21%	63,387,533	4.61%	62,722,000	-1.05%	63,981,000	2.01%	7.36%
All Other	7,432,441	285.43%	7,313,252	-1.60%	1,709,233	-76.63%	1,882,000	10.11%	1,851,000	-1.65%	0.21%
<b>TOTAL OTHER REVENUES</b>	<b>100,279,349</b>	<b>3.66%</b>	<b>102,164,411</b>	<b>1.88%</b>	<b>102,706,683</b>	<b>0.53%</b>	<b>102,809,000</b>	<b>0.10%</b>	<b>105,928,000</b>	<b>3.03%</b>	<b>12.18%</b>
<b>TOTAL ALL REVENUES</b>	<b>745,543,732</b>	<b>2.51%</b>	<b>753,949,853</b>	<b>1.13%</b>	<b>780,299,640</b>	<b>3.49%</b>	<b>808,805,000</b>	<b>3.65%</b>	<b>834,794,000</b>	<b>3.21%</b>	<b>96.01%</b>
Encumbrance Cancellations	3,089,900	-13.82%	3,440,407	11.34%	9,870,328	186.89%	3,081,000	-68.79%	2,208,000	-28.33%	0.25%
Unencumbered Balance	39,903,479	18.08%	44,456,866	11.41%	29,171,431	-34.38%	30,721,000	5.31%	26,998,000	-12.12%	3.11%
Fund Transfers	4,055,737	59.48%	2,367,187	-41.63%	3,409,240	44.02%	4,063,000	19.18%	5,500,000	35.37%	0.63%
Other Misc. Transfers	6,000,000	N/A	5,000,000	-16.67%	5,714,000	14.28%	1,830,000	-67.97%	-	-100.00%	0.00%
Total Annual Resources	798,592,848	4.09%	809,214,313	1.33%	828,464,639	2.38%	848,500,000	2.42%	869,500,000	2.47%	100.00%
27th Pay Period Reserve Fund	10,995,786	23.91%	13,180,786	19.87%	15,431,786	17.08%	17,749,786	15.02%	20,137,786	13.45%	
Economic Stabilization Fund	56,144,941	41.05%	64,074,811	14.12%	66,740,821	4.16%	69,609,821	4.30%	72,505,821	4.16%	
<b>TOTAL GENERAL FUND</b>											
<b>AVAILABLE RESOURCES</b>	<b>\$ 865,733,575</b>	<b>6.11%</b>	<b>\$ 886,469,910</b>	<b>2.40%</b>	<b>\$ 910,637,246</b>	<b>2.73%</b>	<b>\$ 935,859,607</b>	<b>2.77%</b>	<b>\$ 962,143,607</b>	<b>2.81%</b>	



*Bordered on the north and south by streets of the same name, the Reeb-Hosack neighborhood/ Steelton Village of the city's south side experienced rapid development in the early 1900s in response to the success of two large steel manufacturing plants in the area.*

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## **Expenditures and Personnel**

