

## **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 others have multiple funding sources.

Revenues, excluding the unencumbered balance and transfers from other funds, are projected at \$653.8 million, an increase of 12.3 percent from 2009 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 occurred in 1956, to 1.0 percent; in 1971, to 1.5 percent; in 1982, to 2.0 percent, and in 2009 to its current 2.5 percent.

The city levies an income tax on all wages, salaries, commissions, and other compensation paid to employees and on the net proceeds of business operations in the city. Pursuant to Columbus City Codes, Section 361.36, 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 2010, income tax revenues are expected to comprise almost 70 percent of total general fund revenue.

### **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, at 88 percent for tangible personal property, and at 100 percent of true value for public utility property. Taxes are collected one year in arrears for real property and in the current year for tangible personal 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.

Historically, large increases typically have occurred every sixth year due to comprehensive reappraisals. Less formal triennial updates, which occur the third year in

between the six-year appraisals, have produced more modest growth. A comprehensive reappraisal took place in 2005, the effect of which was felt in 2006, since real property taxes are collected in arrears. However, Franklin County did not increase residential values as part of the 2008 appraisal update (payable in 2009), and it is projected that collections will actually decline by 0.34 percent in 2009. The cost of the 2009 special income tax election will be incurred in 2010, as an offset to property tax collections, which, combined with continuing foreclosures and delinquencies, is expected to result in projected negative growth of 2.85 percent in 2010.

### **Hotel-Motel Tax**

Columbus City Code Section 371.02 authorizes the levying of a six percent excise tax on room rates at hotels and motels located in the city. In 1988, 15 percent of the hotel-motel tax was repealed to allow the Convention Facilities Authority to use 0.9 percent of the total tax to finance construction of a convention center. In 1989, the city levied the 5.1 percent tax balance. Revenues are distributed in the following manner: 29.4 percent for the advancement of cultural development in the community; between 29.4 and 36.0 percent to promote the City of Columbus; 8.2 percent for emergency human service needs; 8.4 percent for deposit into the housing trust fund, and the balance deposited into the general fund without restriction. The 2010 projection for general fund hotel-motel tax receipts is \$3.1 million.

### **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 to the city's general fund. These revenues are estimated at \$3.3 million for 2010.

### **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 \$47.2 million in 2010, a 1.19 percent decline from 2009 projections.

### **Fines and Penalties**

The City of Columbus receives 100 percent of all municipal court costs and fines assessed in cases initiated by the city (other than 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 to remain flat in 2010, there being no increase in fees foreseen at this point, and are expected to generate \$22.1 million.

## **Charges for Service**

Sources of revenue in this category include pro-rata charges, 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 and other police service charges, certain fire protection and dispatching service charges, third party reimbursements for emergency medical services (EMS), 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 \$55.3 million in 2010, a 0.76 percent decline from 2009.

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, and 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. In order 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 seven million dollars in 2010.

## **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 \$9.7 million in 2010, of which Cable TV permits are expected to be approximately \$8.3 million.

## **Other Revenue**

This category includes various unclaimed funds, refunds and miscellaneous revenue. The 2010 estimate is \$1.375 million.

## **Encumbrance Cancellations**

These funds represent monies set aside in prior fiscal years for expenditures that subsequently were not made. Funds then can be made available for use through the cancellation of encumbrances. The estimate for 2010 is \$1.4 million.

