

City of Columbus, Ohio

General Operating Fund (No. 1000-10010)- Estimated Resources

For 2018 Recap (*in millions*)

Income tax	\$ 669.200	78.1%
Property tax	47.000	5.5
Shared Revenue	26.946	3.2
Charges to other funds	30.155	3.5
Fines	18.988	2.2
EMS fees	<u>16.000</u>	<u>1.9</u>
	808.289	94.4
All other current resources	<u>48.231</u>	<u>5.6</u>
Total current resources	856.520	100.0%
Transfer from Basic City Services Fund 16	16.784	
Prior year encumbrance cancellations	3.044	
Estimated prior year end fund balance	<u>14.236</u>	
Total 2018 estimated resources	<u><u>\$ 890.584</u></u>	

City of Columbus, Ohio

General Fund

Income Tax

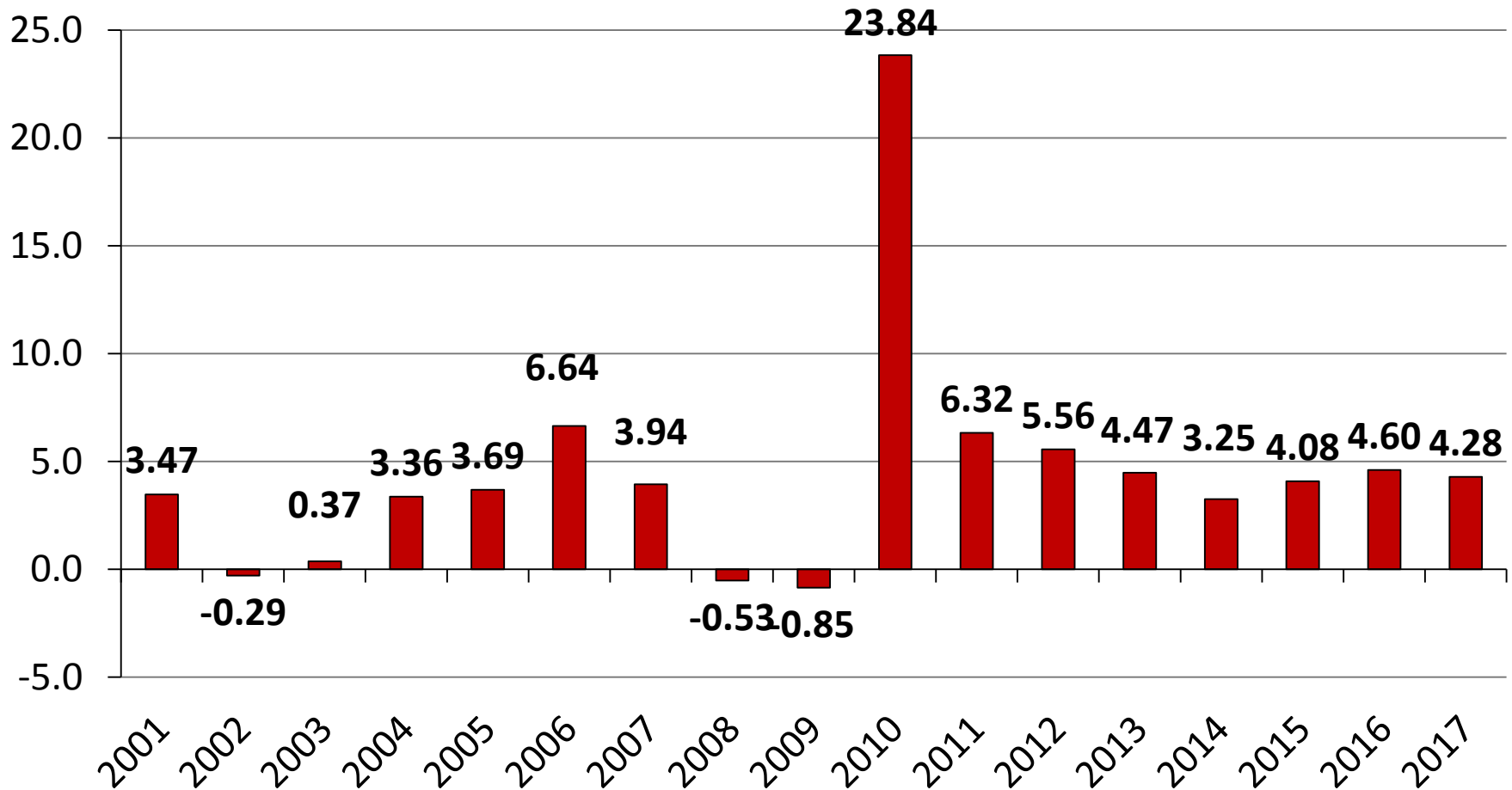
(net of refunds)

