

# 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 \$875.3 million, an increase of 2.5 percent from 2018 revenue projections. A description of the major revenue sources of the general fund is provided below, followed by a revenue summary table.

## **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 82 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 2019, income tax revenues to the general fund are estimated at \$684.3 million, which is 75 percent of total general fund resources and 78 percent of total general fund revenue. This represents a 2.71 percent growth over 2018 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,

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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 2019 estimate for property tax collections is \$52.8 million, an increase of 7.8 percent over the 2018 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 2018 and 2019 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 allow that funds collected from users located within the city be deposited into the city's general fund. These revenues are estimated at \$2.8 million for 2019.

### **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 moneys are set aside for Nationwide Arena and debt service, the balance of revenue received will be deposited into the general fund. The 2019 estimate for the general fund deposit for casino tax revenues is \$6.8 million, an increase of 2.7 percent over 2018 projections.

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## **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 any residual estate taxes and other smaller taxes. Total revenues are projected at \$21.1 million in 2019, a 3.5 percent increase over projected 2018 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 \$19.0 million in 2019, no change from 2018 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 \$62 million in 2019, a 4.8 percent decrease from 2018 estimates.

Pursuant to Ordinance 2293-2018, all independent funds of the city 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 Director of Finance and Management, is responsible for investing the city's liquid assets. To ensure the credit-worthiness of the investment of public moneys, 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 \$13.1 million in 2019, an 18.6 percent increase over 2018 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

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this category are estimated at \$11.4 million in 2019, of which Cable TV permits are expected to be approximately \$8.9 million.

### **Other Revenue**

This category includes various unclaimed funds, refunds, and miscellaneous revenue. The 2019 estimate is \$2.2 million.

### **Encumbrance Cancellations**

These funds represent moneys 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 2019 is \$5.0 million.

### **Other Miscellaneous Transfers**

The basic city services fund was established in 2012 to meet future budget needs due to reductions in the state local government fund and estate tax revenue. In 2019, the entire \$12.96 million balance in the basic city services fund will be transferred into the general fund.



