



GENERAL FUND SUMMARY

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 \$773 million, an increase of 2.54 percent from 2014 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.

The income tax is the largest source of revenue for general fund operations. In 2015, income tax revenues to the general fund are estimated at \$596.5 million, which is 73.4 percent of total general fund resources. This represents a 2.97 percent growth over 2014 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 2015 estimate for property tax collections is \$43.8 million, an increase of 4.29 percent from the 2014 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 2015 and 2014 projections for general fund hotel/motel tax receipts are \$0.

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 provide for these monies collected from users located within the city to be deposited into the city's general fund. These revenues are estimated at \$3.1 million for 2015.

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, debt service and the Westside community fund, the balance of revenue received will be deposited into the general fund. The 2015 estimate for the general fund deposit for casino tax revenues is \$6.7 million, an increase of 1.97% from 2014 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 \$23 million in 2015, a 2.2 percent increase from projected 2014 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 \$20 million in 2015, an increase of 0.13 percent over projected 2014 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 \$61.5 million in 2015, a 3.43 percent increase over 2014 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 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 \$5.6 million in 2015, a 15.6 percent increase over 2014 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 \$11.3 million in 2015, of which Cable TV permits are expected to be approximately \$9 million.

Other Revenue

This category includes various unclaimed funds, refunds, and miscellaneous revenue. The 2015 estimate is \$1.5 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 2015 is \$2.3 million.