(in millions)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	\$ 478.0	508.2	536.5	560.4	578.6	602.2	629.9	656.9
% Growth over								
prior year	23.84%	6.32%	5.56%	4.47%	3.25%	4.08%	4.60%	4.28%

- Columbus was the **third city in the USA** to have a municipal income tax (1948) after Philadelphia (1939) and Toledo, OH (1947).
- Columbus has experienced five “negative growth” years since 1948, the first year of collections. **Three of those years have occurred since 2002.**
- Collections in 2017 were \$875.9 million with 75% (\$656.9) going to the General Operating Fund and 25% (\$219.0) going to the Debt Service Fund.

City of Columbus, Ohio Income Tax Yearly Percentage Growth



City of Columbus, Ohio

General Fund

Property Tax

(in millions)

									Est.
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Personal Property Tax	\$ 4.7	1.3	0.5	0.2	0.2	0.1	0.1	0.2	0.1
Real Property Tax	<u>48.0</u>	<u>47.0</u>	<u>44.3</u>	<u>44.5</u>	<u>44.0</u>	<u>43.2</u>	<u>44.3</u>	<u>45.2</u>	<u>48.5</u>
	52.7	48.3	44.8	44.7	44.2	43.3	44.4	45.4	48.6
County Deductions ⁽¹⁾	<u>(1.5)</u>	<u>(0.7)</u>	<u>(1.0)</u>	<u>(0.8)</u>	<u>(2.1)</u>	<u>(0.7)</u>	<u>(1.7)</u>	<u>(0.7)</u>	<u>(1.6)</u>
	<u>\$ 51.2</u>	<u>47.6</u>	<u>43.8</u>	<u>43.9</u>	<u>42.1</u>	<u>42.6</u>	<u>42.7</u>	<u>44.7</u>	<u>47.0</u>

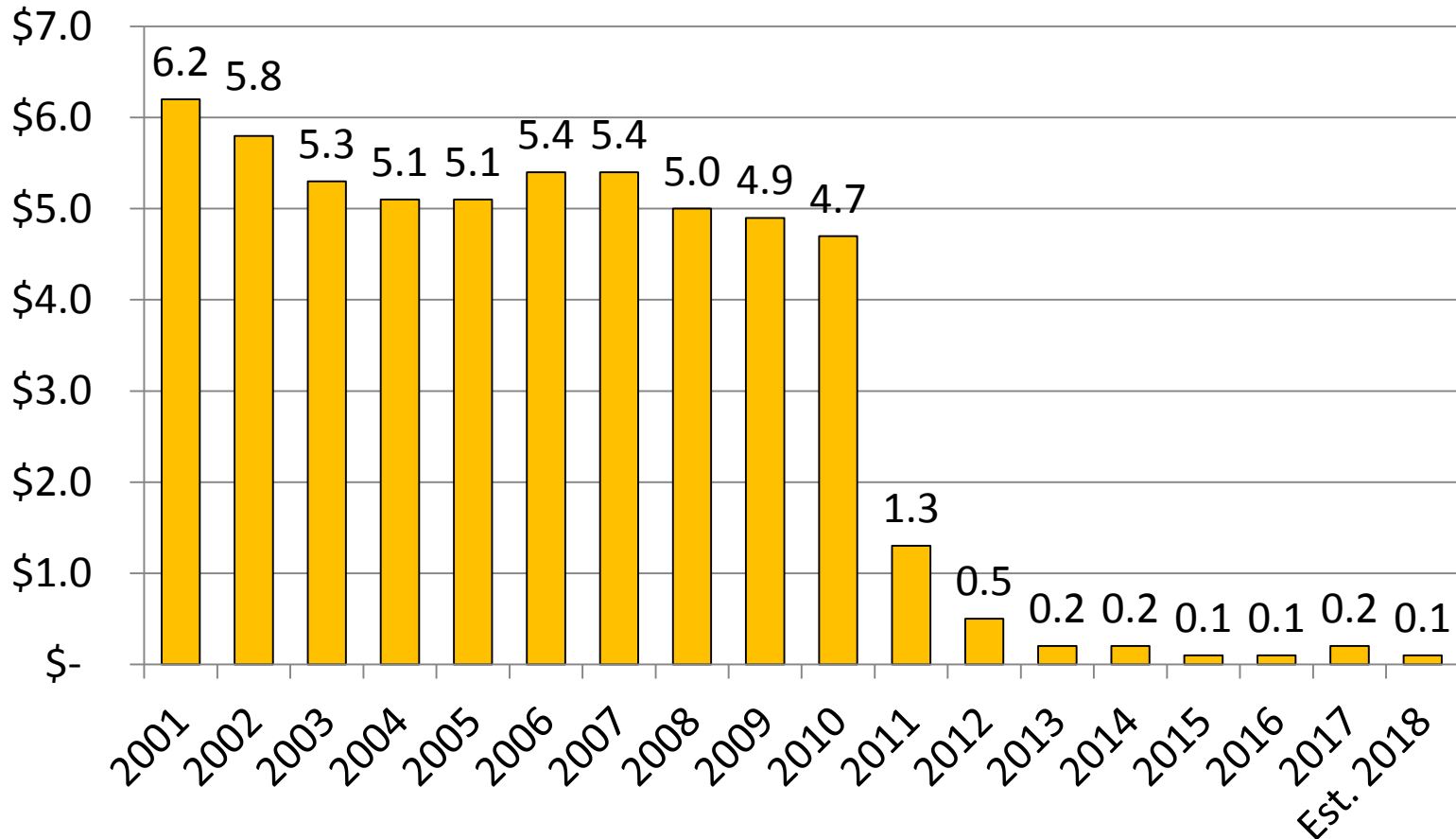
Note: Personal property tax collections ranged from \$6.2 million to \$4.7 million from 2001-2010.