## General Fund Summary

**GENERAL FUND  
REVENUE BY SOURCE AND YEAR  
HISTORICAL AND PROJECTED**

2015 - 2019

Source	2015		Percent		2016		Percent		2017		Percent		2018		Percent		2019		Percent	
	Actual	Change	Actual	Change	Actual	Change	Actual	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Of Total			
Income Tax	\$ 602,241,054	4.08%	\$ 629,935,274	4.60%	\$ 656,889,243	4.28%	\$ 666,200,000	1.42%	\$ 684,258,000	2.71%	\$ 684,258,000	75.03%	\$ 684,258,000	2.71%	\$ 684,258,000	75.03%	75.03%			
Property Tax	42,492,804	0.82%	42,751,069	0.61%	44,710,636	4.58%	49,000,000	9.59%	52,838,000	7.83%	52,838,000	5.79%	52,838,000	7.83%	52,838,000	5.79%	5.79%			
Kilowatt Hour Tax	3,199,955	102.67%	3,132,269	-2.12%	2,915,539	-6.92%	3,100,000	6.33%	2,790,000	-10.00%	2,790,000	0.31%	2,790,000	0.31%	2,790,000	0.31%	0.31%			
Hotel/Motel Tax	-	0.00%	-	0.00%	-	0.00%	-	-	0.00%	-	-	0.00%	-	0.00%	-	0.00%	0.00%			
<b>TOTAL TAXES</b>	<b>647,933,813</b>	<b>4.11%</b>	<b>675,818,612</b>	<b>4.30%</b>	<b>704,515,418</b>	<b>4.25%</b>	<b>718,300,000</b>	<b>1.96%</b>	<b>739,886,000</b>	<b>3.01%</b>	<b>739,886,000</b>	<b>81.13%</b>	<b>739,886,000</b>	<b>3.01%</b>	<b>739,886,000</b>	<b>3.01%</b>	<b>81.13%</b>			
Local Government Fund	22,059,199	4.20%	20,086,211	-8.94%	19,555,955	-2.64%	19,140,000	-2.13%	19,811,000	3.51%	19,811,000	2.17%	19,811,000	3.51%	19,811,000	3.51%	2.17%			
Estate Tax	4,378	-99.41%	61,072	1294.97%	20,913	-65.76%	-	-100.00%	-	-	-	0.00%	-	-	-	0.00%	0.00%			
Liquor Permit Fee, Other	1,264,319	-0.34%	1,309,088	3.54%	1,308,313	-0.06%	1,230,000	-5.99%	1,274,000	3.58%	1,274,000	0.14%	1,274,000	3.58%	1,274,000	3.58%	0.14%			
Casino Tax	6,331,248	1.61%	6,790,167	7.25%	6,734,707	-0.82%	6,576,000	-2.36%	6,752,314	2.68%	6,752,314	0.74%	6,752,314	2.68%	6,752,314	2.68%	0.74%			
<b>TOTAL SHARED REVENUE</b>	<b>29,659,144</b>	<b>0.84%</b>	<b>28,246,538</b>	<b>-4.76%</b>	<b>27,619,888</b>	<b>-2.22%</b>	<b>26,946,000</b>	<b>-2.44%</b>	<b>27,837,314</b>	<b>3.31%</b>	<b>27,837,314</b>	<b>3.05%</b>	<b>27,837,314</b>	<b>3.31%</b>	<b>27,837,314</b>	<b>3.31%</b>	<b>3.05%</b>			
License and Permit Fees	13,010,253	12.09%	12,464,834	-4.19%	11,600,987	-6.93%	11,305,000	-2.55%	11,356,000	0.45%	11,356,000	1.25%	11,356,000	0.45%	11,356,000	0.45%	1.25%			
Fines and Penalties	18,905,660	-0.41%	18,929,539	0.13%	18,650,054	-1.48%	18,988,000	1.81%	18,988,000	0.00%	18,988,000	2.08%	18,988,000	0.00%	18,988,000	0.00%	2.08%			
Investment Earnings	5,694,004	55.34%	7,119,830	25.04%	8,792,163	23.49%	11,000,000	25.11%	13,050,000	18.64%	13,050,000	1.43%	13,050,000	18.64%	13,050,000	18.64%	1.43%			
Charges for Service	63,387,533	4.61%	61,857,674	-2.41%	65,170,008	5.35%	65,128,000	-0.06%	61,984,000	-4.83%	61,984,000	6.80%	61,984,000	-4.83%	61,984,000	-4.83%	6.80%			
All Other	1,709,233	-76.63%	2,081,741	21.79%	2,404,812	15.52%	2,103,000	-12.55%	2,169,000	3.14%	2,169,000	0.24%	2,169,000	3.14%	2,169,000	3.14%	0.24%			
<b>TOTAL OTHER REVENUES</b>	<b>102,706,683</b>	<b>0.53%</b>	<b>102,453,618</b>	<b>-0.25%</b>	<b>106,618,024</b>	<b>4.06%</b>	<b>108,524,000</b>	<b>1.79%</b>	<b>107,547,000</b>	<b>-0.90%</b>	<b>107,547,000</b>	<b>11.79%</b>	<b>107,547,000</b>	<b>-0.90%</b>	<b>107,547,000</b>	<b>-0.90%</b>	<b>11.79%</b>			
<b>TOTAL ALL REVENUES</b>	<b>780,299,640</b>	<b>3.49%</b>	<b>806,518,768</b>	<b>3.36%</b>	<b>838,753,330</b>	<b>4.00%</b>	<b>853,770,000</b>	<b>1.79%</b>	<b>875,270,314</b>	<b>2.52%</b>	<b>875,270,314</b>	<b>95.97%</b>	<b>875,270,314</b>	<b>2.52%</b>	<b>875,270,314</b>	<b>2.52%</b>	<b>95.97%</b>			
Encumbrance Cancellations	9,870,328	186.89%	4,975,349	-49.59%	6,374,423	28.12%	7,223,736	13.32%	5,000,000	-30.78%	5,000,000	0.55%	5,000,000	-30.78%	5,000,000	-30.78%	0.55%			
Unencumbered Balance	29,171,431	-34.38%	30,721,859	5.31%	30,205,726	-1.68%	17,670,166	-41.50%	14,017,067	-20.67%	14,017,067	1.54%	14,017,067	-20.67%	14,017,067	-20.67%	1.54%			
Fund Transfers	3,409,240	44.02%	4,063,974	19.20%	4,307,714	6.00%	4,750,000	10.27%	4,750,000	0.00%	4,750,000	0.52%	4,750,000	0.00%	4,750,000	0.00%	0.52%			
Other Misc. Transfers	5,714,000	14.28%	1,830,000	-67.97%	-	-100.00%	16,784,000	N/A	12,962,619	-22.77%	12,962,619	1.42%	12,962,619	-22.77%	12,962,619	-22.77%	1.42%			
Total Annual Resources	828,464,639	2.38%	848,109,950	2.37%	879,641,193	3.72%	900,197,902	2.34%	912,000,000	1.31%	912,000,000	100.00%	912,000,000	1.31%	912,000,000	1.31%	100.00%			
27th Pay Period Reserve Fund	15,431,786	17.08%	17,749,786	15.02%	20,137,786	13.45%	22,596,786	12.21%	25,129,786	11.21%	25,129,786	11.21%	25,129,786	11.21%	25,129,786	11.21%	11.21%			
Economic Stabilization Fund	66,740,821	4.16%	69,522,302	4.17%	73,945,877	6.36%	76,213,161	3.07%	78,963,161	3.61%	78,963,161	3.61%	78,963,161	3.61%	78,963,161	3.61%	3.61%			
<b>TOTAL GENERAL FUND</b>	<b>\$ 910,637,246</b>	<b>2.73%</b>	<b>\$ 935,382,038</b>	<b>2.72%</b>	<b>\$ 973,724,856</b>	<b>4.10%</b>	<b>\$ 999,007,849</b>	<b>2.60%</b>	<b>\$ 1,016,092,947</b>	<b>1.71%</b>	<b>1.71%</b>									

## General Fund Summary

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## Expenditures and Personnel

