

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 \$682.91 million, an increase of 1.52 percent from 2010 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 2011, income tax revenues to the general fund are estimated at \$486.5 million, or 71.3 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 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 2011 estimate for property tax collections is \$50.8 million.

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 2011 projection for general fund hotel-motel tax receipts is \$3.375 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. In 2011, fifty percent of KWH tax revenues will be deposited directly to the Electricity Enterprise Fund, leaving \$1.65 million for deposit to the general fund.

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 \$49.37 million in 2011, a 4 percent increase over 2010 projected 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 (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 at \$20.095 million in 2011, a slight increase of 1.55 percent over 2010 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 \$54.884 million in 2011, a 1.25 percent increase over 2010.

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 \$3.6 million in 2011.

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 \$9.91 million in 2011, of which Cable TV permits are expected to be approximately \$8.7 million.

Other Revenue

This category includes various unclaimed funds, refunds and miscellaneous revenue. The 2011 estimate is \$1.44 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 2011 is \$1.29 million.

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GENERAL FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2007 - 2011											
SOURCE	2007 ACTUAL	PERCENT CHANGE	2008 ACTUAL	PERCENT CHANGE	2009 ACTUAL	PERCENT CHANGE	2010 PROJECTED	PERCENT CHANGE	2011 PROJECTED	PERCENT CHANGE	2011 PERCENT OF TOTAL
Income Tax	\$ 391,176,817	3.94%	\$ 389,117,331	-0.53%	\$ 385,893,203	-0.83%	\$ 477,000,000	23.61%	\$ 486,500,000	1.99%	68.88%
Property Tax	51,607,785	1.10%	51,435,378	-0.33%	51,354,472	-0.16%	51,185,000	-0.33%	50,800,000	-0.75%	7.19%
Kilowatt Hour Tax	3,449,344	3.44%	3,365,494	-2.43%	3,233,877	-3.91%	3,300,000	2.04%	1,650,000	-50.00%	0.23%
Hotel/Motel Tax	3,647,763	6.70%	3,597,542	-1.38%	3,119,446	-13.29%	3,300,000	5.79%	3,375,000	2.27%	0.48%
TOTAL TAXES	449,881,709	3.62%	447,515,745	-0.53%	443,600,998	-0.87%	534,785,000	20.56%	542,325,000	1.41%	76.78%
Local Government Fund	47,271,190	7.45%	46,942,285	-0.70%	40,348,261	-14.05%	39,931,000	-1.03%	41,250,000	3.30%	5.84%
Estate Tax	7,642,210	-23.01%	10,342,393	35.33%	8,149,168	-21.21%	6,400,000	-21.46%	7,000,000	9.38%	0.99%
Liquor Permit Fee, Other	1,138,142	-0.67%	1,139,293	0.10%	1,131,775	-0.66%	1,135,000	0.28%	1,120,000	-1.32%	0.16%
TOTAL SHARED REVENUE	56,051,542	-4.85%	58,423,971	4.23%	49,629,204	-15.05%	47,466,000	-4.36%	49,370,000	4.01%	6.99%
License and Permit Fees	8,566,982	1.10%	9,231,736	7.76%	9,654,066	4.57%	9,900,000	2.55%	9,910,000	0.10%	1.40%
Fines and Penalties	21,313,071	3.11%	21,403,177	0.42%	22,095,545	3.23%	19,789,000	-10.44%	20,095,000	1.55%	2.84%
Investment Earnings	30,944,294	51.61%	24,923,854	-19.46%	6,408,932	-74.29%	3,600,000	-43.83%	3,600,000	0.00%	0.51%
Charges for Service	46,727,981	10.08%	53,625,518	14.76%	54,694,107	1.99%	54,204,000	-0.90%	54,884,000	1.25%	7.77%
All Other	1,948,329	-16.26%	9,207,047	372.56%	1,918,325	-79.16%	1,670,000	-12.94%	1,440,000	-13.77%	0.20%
TOTAL OTHER REVENUES	109,500,657	16.08%	118,391,332	8.12%	94,770,975	-19.95%	89,163,000	-5.92%	89,929,000	0.86%	12.73%
TOTAL ALL REVENUES	615,433,908	4.77%	624,331,048	1.45%	588,001,177	-5.82%	671,414,000	14.19%	681,624,000	1.52%	96.50%
Encumbrance Cancellations	5,936,479	377.67%	2,693,177	-54.63%	1,413,888	-47.50%	1,308,000	-7.49%	1,290,293	-1.35%	0.18%
Unencumbered Balance	26,359,754	30.51%	17,277,690	-34.45%	25,676	-99.85%	3,278,792	12669.87%	21,745,707	563.22%	3.08%
Fund Transfers	100,198	-99.26%	7,716,112	7600.86%	30,866,168	300.02%	1,000,000	-96.76%	1,690,000	69.00%	0.24%
Other Misc. Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Annual Resources	647,830,339	4.07%	652,018,027	0.65%	620,306,909	-4.86%	677,000,792	9.14%	706,350,000	4.34%	100.00%
27th Pay Period Reserve Fund	17,252,237	12.01%	1,225,074	-92.90%	2,976,074	142.93%	4,762,074	60.01%	6,762,074	42.00%	-
Economic Stabilization Fund	44,480,652	6.38%	40,104,652	-9.84%	9,866,739	-75.40%	15,300,000	55.07%	33,000,000	115.69%	-
TOTAL GENERAL FUND AVAILABLE RESOURCES	\$ 709,563,228	4.40%	\$ 693,347,753	-2.29%	\$ 633,149,722	-8.68%	\$ 697,062,866	10.09%	\$ 746,112,074	7.04%	