(1) In addition to the \$1.7 million withheld by the Board of Elections in 2016, the City paid \$887,301.48 directly to the Board of Elections, representing costs of the special election held August 2, 2016 (the Council/Wards election).

City of Columbus, Ohio

Personal Property Tax

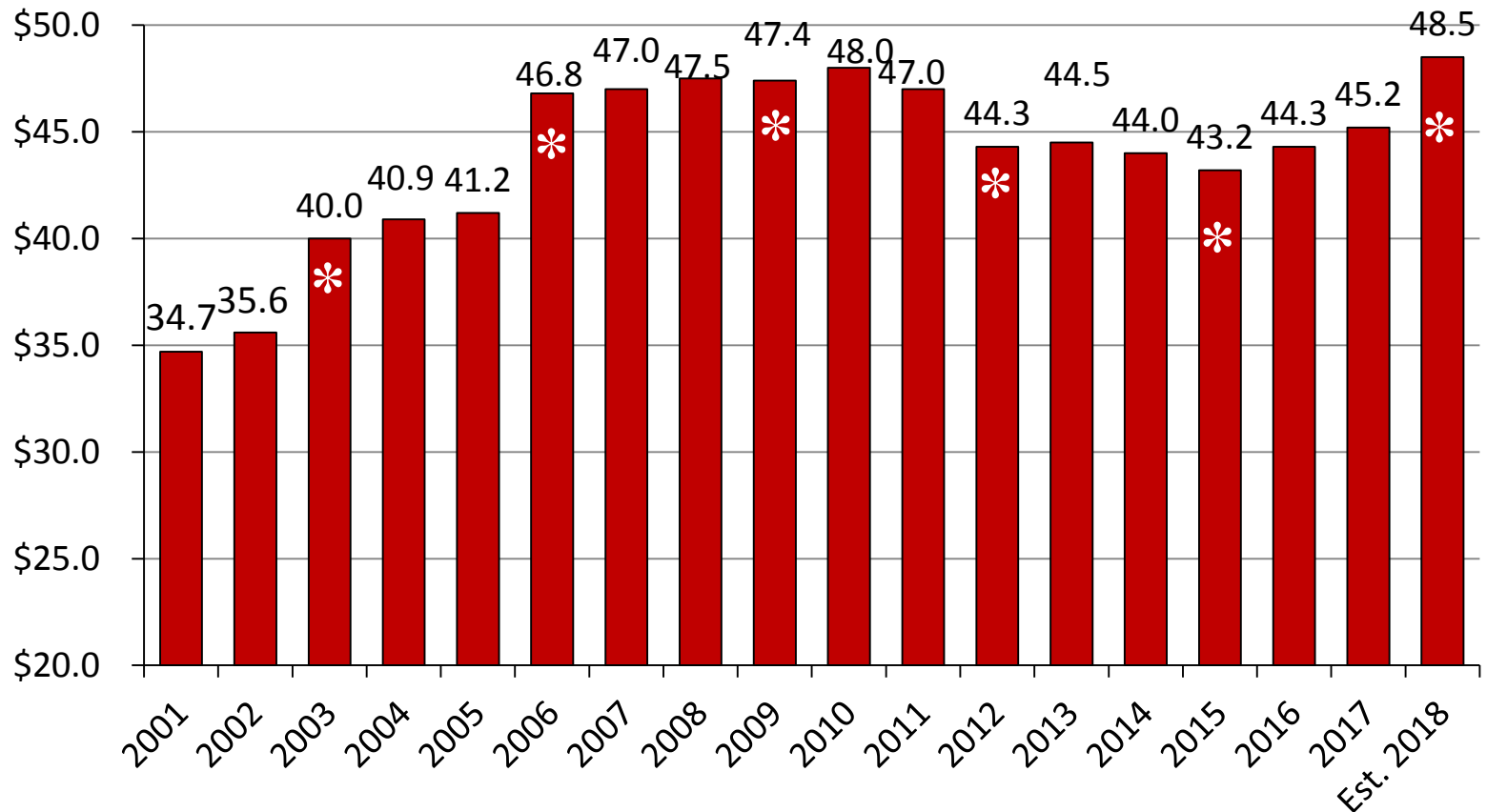
(in millions)



