

HUGH J. DORRIAN  
CITY AUDITOR  
614/645-7615



ROBERT L. MCDANIEL  
DEPUTY CITY AUDITOR  
FAX 614/645-8444

## CITY OF COLUMBUS OHIO

90 WEST BROAD STREET  
COLUMBUS, OHIO 43215

January 31, 2011

Mayor Michael B. Coleman

Mr. Andrew J. Ginther  
President of Council

Members of Council

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

The attached Synopsis Report of Selected Financial and Non-Financial Data provides information relating to frequently asked questions about our City. This report is not intended to be all inclusive or a substitute for the City's Comprehensive Annual Financial Report (CAFR). Its sole purpose is to provide you with a quick reference of information.

The 2010 CAFR will be completed during the second quarter of 2011 and distributed at that time.

Very truly yours,

Hugh J. Dorrian  
City Auditor

Attachment

City of Columbus, Ohio  
Synopsis Report  
Of  
Selected Financial and Non-Financial Data  
-2010-

Issued by:

Hugh J. Dorrian  
City Auditor  
January 31, 2011

## Table of Contents

General Fund Revenues, Expenditures and Fund Balances	1
The Capitol South Project	4
Income Tax Collections (1983-2010)	8
Water, Sanitary Sewer, and Storm Sewer Rates	10
Hotel / Motel Tax	12
Non-Financial Data:	18
Number of Employees (Selected Years, 1960-2010)	19
Growth in Land Area (Selected Years, 1950-2010)	20
Growth in Population (Selected Years, 1979-2010)	21

- The following schedules show:
  - (p.2) General Fund Revenues, Expenditures and Fund Balances on the City's budgetary basis of accounting from 1979 through 2010.
  - (p.3) A Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund for the years 2001 through 2010.

City of Columbus, Ohio  
 General Fund Revenues, Expenditures and Fund Balance-Budget Basis  
 Calendar Years 1979-2010  
 (in thousands)

Calendar Year	Revenues (2)		Expenditures (2)		Balance
	Amount	% Increase Over Prior Year	Amount	% Increase Over Prior Fund Year	
1979	\$117,021	12.2%	118,371	11.1%	\$ 3,053
1980	136,726	16.8	132,508	11.9	7,271
1981	143,646	5.1	147,505	11.3	3,412
1982	149,880	4.3	149,760	1.5	3,532
1983	164,481	9.7	164,861	10.1	3,152
1984	181,140	10.1	177,679	7.8	6,613
1985	195,213	7.8	193,989	9.2	7,837
1986	208,127	6.6	206,409	6.4	9,555
1987	231,140	11.1	222,790	7.9	17,905
1988	248,222	7.4	249,926	12.2	16,201
1989	261,238	5.2	264,799	6.0	12,640
1990	278,455	6.6	278,811	5.3	12,284
1991	288,615	3.6	287,026	3.0	13,873
1992	303,628	5.2	302,909	5.5	14,592
1993	319,005	5.1	316,936	4.6	16,661
1994	346,327	8.6	342,651	8.1	20,337
1995	371,842	7.4	355,862	3.9	36,317
1996	382,756	2.9	387,484	8.9	31,589
1997	407,211	6.4	396,734	2.4	42,065
1998	467,518	14.8	440,131	10.9	69,452
1999	467,761	0.1	466,333	6.0	70,880
2000	501,531	7.2	506,573	8.6	65,838
2001	532,823	6.2	531,445	4.9	67,216
2002	502,990 (3)	(3.9)	519,838	(0.3)	50,368
2003	515,201	2.4	526,187	1.2	39,382
2004	575,499 (4)	11.7	526,833	0.1	88,048
2005	542,848	5.2	553,259	5.0	77,637
2006	603,095	11.1	594,773	7.5	85,959
2007	624,713	3.6	630,789	6.1	79,883
2008	636,478	1.9	671,519	6.5	44,842
2009	592,730	(6.9)	616,301	(8.2)	21,271
2010	677,873	14.4	647,996	5.1	51,148 (1)

- Notes: (1) Fund Balance at December 31, 2010 includes \$23.646 million in the General Operating fund; \$22.724 million in the Economic Stabilization fund; \$4.762 million in the Anticipated Expenditure fund, and \$16 thousand in the Public Safety Initiative fund.
- (2) Revenues and expenditures include transfers in and transfers out, except for transfers within the General Fund. Revenues also include cancellations of encumbrances of prior years.
- (3) Beginning in 2002 revenues and expenditures of the Building Services division were accounted for in the Development Services Special Revenue Fund. In 2001 a portion of these revenues (\$9.570 million) and expenditures (\$9.997 million) were accounted for in the General Fund Department of Development. These amounts have been removed from the percentage of growth calculations for 2002 vs. 2001.
- (4) 2004 revenues include an extraordinary \$59.406 million from SWACO which is excluded from % of growth calculation for 2005.

Source: City Auditor

**CITY OF COLUMBUS, OHIO**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**General Fund - Budget Basis (in thousands)**  
**2001-2010**