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

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## General Fund Summary

### GENERAL FUND 2017 PROPOSED BUDGET SUMMARY BY AREA OF EXPENSE

<u>Department/Division</u>	<u>Personnel</u>	<u>Materials</u>	<u>Services</u>	<u>Other</u>	<u>Capital</u>	<u>Transfers</u>	<u>Totals</u>
City Council	\$ 4,144,289	\$ 28,500	\$ 178,914	\$ -	\$ -	\$ -	\$ 4,351,703
<u>City Auditor</u>							
City Auditor	3,397,160	29,000	1,463,241	-	-	-	4,889,401
Income Tax	7,903,325	79,000	1,362,065	-	-	-	9,344,390
Total	11,300,485	108,000	2,825,306	-	-	-	14,233,791
City Treasurer	991,301	6,200	161,379	-	-	-	1,158,880
<u>City Attorney</u>							
City Attorney	12,181,056	87,075	434,511	-	-	-	12,702,642
Real Estate	114,035	-	-	-	-	-	114,035
Total	12,295,091	87,075	434,511	-	-	-	12,816,677
Municipal Court Judges	16,353,109	36,800	1,451,700	1,000	-	340,000	18,182,609
Municipal Court Clerk	11,260,771	132,788	766,115	-	-	-	12,159,674
Civil Service	3,736,094	32,000	683,283	-	-	-	4,451,377
<u>Public Safety</u>							
Administration	1,520,206	10,367	5,725,540	-	-	-	7,256,113
Support Services	5,165,318	567,175	1,499,011	1,000	-	-	7,232,504
Police	297,616,196	3,638,946	14,455,804	225,000	-	2,685,525	318,621,471
Fire	225,334,432	3,966,847	11,981,405	200,000	-	2,273,765	243,756,449
Total	529,636,152	8,183,335	33,661,760	426,000	-	4,959,290	576,866,537
<u>Mayor's Office</u>							
Mayor	2,655,396	9,500	76,992	500	-	-	2,742,388
Office of Diversity & Inclusion	1,149,427	7,750	334,716	-	-	-	1,491,893
Total	3,804,823	17,250	411,708	500	-	-	4,234,281
Education	493,755	6,000	5,882,702	-	-	-	6,382,457
<u>Development</u>							
Administration	2,635,052	22,200	3,259,111	-	-	-	5,916,363
Econ. Development	971,703	6,950	2,459,975	-	-	-	3,438,628
Code Enforcement	7,039,223	74,100	700,979	10,000	-	-	7,824,302
Planning	1,853,367	16,750	77,311	-	-	-	1,947,428
Housing	431,930	1,950	5,648,929	-	-	-	6,082,809
Land Redevelopment	499,835	-	-	-	-	-	499,835
Total	13,431,110	121,950	12,146,305	10,000	-	-	25,709,365
<u>Finance and Management</u>							
Finance Administration	2,492,099	15,799	3,544,137	-	-	-	6,052,035
Financial Management	2,970,693	15,290	1,552,687	-	-	-	4,538,670
Facilities Management	6,536,457	637,300	9,646,295	-	-	-	16,820,052
Total	11,999,249	668,389	14,743,119	-	-	-	27,410,757
Finance City-wide	-	-	-	-	-	32,967,008	32,967,008
Finance Technology (Pays gf agency bills)	-	-	18,755,372	-	-	-	18,755,372
Human Resources	1,605,355	56,463	1,238,809	-	-	-	2,900,627
Neighborhoods	3,689,210	59,100	849,246	-	-	38,000	4,635,556
Health	-	-	-	-	-	24,076,829	24,076,829
Recreation and Parks	-	-	-	-	-	40,360,624	40,360,624
<u>Public Service</u>							
Administration	1,662,797	2,300	289,932	-	-	-	1,955,029
Refuse Collection	17,478,446	171,500	15,985,551	71,500	10,000	-	33,716,997
Traffic Management	2,026,884	23,400	123,566	-	-	-	2,173,850
Total	21,168,127	197,200	16,399,049	71,500	10,000	-	37,845,876
<b>Total General Operating Fund</b>	<b>\$ 645,908,921</b>	<b>\$ 9,741,050</b>	<b>\$ 110,589,278</b>	<b>\$ 509,000</b>	<b>\$ 10,000</b>	<b>\$ 102,741,751</b>	<b>\$ 869,500,000</b>