City of Columbus, Ohio

Real Property Tax Collections

(in millions)



* Result of revaluation in previous year.

Note: Above amounts represent real, exclusive of personal, property tax collections prior to County deductions.

City of Columbus, Ohio

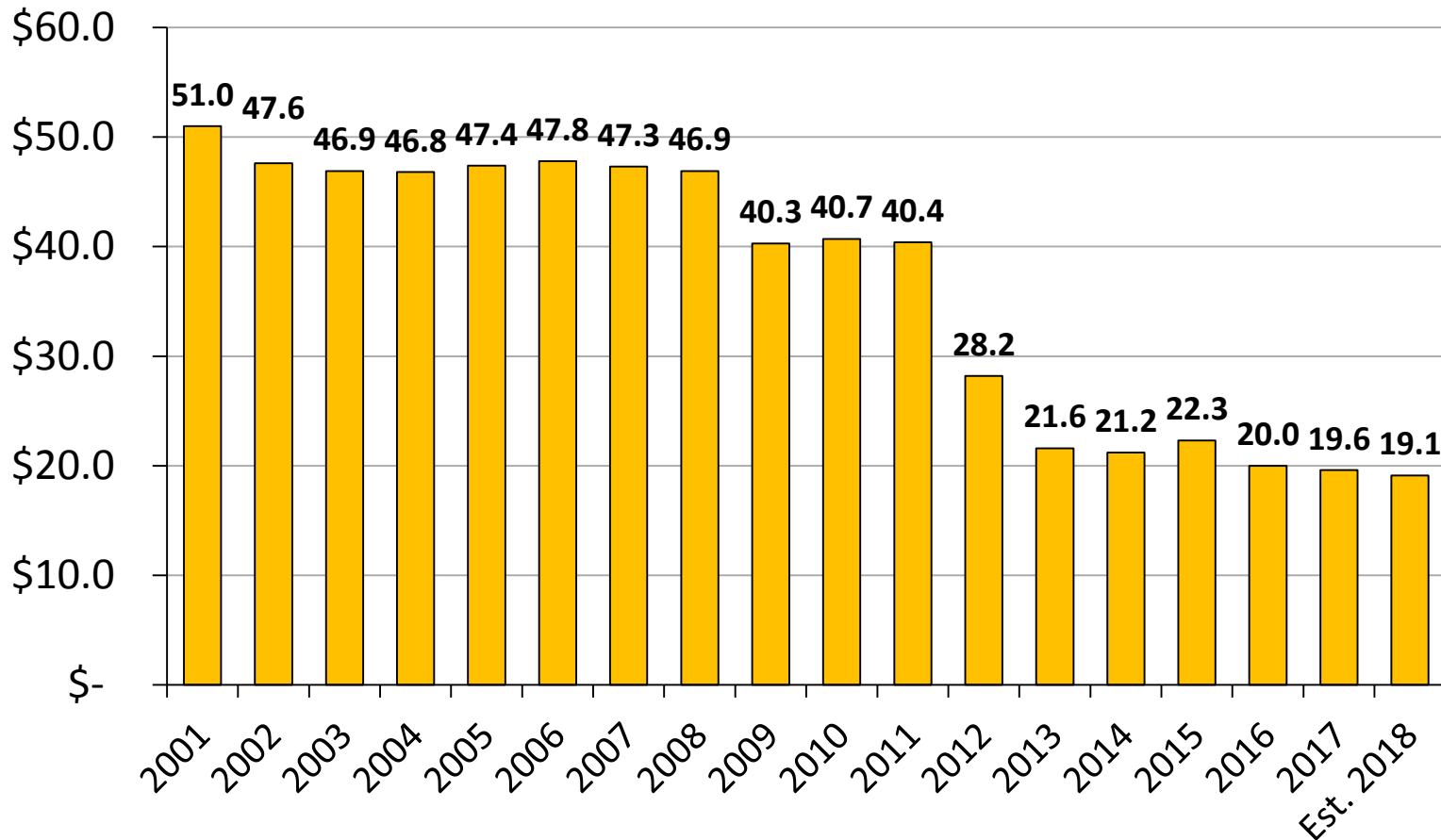
General Fund

Shared Revenue

(in millions)