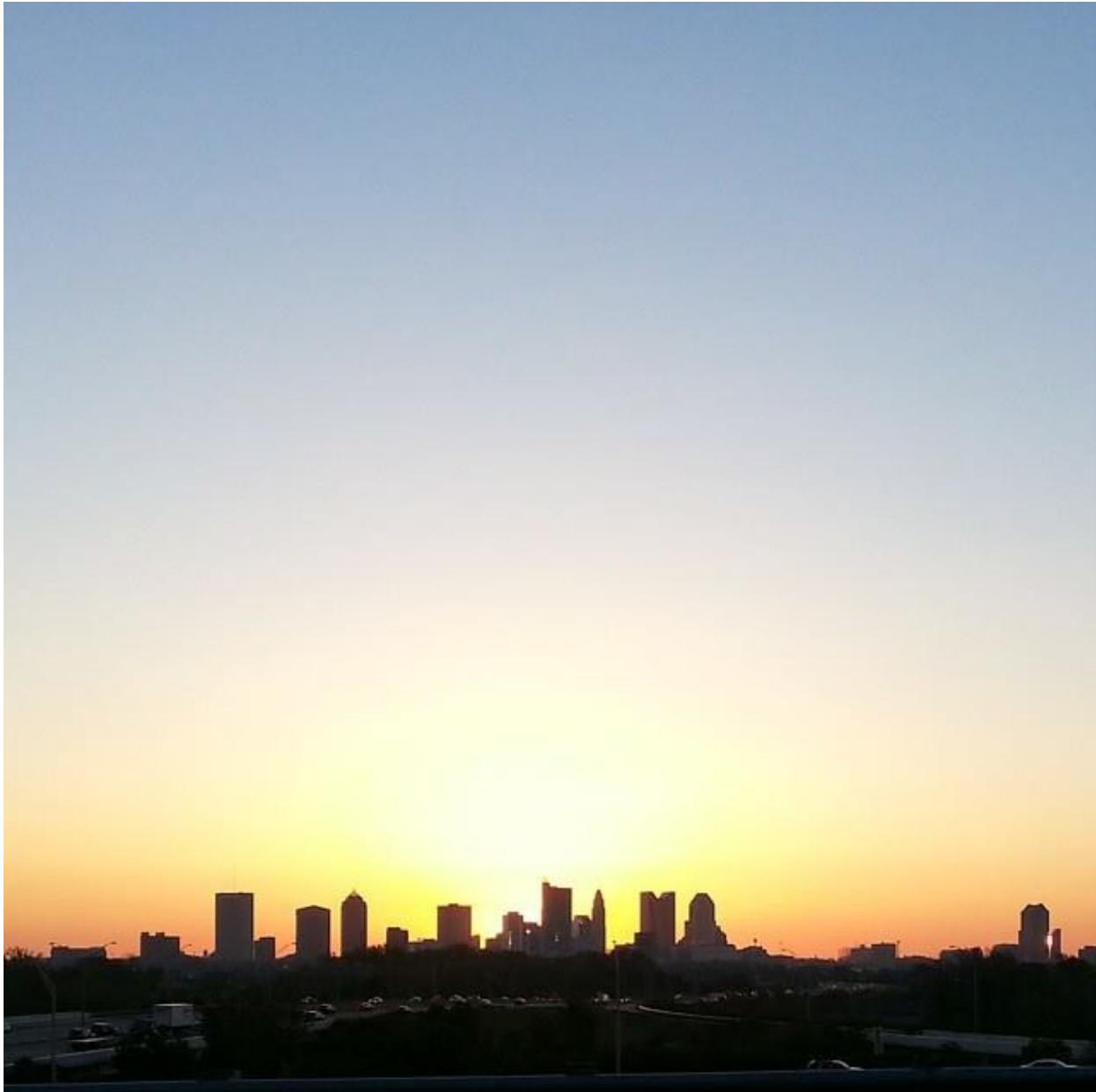
Other Miscellaneous Transfers

In 2015, the \$5.714 million balance in the basic city services fund will be 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.



**GENERAL FUND
REVENUE BY SOURCE AND YEAR
HISTORICAL AND PROJECTED
2011 - 2015**

SOURCE	2011	PERCENT	2012	PERCENT	2013	PERCENT	2014	PERCENT	2015	PERCENT	2015
	ACTUAL	CHANGE	ACTUAL	CHANGE	ACTUAL	CHANGE	PROJECTED	CHANGE	PROJECTED	CHANGE	PERCENT OF TOTAL
Income Tax	\$ 508,233,548	6.32%	\$ 536,478,172	5.56%	\$ 560,435,874	4.47%	\$ 579,300,000	3.37%	\$ 596,500,000	2.97%	73.36%
Property Tax	47,567,650	-7.14%	43,798,362	-7.92%	43,960,549	0.37%	42,037,217	-4.38%	43,839,000	4.29%	5.39%
Kilowatt Hour Tax	1,582,944	-51.80%	1,684,756	6.43%	1,689,077	0.26%	1,400,000	-17.11%	3,100,000	121.43%	0.38%
Hotel/Motel Tax	3,631,349	7.51%	4,020,874	10.73%	1,238,933	-69.19%	-	-100.00%	-	0.00%	0.00%
TOTAL TAXES	561,015,491	4.69%	585,982,164	4.45%	607,324,433	3.64%	622,737,217	2.54%	643,439,000	3.32%	79.13%
Local Government Fund	40,400,233	-0.67%	28,164,858	-30.29%	21,618,024	-23.24%	20,540,000	-4.99%	21,677,000	5.54%	2.67%
Estate Tax	9,162,689	19.29%	15,190,957	65.79%	9,428,668	-37.93%	800,000	-91.52%	100,000	-87.50%	0.01%
Liquor Permit Fee, Other	1,183,773	-0.90%	1,246,014	5.26%	1,275,621	2.38%	1,180,000	-7.50%	1,232,000	4.41%	0.15%
Casino Tax	-	-	-	-	5,617,637	-	6,611,637	17.69%	6,742,000	1.97%	0.83%
TOTAL SHARED REVENUE	50,746,695	2.42%	44,601,829	-12.11%	37,939,950	-14.94%	29,131,637	-23.22%	29,751,000	2.13%	3.66%
License and Permit Fees	10,496,787	5.41%	10,899,104	3.83%	10,904,362	0.05%	10,345,000	-5.13%	11,257,000	8.82%	1.38%
Fines and Penalties	18,906,269	-2.42%	21,277,574	12.54%	19,446,919	-8.60%	19,953,000	2.60%	19,979,000	0.13%	2.46%
Investment Earnings	2,959,964	-17.67%	3,333,197	12.61%	2,626,737	-21.19%	4,800,000	82.74%	5,550,000	15.63%	0.68%
Charges for Service	57,763,323	9.40%	59,298,119	2.66%	59,868,890	0.96%	59,445,000	-0.71%	61,482,000	3.43%	7.56%
All Other	1,767,310	8.37%	1,928,359	9.11%	7,432,441	285.43%	7,382,000	-0.68%	1,506,000	-79.60%	0.19%
TOTAL OTHER REVENUES	91,893,653	5.19%	96,736,353	5.27%	100,279,349	3.66%	101,925,000	1.64%	99,774,000	-2.11%	12.27%
TOTAL ALL REVENUES	703,655,839	4.59%	727,320,346	3.36%	745,543,732	2.51%	753,793,854	1.11%	772,964,000	2.54%	95.06%
Encumbrance Cancellations	2,103,364	87.02%	3,585,256	70.45%	3,089,900	-13.82%	3,238,519	4.81%	2,273,000	-29.81%	0.28%
Unencumbered Balance	23,646,169	621.19%	33,792,340	42.91%	39,903,479	18.08%	44,456,866	11.41%	28,369,000	-36.19%	3.49%
Fund Transfers	1,715,917	116.24%	2,543,130	48.21%	4,055,737	59.48%	2,380,000	-41.32%	3,780,000	58.82%	0.46%
Other Misc. Transfers	-	-	-	-	6,000,000	-	5,000,000	-16.67%	5,714,000	14.28%	0.70%
Total Annual Resources	731,121,289	7.84%	767,241,072	4.94%	798,592,848	4.09%	808,869,239	1.29%	813,100,000	0.52%	100.00%
27th Pay Period Reserve Fund	6,813,986	43.09%	8,873,986	30.23%	10,995,786	23.91%	13,180,786	19.87%	15,431,786	17.08%	
Economic Stabilization Fund	32,897,212	44.77%	39,805,276	21.00%	56,144,941	41.05%	64,040,941	14.06%	66,882,000	4.44%	
TOTAL GENERAL FUND AVAILABLE RESOURCES	\$ 770,832,487	9.26%	\$ 815,920,334	5.85%	\$ 865,733,575	6.11%	\$ 886,090,966	2.35%	\$ 895,413,786	1.05%	



