

*The Long Street Bridge cap includes a landscaped pedestrian walkway and features images, past and present, honoring people, places and institutions that have made an impact on the King-Lincoln and Discovery Districts.*

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## 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 \$795.1 million, an increase of 2.08 percent from 2015 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 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.

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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 2016, income tax revenues to the general fund are estimated at \$619.8 million, which is 74.3 percent of total general fund resources. This represents a 2.99 percent growth over 2015 projections.



*View of the present-day Main Street Bridge looking north into downtown. The bridge connects the Franklinton neighborhood with Downtown and includes an 18-foot, 7-inch wide multi-use path to accommodate pedestrians and cyclists.*

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## 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

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(SIT) fund, property tax revenues are deposited directly in the general fund. The 2016 estimate for property tax collections is \$42.2 million, a decrease of 0.88 percent from the 2015 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 2015 and 2016 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 \$3.3 million for 2016.

### **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 monies are set aside for Nationwide Arena and debt service, the balance of revenue received will be deposited into the general fund. The 2016 estimate for the general fund deposit for casino tax revenues is \$6.5 million, an increase of 3.74% from 2015 projections.

### **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 \$21.8 million in 2016, a 3.5 percent decrease from projected 2015 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 \$18.6 million in 2016, an increase of 0.03 percent over projected 2015 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 \$62.8 million in 2016, a 0.25 percent decrease from 2015 estimates.

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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 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. 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 \$6.5 million in 2016, a 5.8 percent decrease from 2015 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 this category are estimated at \$12.1 million in 2016, of which Cable TV permits are expected to be approximately \$9.6 million.

### **Other Revenue**

This category includes various unclaimed funds, refunds, and miscellaneous revenue. The 2016 estimate is \$1.4 million.

### **Encumbrance Cancellations**

These funds represent monies 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 2016 is \$2.4 million.

### **Other Miscellaneous Transfers**

In 2016, \$1.83 million in the basic city services fund will be transferred into the general fund. This fund was established in 2012 to meet future budget needs due to reductions in the state local government fund and estate tax revenue.

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GENERAL FUND  
REVENUE BY SOURCE AND YEAR  
HISTORICAL AND PROJECTED  
2012 - 2016

