

November 15, 2021

Mayor Andrew J. Ginther:

Contained herein is the 2022 Budget totaling \$2.1 billion, of which \$1.03 billion is for general fund operating expenses. Overall, the proposed 2022 general fund operating budget is 6.6 percent greater than the 2021 amended budget.

Due to your continuing leadership and the support of City Council, and the City Auditor, I am pleased to report that the City of Columbus continues to rebound from the COVID-19 pandemic and remains financially sound. The Mayor's 2022 Budget is balanced, and continues to maintain city services, while making important investments in neighborhood safety, childcare programming, human services, and mental health support; all during economically uncertain times. As of the end of 2021, the city will have approximately \$87.9 million in the rainy day fund and \$60.8 million in the basic city services fund. The city established a goal of a \$90 million rainy day fund balance by the end of 2024. Because of your fiscal stewardship, I am pleased to announce that the city will set aside in the 2022 Budget a \$1.0 million deposit into the rainy day fund, bringing its 2022 year-end balance to \$89.6 million. This will allow for the city to meet its set aside goal nearly two years ahead of schedule.

In 2021, the coronavirus pandemic continued to impact our regional and local economies, healthcare infrastructure, and most importantly the lives of our residents. By implementing sound fiscal controls, Columbus was able to confront these economic challenges. Additionally, the city received \$93.5 million in federal American Rescue Plan Act (ARPA)

funds, as well as \$39.6 million in Emergency Rental Assistance Program (ERAP) dollars to invest in human services, youth and childcare programming, vaccine incentives, small business support, and economic support to residents to help offset the effects of the pandemic and to provide a safety net for the community.

Columbus continues to withstand the financial effects of the coronavirus pandemic due to our large and diverse local economy, as well as the strength and resilience of our residents. The

city also benefits from being the seat of state and county government, as well as having a significant number of large education and research institutions. Overall, the greater Columbus area remains service oriented with major employers in insurance, public utilities, retail, health care, and banking.

Revenue growth is largely dependent upon income tax, which makes up approximately 79 percent of total general fund revenues. The income tax growth rate for 2021 is projected at 10.4 percent, which is indicative of the health of our local economy and its

ability to rebound from the pandemic related economic contractions of 2020. The 2022 growth rate is expected to experience a 6.3 percent decline. This decrease is largely attributed to anticipated income tax redistributions to other municipalities due to remote-work or "work-from-home" initiatives and additional income tax refunds due to remote working in 2021. The City Auditor's 2022 Official Revenue Estimate dated October 21, 2021 indicates four (4) evolving factors: 1) remote work and its effect on city income tax; 2) COVID-19 recovery; 3) economic growth, and 4) income tax refunds for 2021 remote



work. The income tax redistribution means that employers will be required to withhold income tax from an employee's "principal place of employment" and for work-from-home employees that equates to their municipality of residence. This could result in a major redistribution of income taxes state-wide and Columbus will continue to monitor as well as adopt sound fiscal policies to offset negative revenue impacts. Because of the factors above, the City Auditor estimates a reduction of \$80.6 million within the 2022 Official Revenue Estimate.

However, in the 2021 operating budget, funds were set aside in the basic city services fund to withstand potential economic challenges. Therefore, in order to balance the budget and to continue to provide core city operations, the 2022 operating budget will use \$50.9 million from the basic city services fund. It should be noted that many of the other revenue sources will see significant increases in 2022, such as property tax collections and license and permit fees. These anticipated increases will help offset the losses in income tax receipts.

While the city's financials are currently relatively stable, the coronavirus has continued to adversely impact individual residents and our social service partners who serve them. Additionally, this budget was informed by and responds to our continuing national conversation regarding social change, racial justice, diversity, equity and inclusion, as well as public safety reform. A balanced approach of maintaining current city services into 2022 and addressing these aforementioned concerns was used in formulating this operating budget.

Funding for a number of new initiatives has been included in this proposal. In 2022, Columbus will open a new Pre-Kindergarten Early Learning Center, located on the near west side. This center will serve approximately 240 students and will provide the community with a much valued resource. The Recreation and Parks Department will receive additional funding for pay equity programs and for extending operating hours for community recreation centers. The Development Department will receive additional funding to enhance its housing programs and will

continue to invest a total of \$5.0 million within its network of social service agencies.

In the Public Safety Department, new funding is included for upgrades to Police's body worn cameras. Additional funding was also provided to expand the Right Response Program; a partnership between Columbus Public Health and the Public Safety Department, whereby mental health professionals, emergency medical services personnel, and police officers collaborate to ensure prompt, compassionate, and appropriate levels of response to community needs. Furthermore, additional funding was provided to the Public Safety Department for expansion of the Comprehensive Neighborhood Safety Strategy program.

The 2022 budget continues to reflect the priorities of your Equity Agenda and commitment to the people of Columbus for vibrant neighborhoods, public safety reform, affordable housing, early childhood education, decreased infant mortality, inclusive and equitable access to public health and economic prosperity, as well as the pursuit of sustainability efforts, and economic development.

I want to express a special thank you to the outstanding and dedicated Department of Finance and Management budget team, department directors, as well as departmental staff in preparing this budget.

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

Respectfully submitted,



Joseph A. Lombardi  
Director  
Department of Finance and Management



**CITY OF COLUMBUS  
PROPOSED 2022 BUDGET**

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**Mayor Andrew J. Ginther**

Presented to Columbus City Council  
November 15, 2021

Ken Paul, *Chief of Staff*

Prepared by the Department of Finance and Management  
Joe A. Lombardi, *Director*

James Bond *Deputy Director*

Chris Long *Deputy Director*

Eric Russell *Deputy Director*

Adam Robins *Financial Management Division Administrator*

Kyle Sever Hart *Debt Coordinator*

*Budget Analysts*

Erin DeGiralomo Jessica Friedli

Azad Farzin Raechelle Holmes

David Fox Josh Hopping

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**With Special Thanks to the Mayor's Staff and Cabinet:**

Robin Davis *Deputy Chief of Staff*

Kathy Owens *Deputy Chief of Staff*

Kate Pishotti *Deputy Chief of Staff*

Shelly Beiting *Women's Commission,  
Executive Director*

Robert Clark *Public Safety*

Nichole Brandon *Human Resources*

Paul Rakosky *Recreation and Parks*

Tracie Davies *Public Utilities*

Dr. Mysheika Roberts *Public Health*

Amy DeLong *Civil Service*

Matt Smydo *Office of Education*

Jennifer Gallagher *Public Service*

Damita Brown *Office of Diversity and  
Inclusion*

Scott Messer *Building and  
Zoning Services*

Maureen Stapleton *CelebrateOne,  
Executive Director*

Sam Orth *Technology*

Michael Stevens *Development*

Carla Williams-Scott *Neighborhoods*

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**January 01, 2021**

*Christopher P. Morill*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Columbus, Ohio for its annual budget for the fiscal year beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements.

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