Expenditures and Personnel

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

GENERAL FUND 2015 PROPOSED BUDGET SUMMARY BY AREA OF EXPENSE

Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Totals
City Council	\$ 3,556,852	\$ 22,500	\$ 135,102	\$ -	\$ -	\$ -	\$ 3,714,454
City Auditor							
City Auditor	3,168,229	24,600	875,494	-	-	-	4,068,323
Income Tax	7,364,754	79,000	1,349,338	-	-	-	8,793,092
Total	10,532,983	103,600	2,224,832	-	-	-	12,861,415
City Treasurer	951,886	6,200	156,778	-	-	-	1,114,864
City Attorney							
City Attorney	11,276,387	91,100	411,787	-	-	-	11,779,274
Real Estate	106,631	-	-	-	-	-	106,631
Total	11,383,018	91,100	411,787	-	-	-	11,885,905
Municipal Court Judges	15,291,641	41,906	1,445,768	-	-	340,000	17,119,315
Municipal Court Clerk	10,645,037	127,301	804,005	-	-	-	11,576,343
Civil Service	3,329,246	45,935	499,643	-	-	-	3,874,824
Public Safety							
Administration	1,407,629	10,367	6,628,976	-	-	-	8,046,972
Support Services	4,826,491	561,175	1,468,527	1,000	-	-	6,857,193
Police	280,436,784	3,532,043	15,546,625	225,000	-	2,691,578	302,432,030
Fire	208,812,557	3,711,369	11,099,930	200,000	-	2,216,671	226,040,527
Total	495,483,461	7,814,954	34,744,058	426,000	-	4,908,249	543,376,722
Mayor's Office							
Mayor	2,176,228	14,044	239,799	250	-	-	2,430,321
Community Relations	845,639	2,040	72,826	-	-	-	920,505
Equal Business Opportunity	845,882	5,000	74,686	-	-	-	925,568
Total	3,867,749	21,084	387,311	250	-	-	4,276,394
Education	516,372	7,500	5,621,525	-	-	-	6,145,397
Development							
Administration	3,329,209	33,511	3,261,696	-	-	38,000	6,662,416
Econ. Development	858,435	6,450	2,152,589	-	-	-	3,017,474
Code Enforcement	6,623,189	74,050	810,806	10,000	-	-	7,518,045
Planning	1,695,017	16,750	76,252	-	-	-	1,788,019
Housing	432,082	1,950	4,821,647	-	-	-	5,255,679
Total	12,937,932	132,711	11,122,990	10,000	-	38,000	24,241,633
Finance and Management							
Finance Administration	2,032,552	8,300	3,879,382	-	-	-	5,920,234
Financial Management	2,723,445	14,440	1,448,635	-	-	-	4,186,520
Facilities Management	6,132,811	612,000	9,284,910	5,750	-	-	16,035,471
Total	10,888,808	634,740	14,612,927	5,750	-	-	26,142,225
Fleet- General Fund Vehicles	-	-	-	-	-	-	-
Finance City-wide	-	-	-	-	-	29,772,617	29,772,617
Finance Technology (Pays gf agency bills)	-	-	17,196,203	-	-	-	17,196,203
Human Resources	1,320,772	56,232	1,131,861	-	-	-	2,508,865
Health	-	-	-	-	-	22,059,245	22,059,245
Recreation and Parks	-	-	-	-	-	36,421,420	36,421,420
Public Service							
Administration	3,103,747	4,742	27,353	-	-	-	3,135,842
Refuse Collection	17,364,706	121,039	14,859,453	91,510	10,000	-	32,446,708
Traffic Management	3,082,110	35,600	105,264	6,635	-	-	3,229,609
Total	23,550,563	161,381	14,992,070	98,145	10,000	-	38,812,159
Total General Operating Fund	\$ 604,256,320	\$ 9,267,144	\$ 105,486,860	\$ 540,145	\$ 10,000	\$ 93,539,531	\$ 813,100,000