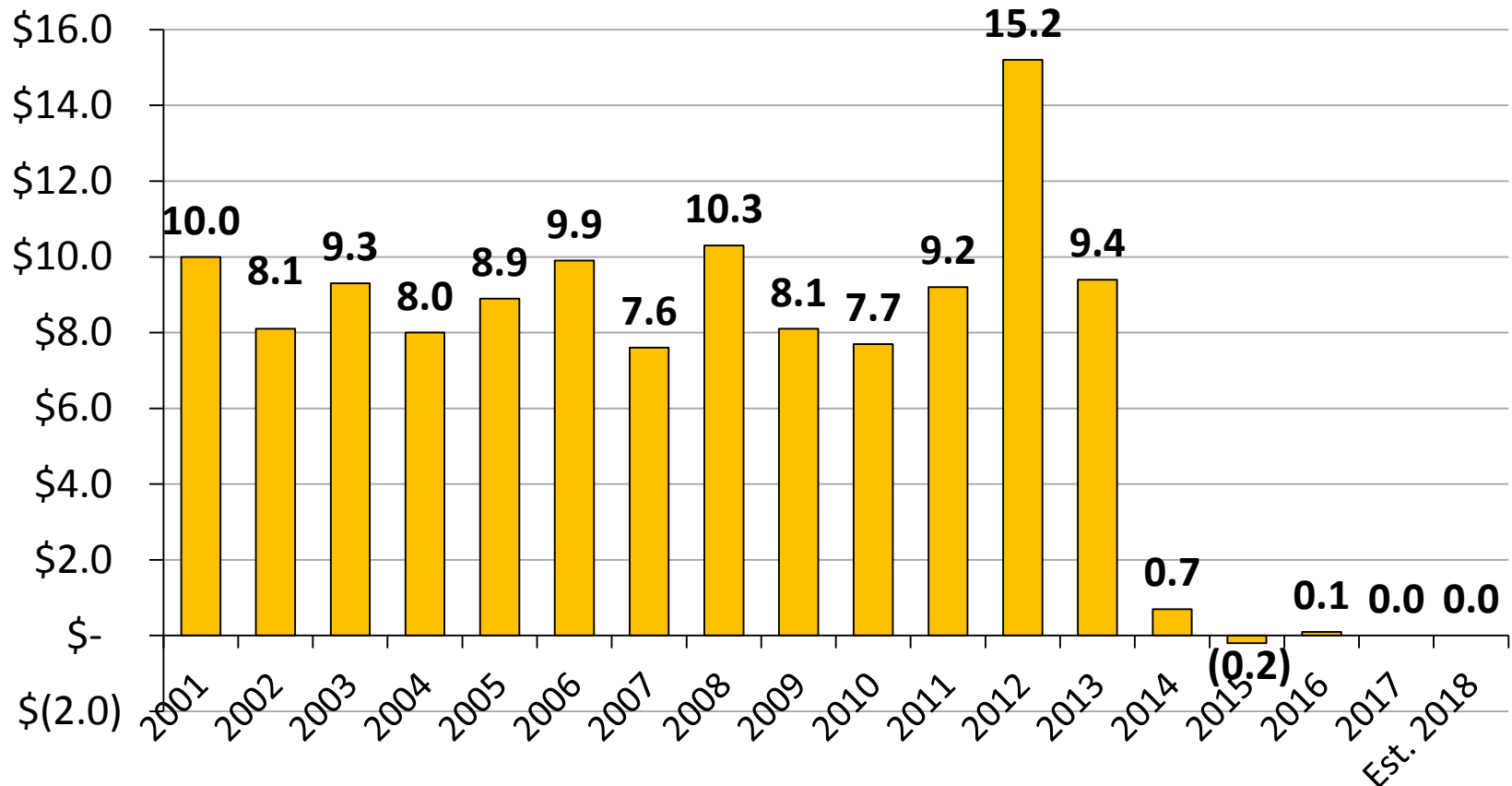
									Est.
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Shared Revenue									
Local government funds	\$ 40.7	40.4	28.2	21.6	21.2	22.3	20.0	19.6	19.1
Estate taxes	7.7	9.2	15.2	9.4	0.7	(0.2)	0.1	-	-
Casino	-	-	-	5.7	6.2	6.3	6.8	6.7	6.6
Liquor, etc.	<u>1.2</u>	<u>1.2</u>	<u>1.2</u>	<u>1.2</u>	<u>1.3</u>	<u>1.3</u>	<u>1.3</u>	<u>1.3</u>	<u>1.2</u>
	\$ 49.6	50.8	44.6	37.9	29.4	29.7	28.2	27.6	26.9