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

## General Fund Summary

GENERAL FUND 2019 PROPOSED BUDGET SUMMARY BY AREA OF EXPENSE								
Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Totals	
City Council	\$ 4,185,624	\$ 28,000	\$ 173,840	\$ -	\$ -	\$ -	\$ 4,387,464	
<u>City Auditor</u>								
City Auditor	3,687,007	27,600	817,056	700	-	-	4,532,363	
Income Tax	8,334,463	78,500	1,251,556	500	-	-	9,665,019	
Total	12,021,470	106,100	2,068,612	1,200	-	-	14,197,382	
City Treasurer	1,008,288	6,200	348,635	-	-	-	1,363,123	
<u>City Attorney</u>								
City Attorney	12,893,818	75,150	416,564	3,000	-	-	13,388,532	
Real Estate	149,128	-	-	-	-	-	149,128	
Total	13,042,946	75,150	416,564	3,000	-	-	13,537,660	
Municipal Court Judges	17,108,960	53,200	1,843,926	-	-	340,000	19,346,086	
Municipal Court Clerk	11,621,344	139,734	773,086	-	-	-	12,534,164	
Civil Service	3,834,562	28,612	653,038	5,500	-	-	4,521,712	
<u>Public Safety</u>								
Administration	1,904,587	10,367	6,530,220	100	-	-	8,445,274	
Support Services	5,002,055	388,175	2,185,144	5,800	-	-	7,581,174	
Police	318,976,941	3,418,568	14,419,460	255,000	-	5,288,862	342,358,831	
Fire	244,832,533	4,102,905	12,848,367	200,000	-	2,160,046	264,143,851	
Total	570,716,116	7,920,015	35,983,191	460,900	-	7,448,908	622,529,130	
<u>Office of the Mayor</u>								
Mayor	4,107,528	15,000	456,874	500	-	-	4,579,902	
Office of Diversity & Inclusion	1,071,036	7,250	109,767	-	-	-	1,188,053	
Total	5,178,564	22,250	566,641	500	-	-	5,767,955	
Education	539,442	7,500	5,985,944	-	-	-	6,532,886	
<u>Development</u>								
Administration	3,073,042	22,476	2,621,608	1,000	-	-	5,718,126	
Econ. Development	1,061,380	8,000	2,549,575	1,000	-	-	3,619,955	
Code Enforcement	6,938,161	50,000	899,255	7,000	-	-	7,894,416	
Planning	1,980,845	9,000	85,777	1,000	-	-	2,076,622	
Housing	939,483	13,500	5,668,202	1,000	-	-	6,622,185	
Land Redevelopment	679,550	-	1,000	-	-	-	680,550	
Total	14,672,461	102,976	11,825,417	11,000	-	-	26,611,854	
<u>Finance and Management</u>								
Finance Administration	2,854,939	14,500	2,286,892	-	-	-	5,156,331	
Financial Management	3,053,153	15,290	1,755,980	-	-	-	4,824,423	
Facilities Management	7,992,661	659,800	8,947,329	2,000	-	-	17,601,790	
Total	13,900,753	689,590	12,990,201	2,000	-	-	27,582,544	
Finance City-wide	-	-	-	-	-	25,704,628	25,704,628	
Finance Technology (Pays of agency bills)	-	-	18,697,210	-	-	-	18,697,210	
Human Resources	1,698,242	48,906	1,244,206	-	-	-	2,991,354	
Neighborhoods	4,518,619	40,938	736,601	1,500	-	52,500	5,350,158	
Health	-	-	-	-	-	24,997,885	24,997,885	
Recreation and Parks	-	-	-	-	-	41,332,906	41,332,906	
<u>Public Service</u>								
Administration	690,291	605	22,161	-	-	-	713,057	
Refuse Collection	17,916,966	165,500	15,136,876	71,500	10,000	-	33,300,842	
Total	18,607,257	166,105	15,159,037	71,500	10,000	-	34,013,899	
<b>Total General Operating Fund</b>	<b>\$ 692,654,648</b>	<b>\$ 9,435,276</b>	<b>\$ 109,466,149</b>	<b>\$ 557,100</b>	<b>\$ 10,000</b>	<b>\$ 99,876,827</b>	<b>\$ 912,000,000</b>	

## General Fund Summary

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GENERAL FUND EXPENDITURE AND BUDGET SUMMARY						
	2016 Actual	2017 Actual	2018 Projected	2019 Proposed	% Change	
City Council	\$ 4,038,825	\$ 4,398,402	\$ 4,365,205	\$ 4,387,464	0.51%	
City Auditor						
City Auditor	4,828,723	4,674,967	4,498,055	4,532,363	0.76%	
Income Tax	8,856,669	9,057,441	9,292,973	9,665,019	4.00%	
Total	13,685,392	13,732,408	13,791,028	14,197,382	2.95%	
City Treasurer	1,109,169	1,133,722	1,209,012	1,363,123	12.75%	
City Attorney						
City Attorney	11,945,729	12,540,334	13,487,402	13,388,532	-0.73%	
Real Estate	110,634	110,511	132,219	149,128	12.79%	
Total	12,056,363	12,650,845	13,619,621	13,537,660	-0.60%	
Municipal Court Judges	17,460,269	18,261,141	18,859,866	19,346,086	2.58%	
Municipal Court Clerk	11,767,131	12,070,543	12,449,362	12,534,164	0.68%	
Civil Service	3,817,994	4,123,876	4,148,343	4,521,712	9.00%	
Public Safety						
Administration	6,690,807	6,993,430	7,995,814	8,445,274	5.62%	
Support Services	6,308,315	7,105,893	6,638,274	7,581,174	14.20%	
Police	306,036,958	320,451,188	335,847,844	342,358,831	1.94%	
Fire	235,946,043	247,901,990	255,961,641	264,143,851	3.20%	
Total	554,982,123	582,452,501	606,443,573	622,529,130	2.65%	
Office of the Mayor						
Mayor	2,569,718	3,207,359	4,038,229	4,579,902	13.41%	
Community Relations	464,566	-	-	-	-	
Office of Diversity & Inclusion	1,450,305	1,479,418	1,036,570	1,188,053	14.61%	
Total	4,484,589	4,686,777	5,074,799	5,767,955	13.66%	
Education	6,126,116	6,207,228	5,346,382	6,532,886	22.19%	
Development						
Administration	6,667,546	5,368,335	5,677,184	5,718,126	0.72%	
Economic Development	20,833,361	20,285,083	20,212,135	3,619,955	-82.09%	
Code Enforcement	7,467,365	7,002,088	7,719,244	7,894,416	2.27%	
Planning	1,639,051	1,860,285	1,895,514	2,076,622	9.55%	
Housing	5,222,992	6,024,038	6,521,507	6,622,185	1.54%	
Land Redevelopment	-	660,699	665,208	680,550	2.31%	
Total	41,830,315	41,200,528	42,690,792	26,611,854	-37.66%	
Finance and Management						
Finance Administration	5,480,910	6,607,026	5,127,023	5,156,331	0.57%	
Financial Management	3,964,497	4,595,817	3,624,020	4,824,423	33.12%	
Facilities Management	15,013,856	16,591,225	15,724,267	17,601,790	11.94%	
Total	24,459,263	27,794,068	24,475,310	27,582,544	12.70%	
Citywide Technology	18,002,405	18,403,272	17,389,121	18,697,210	7.52%	
Finance City-wide	5,024,000	9,689,904	10,539,444	25,704,628	143.89%	
Human Resources	2,507,996	2,705,455	2,921,983	2,991,354	2.37%	
Neighborhoods	1,651,405	3,886,610	4,686,902	5,350,158	14.15%	
Health	23,157,767	21,997,003	22,900,285	24,997,885	9.16%	
Recreation and Parks	37,681,259	40,133,854	40,326,391	41,332,906	2.50%	
Public Service						
Administration	2,161,990	1,594,234	1,341,120	713,057	-46.83%	
Refuse Collection	29,783,208	32,843,058	31,312,664	33,300,842	6.35%	
Traffic Management	2,116,645	2,005,598	2,289,466	-	-100.00%	
Total	34,061,844	36,442,890	34,943,250	34,013,899	-2.66%	
<b>Total General Operating Fund</b>	<b>\$ 817,904,224</b>	<b>\$ 861,971,027</b>	<b>\$ 886,180,669</b>	<b>\$ 912,000,000</b>	<b>2.91%</b>	