Expenditures and Personnel

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

General Fund Summary

GENERAL FUND 2011 PROPOSED BUDGET SUMMARY BY CHARACTER

<u>Department/Division</u>	<u>Personnel</u>	<u>Materials</u>	<u>Services</u>	<u>Other</u>	<u>Capital</u>	<u>Transfers</u>	<u>Totals</u>
City Council	\$ 2,975,031	\$ 15,489	\$ 252,564	\$ -	\$ -	\$ -	\$ 3,243,084
<u>City Auditor</u>							
City Auditor	2,591,638	30,400	764,091	-	-	-	3,386,129
Income Tax	6,563,392	73,000	1,198,174	-	-	-	7,834,566
Total	9,155,030	103,400	1,962,265	-	-	-	11,220,695
City Treasurer	893,008	2,600	120,214	-	-	-	1,015,822
<u>City Attorney</u>							
City Attorney	9,793,342	67,864	343,531	-	-	-	10,204,737
Real Estate	212,953	-	-	-	-	-	212,953
Total	10,006,295	67,864	343,531	-	-	-	10,417,690
Municipal Court Judges	13,816,722	28,600	941,906	-	-	-	14,787,228
Municipal Court Clerk	9,625,335	136,421	867,723	-	-	-	10,629,479
Civil Service	3,149,736	63,453	508,968	-	-	-	3,722,157
<u>Public Safety</u>							
Administration	1,277,439	10,056	6,275,040	-	-	457,222	8,019,757
Support Services	4,534,053	467,175	825,820	1,000	-	-	5,828,048
Police	243,641,889	4,328,612	13,912,160	225,000	-	3,021,721	265,129,382
Fire	193,404,406	4,117,315	10,639,179	200,000	-	2,754,551	211,115,451
Total	442,857,787	8,923,158	31,652,199	426,000	-	6,233,494	490,092,638
<u>Mayor's Office</u>							
Mayor	1,758,641	6,271	71,713	-	-	-	1,836,625
Community Relations	663,025	3,157	52,707	-	-	-	718,889
Equal Business Opportunity	630,421	1,750	47,178	-	-	-	679,349
Total	3,052,087	11,178	171,598	-	-	-	3,234,863
<u>Development</u>							
Administration	2,743,296	49,312	3,070,058	-	-	21,000	5,883,666
Econ. Development	373,862	6,950	3,390,077	-	-	-	3,770,889
Code Enforcement	5,129,233	75,775	634,423	10,000	-	-	5,849,431
Planning	1,433,775	18,200	86,843	-	-	-	1,538,818
Housing	88,767	2,500	3,477,275	-	-	-	3,568,542
Total	9,768,933	152,737	10,658,676	10,000	-	21,000	20,611,346
<u>Finance and Management</u>							
Finance Administration	1,556,658	6,275	138,178	-	27,500	-	1,728,611
Financial Management	2,509,524	12,575	1,463,964	-	-	-	3,986,063
Facilities Management	5,371,313	534,000	9,331,103	15,750	-	-	15,252,166
Total	9,437,495	552,850	10,933,245	15,750	27,500	-	20,966,840
Fleet- General Fund Vehicles	-	-	-	-	2,000,000	-	2,000,000
Finance City-wide	-	-	-	-	-	21,087,798	21,087,798
Finance Technology (Pays gf agency bills)	-	-	13,084,178	-	-	-	13,084,178
Human Resources	1,209,871	43,295	100,878	-	-	-	1,354,044
Citywide Severance Plan	-	-	475,491	-	-	-	475,491
Health	-	-	-	-	-	19,433,535	19,433,535
Recreation and Parks	-	-	-	-	-	28,404,025	28,404,025
<u>Public Service</u>							
Administration	2,626,270	11,960	26,127	-	-	-	2,664,357
Refuse Collection	13,510,009	113,200	10,352,390	100,500	-	-	24,076,099
Mobility Options	2,883,155	26,795	899,181	19,500	-	-	3,828,631
Total	19,019,434	151,955	11,277,698	120,000	-	-	30,569,087
Total General Operating Fund	\$ 534,966,764	\$ 10,253,000	\$ 83,351,134	\$ 571,750	\$ 2,027,500	\$ 75,179,852	\$ 706,350,000