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<b>Revenues:</b>										
Income taxes	478,007	385,893	389,117	391,177	376,365	352,984	340,388	329,282	328,205	329,210
Property taxes	52,732	52,263	52,480	52,471	52,205	48,253	46,055	45,360	41,362	40,865
Grant and subsidies	3,819	7,148	26,677	33,284	22,521	11,371	6,281	10,228	20,259	30,760
Investment income	9,958	9,654	9,232	8,567	8,474	1,882	2,044	958	1,321	11,464
Licenses and permits	49,549	49,629	58,424	56,052	58,908	57,466	55,925	57,170	56,679	61,932
Shared revenues	52,799	54,664	53,626	46,728	42,447	39,604	37,929	32,781	29,556	26,440
Charges for services	19,376	22,096	21,403	21,313	20,670	20,544	17,752	17,091	15,522	12,924
Fines and forfeits	3,284	3,234	3,365	3,449	3,335	3,364	3,265	4,388	8,416	12,452
Kilowatt tax	5,009	5,038	12,805	5,596	15,710	8,364	63,841	4,388	8,416	12,452
Miscellaneous	674,533	589,649	627,129	618,617	600,635	541,832	573,490	497,268	501,320	526,047
<b>Total revenues</b>	<b>65,886</b>	<b>10,653</b>	<b>3,748</b>	<b>36,960</b>	<b>51,721</b>	<b>32,055</b>	<b>86,334</b>	<b>13,179</b>	<b>28,990</b>	<b>47,997</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	89,527	87,880	96,368	88,863	80,890	65,177	58,410.	66,787	70,862	67,039
Public service	27,404	23,075	27,512	31,052	26,415	34,540	34,836	35,102	37,082	39,419
Public safety	468,419	448,812	476,189	436,772	419,411	390,707	376,542	364,937	344,886	341,307
Development	21,787	18,321	22,267	24,307	21,041	18,562	16,438	16,504	18,571	28,429
Expenditures paid through County Auditor	1,510	908	1,045	863	1,157	791	930	759	929	856
Total expenditures	608,647	578,996	623,381	581,657	548,914	509,777	487,156	484,089	472,330	478,050
Excess (deficiency) of revenues over expenditures										
<b>Other financing sources (uses):</b>										
<b>Operating transfers in:</b>										
General Fund (010)	7,500	30,040	75	3,640	4,621	3,713	750	750	750	750
Economic Stabilization Fund (011)	1,786	1,751	17,800	—	12,000	13,000	25,000	10,243	—	—
Anticipated Expenditures Fund (012)	1,421	—	—	—	—	—	—	—	—	—
D.R.O.P. Termination Pay (430)	—	—	—	—	—	—	—	—	—	—
KWH Tax Fund (013)	—	—	—	—	—	—	—	—	—	—
Insurance Benefits Fund (502)	—	—	—	—	—	—	—	—	—	—
Other	794	1,662	3,080	100	1,217	—	—	3,148	3,133	1,797
Total operating transfers in	11,501	33,453	25,431	3,740	17,838	16,714	25,756	29,478	3,995	3,147
<b>Operating transfers out:</b>										
General Fund (010)	(7,500)	(30,040)	(18,700)	(348)	(12,000)	(13,000)	(25,000)	(10,243)	—	—
Economic Stabilization Fund (011)	—	—	—	(1,850)	(1,850)	(750)	(750)	(750)	(750)	(750)
Anticipated Expenditures Fund (012)	—	—	—	—	—	—	—	—	—	—
KWH Tax Fund (013)	—	—	—	—	—	—	—	—	—	—
Safety Staffing Contingency (014)	—	—	—	—	—	(1,000)	—	—	—	—
Job Growth (015)	—	—	—	(658)	(895)	(1,963)	—	—	—	—
Public Safety Initiative (016)	—	(100)	(75)	(784)	(1,876)	(1,963)	—	—	—	—
Recreation and parks (285)	(23,382)	(21,175)	(27,003)	(28,088)	(25,439)	(24,685)	(22,352)	(25,122)	(27,167)	(29,760)
Health (250)	(15,824)	(15,865)	(20,421)	(20,730)	(20,152)	(18,329)	(17,004)	(16,204)	(17,420)	(19,499)
Other	(143)	(165)	(714)	(364)	(268)	(469)	(321)	(772)	(2,921)	(4,135)
Total operating transfers out	(48,635)	(69,096)	(66,913)	(52,772)	(62,480)	(60,196)	(65,427)	(56,239)	(61,391)	(65,941)
Total other financing sources (uses)	(37,134)	(35,643)	(41,482)	(49,032)	(44,642)	(43,482)	(39,671)	(26,761)	(47,396)	(52,794)
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>	<b>28,752</b>	<b>(24,990)</b>	<b>(37,734)</b>	<b>(12,072)</b>	<b>7,079</b>	<b>(11,427)</b>	<b>46,663</b>	<b>(13,582)</b>	<b>(18,406)</b>	<b>(4,797)</b>
Fund balances at beginning of year	21,271	44,842	79,883	85,959	77,637	86,048	39,362	50,368	67,216	65,838
Lapsed Encumbrances	1,125	1,419	2,693	5,996	1,016	2,003	2,003	2,596	1,558	6,175
Fund balances at end of year	<b>\$ 51,148</b>	<b>\$ 21,271</b>	<b>\$ 44,842</b>	<b>\$ 79,883</b>	<b>\$ 85,959</b>	<b>\$ 77,637</b>	<b>\$ 88,048</b>	<b>\$ 39,362</b>	<b>\$ 50,368</b>	<b>\$ 67,216</b>
<b>General Fund Breakout:</b>										
Fund 010 (General Operating Fund)	23,646	3,279	25	17,278	26,360	20,197	21,678	8,958	11,060	29,794
Fund 011 (Economic Stabilization)	22,724	15,000	43,581	44,481	41,812	41,738	53,568	18,372	28,006	26,870
Fund 012 (Anticipated Expenditure)	4,762	2,976	1,225	17,252	15,402	13,552	12,802	12,052	11,302	10,552
Fund 014 (Safety Staffing Contingency)	—	—	—	—	1,000	1,000	—	—	—	—
Fund 015 (Job Growth)	—	—	—	600	511	1,150	—	—	—	—
Fund 016 (Public Safety Initiative)	16	16	11	272	774	—	—	—	—	—
<b>Total</b>	<b>\$ 51,148</b>	<b>\$ 21,271</b>	<b>\$ 44,842</b>	<b>\$ 79,883</b>	<b>\$ 85,959</b>	<b>\$ 77,637</b>	<b>\$ 88,048</b>	<b>\$ 39,362</b>	<b>\$ 50,368</b>	<b>\$ 67,216</b>

Source: City Auditor's Comprehensive Annual Financial Reports

City of Columbus, Ohio  
The Capitol South Project  
as of December 31, 2010

- The following data shows the financial activity between the City of Columbus and the Capitol South Project; information that includes the City's agreement with the Capitol South Community Urban Redevelopment Corporation (CSCURC). Federal and City contributions and commitments; \$21.418 million and \$78.296 million respectively, are shown since inception of the project.

The City has received, through December 31, 2010, \$55.236 million from the project. CSCURC, with the approval of the City, has paid \$11.057 million to other downtown beneficiaries; a total, therefore, of \$66.293 million.