City of Columbus, Ohio Local Government Funds (in millions)



City of Columbus, Ohio

Estate Tax (in millions)



City of Columbus, Ohio

General Fund

Casino Taxes

(in thousands)

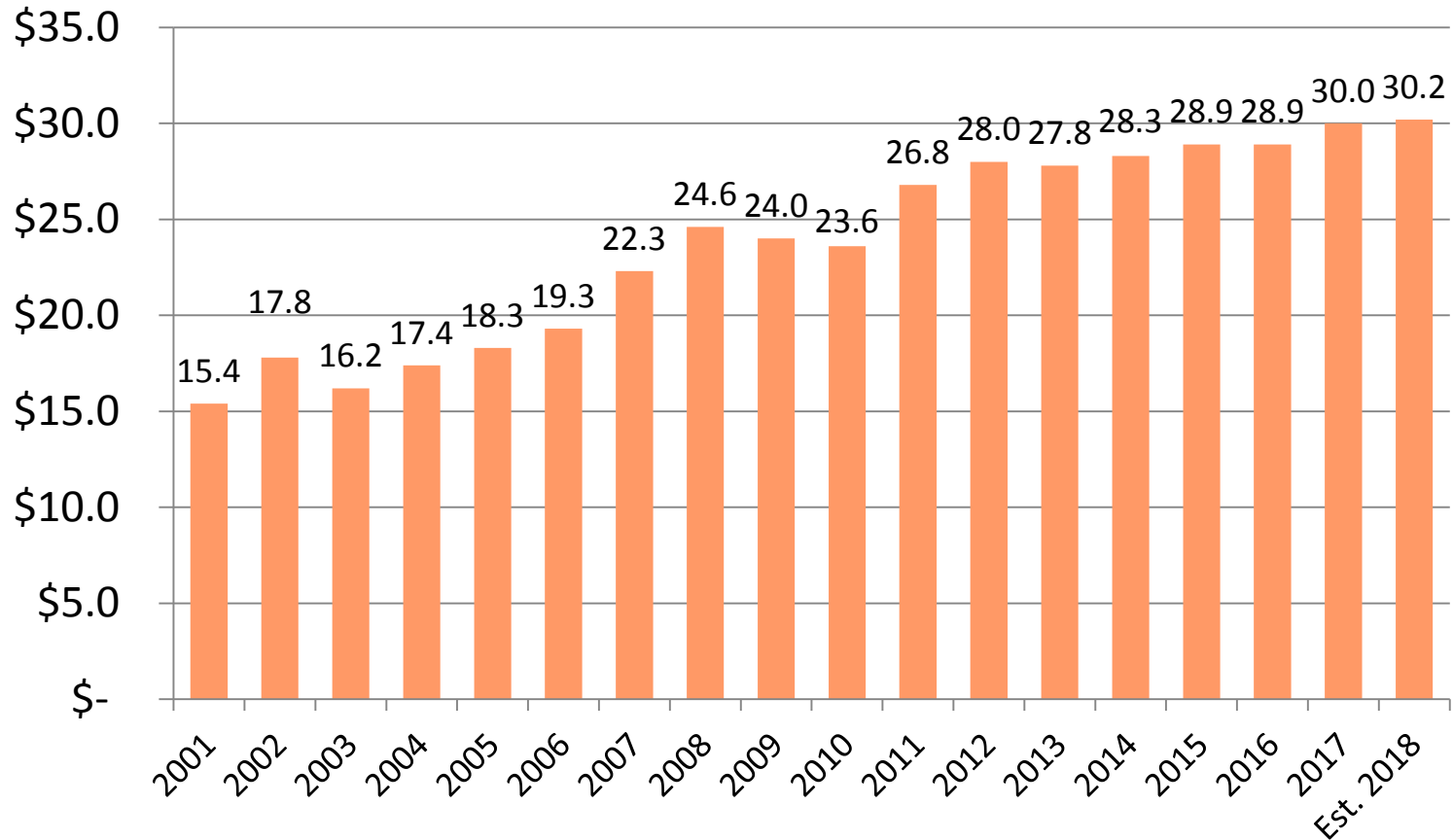
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	Est. <u>2018</u>
County/ City 50% Share	\$1,541	6,748	7,254	7,112	7,373	7,355	7,278
Host City Share	<u>-</u>	<u>3,506</u>	<u>3,472</u>	<u>3,399</u>	<u>3,546</u>	<u>3,611</u>	<u>3,586</u>
	<u>1,541</u>	<u>10,254</u>	<u>10,726</u>	<u>10,511</u>	<u>10,919</u>	<u>10,966</u>	<u>10,864</u>
Paid to Franklin County Convention Facility Authority	-	(2,563)	(2,682)	(2,628)	(2,839)	(2,961)	(3,042)
Paid to Westside Community Fund	(1,000)	(750)	(500)	(250)	-	-	-
Principal and interest on City bonds	(487)	(1,323)	(1,313)	(1,302)	(1,290)	(1,270)	(1,246)
Bond issuance costs, net	(13)	-	-	-	-	-	-
Transferred to 2013	<u>(41)</u>	<u>41</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available to General Fund	<u>\$ -</u>	<u>5,659</u>	<u>6,231</u>	<u>6,331</u>	<u>6,790</u>	<u>6,735</u>	<u>6,576</u>