General Fund Summary

GENERAL FUND EXPENDITURE AND BUDGET SUMMARY					
	2008 ACTUAL ₁	2009 ACTUAL	2010 PROJECTED	2011 Budget	% CHANGE
City Council	\$ 3,730,757	\$ 2,935,865	\$ 3,312,280	\$ 3,243,084	-2.09%
City Auditor					
City Auditor	2,937,608	3,032,808	3,239,669	3,386,129	4.52%
Income Tax	6,998,369	6,918,799	7,374,785	7,834,566	6.23%
Total	9,935,977	9,951,607	10,614,454	11,220,695	5.71%
City Treasurer	914,179	928,449	911,316	1,015,822	11.47%
City Attorney					
City Attorney	10,157,122	10,075,531	9,983,933	10,204,737	2.21%
Real Estate	344,847	186,010	212,070	212,953	0.42%
Total	10,501,969	10,261,541	10,196,003	10,417,690	2.17%
Municipal Court Judges	13,818,423	13,769,380	14,076,074	14,787,228	5.05%
Municipal Court Clerk	10,288,378	10,163,387	10,228,086	10,629,479	3.92%
Civil Service	3,219,733	2,796,366	3,092,876	3,722,157	20.35%
Public Safety					
Administration	10,193,253	7,620,845	5,551,946	8,019,757	44.45%
Support Services	5,699,050	5,110,962	5,449,362	5,828,048	6.95%
Police	254,768,796	245,954,134	252,086,850	265,129,382	5.17%
Fire	191,844,364	190,164,511	204,926,059	211,115,451	3.02%
Total	462,505,463	448,850,452	468,014,217	490,092,638	4.72%
Mayor's Office					
Mayor	2,067,093	1,789,110	1,718,778	1,836,625	6.86%
Community Relations	877,698	703,205	665,391	718,889	8.04%
Equal Business Opportunity	812,813	638,207	663,777	679,349	2.35%
Office of Education	963,530	72,417	-	-	0.00%
Total	4,721,134	3,202,939	3,047,947	3,234,863	6.13%
Development					
Administration	2,973,648	4,133,602	5,399,578	5,883,666	8.97%
Economic Development	4,771,708	4,510,545	6,093,799	3,770,889	-38.12%
Code Enforcement	-	4,033,544	5,104,939	5,849,431	14.58%
Planning	1,254,428	1,337,764	1,365,025	1,538,818	12.73%
Neighborhood Services	9,290,309	1,435,958	-	-	0.00%
Housing	3,701,723	2,869,276	3,403,151	3,568,542	4.86%
Total	21,991,816	18,320,689	21,366,492	20,611,346	-3.53%
Finance and Management					
Finance Administration	2,264,725	1,938,022	1,371,340	1,728,611	26.05%
Financial Management	5,052,615	3,887,607	3,598,231	3,986,063	10.78%
Facilities Management	14,806,643	13,415,872	13,806,318	15,252,166	10.47%
Total	22,123,983	19,241,501	18,775,889	20,966,840	11.67%
Citywide Technology	12,389,728	11,554,498	12,408,736	13,084,178	5.44%
Finance City-wide	10,000	1,751,000	9,286,000	21,087,798	127.09%
Fleet- General Fund Vehicles (Non Safety)	1,074,253	221,921	1,000,000	2,000,000	100.00%
Human Resources	1,647,552	1,286,748	1,536,031	1,354,044	-11.85%
Citywide Severance Plan	-	1,675,875	512,501	475,491	-7.22%
Health	19,854,450	15,864,837	15,824,118	19,433,535	22.81%
Recreation and Parks	26,223,096	21,175,580	23,382,410	28,404,025	21.48%
Public Service					
Administration	2,095,939	2,029,759	2,023,151	2,664,357	31.69%
Refuse Collection	21,750,219	18,192,271	22,645,507	24,076,099	6.32%
Mobility Options	3,198,789	2,852,954	3,001,000	3,828,631	27.58%
Total	27,044,947	23,074,984	27,669,658	30,569,087	10.48%
Total General Operating Fund	\$ 651,995,838	\$ 617,027,619	\$ 655,255,086	\$ 706,350,000	7.80%