## General Fund Summary

GENERAL FUND EXPENDITURE AND BUDGET SUMMARY					
	2014 Actual	2015 Actual	2016 Projected	2017 Budget	% Change
City Council	\$ 3,174,326	\$ 3,478,594	\$ 4,053,881	\$ 4,351,703	7.35%
City Auditor					
City Auditor	3,702,329	3,768,971	5,254,156	4,889,401	-6.94%
Income Tax	8,157,007	8,470,058	8,963,408	9,344,390	4.25%
Total	11,859,336	12,239,029	14,217,564	14,233,791	0.11%
City Treasurer	1,053,472	996,853	1,115,424	1,158,880	3.90%
City Attorney					
City Attorney	11,312,425	11,522,790	12,129,841	12,702,642	4.51%
Real Estate	174,388	92,451	106,429	114,035	7.15%
Total	11,486,813	11,615,241	12,236,270	12,816,677	4.53%
Municipal Court Judges	16,056,560	16,714,573	17,577,884	18,182,609	3.44%
Municipal Court Clerk	11,184,644	11,517,462	11,788,775	12,159,674	3.15%
Civil Service	3,701,424	3,662,320	3,915,721	4,451,377	13.68%
Public Safety					
Administration	7,644,192	7,368,118	6,729,761	7,256,113	7.82%
Support Services	6,533,388	6,706,670	6,506,599	7,232,504	11.16%
Police	288,575,258	299,209,581	308,015,682	318,621,471	3.44%
Fire	219,395,146	230,058,919	235,827,042	243,756,449	3.36%
Total	522,147,984	543,343,287	557,079,084	576,866,537	3.55%
Mayor's Office					
Mayor	2,225,372	1,880,367	2,568,543	2,742,388	6.77%
Community Relations	926,870	833,068	461,487	-	-100.00%
Office of Diversity & Inclusion	897,821	922,512	999,716	1,491,893	49.23%
Total	4,050,063	3,635,947	4,029,746	4,234,281	5.08%
Education	5,343,621	5,731,379	6,182,891	6,382,457	3.23%
Development					
Administration	6,958,254	6,501,457	6,821,914	5,916,363	-13.27%
Economic Development	12,460,192	16,988,211	20,571,290	3,438,628	-83.28%
Code Enforcement	6,924,219	6,976,159	7,522,586	7,824,302	4.01%
Planning	1,471,562	1,657,270	1,656,823	1,947,428	17.54%
Housing	5,237,048	5,243,208	5,215,679	6,082,809	16.63%
Land Redevelopment	-	-	-	499,835	-
Total	33,051,275	37,366,306	41,788,292	25,709,365	-38.48%
Finance and Management					
Finance Administration	5,777,505	6,649,539	5,524,029	6,052,035	9.56%
Financial Management	3,784,800	4,261,132	4,006,364	4,538,670	13.29%
Facilities Management	14,232,734	14,786,239	14,053,698	16,820,052	19.68%
Total	23,795,040	25,696,910	23,584,091	27,410,757	16.23%
Citywide Technology	15,558,345	17,072,821	17,844,000	18,755,372	5.11%
Finance City-wide	20,614,582	10,413,000	5,492,468	32,967,008	500.22%
Fleet- General Fund Vehicles (Non Safety)	3,998,398	-	-	-	-
Human Resources	2,453,509	2,436,390	2,601,947	2,900,627	11.48%
Neighborhoods	-	-	1,783,755	4,635,556	159.88%
Health	20,226,183	20,732,712	23,373,474	24,076,829	3.01%
Recreation and Parks	33,782,112	34,951,190	37,788,290	40,360,624	6.81%
Public Service					
Administration	2,967,486	2,867,990	2,175,845	1,955,029	-10.15%
Refuse Collection	30,610,879	30,337,162	30,687,203	33,716,997	9.87%
Traffic Management	1,475,704	2,933,197	2,185,732	2,173,850	-0.54%
Mobility Options	1,451,546	-	-	-	-
Total	36,505,615	36,138,349	35,048,780	37,845,876	7.98%
<b>Total General Operating Fund</b>	<b>\$ 780,043,300</b>	<b>\$ 797,742,362</b>	<b>\$ 821,502,336</b>	<b>\$ 869,500,000</b>	<b>5.84%</b>



GENERAL FUND PERSONNEL SUMMARY -- FULL-TIME				
	2014 Actual	2015 Actual	2016 Budgeted	2017 Budgeted
City Council	35	38	40	45
<b>City Auditor</b>				
City Auditor	26	25	34	34
Income Tax	73	80	82	82
Total	99	105	116	116
City Treasurer	8	8	10	10
<b>City Attorney</b>				
City Attorney	107	113	135	135
Real Estate	1	0	6	6
Total	108	113	141	141
Municipal Court Judges	174	177	192	192
Municipal Court Clerk	155	155	172	172
Civil Service	33	34	35	36
<b>Public Safety</b>				
Administration	9	9	10	10
Support Services	48	49	49	51
Police- Non Uniformed	351	351	409	412
Police- Uniformed	1,913	1,904	1,908	1,904
Fire- Non Uniformed	41	45	51	51
Fire- Uniformed	1,539	1,538	1,534	1,588
Total	3,901	3,896	3,961	4,016
<b>Mayor's Office</b>				
Mayor	14	11	19	19
Community Relations	8	8	8	0
Office of Diversity and Inclusion	9	9	9	11
Total	31	28	36	30
Education	4	4	4	4
<b>Development</b>				
Administration	30	32	34	22
Economic Development	6	8	9	9
Code Enforcement	69	71	73	74
Planning	15	17	18	18
Housing	4	5	5	5
Land Redevelopment	0	0	0	5
Total	124	133	139	133
<b>Finance and Management</b>				
Administration	26	31	26	28
Financial Management	27	36	28	28
Facilities Management	70	77	77	83
Total	123	144	131	139
Human Resources	10	10	13	15
Neighborhoods	0	0	0	40
<b>Public Service</b>				
Administration	33	34	38	15
Refuse Collection	205	196	227	227
Traffic Management	34	34	27	24
Total	272	264	292	266
<b>Total General Fund</b>	<b>5,077</b>	<b>5,109</b>	<b>5,282</b>	<b>5,355</b>
2014 and 2015 are year-end actuals, while 2016 and 2017 are budgeted.				