General Fund Summary

GENERAL FUND EXPENDITURE AND BUDGET SUMMARY					
	2012	2013	2014	2015	%
	Actual	Actual	Projected	Budget	Change
City Council	\$ 5,173,886	\$ 3,174,350	\$ 3,318,110	\$ 3,714,454	11.94%
City Auditor					
City Auditor	3,399,387	3,761,029	3,832,328	4,068,323	6.16%
Income Tax	7,445,199	7,781,893	8,337,190	8,793,092	5.47%
Total	10,844,586	11,542,922	12,169,518	12,861,415	5.69%
City Treasurer	905,439	1,047,367	1,058,126	1,114,864	5.36%
City Attorney					
City Attorney	10,867,516	11,066,334	11,381,103	11,779,274	3.38%
Real Estate	211,693	188,321	181,958	106,631	-41.40%
Total	11,079,209	11,254,655	11,563,061	11,885,905	2.72%
Municipal Court Judges	15,201,339	15,619,519	16,155,822	17,119,315	5.96%
Municipal Court Clerk	10,596,938	10,970,136	11,363,109	11,576,343	1.88%
Civil Service	3,276,057	3,641,850	3,727,660	3,874,824	3.95%
Public Safety					
Administration	7,249,581	7,962,638	7,677,609	8,046,972	4.81%
Support Services	5,724,503	6,228,892	6,750,306	6,857,193	1.58%
Police	274,001,729	281,462,720	289,598,890	302,432,030	4.43%
Fire	213,867,493	216,614,239	219,020,162	226,040,527	3.21%
Total	500,843,306	512,268,489	523,046,967	543,376,722	3.89%
Mayor's Office					
Mayor	1,856,070	2,069,312	2,260,206	2,430,321	7.53%
Community Relations	1,122,301	1,215,780	938,377	920,505	-1.90%
Equal Business Opportunity	777,135	937,649	902,785	925,568	2.52%
Total	3,755,506	4,222,741	4,101,368	4,276,394	4.27%
Education	-	-	5,720,963	6,145,397	7.42%
Development					
Administration	6,103,014	6,317,596	6,997,601	6,662,416	-4.79%
Economic Development	9,492,929	18,954,591	12,491,167	3,017,474	-75.84%
Code Enforcement	6,446,236	6,639,673	6,918,033	7,518,045	8.67%
Planning	1,624,071	1,943,909	1,475,457	1,788,019	21.18%
Housing	4,086,429	4,249,389	5,244,463	5,255,679	0.21%
Total	27,752,679	38,105,158	33,126,721	24,241,633	-26.82%
Finance and Management					
Finance Administration	2,046,386	3,644,858	5,469,049	5,920,234	8.25%
Financial Management	3,581,084	4,396,684	4,369,833	4,186,520	13.22%
Facilities Management	15,319,840	14,977,114	13,708,912	16,035,471	16.97%
Total	20,947,310	23,018,656	22,875,794	26,142,225	14.28%
Citywide Technology	13,190,835	14,740,336	15,727,615	17,196,203	9.34%
Finance City-wide	21,797,000	19,735,588	20,614,582	29,772,617	44.43%
Fleet- General Fund Vehicles (Non Safety)	-	-	4,000,000	-	-100%
Human Resources	1,070,120	1,328,248	2,446,837	2,508,865	2.54%
Health	18,623,623	19,464,721	20,025,818	22,059,245	10.15%
Recreation and Parks	28,171,376	33,060,402	32,863,530	36,421,420	10.83%
Public Service					
Administration	3,205,677	2,805,360	3,010,281	3,135,842	4.17%
Refuse Collection	26,941,438	25,200,376	30,633,559	32,446,708	5.92%
Traffic Management	-	-	1,499,671	3,229,609	115.35%
Mobility Options	3,961,271	2,935,111	1,451,546	-	-100.00%
Total	34,108,386	30,940,847	36,595,057	38,812,159	6.06%
Total General Operating Fund	\$ 727,337,594	\$ 754,135,983	\$ 780,500,658	\$ 813,100,000	4.18%