## General Fund Summary

GENERAL FUND PERSONNEL SUMMARY -- FULL-TIME				
	2016 Actual	2017 Actual	2018 Budgeted	2019 Proposed
<b>City Council</b>	43	43	40	41
<b>City Auditor</b>				
<b>City Auditor</b>	26	26	28	29
<b>Income Tax</b>	78	80	81	82
<b>Total</b>	104	106	109	111
<b>City Treasurer</b>	9	8	8	8
<b>City Attorney</b>				
<b>City Attorney</b>	116	118	124	125
<b>Real Estate</b>	0	1	1	1
<b>Total</b>	116	119	125	126
<b>Municipal Court Judges</b>	183	189	195	199
<b>Municipal Court Clerk</b>	155	152	163	164
<b>Civil Service</b>	35	35	36	36
<b>Public Safety</b>				
<b>Administration</b>	9	10	12	12
<b>Support Services</b>	49	45	45	46
<b>Police- Non Uniformed</b>	361	388	412	412
<b>Police- Uniformed</b>	1,916	1,921	1,948	1,951
<b>Fire- Non Uniformed</b>	50	47	51	51
<b>Fire- Uniformed</b>	1,548	1,576	1,608	1,596
<b>Total</b>	3,933	3,987	4,076	4,068
<b>Office of the Mayor</b>				
<b>Mayor</b>	18	26	26	29
<b>Office of Diversity and Inclusion</b>	9	11	11	11
<b>Total</b>	27	37	37	40
<b>Education</b>	4	4	4	4
<b>Development</b>				
<b>Administration</b>	19	23	23	24
<b>Economic Development</b>	9	9	9	9
<b>Code Enforcement</b>	70	59	72	72
<b>Planning</b>	18	16	18	18
<b>Housing</b>	4	0	7	9
<b>Land Redevelopment</b>	8	5	5	7
<b>Total</b>	128	112	134	139
<b>Finance and Management</b>				
<b>Administration</b>	29	27	29	29
<b>Financial Management</b>	27	24	27	27
<b>Facilities Management</b>	72	80	88	90
<b>Total</b>	128	131	144	146
<b>Human Resources</b>	15	14	14	14
<b>Neighborhoods</b>	35	35	41	45
<b>Public Service</b>				
<b>Administration</b>	13	5	12	6
<b>Refuse Collection</b>	194	197	226	226
<b>Traffic Management</b>	18	0	0	0
<b>Total</b>	225	202	238	232
<b>Total General Fund</b>	<b>5,140</b>	<b>5,174</b>	<b>5,364</b>	<b>5,373</b>

The numbers represented in the 2016 and 2017 columns are year-end actuals, while 2018 and 2019 are budgeted.

**MEGAN N. KILGORE**  
City Auditor

**DARLENE WILDES, CPA**  
Deputy City Auditor

THE CITY OF  
**COLUMBUS**

OFFICE OF MEGAN N. KILGORE,  
CITY AUDITOR

October 18, 2018

Per the Charter of the City of Columbus, the Mayor's estimate of the expense of conducting the affairs of the City for the following fiscal year shall be submitted to City Council on or before the fifteenth day of November in each year. The estimate shall be compiled from certain information obtained from various city departments, including, a statement from the City Auditor of the total probable revenue for the period covered by the Mayor's estimate. This statement shall serve as the City Auditor's Statement of Available Resources for Fiscal Year 2019.

City of Columbus, Ohio  
Statement of Estimated Available Resources – General Operating Fund [1000-100010]  
For the Year Ending December 31, 2019

	<u>Original Estimate</u>
<b>ESTIMATED REVENUE:</b>	
Income taxes	\$ 684,258,000
Property taxes	52,838,000
Investment income	13,050,000
Licenses and permits	11,356,000
Shared revenue	27,837,314
Charges for services	61,984,000
Fines and forfeits	18,988,000
Miscellaneous	4,959,000
<b>TOTAL ESTIMATED RESOURCES FROM REVENUE</b>	<u>875,270,314</u>
<b>TRANSFERS IN:</b>	
From Basic City Services Subfund [1000-100010]	12,962,619
From other City funds	<u>4,750,000</u>
<b>TOTAL TRANSFERS IN</b>	<u>17,712,619</u>
<b>TOTAL ESTIMATED RESOURCES FROM REVENUE AND TRANSFERS IN</b>	<u>892,982,933</u>
Estimated prior years' encumbrance cancellations	5,000,000
Estimated 2018 year end fund balance	<u>14,017,067</u>
<b>TOTAL ESTIMATED AVAILABLE RESOURCES FOR 2019</b>	<u>\$ 912,000,000</u>

This estimate includes an increase in 2019 income tax revenue of 2.25% over the 2018 original estimate of income tax of \$669.2 million. The 2019 estimate of total resources from revenue is 2.76% greater than the 2018 original estimate. See "Notes to the City Auditor's Statement of Estimated Available Resources" for additional information.