GENERAL FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2006-2010											
SOURCE	2006 ACTUAL	PERCENT CHANGE	2007 ACTUAL	PERCENT CHANGE	2008 ACTUAL	PERCENT CHANGE	2009 PROJECTED	PERCENT CHANGE	2010 PROJECTED	PERCENT CHANGE	2010 PERCENT OF TOTAL
Income Tax	\$ 376,365,049	6.62%	\$ 391,176,817	3.94%	\$ 389,117,331	-0.53%	\$ 377,950,000	-2.87%	\$ 453,500,000	19.99%	69.24%
Property Tax	51,048,472	12.29%	51,607,785	1.10%	51,435,378	-0.33%	51,262,000	-0.34%	49,800,000	-2.85%	7.60%
Kilowatt Hour Tax	3,334,596	-0.88%	3,449,344	3.44%	3,365,494	-2.43%	3,260,000	-3.13%	3,300,000	1.23%	0.50%
Hotel/Motel Tax	3,418,590	6.69%	3,647,763	6.70%	3,597,542	-1.38%	3,100,000	-13.83%	3,100,000	0.00%	0.47%
<b>TOTAL TAXES</b>	<b>434,166,707</b>	<b>7.20%</b>	<b>449,881,709</b>	<b>3.62%</b>	<b>447,515,745</b>	<b>-0.53%</b>	<b>435,572,000</b>	<b>-2.67%</b>	<b>509,700,000</b>	<b>17.02%</b>	<b>77.82%</b>
Local Government Fund	43,995,413	1.00%	47,271,190	7.45%	46,942,285	-0.70%	39,670,000	-15.49%	39,100,000	-1.44%	5.97%
Revenue Assistance Fund	3,840,772	-0.02%	-	-100.00%	-	-	-	-	-	-	-
Estate Tax	9,926,200	11.01%	7,642,210	-23.01%	10,342,393	35.33%	7,000,000	-32.32%	7,000,000	0.00%	1.07%
Liquor Permit Fee, Other	1,145,859	1.89%	1,138,142	-0.67%	1,139,293	0.10%	1,120,000	-1.69%	1,120,000	0.00%	0.17%
<b>TOTAL SHARED REVENUE</b>	<b>58,908,244</b>	<b>2.51%</b>	<b>56,051,542</b>	<b>-4.85%</b>	<b>58,423,971</b>	<b>4.23%</b>	<b>47,790,000</b>	<b>-18.20%</b>	<b>47,220,000</b>	<b>-1.19%</b>	<b>7.21%</b>
License and Permit Fees	8,473,898	350.18%	8,566,982	1.10%	9,231,736	7.76%	9,762,000	5.74%	9,700,000	-0.64%	1.48%
Fines and Penalties	20,669,858	0.61%	21,313,071	3.11%	21,403,177	0.42%	21,993,000	2.76%	22,100,000	0.49%	3.37%
Investment Earnings	20,411,101	100.09%	30,944,294	51.61%	24,923,854	-19.46%	7,200,000	-71.11%	7,000,000	-2.78%	1.07%
Charges for Service	42,447,529	7.18%	46,727,981	10.08%	53,625,518	14.76%	55,724,000	3.91%	55,300,000	-0.76%	8.44%
All Other	2,326,655	-54.91%	1,948,329	-16.26%	9,207,047	372.56%	1,549,000	-83.18%	1,375,000	-11.23%	0.21%
<b>TOTAL OTHER REVENUES</b>	<b>94,329,041</b>	<b>21.89%</b>	<b>109,500,657</b>	<b>16.08%</b>	<b>118,391,332</b>	<b>8.12%</b>	<b>96,228,000</b>	<b>-18.72%</b>	<b>95,475,000</b>	<b>-0.78%</b>	<b>14.58%</b>
<b>TOTAL ALL REVENUES</b>	<b>587,403,992</b>	<b>8.80%</b>	<b>615,433,908</b>	<b>4.77%</b>	<b>624,331,048</b>	<b>1.45%</b>	<b>579,590,000</b>	<b>-7.17%</b>	<b>652,395,000</b>	<b>12.56%</b>	<b>99.60%</b>
Encumbrance Cancellations	1,242,793	22.32%	5,936,479	377.67%	2,693,177	-54.63%	1,585,000	-41.15%	1,405,000	-11.36%	0.21%
Unencumbered Balance	20,196,928	-6.83%	26,359,754	30.51%	17,277,690	-34.45%	25,000	-99.86%	-	-100.00%	0.00%
Fund Transfers	13,630,895	4.85%	100,198	-99.26%	7,716,112	7600.86%	35,133,261	355.32%	1,200,000	-96.58%	0.18%
Other Misc. Transfers	-	-	-	-	-	-	1,200,000	-	-	-	0.00%
<b>Total Annual Resources</b>	<b>622,474,608</b>	<b>8.15%</b>	<b>647,830,339</b>	<b>4.07%</b>	<b>652,018,027</b>	<b>0.65%</b>	<b>617,533,261</b>	<b>-5.29%</b>	<b>655,000,000</b>	<b>6.07%</b>	<b>100.00%</b>
27th Pay Period Reserve Fund	15,402,237	13.65%	17,252,237	12.01%	1,225,074	-92.90%	2,976,074	142.93%	4,762,074	60.01%	-
Economic Stabilization Fund	41,812,246	0.18%	44,480,652	6.38%	40,104,652	-9.84%	9,866,739	-75.40%	9,866,739	0.00%	-
<b>TOTAL GENERAL FUND AVAILABLE RESOURCES</b>	<b>\$ 679,689,091</b>	<b>7.74%</b>	<b>\$ 709,563,228</b>	<b>4.40%</b>	<b>\$ 693,347,753</b>	<b>-2.29%</b>	<b>\$ 630,376,074</b>	<b>-9.08%</b>	<b>\$ 669,628,813</b>	<b>6.23%</b>	