₁ 2008 expenditures do not include expenditures for the 27th pay period, in order to provide meaningful comparisons.

General Fund Summary

GENERAL FUND PERSONNEL SUMMARY				
	2008 Actual	2009 Actual	2010 Budgeted	2011 Budgeted
City Council	34	33	38	38
City Auditor				
City Auditor	24	26	34	34
Income Tax	77	71	82	82
Total	101	97	116	116
City Treasurer	10	10	12	12
City Attorney				
City Attorney	111	105	119	119
Real Estate	4	1	6	6
Total	115	106	125	125
Municipal Court Judges	179	175	184	183
Municipal Court Clerk	149	147	172	172
Civil Service	33	32	32	33
Public Safety				
Administration	10	9	10	10
Support Services	52	49	50	50
Police- Non Uniformed	336	300	312	317
Police- Uniformed ⁽¹⁾	1,903	1,872	1,859	1,861
Fire- Non Uniformed	47	37	36	36
Fire- Uniformed ⁽²⁾	1,522	1,497	1,552	1,567
Total	3,870	3,764	3,819	3,841
Mayor's Office				
Mayor	18	14	14	15
Community Relations	7	7	7	7
Equal Business Opportunity	9	7	7	8
Office of Education	5	-	-	-
Total	39	28	28	30
Development				
Administration	23	25	24	24
Code Enforcement	-	55	55	61
Economic Development	3	3	3	3
Neighborhood Services	73	-	-	-
Planning	14	14	15	15
Housing	5	1	2	2
Total	118	98	99	105
Finance and Management				
Administration	22	20	21	21
Financial Management	24	25	26	26
Facilities Management	76	71	72	73
Total	122	116	119	120
Human Resources	14	11	10	10
Public Service				
Administration	27	29	26	32
Refuse Collection	162	156	184	182
Mobility Options	-	33	34	38
Parking Violations	35	-	-	-
Total	224	218	244	252
Total General Fund	5,008	4,835	4,998	5,037

2008 and 2009 are year-end actuals, while 2010 and 2011 are budgeted.
⁽¹⁾ 2009 includes the 114th Academy class which was partially funded by a JAG (Byrne) grant. 2010 and 2011 are year-end estimates and do not include 50 recruits partially funded under the COPS grant.
⁽²⁾ 2010 and 2011 are year end estimates.