**HUGH J. DORRIAN, CPA**

City Auditor

**ROBERT L. MCDANIEL**

Deputy City Auditor

THE CITY OF  
**COLUMBUS**

OFFICE OF HUGH J. DORRIAN,  
CITY AUDITOR

November 1, 2016

Mayor Andrew Ginther  
President Zach Klein  
Members of Council  
City Hall  
Columbus, OH 43215

Dear Mayor Ginther, President Klein, and Members of Council:

Available Resources for the City of Columbus General Operating Fund (Fund No. 1000-100010) for calendar year 2017 are estimated to be

\$869,500,000

Included in these estimated Resources for 2017 is an estimated carry over fund balance from 2016 of

\$26,998,000

Resolution No. 13X-2013 states "That the cash balance of the Economic Stabilization Fund (the Rainy Day fund) shall reach \$75 million by the end of 2018." The Rainy Day fund will contain approximately \$69.5 million at the end of 2016. The City Auditor recommends that the City continue to build this reserve over ensuing years to an amount that will equate to 10% of its General Fund operating expenditures.

Attached are additional data and comments regarding General Operating Fund (Fund No. 1000-100010) resources. I trust these comments are helpful to you in your deliberations. Please feel welcome to call if you should have any questions.

Very truly yours,



Hugh J. Dorrian  
City Auditor

HJD/jla



City of Columbus  
General Operating Fund – Fund No 1000-100010  
Estimate of Available Resources  
For Calendar Year 2017

Taxes:

Income tax (Note 1)	\$ 651,300,000
Property tax (Note 2)	43,654,000
Kilo Watt Hour tax equivalent (Note 3)	<u>3,300,000</u>

698,254,000

Shared revenues:

Local community funds via County (Note 4)	19,820,000
Local government funds via State (Note 4)	2,900,000
Liquor permit fees and other	1,232,000
Casino taxes via State (Note 4)	<u>6,660,000</u>

30,612,000

Investment earnings (Note 5)

9,000,000

Charges for services:

Administrative charges to non-general fund divisions (Note 6)	29,675,000
Parking meters, lots and permits	4,300,000
Fire division including EMS fees (Note 7)	19,842,000
Police division (Note 8)	6,702,000
All other charges for services (Note 9)	<u>3,462,000</u>

63,981,000

Fines, forfeitures, and penalties:

Municipal court (Note 10)	12,506,000
Parking violations bureau (Note 10)	<u>6,400,000</u>

18,906,000

Licenses and permit fees:

Cable TV and others (Note 11)	12,190,000
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Other receipts (Note 12)

1,851,000

Transfers from other funds (Note 13)

5,500,000

Total estimated current resources for 2017

840,294,000

Estimated prior years' encumbrance cancellations

2,208,000

Estimated 2016 year end fund balance (Note 14)

26,998,000

Total estimated available resources for calendar year 2017

\$869,500,000

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City of Columbus  
General Operating Fund  
Estimate of Available Resources  
For Calendar Year 2017  
continued