Note: 2012 represents the first year of casino tax receipts.

City of Columbus, Ohio

Charges to Other Funds- Pro Rata

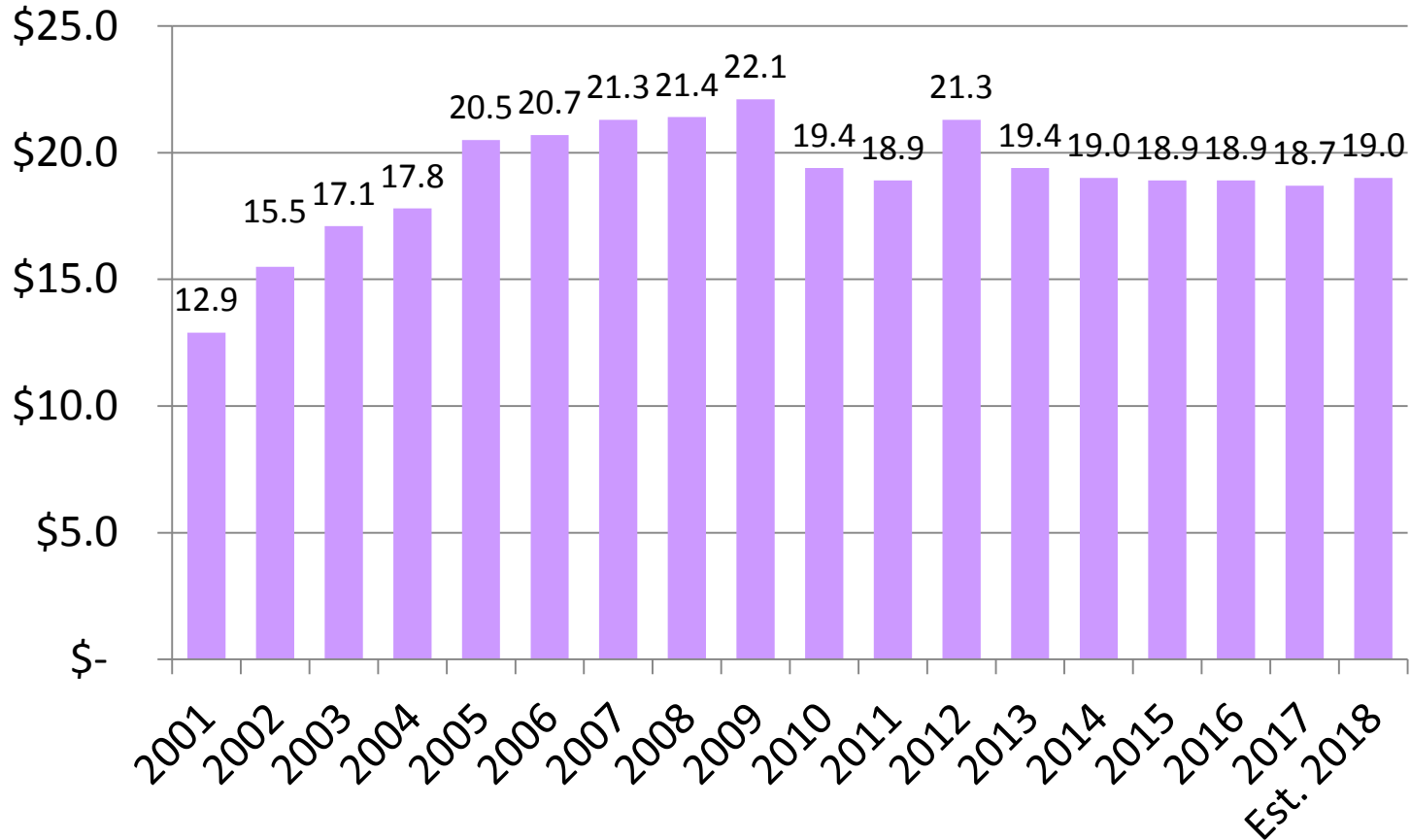
(in millions)