- The City's relationship with CSCURC began in December 1976 via Resolution No. 225X-76 and Ordinance No. 1855-76. The original financial agreement, executed on January 21, 1977, has been amended several times.
- In 1998, via ordinance No. 1977-98, the City entered into a new agreement with CSCURC. This new agreement, titled *Agreement Concerning Termination of Chapter 1728 Qualification and Limitations and Restatement of Financial and Other Arrangements*, was effective June 30, 1998 and replaced all prior agreements between the City and CSCURC. This current agreement has also been amended several times.

City of Columbus, Ohio  
The Capitol South Project  
as of December 31, 2010  
(in thousands)

	<u>Federal UDAG's</u>	<u>City of Columbus</u>
Federal (UDAG) and City contributions and commitments:		
# B-79-AA-39-0110	\$ 10,000	-
# B-81-AA-39-0096	6,000	-
Interest repaid to City on T-L Troy loan and then paid to CSCURC	5,418	-
Debt issued by City (1)		
Principal paid on bonds	-	27,135
Interest paid on bonds	-	39,032
Interest paid on notes	-	4,848
Total City debt service (1)		<u>71,015</u>
The Centrum loan from City to Capitol South Association	-	1,200
Other expenses paid by City—land acquisition, demolition, property taxes, site improvements, etc. (2)	-	6,081
Total contributions and commitments	\$ <u>21,418</u>	<u>78,296</u>
Amounts received by City:		
• Ground rents from CSCURC	\$	48,185
• Repayments of Centrum loan		1,200
• Proceeds from the sale of land		1,180
• Repayment of UDAG loan to CSCURC (3)		4,064
• Repayments on UDAG loan to Jacobson's (3) (See Exhibit A)		607
Total received by City (See Exhibit A)		<u>55,236</u>
Amounts paid by CSCURC to others with approval of City (Exhibit B)		<u>11,057</u>
Total received by City and others with approval of City	\$	<u>66,293</u>

- (1) Funding source for debt service was Special Income Tax Debt Service Fund. Final maturity of bonds occurred in 2009.
- (2) Funding sources for other expenses have been Federal Revenue Sharing, Treasury Investment Earnings, Special Income Tax Debt Service Fund, and the General Fund. CSCURC monies paid to the City were used to acquire the State-High land acquisition parcel, and in 2007, \$2.87 million for certain rights regarding the City Center and the Centrum site.
- (3) Loans originally made from grant no. B-81-AA-39-0096.

**City of Columbus, Ohio  
Cash Receipts from the  
Capitol South Community Urban Redevelopment Corporation (CSCURC)  
As of December 31, 2010**

<u>Year Received</u>	<u>Amount</u>
2010	\$ 0.00
2009	3,749.95
2008	0.00
2007	0.00
2006	607,628.00
2005	935,877.00
2004	445,623.00
2003	1,108,430.04
2002	350,015.00
2001	1,674,906.00
2000	1,891,834.00
1999	4,249,997.52
1998	12,092,912.97
1997	3,392,189.00
1996	3,256,100.00
1995	4,697,153.00
1994	6,798,827.00
1993	4,242,820.00
1992	3,405,844.00
1989	1,200,000.00
1987	847,204.95
1986	3,427,558.08
1985	<u>407.29</u>
	<u>54,629,076.80</u>

Repayments from Jacobsons

Principal	88,215.00
Interest	223,928.91
Fund Received from Bankruptcy Court	<u>294,829.67</u>
	<u>606,973.58</u>
Total	<u>\$ 55,236,050.38</u>

City of Columbus, Ohio  
 Amounts Paid by CSCURC to  
 Other Downtown Entities  
 With Approval of the City of Columbus

From 2001 to 2010 Capitol South funded, with the approval of the City, various projects in the downtown area. Management of CSCURC provides the following information as of December 31, 2010.

From 2001 to 2007, with the consent of the City, Capitol South funded from operations a Downtown Housing Incentive fund of \$7,703,573. Eighteen downtown housing projects comprising over 750 units received \$14,365,000 of low-interest, short-term loans. Included in this fund was a grant of \$1,150,000 for environmental work in the renovation of the Seneca Hotel for Discovery District housing. While no new loans were made in 2010 due to the downturn in the economy, Capitol South continues to utilize the DHIF program to support the successful completion of downtown residential projects. To date, twelve loans have been fully repaid. In 2009, \$2.7 million of the funds from repaid DHIF loans was allocated by City Council to the Columbus Commons project.

During 2007, the city provided \$650,000 in funds for a Parking Study, and a Design and Development project. Approximately \$250,000 of those funds were transferred in 2008 to the parking construction projects for garages being built at Front and Rich Streets, and 4<sup>th</sup> and Elm Streets. The two downtown parking garages, while being constructed under Capitol South, are being paid for by the City of Columbus. The RiverSouth garage at Front Rich Streets was opened in July of 2009 and the 4<sup>th</sup> & Elm Streets garage was opened February 1, 2010.

From 2001 to 2007, with the consent of the City, Capitol South provided \$1,187,900 of financial assistance to the Capital Crossroads Special Improvement District of Columbus, Inc., a non-profit corporation that is providing environmental, security, informational and promotional services in Downtown Columbus. Capital Crossroads is primarily funded by a \$1.2 million annual special assessment on property owners. Approximately 70% of assessed property owners petitioned City Council to levy such assessment. While Capitol South no longer makes direct monetary contributions to the Special Improvement District, it continues to support this activity through shared communication projects such as the Downtown Columbus website. Capitol South, as a substantial property owner in the RiverSouth District, is a strong monetary contributor through payments of the SID assessment.

From 2001 to 2007, with the cooperation of the City of Columbus Downtown Development Office, Capitol South provided building Façade Improvement Assistance Grants of \$765,682 for the improvement of 50 building facades in Downtown Columbus. These grants matched property owner expenditures with no corner building receiving more than \$22,500 and no in-line building receiving more than \$15,000. This program was completed in 2007.

In 1995, with the consent of the City, Capitol South provided \$500,000 to the Columbus Association of Performing Arts for the restoration of the historic Southern Theatre. In 2001, again with the consent of the City, Capitol South contributed \$250,000 for the expansion of the Ohio Theatre.