*Megan N. Kilgore*

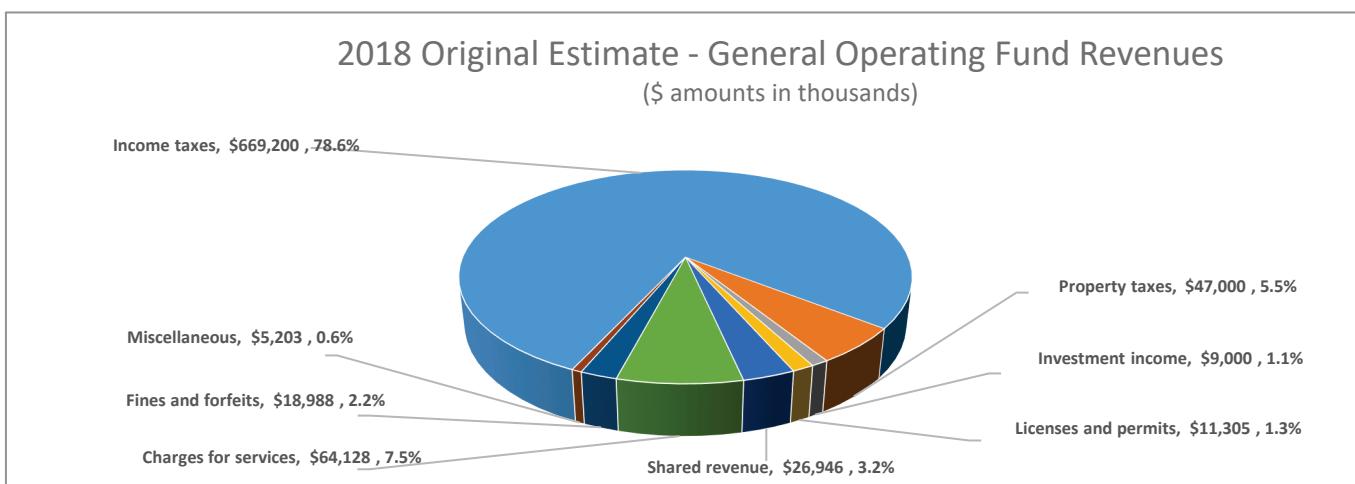
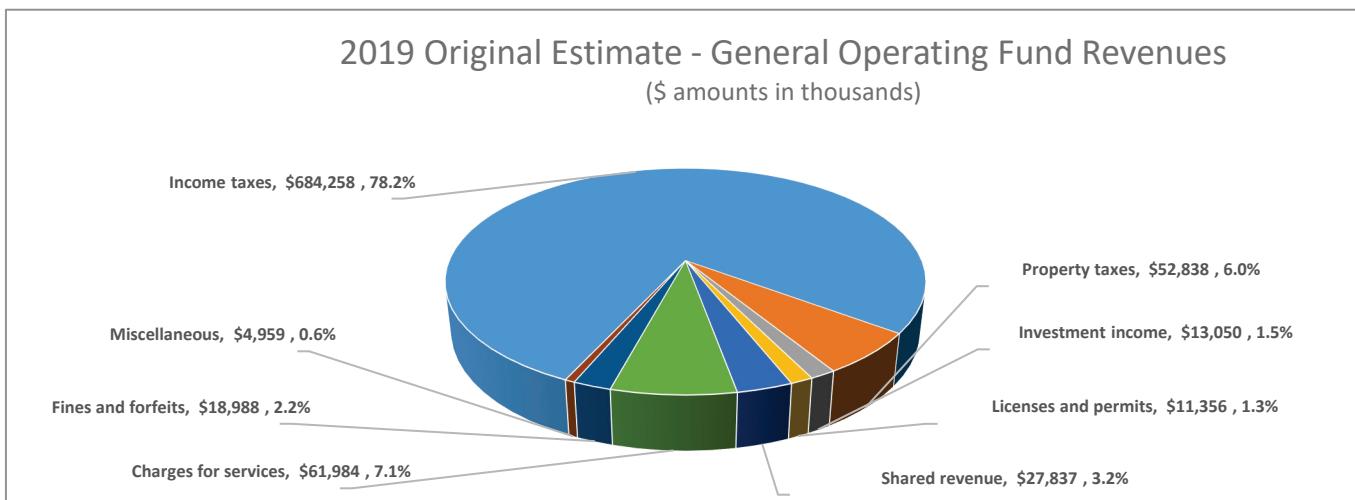
Megan N. Kilgore, City Auditor



**CITY OF COLUMBUS, OHIO**  
**NOTES TO THE CITY AUDITOR'S STATEMENT OF ESTIMATED AVAILABLE RESOURCES**  
**GENERAL OPERATING FUND**