City of Columbus, Ohio

Charges to Other Funds- Fines

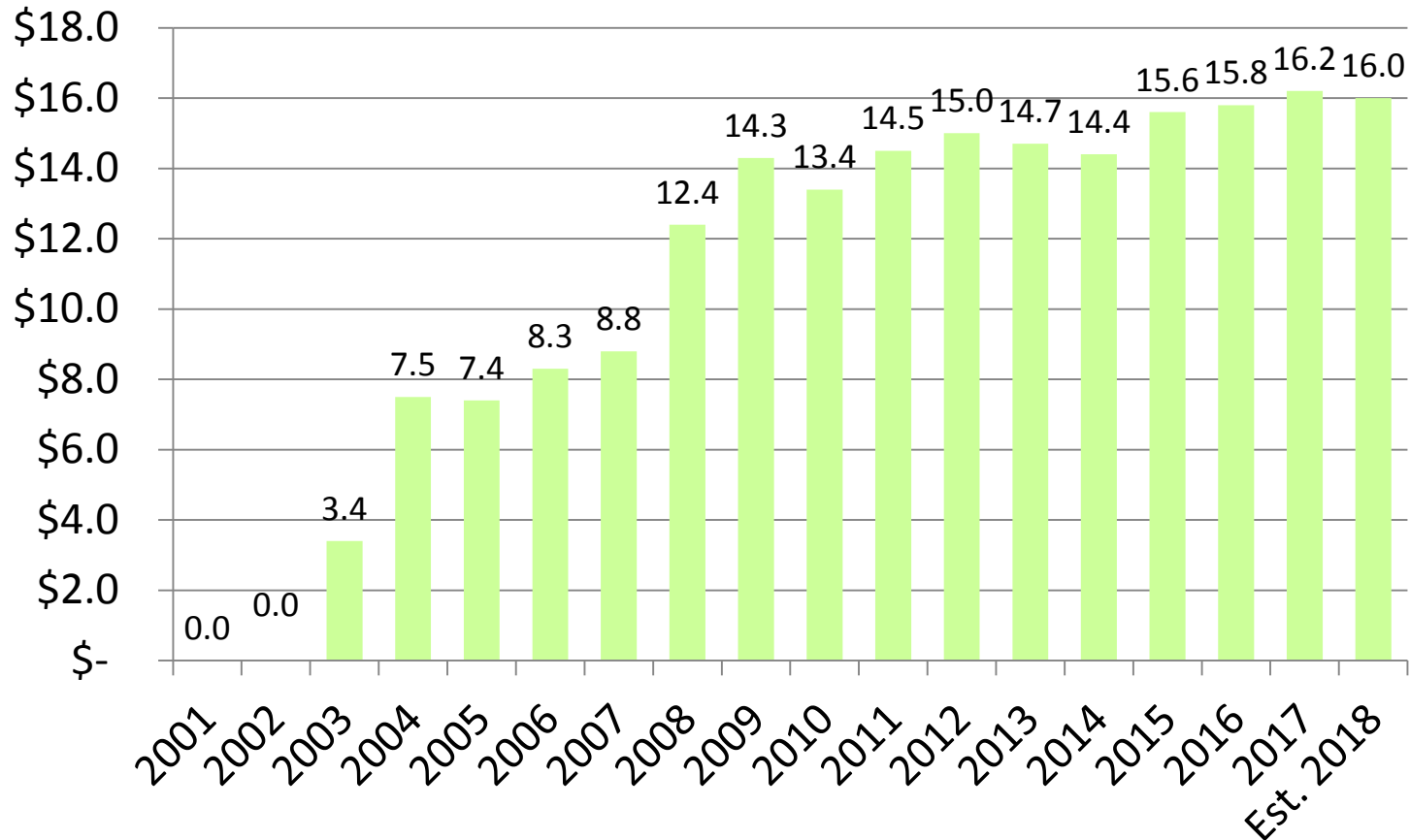
(in millions)



City of Columbus, Ohio

EMS Fees

(in millions)



City of Columbus

Economic Stabilization Fund-“The Rainy Day Fund” (a component of the General Fund)

Rainy Day Fund Balance (in millions)