A total of \$11,057,155

Downtown Housing Incentive Fund	\$	7,703,573
Downtown Parking Garages		650,000
Capital Crossroads Special Improvement District		1,187,900
Façade Improvement Assistance Grant		765,682
Southern Theatre		500,000
Ohio Theatre		<u>250,000</u>
Total	\$	<u>11,057,155</u>

- Section 361.36 of the Columbus City Code directs the allocation of funds resulting from the City income tax collections.
- The following Schedule shows income tax collections, net of refunds, from 1983 through 2010. The income tax rate was 2.0% from January 1, 1983 through September 30, 2009. Effective October 1, 2009 the rate became 2.5%.
- Prior to 1986 tax collections were deposited to the Special Revenue Funds #229 and #230. Fund #229 received collections subsequently transferred to the General Fund when needed. Fund #230 served as the Debt Service Fund.

**City of Columbus, Ohio**  
**City Income Tax Collections**  
 (net of refunds)  
 1983-2010  
*Cash (Budget) Basis*  
 (in thousands)

<u>Year</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>	<u>% Increase (Decrease) Over Prior Year</u>
1983	-	129,760	-	129,760	36.53
1984	-	149,654	-	149,654	15.33
1985	-	164,478	-	164,478	9.91
1986	133,061	-	44,280	177,341	7.82
1987	145,540	-	44,439	193,979	9.38
1988	155,547	-	51,755	207,302	6.87
1989	166,127	-	55,376	221,503	6.85
1990	174,011	-	58,004	232,015	4.75
1991	183,258	-	61,086	244,344	5.31
1992	193,008	-	64,336	257,344	5.32
1993	205,620	-	68,540	274,160	6.53
1994	217,415	-	72,627	290,042	5.79
1995	234,030	-	77,854	311,884	7.53
1996	244,820	-	81,606	326,426	4.66
1997	257,891	-	85,963	343,854	5.34
1998	288,668	-	96,222	384,890	11.93
1999	301,794	-	100,623	402,417	4.55
2000	318,170	-	106,057	424,227	5.42
2001	329,210	-	109,737	438,947	3.47
2002	328,205	58 (1)	109,402	437,665	(0.29)
2003	329,282	223	109,761	439,266	0.37
2004	340,388	175	113,463	454,026	3.36
2005	352,984	129	117,661	470,774	3.69
2006	376,365	230	125,455	502,050	6.64
2007	391,177	284	130,392	521,853	3.94
2008	389,117	278	129,706	519,101	(0.53)
2009	385,893	153	128,631	514,677	(0.85) (2)
2010	478,007	37	159,336	637,380	23.8 (2)

Source: City Auditor's Comprehensive Annual Financial Reports (1983-2010)

Note: (1) Since 2002 Special Revenue fund amounts are for collection costs of delinquent accounts.  
 (2) 2009 and 2010 reflect rate increases from 2.0% to 2.5% effective October 1, 2009.

- The following table demonstrates the annual costs of water and sewer services to the average consumer living inside the City of Columbus from 1971 through 2011. Also shown are the percent increases for each year.
- The average residential inside-city consumer is defined as one who uses 12,000 cubic feet of water per year.
- The method for billing the treatment of storm water runoff was changed in 1994. Effective August 1, 1994, customers were charged according to the amount of impervious area on their property.

City of Columbus, Ohio  
 Water, Sanitary Sewer, and Storm Sewer Rates,  
 1971 - 2011  
 For Average Residential Inside-City Consumer (1)