**NOTE 1 – GENERAL OPERATING FUND RESOURCES**

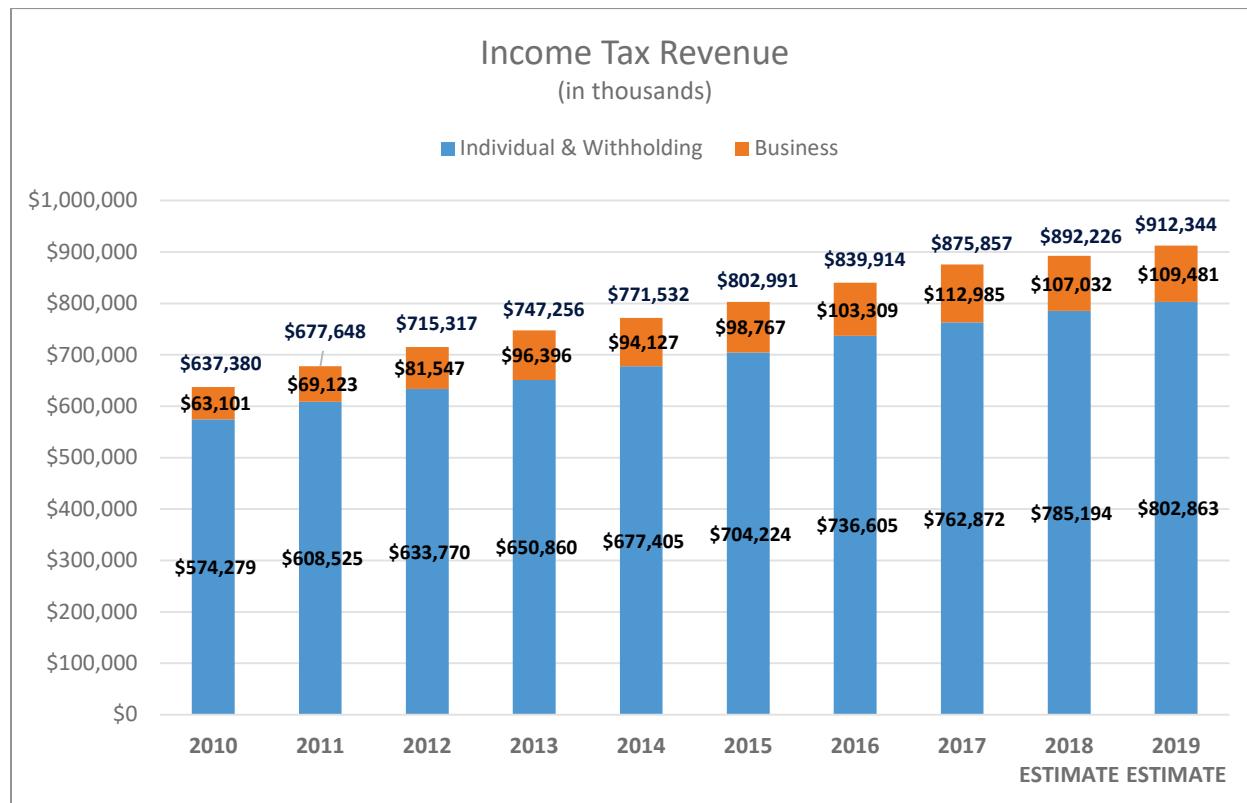
The 2019 general operating fund total estimated revenues for the City of Columbus (“City”) are approximately \$875.3 million. The revenue is generated through income tax, property tax, investment income, licenses and permits, charges for services, shared revenue, fines and forfeitures, and other miscellaneous amounts. Total 2019 estimated resources for the general operating fund, which include revenues, transfers in, estimated cancellations of prior year encumbrances, and the estimated year end cash balance at December 30, 2018 are \$912 million. Total estimated revenues for 2019 increased \$23.5 million or 2.76% over the originally estimated revenues for 2018 of \$851.8 million. Total estimated resources for 2019 represent an \$18 million or 2% increase over the original estimate of total resources for 2018 of \$894 million. The graph below displays the total amount of estimated resources attributable to each category for both 2018 and 2019.



**CITY OF COLUMBUS, OHIO**  
**NOTES TO THE CITY AUDITOR'S STATEMENT OF ESTIMATED AVAILABLE RESOURCES**  
**GENERAL OPERATING FUND**

**NOTE 2 – INCOME TAX REVENUE**

Income tax revenue represents approximately 78.2 % of total general fund revenues. *Total* income tax collection for 2019, after providing for refunds to taxpayers, are estimated at \$912.344 million. One fourth of the collections will be deposited into a debt services fund, more commonly known as the "Special Income Tax Fund". The remaining three fourths of the collections, approximately \$684.258 million, will be deposited in the City's general operating fund. The City's current income tax rate is 2.5%, which is levied on all wages, salaries, commissions, other compensation paid to employees, and on net profits of business operations in the City. Income tax revenues are estimated based upon trends in the local economy, changes in the job market, unemployment, and timing of payments. The graph below shows total income tax collections/estimates over the past 10 years.