GENERAL FUND PERSONNEL SUMMARY				
	2012	2013	2014	2015
	Actual	Actual	Budgeted	Budgeted
City Council	34	34	38	38
City Auditor				
City Auditor	24	26	34	34
Income Tax	73	73	82	82
Total	97	99	116	116
City Treasurer	9	9	11	10
City Attorney				
City Attorney	102	101	135	135
Real Estate	2	2	6	6
Total	104	103	141	141
Municipal Court Judges	176	179	186	188
Municipal Court Clerk	154	155	172	172
Civil Service	33	34	34	35
Public Safety				
Administration	10	10	11	10
Support Services	49	49	52	49
Police- Non Uniformed	307	325	379	408
Police- Uniformed ⁽¹⁾	1,867	1,904	1,902	1,899
Fire- Non Uniformed	35	37	42	51
Fire- Uniformed	1,558	1,549	1,588	1,538
Total	3,826	3,874	3,974	3,955
Mayor's Office				
Mayor	15	17	19	19
Community Relations	8	8	8	8
Equal Business Opportunity	9	9	9	9
Total	32	34	36	36
Education	-	-	4	4
Development				
Administration	25	29	31	32
Economic Development	3	3	5	8
Code Enforcement	64	63	73	73
Planning	15	15	16	17
Housing	5	5	5	5
Total	112	115	130	135
Finance and Management				
Administration	21	23	27	26
Financial Management	25	22	29	27
Facilities Management	68	74	77	78
Total	114	119	133	131
Human Resources	11	10	10	10
Public Service				
Administration	33	35	37	34
Refuse Collection	173	185	227	227
Traffic Management	-	-	-	38
Mobility Options	37	37	39	-
Total	243	257	303	299
Total General Fund	4,945	5,022	5,288	5,270

2012 and 2013 are year-end actuals, while 2014 and 2015 are budgeted.

⁽¹⁾ Actual numbers in 2012 include the use of a COPS Hiring Recovery Program (CHRP) Grant for 48 personnel, and partial year funding for the same in 2013.



Addendum to the General Fund Summary

The following page contains the estimate of available general fund resources for fiscal year 2015, as set forth by the City Auditor.

HUGH J. DORRIAN, CPA
City Auditor

ROBERT L. MCDANIEL
Deputy City Auditor

THE CITY OF
COLUMBUS

OFFICE OF HUGH J. DORRIAN,
CITY AUDITOR

October 31, 2014

Mayor Michael B. Coleman
President Andrew Ginther and
Members of Council
City Hall
Columbus, OH 43215

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

Available Resources for the City of Columbus General Operating Fund (Fund No. 10) for calendar year 2015 are estimated to be

\$ 813,100,000

Included in these estimated Resources for 2015 is an estimated carry over fund balance from 2014 of

\$28,369,000

Also included in these estimated resources is \$5.700 million expected to be received in 2014 as a refund of prior years' workers compensation costs. As an extraordinary resource it is recommended that this resource not be expended for current expenditures, but preserved for future use. As in past efforts, the Basic City Services Fund (Fund No. 17) would be an appropriate placement of these funds

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 \$64.0 million at the end of 2014. 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. 10) 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/jm



General Fund Summary

City of Columbus
General Operating Fund – Fund No 10
Estimate of Available Resources
For Calendar Year 2015