Year	WATER ENTERPRISE FUND			SANITARY SEWER ENTERPRISE FUND			STORM SEWER SPECIAL REVENUE FUND			GRAND TOTAL		
	Annual Cost	Percent Increase	Moving 10 YR % Increase	Annual Cost	Percent Increase	Moving 10 YR % Increase	Annual Cost	Percent Increase	Moving 10 YR % Increase	Annual Cost	Percent Increase	Moving 10 YR % Increase
1971	\$32.52		-	\$25.44	-	-	-	-	-	57.96		-
1972	35.76	10.0%	-	30.48	19.8%	-	-	-	-	66.24	14.3%	-
1973	39.36	10.1%	-	35.16	15.4%	-	-	-	-	74.52	12.5%	-
1974	41.28	4.9%	-	38.64	9.9%	-	-	-	-	79.92	7.2%	-
1975	43.32	4.9%	-	42.48	9.9%	-	-	-	-	85.80	7.4%	-
1976	47.64	10.0%	-	57.36	35.0%	-	-	-	-	105.00	22.4%	-
1977	52.44	10.1%	-	66.00	15.1%	-	-	-	-	118.44	12.8%	-
1978	57.72	10.1%	-	82.63	25.2%	-	-	-	-	140.35	18.5%	-
1979	63.48	10.0%	-	87.19	5.5%	-	-	-	-	150.67	7.4%	-
1980	69.84	10.0%	-	93.92	7.7%	-	-	-	-	163.76	8.7%	-
1981	76.80	10.0%	-	100.72	7.2%	-	-	-	-	177.52	8.4%	-
1982	86.52	12.7%	-	108.00	7.2%	-	-	-	-	194.52	9.6%	-
1983	100.20	15.8%	-	108.08	0.1%	-	-	-	-	208.28	7.1%	-
1984	102.72	2.5%	148.8%	107.57	-0.5%	178.4%	-	-	-	210.29	1.0%	163.1%
1985	105.56	2.8%	143.7%	107.57	0.0%	153.2%	-	-	-	213.13	1.4%	148.4%
1986	110.04	4.2%	131.0%	114.02	6.0%	98.8%	-	-	-	224.06	5.1%	113.4%
1987	103.58 (2)	-5.9%	97.5%	120.85	6.0%	83.1%	-	-	-	224.43	0.2%	89.5%
1988	102.92 (3)	-0.6%	78.3%	120.86	0.0%	46.3%	6.42	-	-	230.20	2.6%	64.0%
1989	106.40 (3)	3.4%	67.6%	126.95	5.0%	45.6%	7.24 (4)	12.7%	-	240.59	4.5%	59.7%
1990	106.40 (3)	0.0%	52.3%	141.17	11.2%	50.3%	12.00	65.8%	-	259.57	7.9%	58.5%
1991	118.20	11.1%	53.9%	158.11	12.0%	57.0%	25.68 (5)	114.0%	-	301.99	16.3%	70.1%
1992	128.25	8.5%	48.2%	173.80	9.9%	60.9%	37.92	47.7%	-	339.97	12.6%	74.8%
1993	139.92	9.1%	39.6%	192.62	10.8%	78.2%	37.92	0.0%	-	370.46	9.0%	77.9%
1994	153.72	9.9%	49.6%	207.44	7.7%	92.8%	37.92 (6)	0.0%	-	399.08	7.7%	69.8%
1995	162.12	5.5%	53.6%	217.81	5.0%	102.5%	29.27	-22.8%	-	409.20	2.5%	92.0%
1996	168.12	3.7%	52.8%	224.35	3.0%	96.8%	19.68	-32.8%	-	412.15	0.7%	83.9%
1997	173.16	3.0%	67.2%	231.09	3.0%	91.2%	19.68	0.0%	-	423.93	2.9%	88.9%
1998	179.64	3.7%	74.5%	228.70	-1.0%	89.2%	19.68	0.0%	206.5%	428.02	1.0%	85.9%
1999	183.36	2.1%	72.3%	228.60	0.0%	80.1%	19.68	0.0%	171.9%	431.64	0.8%	79.4%
2000	183.36	0.0%	72.3%	228.60	0.0%	61.9%	26.52	34.8%	121.0%	438.48	1.6%	68.9%
2001	183.36	0.0%	55.1%	228.60	0.0%	44.6%	29.88	12.7%	16.4%	441.64	0.8%	46.3%
2002	183.36	0.0%	43.0%	228.60	0.0%	31.5%	32.70	9.5%	-13.8%	444.66	0.6%	30.8%
2003	192.60	5.0%	37.7%	240.12	5.0%	24.7%	34.35	5.0%	-9.4%	467.07	5.0%	26.1%
2004	206.52	7.2%	34.3%	262.92	9.5%	26.7%	35.64	5.0%	-6.0%	505.08	8.1%	26.6%
2005	221.52	7.3%	36.6%	288.12	9.6%	32.3%	37.91	6.4%	29.5%	547.55	8.4%	33.8%
2006	225.60	1.8%	34.2%	337.56	17.2%	50.5%	39.89	5.2%	102.7%	603.05	10.1%	46.3%
2007	248.16	10.0%	43.3%	402.00	19.1%	74.0%	43.27	8.5%	119.9%	693.43	15.0%	63.6%
2008	292.68	18.0%	62.9%	442.20	10.0%	93.4%	45.43	5.0%	130.8%	780.31	12.5%	82.3%
2009	317.70	8.5%	73.3%	468.60	6.0%	105.0%	49.57	9.0%	151.9%	835.87	7.1%	93.6%
2010	344.64	8.5%	88.0%	478.32	2.0%	109.2%	54.08	9.0%	103.9%	877.04	4.9%	100.0%
2011	370.49	7.5%	102.1%	507.02	6.0%	121.8%	54.08	0.0%	81.0%	931.59	6.2%	110.8%

- Note: (1) Average residential consumer assumes annual water usage of 12,000 cubic feet.  
 (2) In 1987, active users received a one time credit which equaled 5% of their 1986 water bills - \$5.50 estimate.  
 (3) In 1988, 1989 and 1990 active users received a 10% discount of each water bill.  
 (4) In 1989 a \$1/MCF Storm Sewer Charge became effective 12/1/1989 which increased the average bill by \$1 annually.  
 (5) In 1991, an increase in Storm Sewer charges became effective 7/1/1991.  
 (6) In 1994 the Storm Sewer rate structure changed to an impervious area calculation effective 8/1/94.

Beginning in 1988 amounts have been restated above to more appropriately distinguish between sanitary sewer charges and storm sewer charges.

Source: City Auditor

City of Columbus, Ohio  
and  
Franklin County Convention Facilities Authority (FCCFA)  
Hotel / Motel Tax

- Effective January 1, 1969 the City of Columbus implemented a 3% tax on the room rental income of hotels / motels located in Columbus, Ohio. The tax rate was increased to 4% effective September 1, 1980 and to 6% effective September 1, 1985.
- Beginning in October of 1988, the Franklin County Convention Facilities Authority (FCCFA) imposed a 4% county-wide tax rate which the City collects on their behalf and remits to the FCCFA.
- Effective in January of 1989, the City relinquished its right to levy .9% of its previous 6% rate. The City's tax rate then became 5.1% and the FCCFA's rate became 4.9% within the City.
- Beginning January 2001, in order to provide annual funding to the Columbus/Franklin County Affordable Housing Trust Corporation, .43% of the tax rate of 5.1% (8.43% of the taxes collected) has been designated for this purpose.
- Since January 2001, therefore, the City Code calls for the taxes levied by the City to be distributed as follows:

<u>Tax Rate</u>	<u>% share</u>	<u>Purpose designated</u>
1.25%	24.51%	General fund of the City
1.50	29.41	(1) Experience Columbus
1.50	29.41	Cultural Services / Community Enrichment
0.42	8.24	Emergency Human Services fund of the City
<u>0.43</u>	<u>8.43</u>	Columbus/Franklin County Affordable Housing Trust Corporation
<u>5.10%</u>	<u>100.00%</u>	Total City rate / share
<u>4.90%</u>	<u>100.00%</u>	Franklin County Convention Facilities Authority
<u>10.00%</u>		Total tax rate inside the City of Columbus

(1) By separate ordinances of Council, Experience Columbus, formerly known as the Greater Columbus Convention and Visitor's Bureau and the Greater Columbus Arts Council have, in various years, received amounts greater than percentages indicated above would provide. Actual amounts collected and the amounts and percentages thereof distributed to the various beneficiaries, since the inception of the tax in 1969, are shown on the following page.