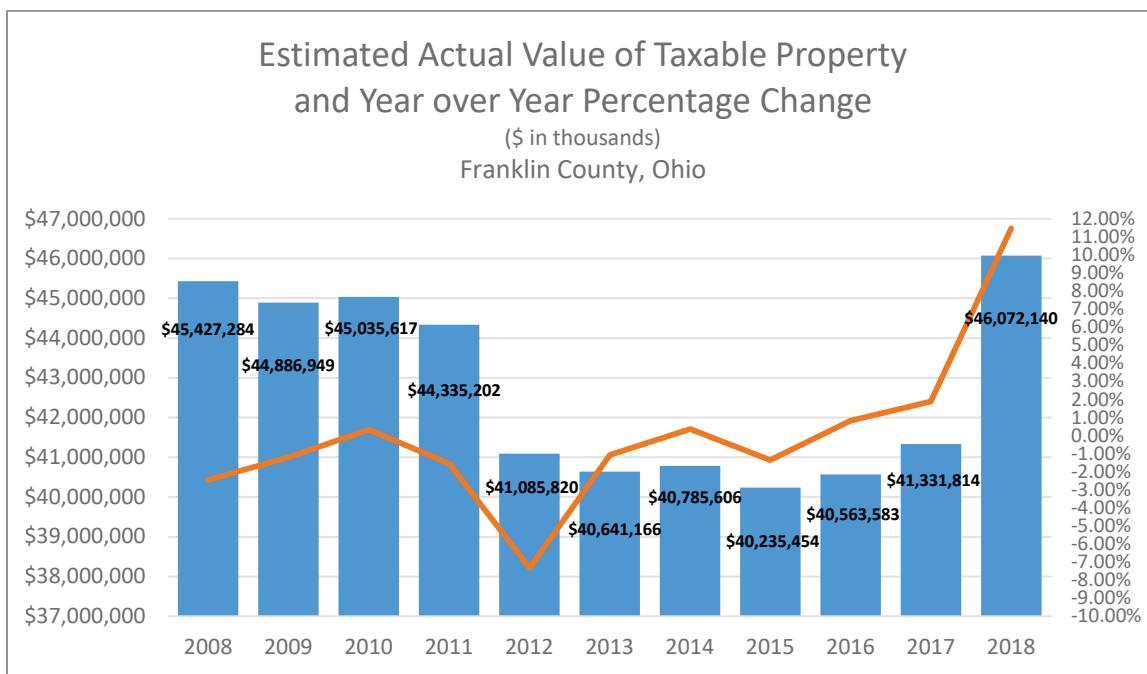
**NOTE 3 – PROPERTY TAX REVENUE**

The City's share of taxes collected in 2019 attributable to real properties is estimated at \$52.838 million, net of an estimated \$643 thousand 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. Property tax revenues are estimated based on trends in assessed valuation of property as determined by the county auditors. Assessed values on real property are established by state law at 35 percent of appraised market value. A revaluation of all property is required to be completed every sixth year. The last revaluation in Franklin County was completed in 2017. Ohio law prohibits taxation of property from all taxing authorities within a county in excess of 1 percent of assessed value without a vote of the

**CITY OF COLUMBUS, OHIO**  
**NOTES TO THE CITY AUDITOR'S STATEMENT OF ESTIMATED AVAILABLE RESOURCES**  
**GENERAL OPERATING FUND**

people. Under current procedures, the City's share is .314 percent (3.14 mills) of assessed value. Increases in the property tax rate are restricted only by voter willingness to approve such increases.

Franklin County tax year 2018 assessed values for property tax amounts to be collected in 2019 will be available in December 2018. Preliminary indications are that assessed values will increase by approximately 13% for tax year 2018. The graph below shows total estimated actual taxable property value and the year over year percentage change for the past 10 years.



#### **NOTE 4 – INVESTMENT INCOME**

The City pools its cash and investments for maximum investing efficiency. Earnings on the pool are allocated to individual funds at the discretion of City Council after meeting certain requirements. Interest earnings in excess of amounts required to be allocated are recorded as revenue in the general fund. Based on the estimated amount of pooled cash and investments and projected interest rates, it is estimated that \$13.050 million will be posted as revenue to the general fund in 2019.

#### **NOTE 5 – LICENSES AND PERMITS**

It is estimated that various licenses and permits, issued primarily by the City's Department of Public Safety, will generate approximately \$2.201 million for the general fund in 2019. Cable permits are estimated to produce \$8.9 million, while other licenses and permits will add another \$255 thousand for a total of \$11.356 million in licenses and permits. These estimates are determined based on trending and recognition of changes in various license and permit fees and related activity from year to year.

**CITY OF COLUMBUS, OHIO**  
**NOTES TO THE CITY AUDITOR'S STATEMENT OF ESTIMATED AVAILABLE RESOURCES**  
**GENERAL OPERATING FUND**

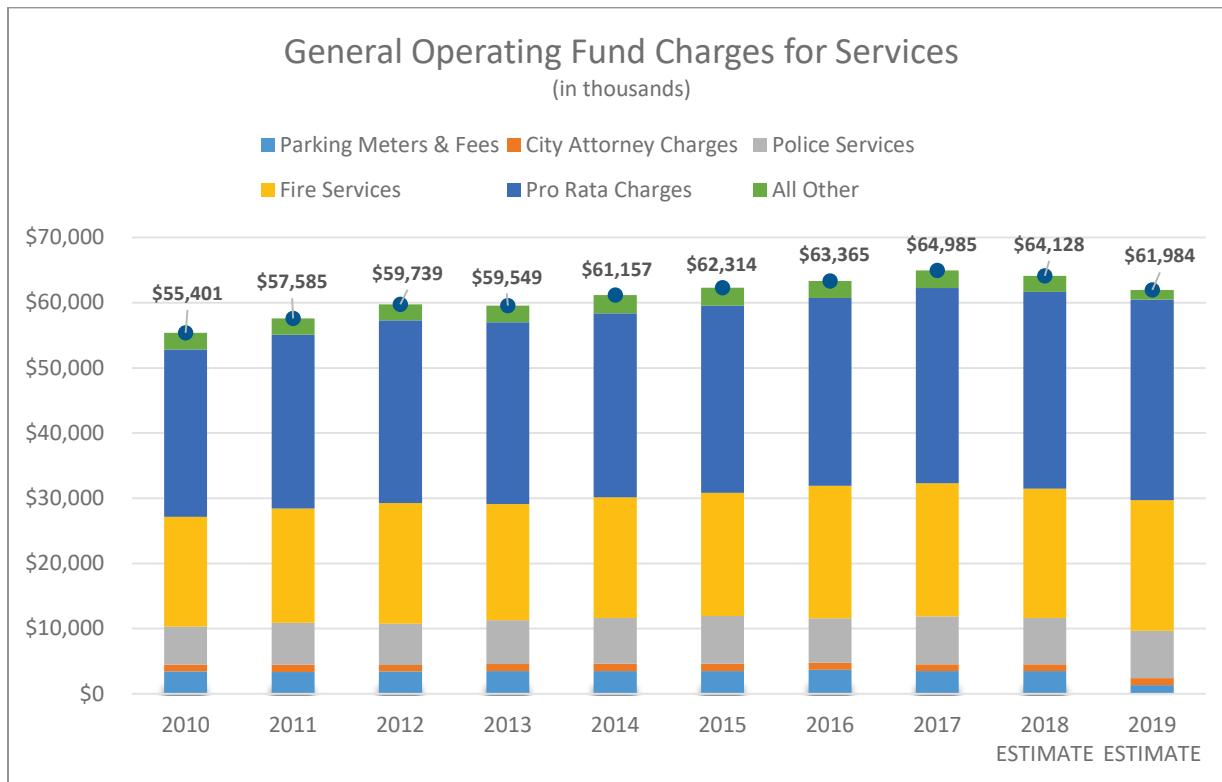
**NOTE 6 – SHARED REVENUE**

Shared revenues include portions of the various State of Ohio taxes which are shared with local governments within the State. It is estimated that these shared taxes will provide \$21.085 million. Additionally, the City receives Casino taxes as an allocation of county share portion and as a host city portion. Total casino taxes are estimated at \$10.983 million. The City has entered into various agreements funded with Casino taxes. For 2019, it is estimated that \$6.752 million in Casino taxes will remain in the general fund.