## **Expenditures and Personnel**

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

# General Fund Summary

GENERAL FUND 2010 PROPOSED BUDGET SUMMARY BY CHARACTER							
Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Totals
City Council	\$ 2,854,245	\$ 33,000	\$ 263,064	\$ -	\$ -	\$ -	\$ 3,150,309
<b>City Auditor</b>							
City Auditor	2,499,166	28,600	711,206	-	-	-	3,238,972
Income Tax	6,134,386	80,000	1,231,108	-	-	-	7,445,494
Total	8,633,552	108,600	1,942,314	-	-	-	10,684,466
City Treasurer	861,547	3,000	42,505	-	-	-	907,052
<b>City Attorney</b>							
City Attorney	9,506,735	65,750	344,053	-	-	-	9,916,538
Real Estate	229,941	-	-	-	-	-	229,941
Total	9,736,676	65,750	344,053	-	-	-	10,146,479
Municipal Court Judges	13,047,278	37,100	955,923	-	-	-	14,040,301
Municipal Court Clerk	9,119,382	158,401	950,938	-	-	-	10,228,721
Civil Service	2,766,496	34,220	148,490	-	-	-	2,949,206
<b>Public Safety</b>							
Administration	1,098,229	6,367	6,793,360	-	-	300,000	8,197,956
Support Services	4,285,173	467,175	1,007,282	1,000	-	-	5,760,630
Police	233,618,200	4,336,422	13,311,548	225,000	-	-	251,491,170
Fire	185,395,240	4,031,315	10,535,036	97,501	-	-	200,059,092
Total	424,396,842	8,841,279	31,647,226	323,501	-	300,000	465,508,848
<b>Mayor's Office</b>							
Mayor	1,637,981	6,148	76,432	-	-	-	1,720,561
Community Relations	640,948	3,157	43,131	-	-	-	687,236
Equal Business Opportunity	613,481	1,750	27,040	-	-	-	642,271
Total	2,892,410	11,055	146,603	-	-	-	3,050,068
<b>Development</b>							
Administration	2,628,209	49,312	2,651,796	-	-	21,000	5,350,317
Econ. Development	365,036	6,950	598,167	4,268,460	-	-	5,238,613
Building Services	4,656,157	50,853	525,715	10,000	-	-	5,242,725
Planning	1,262,862	18,200	65,292	-	-	-	1,346,354
Housing	147,939	2,500	2,969,686	-	-	-	3,120,125
Total	9,060,203	127,815	6,810,656	4,278,460	-	21,000	20,298,134
<b>Finance and Management</b>							
Finance Administration	1,889,931	4,950	130,012	-	-	-	2,024,893
Financial Management	2,420,846	11,525	1,840,837	-	-	-	4,273,208
Facilities Management	5,269,922	366,808	8,716,216	15,750	-	-	14,368,696
Total	9,580,699	383,283	10,687,065	15,750	-	-	20,666,797
Fleet- General Fund Vehicles	-	-	-	-	1,000,000	-	1,000,000
Finance City-wide	-	-	-	-	-	5,587,466	5,587,466
Finance Technology (Pays gf agency bills)	-	-	12,799,508	-	-	-	12,799,508
Human Resources	1,142,566	32,407	108,696	-	-	-	1,283,669
Citywide Severance Plan	-	-	515,000	-	-	-	515,000
Health	-	-	-	-	-	17,812,315	17,812,315
Recreation and Parks	-	-	-	-	-	23,799,132	23,799,132
<b>Public Service</b>							
Administration	1,975,879	3,960	21,211	-	-	-	2,001,050
Refuse Collection	13,712,540	91,250	11,679,189	60,300	-	-	25,543,279
Mobility Options	2,438,374	18,645	551,681	19,500	-	-	3,028,200
Total	18,126,793	113,855	12,252,081	79,800	-	-	30,572,529
<b>Total General Operating Fund</b>	<b>\$ 512,218,689</b>	<b>\$ 9,949,765</b>	<b>\$ 79,614,122</b>	<b>\$ 4,697,511</b>	<b>\$ 1,000,000</b>	<b>\$ 47,519,913</b>	<b>\$ 655,000,000</b>