- Note 1 Income tax collections for 2017, after providing for refunds to taxpayers, are estimated at \$868.4 million. One fourth of the collections will be deposited to a debt service fund, more commonly known as the “income tax set-aside” fund. The remaining three fourths of the collections, approximately \$651.3 million, will be deposited to the City’s General Operating Fund.
- Note 2 The City’s share of taxes collected in 2017 attributable to real properties is estimated at \$43.654 million, net of an estimated \$1.514 million retained by the counties and the state for certain of their costs. Amounts paid directly to the City from the State of Ohio, known as “rollbacks”, are included herein. The City must use .60 mills of this tax toward the partial payment of police and fire pension costs.
- Note 3 Beginning in 2001 a tax was permitted to be levied on users of electricity provided by the City’s Division of Electricity. Known as the kilo watt hour (kWh) tax, state statutes provide for these monies applicable to users located within the City to be deposited to the City’s General Operating Fund. The equivalency of the tax, since the tax was not actually levied, is transferred from the City’s Electricity enterprise to the General Operating Fund: estimated at \$3.300 million in 2017.
- Note 4 Shared revenues include portions of the various State of Ohio taxes which are shared with local governments within the State. The Local Community funds, formerly known as the Local Government funds and Local Government Revenue Assistance funds are now combined as the Local Community funds from the State via the County. It is estimated that these shared taxes will provide \$19.820 million. Additionally, approximately \$2.900 million will be received by the City directly from the State.

Casino taxes; county shared portion and host city portion; are estimated as follows.

	<u>2017</u>
• Estimated amount to be received	\$ 10,863,410
Less:	
• Amount payable to Franklin County Convention Facility Authority (27% in 2017)	(2,933,120)
• Principal and interest due on City bonds	<u>(1,269,900)</u>
Net amount available	<u>\$ 6,660,390</u>

- Note 5 Investment earnings are initially deposited to the treasury investment earnings fund. Pursuant to various ordinances and resolutions of Council, portions of these earnings are then allocated to the City’s water, sewer, electricity and certain other funds. After such allocations, \$9.000 million is estimated to remain available for the General Operating Fund.
- Note 6 Administrative charges to non General Operating Fund divisions represent certain operating costs initially borne by the General Operating Fund and then partially allocated to other funds of the City. Ordinance No. 0085-2002, adopted January 28, 2002, calls for an assessment rate of 4.5% of the revenues of the funds assessed; resulting in revenues to the General Operating Fund of approximately \$29.675 million in 2017.

City of Columbus  
General Operating Fund  
Estimate of Available Resources  
For Calendar Year 2017  
continued

- Note 7 Fire division charges for services include fees for Emergency Medical Transportation Services, estimated at \$15.800 million for 2017. Also included and estimated at \$2.025 million are charges for services rendered to suburban communities, fire prevention inspection fees of \$1.700 million and other miscellaneous charges of \$317,000 for a total of \$19.842 million.
- Note 8 Police division charges for services include charges for policing schools, auto impounding fees, sales of impounded autos and various other police services for a total of \$6.702 million.
- Note 9 All other charges for services in the total amount of \$3.462 million include amounts estimated from services provided to others for which the City charges. Services provided by, and the estimated charges are: City Attorney (\$1.130 million), City Auditor (\$467,000), Communications (\$428,000), City Sealer (\$525,000), and miscellaneous other charges (\$912,000).
- Note 10 Fines, forfeitures, court costs, etc., resulting from operations of the Franklin County Municipal Court should produce approximately \$12.506 million. The City's Parking Violations Bureau will collect approximately \$6.400 million in parking ticket fines.
- Note 11 Various licenses and permits issued primarily via the Department of Public Safety will produce approximately \$2.590 million. Additionally, Cable permits will produce approximately \$9.600 million.
- Note 12 All other receipts amounting to \$1.851 million include \$725,000 of reimbursement from Franklin County for a portion of Court costs and \$1.126 million of miscellaneous revenues.
- Note 13 Transfers from other funds include \$5.500 million which primarily represent 25% sharing by the Income Tax set aside fund of job incentive programs to be paid from the City's General Operating Fund.
- Note 14 Available resources for the General Operating Fund for 2016 are now estimated at \$848.500 million. Expenditures and transfers from the General Operating Fund for 2016 are estimated by the Department of Finance at \$821.502 million, which includes the following transfers to:

Rainy Day Fund	\$2,200,000
Anticipated Expenditure Fund	2,318,000
Job Growth Fund	141,508
Public Safety Initiative Fund	141,508
Neighborhood Initiative Fund	<u>222,984</u>
Transfers	<u>\$5,024,000</u>

The estimated fund balance (the carryover) of the General Operating Fund at December 31, 2016, therefore, is \$26.998 million: (\$848.500 million: less \$821.502 million).

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## General Fund Summary

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