Source: City Auditor

City of Columbus, Ohio  
Hotel/Motel Tax  
Collections and Beneficiaries  
(since Inception of tax)  
(dollars in thousands)

Year	Beneficiaries												Total Collections	
	General Fund & Other		Experience Columbus (2)		Cultural GCAC (3)		Cultural Other		Emergency Human Services (4)		Cols/Franklin Co. Affordable Housing Trust Co. (5)			
Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
1969	\$ 389	100.0	-	-	-	-	-	-	-	-	-	389	100.0%	
1970	451	100.0	-	-	-	-	-	-	-	-	-	451	100.0	
1971	511	100.0	-	-	-	-	-	-	-	-	-	511	100.0	
1972	547	100.0	-	-	-	-	-	-	-	-	-	547	100.0	
1973	612	100.0	-	-	-	-	-	-	-	-	-	612	100.0	
1974	649	100.0	-	-	-	-	-	-	-	-	-	649	100.0	
1975	722	100.0	-	-	-	-	-	-	-	-	-	722	100.0	
1976	835	100.0	-	-	-	-	-	-	-	-	-	835	100.0	
1977	734	78.6	200	21.4	-	-	-	-	-	-	-	934	100.0	
1978	709	65.4	250	23.1	125	11.5	-	-	-	-	-	1,084	100.0	
1979	784	63.5	300	24.3	150	12.2	-	-	-	-	-	1,234	100.0	
1980 (1)	825	55.0	400	26.7	275	18.3	-	-	-	-	-	1,500	100.0	
1981	1,267	58.5	550	25.4	350	16.1	-	-	-	-	-	2,167	100.0	
1982	991	44.5	815	36.6	420	18.9	-	-	-	-	-	2,226	100.0	
1983	997	40.0	997	40.0	499	20.0	-	-	-	-	-	2,493	100.0	
1984	1,123	40.0	1,123	40.0	562	20.0	-	-	-	-	-	2,808	100.0	
1985 (1)	1,289	35.5	1,435	39.5	783	21.6	30	.8	92	2.6	-	3,629	100.0	
1986	1,473	28.0	1,886	35.8	1,304	24.8	231	4.4	368	7.0	-	5,262	100.0	
1987	1,577	28.1	1,919	34.1	1,340	23.8	392	7.0	394	7.0	-	5,622	100.0	
1988	1,699	28.0	2,061	34.0	1,428	23.5	454	7.5	425	7.0	-	6,067	100.0	
1989 (1)	1,817	32.3	1,635	29.1	1,635	29.1	68	1.2	458	8.3	-	5,613	100.0	
1990	1,914	32.9	1,709	29.4	1,709	29.4	-	-	478	8.3	-	5,810	100.0	
1991	1,878	32.9	1,677	29.4	1,677	29.4	-	-	470	8.3	-	5,702	100.0	
1992	2,292	32.9	2,046	29.4	1,785	25.6	261	3.8	573	8.3	-	6,957	100.0	
1993	1,989	29.9	2,154	32.4	1,830	27.5	124	1.9	547	8.3	-	6,644	100.0	
1994	2,102	29.3	2,368	33.0	2,040	28.5	68	.9	590	8.3	-	7,168	100.0	
1995	2,119	27.1	2,763	35.3	2,232	28.4	71	.9	645	8.3	-	7,830	100.0	
1996	2,205	26.4	3,010	36.0	2,412	28.8	47	.5	689	8.3	-	8,363	100.0	
1997	2,562	26.7	3,406	35.6	2,588	27.0	227	2.4	788	8.3	-	9,571	100.0	
1998	2,737	26.6	3,670	35.7	2,850	27.7	172	1.7	846	8.3	-	10,275	100.0	
1999	2,822	26.0	3,937	36.3	3,188	29.4	-	-	894	8.3	-	10,841	100.0	
2000	3,002	26.3	4,122	36.1	3,284	28.7	77	.6	941	8.3	-	11,426	100.0	
2001	1,976	17.7	4,036	36.2	3,276	29.4	-	-	918	8.3	934	8.4	11,140	100.0
2002	2,146	19.4	3,809	34.5	3,151	28.5	97	.9	912	8.3	931	8.4	11,046	100.0
2003	2,243	19.6	3,925	34.3	3,264	28.5	101	.9	944	8.3	964	8.4	11,441	100.0
2004	2,455	20.9	3,870	33.0	3,264	27.8	186	1.6	967	8.3	989	8.4	11,731	100.0
2005	2,643	20.2	4,406	33.7	3,405	26.1	440	3.3	1,077	8.3	1,102	8.4	13,073	100.0
2006	2,858	20.5	4,663	33.4	3,870	27.7	232	1.7	1,149	8.3	1,176	8.4	13,948	100.0
2007	3,087	20.7	4,938	33.2	4,074	27.4	303	2.0	1,226	8.3	1,255	8.4	14,883	100.0
2008	3,063	20.9	4,852	33.0	3,487	23.8	829 (6)	5.6	1,210	8.3	1,237	8.4	14,678	100.0
2009	3,119	24.5	3,743	29.4	3,131	24.6	612 (7)	4.8	1,048	8.3	1,073	8.4	12,726	100.0
2010	<u>3,378</u>	24.5	<u>4,053</u>	29.4	<u>3,720</u>	27.0	<u>333</u>	2.4	<u>1,135</u>	8.3	<u>1,161</u>	8.4	<u>13,780</u>	100.0
Total	<u>\$72,591</u>	27.5	<u>86,728</u>	32.8	<u>69,108</u>	26.1	<u>5,355</u>	2.0	<u>19,784</u>	7.5	<u>10,822</u>	4.1	<u>264,388</u>	100.0%

- (1) Rate increased from 3% to 4% effective 9/1/80; from 4% to 6% effective 9/1/85; and decreased from 6.0% to 5.1% effective 1/1/89.
- (2) From 1993 through 2008, and included above, Experience Columbus, formerly known as the Greater Columbus Convention and Visitors Bureau, received \$200,000; \$260,000; \$460,000; \$550,000; \$591,000, \$647,966, \$748,836, \$761,000, \$759,800, \$560,749, \$560,749, \$420,570, \$561,000, \$561,000, \$61,000 and \$534,800 respectively, in addition to the required amounts, thus reducing the amounts left for the general fund.
- (3) In addition to the above, Greater Columbus Arts Council received \$271,000 of the Hotel / Motel tax in 1995, \$120,000 in 1996, \$110,000 in 1998, \$50,000 in 1999 and \$450,000 in 2000 from Fund 02-231.
- (4) Emergency Human Services added effective 9/1/85.
- (5) Affordable Housing Trust Corporation added 1/1/01.
- (6) Includes payment of \$700,000 to the Columbus Cultural Leadership Consortium.
- (7) Includes payment of \$500,000 to the Columbus Department of Recreation and Parks.