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GENERAL FUND EXPENDITURE AND BUDGET SUMMARY					
	2007 ACTUAL <sub>1</sub>	2008 ACTUAL <sub>2</sub>	2009 PROJECTED	2010 BUDGET	% CHANGE
City Council	\$ 3,734,856	\$ 3,730,757	\$ 2,955,546	\$ 3,150,309	6.59%
<b>City Auditor</b>					
City Auditor	4,307,972	2,937,608	3,141,608	3,238,972	3.10%
Income Tax	7,884,358	6,998,369	7,011,866	7,445,494	6.18%
Total	12,192,330	9,935,977	10,153,474	10,684,466	5.23%
City Treasurer	913,601	914,179	930,568	907,052	-2.53%
<b>City Attorney</b>					
City Attorney	10,164,795	10,157,122	10,167,188	9,916,538	-2.47%
Real Estate	355,289	344,847	188,763	229,941	21.81%
Total	10,520,084	10,501,969	10,355,951	10,146,479	-2.02%
Municipal Court Judges	13,055,964	13,818,423	13,870,460	14,040,301	1.22%
Municipal Court Clerk	9,867,223	10,288,378	10,171,487	10,228,721	0.56%
Civil Service	3,455,856	3,219,733	2,839,805	2,949,206	3.85%
<b>Public Safety</b>					
Administration	2,246,849	10,193,253	7,635,543	8,197,956	7.37%
Support Services	6,011,379	5,699,050	5,156,062	5,760,630	11.73%
Police	243,275,034	254,768,796	244,575,878	251,491,170	2.83%
Fire	184,106,025	191,844,364	190,333,496	200,059,092	5.11%
Total	435,639,287	462,505,463	447,700,979	465,508,848	3.98%
<b>Mayor's Office</b>					
Mayor	2,249,992	2,067,093	1,787,105	1,720,561	-3.72%
Community Relations	1,063,927	877,698	718,977	687,236	-4.41%
Equal Business Opportunity	942,818	812,813	641,599	642,271	0.10%
Office of Education	1,647,730	963,530	69,409	-	-100.00%
Total	5,904,467	4,721,134	3,217,090	3,050,068	-5.19%
<b>Development</b>					
Administration	4,018,712	2,973,648	4,162,964	5,350,317	28.52%
Economic Development	3,937,959	4,771,708	4,566,329	5,238,613	14.72%
Building Services	-	-	4,065,720	5,242,725	28.95%
Planning	1,619,582	1,254,428	1,367,512	1,346,354	-1.55%
Neighborhood Services	10,980,136	9,290,309	1,435,958	-	-100.00%
Housing	3,261,952	3,701,723	2,893,461	3,120,125	7.83%
Total	23,818,341	21,991,816	18,491,944	20,298,134	9.77%
<b>Finance and Management</b>					
Finance Administration	2,774,727	2,264,725	1,958,004	2,024,893	3.42%
Financial Management	4,530,106	5,052,615	3,887,056	4,273,208	9.93%
Facilities Management	15,634,345	14,806,643	13,507,721	14,368,696	6.37%
Total	22,939,178	22,123,983	19,352,781	20,666,797	6.79%
Citywide Technology	-	12,389,728	11,787,380	12,799,508	8.59%
Finance City-wide	3,565,000	10,000	2,140,061	5,587,466	161.09%
Fleet- General Fund Vehicles (Non Safety)	3,491,393	1,074,253	221,726	1,000,000	351.01%
Human Resources	2,118,956	1,647,552	1,320,196	1,283,669	-2.77%
Citywide Severance Plan	-	-	1,657,876	515,000	-68.94%
Health	20,689,532	19,854,450	15,864,837	17,812,315	12.28%
Recreation and Parks	28,038,283	26,223,096	21,175,580	23,799,132	12.39%
<b>Public Service</b>					
Administration	2,485,719	2,095,939	2,049,621	2,001,050	-2.37%
Refuse Collection	25,490,766	21,750,219	18,402,809	25,543,279	38.80%
Mobility Options	3,075,530	3,198,789	2,873,091	3,028,200	5.40%
Total	31,052,015	27,044,947	23,325,521	30,572,529	31.07%
<b>Total General Operating Fund</b>	<b>\$ 630,996,366</b>	<b>\$ 651,995,838</b>	<b>\$ 617,533,262</b>	<b>\$ 655,000,000</b>	<b>6.07%</b>