**NOTE 7 – CHARGES FOR SERVICES**

Charges for services in 2019 are estimated at \$61.984 million. The most significant revenue sources included in charges for services are for pro rata, Division of Fire Emergency Medical Services Billing, and special Police services. Pro Rata (or administrative charges to non-general operating fund divisions) represents certain operating costs borne by the general operating fund and then partially allocated to other funds of the City. Ordinance 2293-2018 calls for an assessment rate of 4.5% of revenues of the funds assessed, resulting in revenue to the general operating fund estimated at \$30.810 million for 2019. The Fire Services estimate of \$20 million includes Fire Emergency Medical Services Billing for fees related to emergency medical transportation services of \$16.2 million for 2019. Special Police services include charges for policing schools, auto impound fees, policing special community and other events and is estimated to generate revenue of \$7.3 million in 2019. In 2018, City Council approved ordinance 1918-2018, which moves parking meter revenue and the related expenditures to the Parking Services Division of Public Service and into a special revenue fund for the purpose of funding parking programs throughout the City. In 2019, this change will result in a \$2.7 million decrease in parking meter revenue (and an equal reduction in parking meter related expenditures) in the general operating fund. These estimates are based on trending from year to year and identification of certain events that may cause fluctuations in the revenue (i.e. change in rates for non-general operating fund divisions will impact pro rata charges). The following graph demonstrates trending of charges for services revenue by source over a ten year period.

**CITY OF COLUMBUS, OHIO**  
**NOTES TO THE CITY AUDITOR'S STATEMENT OF ESTIMATED AVAILABLE RESOURCES**  
**GENERAL OPERATING FUND**



#### **NOTE 8 – FINES AND FORFEITS**

Fines, forfeitures, court costs, etc., resulting from operations of the Franklin County Municipal Court should produce approximately \$12.788 million in 2019, while the City's Parking Violations Bureau is expected to collect \$6.2 million in parking ticket fines. These estimates are equal to the amounts estimated for 2018.

#### **NOTE 9 – MISCELLANEOUS REVENUES**

Miscellaneous revenues are estimated at \$4.959 million for 2019. Kilowatt hour (kWh) tax is permitted to be levied on users of electricity provided by the City's Division of Electricity. State statutes provide for the kWh tax to be deposited into the City's general operating fund and the City reports this amount as miscellaneous revenue. The kWh tax for 2019 is estimated at \$2.790 million. The remaining \$2.169 million estimated in miscellaneous revenue is for rents, refunds, reimbursements, and other miscellaneous payments.

#### **NOTE 10 – TRANSFER IN**

Transfers from other funds are estimated at \$17.713 million and include the following: \$4.750 million which represents 25% sharing by the Special Income Tax fund set aside of job incentive programs to be paid from the City's general operating fund and \$12.963 million to be transferred from the City's basic services fund [Fund 1000; Subfund 100017]. The \$12.963 million in the City's basic services fund primarily resulted from a refund of 2016 premium received from the Ohio Bureau of Worker's Compensation in 2018.

**CITY OF COLUMBUS, OHIO**  
**NOTES TO THE CITY AUDITOR'S STATEMENT OF ESTIMATED AVAILABLE RESOURCES**  
**GENERAL OPERATING FUND**

**NOTE 11 – PRIOR YEAR CANCELLATIONS AND ESTIMATED AVAILABLE BEGINNING BALANCE**

Encumbrances which will be carried forward to 2019, but not used are estimated at \$5 million. These cancellations will increase unencumbered cash in 2019 to be used for operations. Cancellations are estimated based on trending of encumbrance amounts carried forward from year to year, as well as the amounts cancelled each year.

The estimated available beginning balance to be used for 2019 operations is determined based on a 2018 third quarter review of actual revenues as compared to estimated revenues, and actual expenditures as compared to the amount appropriated for the year. The beginning cash balance is estimated as follows:

<b>General Operating Fund Estimated Beginning Cash Balance</b>	(in thousands)
Beginning Cash Balance - January 1, 2018	\$ 52,791
Less - Outstanding Encumbrances at December 31, 2017	35,121
Unencumbered Cash Balance - January 1, 2018	17,670
Add - City Auditor's Estimated 2018 Receipts	851,770
Add - City Auditor's Estimated Encumbrance Cancellations	3,044
Add - Transfers In	21,534
<b>Total Amount Available for Appropriations</b>	<b>\$ 894,018</b>
<b>Total Amount Appropriated for Expenditures</b>	<b>\$ 894,018</b>

Projected Amount Available in Excess of Estimate	
Increase 2018 Revenue Estimate	\$ 2,000
Encumbrance Cancellations in Excess of Estimate	4,180
<b>Projected Amount Available in Excess of Estimate</b>	<b>6,180</b>

Projected Appropriation Surplus (Deficit)	
Total Appropriated as of September 30, 2018	894,018
Less 2018 Projected Operating Expenditures	886,181
<b>Projected Appropriation Surplus (Deficit)</b>	<b>7,837</b>

<b>Projected Available Cash Balance - December 31, 2018</b>	<b>\$ 14,017</b>
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