City of Columbus, Ohio  
Hotel/Motel Tax  
Statement of Cash Receipts and Disbursements  
For Year Ending December 31, 2010  
(in thousands)

	General Fund	Experience Columbus	Cultural Services- GCAC	Cultural Services- Other	Emergency Human Services (1)		Cols/Franklin Co. Affordable Housing Trust Corp.
					Capital	Operating	
Cash remaining on December 31, 2009	\$ -	-	-	98	7	191	-
Receipts	3,378	4,053	3,720	333	2	1,133	1,161
Disbursements	<u>(3,378)</u>	<u>(4,053)</u>	<u>(3,720)</u>	<u>( 61)</u>	<u>-</u>	<u>(145)</u>	<u>(1,161)</u>
Cash on December 31, 2010	-	-	-	370	9	1,179	-
Outstanding Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9)</u>	<u>(1,040)</u>	<u>-</u>
Unencumbered Cash Balance On December 31, 2010	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>370</u>	<u>-</u>	<u>139</u>	<u>-</u>

(1) See accompanying schedules on pages 15 and 16.

Note: 2010 payment to GCAC is net of \$211,536.32 returned to the City in January 2011.

Source: City Auditor

City of Columbus, Ohio  
 Emergency Human Services Fund (from Hotel/Motel Tax)  
 Schedule for Cash Disbursements  
 December 31, 2010

Distribution of Capital Funds

	\$ 0.00
	0.00

Distribution of Operating Funds

Action for Children	18,656.00
Amethyst, Inc.	6,134.00
Asian American Community Services	1,768.00
Cambodian Mutual Assistance Association	3,354.00
Catholic Social Services Inc.	2,243.56
Central Community House of Columbus Inc.	6,610.00
City Year, Inc.	6,954.00
Columbus Early Learning Centers	1,030.00
Columbus Historical Society	1,610.00
Columbus Housing Partnership	3,483.64
Columbus Urban League	17,195.00
Community Refugee & Immigration Services	12,094.00
Community Research Partners	1,295.00
Enterprise Works	4,857.34
Firstlink Inc.	1,284.00
Gladden Community House Inc.	4,174.00
Godman Guild Association	1,854.00
Heritage Day Health Centers	1,704.00
Huckleberry House, Inc.	16,662.00
Legal Aid Society of Columbus	5,792.00
Lifecare Alliance	13,044.52
Mid-Ohio Board for an Independent Living Environment, Inc.	1,938.00
Neighborhood House, Inc.	1,532.00
St. John Learning Center	3,406.00
Strategies Against Violence Everywhere	6,814.00
	145,489.06
 Total Disbursements	 \$ 145,489.06

City of Columbus, Ohio  
Emergency Human Services Fund (from Hotel/Motel Tax)  
Schedule of Outstanding Encumbrances  
December 31, 2010

Capital Funds

Community Kitchen, Inc.	\$	2,500.00
Neighborhood House Inc.		7,196.48
		9,696.48

Operating Funds

Action for Children	43,868.00
Auditor Certificates not on contracts	146,443.29
Amethyst, Inc.	14,422.00
Asian American Community Services	4,154.00
Cambodian Mutual Assistance Association	7,887.00
Catholic Social Services, Inc.	7,901.00
Central Community House of Columbus, Inc.	3,305.00
City Year, Inc.	27,042.00
Columbus Early Learning Centers	4,006.00
Columbus Historical Society	6,260.00
Columbus Housing Partnership	17,529.36
Columbus Literacy Council	2,221.00
Columbus Urban League	40,438.00
Columbus Works, Inc.	18,049.00
Communities in Schools	6,810.00
Community Kitchen, Inc.	8,053.00
Community Mediation Services	21,032.00
Community Refugee & Immigration Services	28,444.00
Community Research Partners	30,045.00
Directions for Youth & Families	24,238.00
Enterprise Works	1,398.33
Firstlink, Inc.	47,243.00
Franklin County ADAMH Board	64,858.00
Gladden Community House, Inc.	19,630.00
Godman Guild Association	2,623.00
Heritage Day Health Centers	4,006.00
Huckleberry House, Inc.	39,186.00
Impact Community Action Agency	24,104.00
Joint Organization for Inner City Need	4,627.00
Legal Aid Society of Columbus	13,621.00
Lifecare Alliance	67,290.00
Maryhaven, Inc.	116,981.00
Mid-Ohio Foodbank	20,031.00
Mid-Ohio Board for an Independent Living Environment, Inc.	14,622.00
Neighborhood House, Inc.	3,605.00
New Directions Career Center	8,213.00
Southside Learning & Development Center	4,807.00
St. John Learning Center	8,012.00
St. Stephens Community House	55,691.00
Stonewall Columbus, Inc.	10,016.00
Strategies Against Violence Everywhere	16,025.00
Voicecorps Reading Service	15,824.00
Young Women's Christian Association	16,025.00
	1,040,585.98
Total Encumbrances	\$ 1,050,282.46

City of Columbus, Ohio  
and Franklin County Convention Facilities Authority (FCCFA)  
Hotel / Motel Tax Collections  
1988 through 2010  
(in thousands)