Taxes:		
Income tax (Note 1)	\$ 596,500,000	
Property tax (Note 2)	43,839,000	
Kilo Watt Hour tax equivalent (Note 3)	<u>3,100,000</u>	
		643,439,000
Shared revenues:		
Local community funds via County (Note 4)	17,927,000	
Local government funds via State (Note 4)	3,750,000	
Estate tax (Note 4)	100,000	
Liquor permit fees and other	1,232,000	
Casino taxes via State (Note 4)	<u>6,742,000</u>	
		29,751,000
Investment earnings (Note 5)		5,550,000
Charges for services:		
Administrative charges to non-general fund divisions (Note 6)	28,735,000	
Parking meters, lots and permits	3,475,000	
Fire division including EMS fees (Note 7)	17,744,000	
Police division (Note 8)	7,659,000	
All other charges for services (Note 9)	<u>3,869,000</u>	
		61,482,000
Fines, forfeitures, and penalties:		
Municipal court (Note 10)	13,379,000	
Parking violations bureau (Note 10)	<u>6,600,000</u>	
		19,979,000
Licenses and permit fees:		
Cable TV and others (Note 11)		11,257,000
Other receipts (Note 12)		1,506,000
Transfers from other funds (Note 13)		9,494,000
		<hr/>
Total estimated current resources for 2015		782,458,000
Estimated prior years' encumbrance cancellations		2,273,000
Estimated prior year end fund balance (Note 14)		<u>28,369,000</u>
Total estimated available resources for calendar year 2015		<u>\$ 813,100,000</u>

City of Columbus
 General Operating Fund
 Estimate of Available Resources
 For Calendar Year 2015
 continued

- Note 1 Income tax collections for 2015, after providing for refunds to taxpayers, are estimated at \$795.3 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 \$596.5 million, will be deposited to the City’s General Operating Fund.
- Note 2 The City’s share of taxes collected in 2015 attributable to real, personal, and public utility properties is estimated at \$43.839 million, net of an estimated \$1.145 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. A portion of the equivalency of the tax, since the tax is not actually levied, is transferred from the City’s Electricity enterprise to the General Operating Fund: estimated at \$3.100 million in 2015.
- 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 \$17.927 million. Additionally, approximately \$3.750 million will be received by the City directly from the State.

Estate taxes no longer apply to estates originating after December 31, 2012. Existing estates not yet settled in 2012 may provide approximately \$100,000 in 2015.

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

	<u>2014</u>
• Estimated amount to be received	\$ 11,060,000
Less:	
• Amount payable to Franklin County Convention Facility Authority	(2,765,000)
• Principal and interest due on City bonds	(1,303,000)
• Due to Westside Community Fund	(250,000)
Net amount available	<u>\$ 6,742,000</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, \$5.550 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 \$28.735 million in 2015.

City of Columbus
 General Operating Fund
 Estimate of Available Resources
 For Calendar Year 2015
 Continued

- Note 7 Fire division charges for services include fees for Emergency Medical Transportation Services, estimated at \$13.700 million for 2015. Also included and estimated at \$1.950 million are charges for services rendered to suburban communities, fire prevention inspection fees of \$2.061 million and other miscellaneous charges of \$33,000 for a total of \$17.744 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 \$7.659 million.
- Note 9 All other charges for services in the total amount of \$3.869 million include amounts estimated from services provided to others for which the City charges. Services provided by, and the estimated charges are: City Attorney (\$1.300 million), City Auditor (\$400,000), Communications (\$450,000), City Sealer (\$522,000), and miscellaneous other charges (\$1.197 million).
- Note 10 Fines, forfeitures, court costs, etc., resulting from operations of the Franklin County Municipal Court should produce approximately \$13.379 million. The City's Parking Violations Bureau will collect approximately \$6.600 million in parking ticket fines.
- Note 11 Various licenses and permits issued primarily via the Department of Public Safety will produce approximately \$2.257 million. Additionally, Cable permits will produce approximately \$9.000 million.
- Note 12 All other receipts amounting to \$1.506 million include \$610,000 of reimbursement from Franklin County for a portion of Court costs and \$896,000 of miscellaneous revenues and transfers.
- Note 13 Transfers from other funds include \$5.714 million workers' compensation refund received by the City in 2013 initially deposited to the Basic City Services Fund (Fund 17) and to be transferred to the General Operating Fund (Fund 10) in 2015. Additionally \$3.780 million represents 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 2014 are now estimated at \$808.869 million. Expenditures and transfers from the General Operating Fund for 2014 were estimated by the Department of Finance at \$780.500 million, which includes the following transfers to:

Rainy Day Fund	\$ 7,600,000
Anticipated Expenditure Fund	2,185,000
Job Growth Fund	1,035,000
Public Safety Initiative Fund	1,123,399
Neighborhood Initiative Fund	2,830,601
Basic City Services Fund	<u>5,714,000</u>
Transfers	<u>\$ 20,488,000</u>

The estimated fund balance (the carryover) of the General Operating Fund at December 31, 2014, therefore, is \$28.369 million: (\$808.869 million: less \$780.500 million).