<sub>1</sub> Divisional 2007 expenditures included technology expenditures. Beginning in 2008, those expenditures are budgeted in Finance and Management.

<sub>2</sub> 2008 expenditures do not include expenditures for the 27th pay period, in order to provide meaningful comparisons.



GENERAL FUND PERSONNEL SUMMARY				
	2007 Actual	2008 Actual	2009 Budgeted	2010 Budgeted
City Council	35	34	38	38
<b>City Auditor</b>				
City Auditor	24	24	34	34
Income Tax	79	77	82	82
<b>Total</b>	<b>103</b>	<b>101</b>	<b>116</b>	<b>116</b>
City Treasurer	10	10	12	12
<b>City Attorney</b>				
City Attorney	108	111	109	104
Real Estate	4	4	4	2
<b>Total</b>	<b>112</b>	<b>115</b>	<b>113</b>	<b>106</b>
Municipal Court Judges	180	179	184	184
Municipal Court Clerk	149	149	150	150
Civil Service	34	33	33	32
<b>Public Safety</b>				
Administration	10	10	10	9
Support Services	56	52	50	50
Police- Non Uniformed	358	336	327	312
Police- Uniformed <sup>(1)</sup>	1,927	1,903	1,882	1,865
Fire- Non Uniformed	48	47	36	37
Fire- Uniformed	1,514	1,522	1,525	1,499
<b>Total</b>	<b>3,913</b>	<b>3,870</b>	<b>3,830</b>	<b>3,772</b>
<b>Mayor's Office</b>				
Mayor	20	18	14	13
Community Relations	8	7	7	7
Equal Business Opportunity	10	9	7	7
Office of Education	6	5	-	-
<b>Total</b>	<b>44</b>	<b>39</b>	<b>28</b>	<b>27</b>
<b>Development</b>				
Administration	27	23	21	24
Building Services	-	-	-	55
Economic Development	3	3	3	3
Neighborhood Services	79	73	59	-
Planning	13	14	14	14
Housing	6	5	2	2
<b>Total</b>	<b>128</b>	<b>118</b>	<b>99</b>	<b>98</b>
<b>Finance and Management</b>				
Administration	24	22	22	21
Financial Management	26	24	26	26
Facilities Management	79	76	71	72
<b>Total</b>	<b>129</b>	<b>122</b>	<b>119</b>	<b>119</b>
Human Resources	15	14	11	10
<b>Public Service</b>				
Administration	34	27	30	26
Refuse Collection	203	162	158	184
Mobility Options	-	-	34	34
Parking Violations	37	35	-	-
<b>Total</b>	<b>274</b>	<b>224</b>	<b>222</b>	<b>244</b>
<b>Total General Fund</b>	<b>5,126</b>	<b>5,008</b>	<b>4,955</b>	<b>4,908</b>

2007 and 2008 are year-end actuals, while 2009 and 2010 are budgeted

<sup>(1)</sup> 2009 includes the 114th Academy class which was partially funded by a JAG (Byrne) grant.

2010 does not include 50 recruits funded under COPS Grant.

## General Fund Summary

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