	FCCFA Tax				City of Columbus		Total Collections	
	Inside City (2)	Outside City	Total (1)	% Growth Over Prior Year	City Tax (2)	% Growth Over Prior Year	Total Hotel/Motel Tax	% Growth Over Prior Year
1988	\$ 710	156	866	-	6,067	7.9	6,933	-
1989	5,278	982	6,260	-	5,613	(7.4)	11,873	-
1990	5,582	1,002	6,584	5.2	5,810	3.5	12,394	4.4
1991	5,479	1,016	6,495	(1.4)	5,702	(1.9)	12,197	(1.6)
1992	6,685	1,143	7,828	20.5	6,957	22.0	14,785	21.2
1993	6,384	1,185	7,569	(3.3)	6,644	(4.5)	14,213	(3.9)
1994	6,890	1,232	8,122	7.3	7,168	7.9	15,290	7.6
1995	7,522	1,433	8,955	10.3	7,830	9.2	16,785	9.8
1996	8,034	1,535	9,569	6.8	8,363	6.8	17,932	6.8
1997	9,194	1,681	10,875	13.6	9,571	14.4	20,446	14.0
1998	9,824	1,942	11,766	8.2	10,275	7.4	22,041	7.8
1999	10,221	2,204	12,425	5.6	10,841	5.5	23,266	5.6
2000	10,731	2,478	13,209	6.3	11,426	5.4	24,635	5.9
2001	10,566	2,432	12,998	(1.6)	11,140	(2.5)	24,138	(2.0)
2002	10,353	2,500	12,853	(1.1)	11,046	(0.9)	23,899	(1.0)
2003	10,669	2,594	13,263	3.2	11,441	3.6	24,704	3.4
2004	10,767	2,565	13,332	0.5	11,731	2.6	25,063	1.5
2005	12,031	2,883	14,914	11.9	13,073	11.4	27,987	11.7
2006	12,851	3,021	15,872	6.4	13,948	6.7	29,820	6.5
2007	13,703	3,262	16,965	6.9	14,883	6.7	31,848	6.8
2008	13,302	3,223	16,525	(2.6)	14,678	(1.4)	31,203	(2.0)
2009	11,196	2,667	13,863	(16.1)	12,726	(13.3)	26,589	(14.8)
2010	11,981	2,856	14,837	7.0	13,780	8.3	28,617	7.6
	<u>\$ 209,953</u>	<u>45,992</u>	<u>255,945</u>		<u>230,713</u>		<u>486,658</u>	

(1) Since inception of the FCCFA tax, October 1, 1988, the City has collected the FCCFA's hotel/motel tax.

(2) Effective January 1, 1989 the City irrevocably relinquished its right to levy .9% of its previous 6.0% rate. The FCCFA immediately increased their rate inside the City to 4.9%.

Source: City Auditor

- The following schedules, "Number of Employees," "Growth in Land Area", "Growth in Population," and "Miscellaneous Statistics" present some non-financial information of interest.

City of Columbus, Ohio  
Number of Employees (1)  
Selected Years

<u>Year Ended</u>	<u>Police</u>	<u>Fire</u>	<u>Civilians</u>	<u>Total</u>
1960	661	667	2,690	4,018
1970	841	706	3,798	5,345
1980	1,222	806	6,134 (2)	8,162
1981	1,219	809	4,639	6,667
1982	1,209	809	4,740	6,758
1983	1,186	809	4,610	6,605
1984	1,190	771	4,727	6,688
1985	1,219	829	4,822	6,870
1986	1,223	840	4,847	6,910
1987	1,312	927	4,920	7,159
1988	1,363	1,011	5,298	7,672
1989	1,400	1,092	5,425	7,917
1990	1,462	1,060	5,398	7,920
1991	1,445	1,115	5,169 (3)	7,729
1992	1,476	1,134	5,177	7,787
1993	1,536	1,147	4,962 (4)	7,645
1994	1,605	1,198	5,137	7,940
1995	1,656	1,237	5,250	8,143
1996	1,687	1,308	5,350	8,345
1997	1,769	1,371	5,378	8,518
1998	1,760	1,445	5,548	8,753
1999	1,793	1,524	5,696	9,013
2000	1,795	1,530	5,644	8,969
2001	1,810	1,518	5,634	8,962
2002	1,827	1,534	5,424	8,785
2003	1,843	1,539	5,153	8,535
2004	1,842	1,546	4,954	8,342
2005	1,863	1,532	5,110	8,505
2006	1,873	1,541	5,245	8,659
2007	1,927	1,514	5,299	8,740
2008	1,903	1,522	5,164	8,589
2009	1,872	1,497	4,810	8,179
2010	1,909	1,506	4,909	8,324

- (1) Data applies to last pay period of calendar year; includes full and part-time employees.  
(2) Represents peak year of the Comprehensive Employment Training Act employment.  
(3) Effective November 10, 1991, 117 employees of the City's airports enterprise became employees of the Columbus Municipal Airport Authority.  
(4) Effective April 1, 1993, 236 employees of the City's electricity enterprise became employees of the Solid Waste Authority of Central Ohio.

City of Columbus, Ohio  
Growth in Land Area  
Selected Years

<u>Year</u>	<u>Square Miles annexed (1)</u>	<u>Square Miles at December 31st</u>
1950	-	39.977
1955	14.429	54.406
1960	36.804	91.210
1965	13.490	104.700
1970	39.194	143.894
1975	29.316	173.210
1980	9.902	183.112
1985	4.204	187.316
1990	8.712	196.028
1995	8.251	204.279
1996	1.953	209.218 (2)
1997	2.797	212.015
1998	1.520	213.535
1999	1.141	214.676
2000	1.957	216.633
2001	1.921	218.554
2002	2.678	221.232
2003	1.229	222.461
2004	1.689	224.150
2005	1.700	225.850
2006	0.932	226.782
2007	0.173	226.955
2008	0.157	227.112
2009	0.030	227.142
2010	0.054	227.196

Note: (1) Net of de-annexations.

(2) 1996 includes 2.986 square miles resulting from refined remeasurements of City area.

Source: City of Columbus, Division of Engineering and Construction, Maps Section.

City of Columbus, Ohio  
Growth in Population  
1979-2010

1979	585,123
1980	565,021 (1)
1981	568,447
1982	572,143
1983	575,845
1984	579,727
1985	583,720
1986	587,492
1987	596,615
1988	618,000
1989	622,467
1990	632,910 (1)
1991	638,002
1992	647,904
1993	650,902
1994	659,899
1995	665,734
1996	675,045
1997	684,928
1998	696,849
1999	698,495
2000	711,470 (1)
2001	720,230
2002	734,024
2003	743,343
2004	754,876
2005	763,351
2006	768,804
2007	773,277
2008	776,463
2009	778,762
2010	782,902 (1)

Source: Mid Ohio Regional Planning Commission  
Annual Population Estimates

(1) U.S. Census Bureau for 1980, 1990 and 2000; not yet available for 2010.