SOURCE	2012		2013		2014		2015		2016		2016
	ACTUAL	PERCENT CHANGE	ACTUAL	PERCENT CHANGE	ACTUAL	PERCENT CHANGE	PROJECTED	PERCENT CHANGE	PROJECTED	PERCENT CHANGE	PERCENT OF TOTAL
Income Tax	\$ 536,478,172	5.56%	\$ 560,435,874	4.47%	\$ 578,645,323	3.25%	\$ 601,790,000	4.00%	\$ 619,800,000	2.99%	74.25%
Property Tax	43,798,362	-7.92%	43,960,549	0.37%	42,149,260	-4.12%	42,619,018	1.11%	42,245,000	-0.88%	5.06%
Kilowatt Hour Tax	1,684,756	6.43%	1,689,077	0.26%	1,578,866	-6.52%	3,250,000	105.84%	3,300,000	1.54%	0.40%
Hotel/Motel Tax	4,020,874	10.73%	1,238,933	-69.19%	-	-100.00%	-	0.00%	-	0.00%	0.00%
<b>TOTAL TAXES</b>	<b>585,982,164</b>	<b>4.45%</b>	<b>607,324,433</b>	<b>3.64%</b>	<b>622,373,449</b>	<b>2.48%</b>	<b>647,659,018</b>	<b>4.06%</b>	<b>665,345,000</b>	<b>2.73%</b>	<b>79.70%</b>
Local Government Fund	28,164,858	-30.29%	21,618,024	-23.24%	21,169,452	-2.07%	21,382,000	1.00%	20,591,000	-3.70%	2.47%
Estate Tax	15,190,957	65.79%	9,428,668	-37.93%	742,692	-92.12%	-	-100.00%	-	N/A	0.00%
Liquor Permit Fee, Other	1,246,014	5.26%	1,275,621	2.38%	1,268,676	-0.54%	1,232,000	-2.89%	1,232,000	0.00%	0.15%
Casino Tax	-	N/A	5,617,637	N/A	6,231,173	10.92%	6,280,000	0.78%	6,515,000	3.74%	0.78%
<b>TOTAL SHARED REVENUE</b>	<b>44,601,829</b>	<b>-12.11%</b>	<b>37,939,950</b>	<b>-14.94%</b>	<b>29,411,993</b>	<b>-22.48%</b>	<b>28,894,000</b>	<b>-1.76%</b>	<b>28,338,000</b>	<b>-1.92%</b>	<b>3.39%</b>
License and Permit Fees	10,899,104	3.83%	10,904,362	0.05%	11,606,993	6.44%	12,395,000	6.79%	12,062,000	-2.69%	1.44%
Fines and Penalties	21,277,574	12.54%	19,446,919	-8.60%	18,984,036	-2.38%	18,631,125	-1.86%	18,636,000	0.03%	2.23%
Investment Earnings	3,333,197	12.61%	2,626,737	-21.19%	3,665,626	39.55%	6,900,000	88.24%	6,500,000	-5.80%	0.78%
Charges for Service	59,298,119	2.66%	59,868,890	0.96%	60,594,504	1.21%	62,935,000	3.86%	62,778,000	-0.25%	7.52%
All Other	1,928,359	9.11%	7,432,441	285.43%	7,313,252	-1.60%	1,462,000	-80.01%	1,428,000	-2.33%	0.17%
<b>TOTAL OTHER REVENUES</b>	<b>96,736,353</b>	<b>5.27%</b>	<b>100,279,349</b>	<b>3.66%</b>	<b>102,164,411</b>	<b>1.88%</b>	<b>102,323,125</b>	<b>0.16%</b>	<b>101,404,000</b>	<b>-0.90%</b>	<b>12.15%</b>
<b>TOTAL ALL REVENUES</b>	<b>727,320,346</b>	<b>3.36%</b>	<b>745,543,732</b>	<b>2.51%</b>	<b>753,949,853</b>	<b>1.13%</b>	<b>778,876,143</b>	<b>3.31%</b>	<b>795,087,000</b>	<b>2.08%</b>	<b>95.24%</b>
Encumbrance Cancellations	3,585,256	70.45%	3,089,900	-13.82%	3,440,407	11.34%	9,229,426	168.27%	2,387,000	-74.14%	0.29%
Unencumbered Balance	33,792,340	42.91%	39,903,479	18.08%	44,456,866	11.41%	29,171,431	-34.38%	30,215,000	3.58%	3.62%
Fund Transfers	2,543,130	48.21%	4,055,737	59.48%	2,367,187	-41.63%	3,406,000	43.88%	5,266,000	54.61%	0.63%
Other Misc. Transfers	-	N/A	6,000,000	N/A	5,000,000	-16.67%	5,717,000	14.34%	1,830,000	-67.99%	0.22%
Total Annual Resources	767,241,072	4.94%	798,592,848	4.09%	809,214,313	1.33%	826,400,000	2.12%	834,785,000	1.01%	100.00%
27th Pay Period Reserve Fund	8,873,986	30.23%	10,995,786	23.91%	13,180,786	19.87%	15,431,786	17.08%	17,749,786	15.02%	
Economic Stabilization Fund	39,805,276	21.00%	56,144,941	41.05%	64,074,811	14.12%	66,914,811	4.43%	69,783,811	4.29%	
<b>TOTAL GENERAL FUND</b>											
AVAILABLE RESOURCES	\$ 815,920,334	5.85%	\$ 865,733,575	6.11%	\$ 886,469,910	2.40%	\$ 908,746,597	2.51%	\$ 922,318,597	1.49%	



*Present day view of Rich Street Bridge. The city closed the Town Street bridge in 2008, realigned it, and reopened it in 2011 as Rich Street Bridge. The bridge is 568 feet in length, 37 feet in width, and has 10-foot wide sidewalks on both sides.*

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## Expenditures and Personnel

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

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# General Fund Summary

## GENERAL FUND 2016 PROPOSED BUDGET SUMMARY BY AREA OF EXPENSE

<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	\$ 3,577,789	\$ 28,500	\$ 154,796	\$ -	\$ -	\$ -	\$ 3,761,085
<u>City Auditor</u>							
City Auditor	3,259,421	26,000	956,520	-	-	-	4,241,941
Income Tax	7,509,645	79,000	1,254,832	-	-	-	8,843,477
Total	10,769,066	105,000	2,211,352	-	-	-	13,085,418
City Treasurer	993,194	6,200	145,852	-	-	-	1,145,246
<u>City Attorney</u>							
City Attorney	11,690,597	150,500	400,303	-	-	-	12,241,400
Real Estate	132,427	-	-	-	-	-	132,427
Total	11,823,024	150,500	400,303	-	-	-	12,373,827
Municipal Court Judges	16,071,898	29,800	1,433,678	-	-	340,000	17,875,376
Municipal Court Clerk	10,913,318	129,147	809,500	-	-	-	11,851,965
Civil Service	3,499,759	44,412	546,936	-	-	-	4,091,107
<u>Public Safety</u>							
Administration	1,304,839	10,367	5,507,177	-	-	-	6,822,383
Support Services	4,913,849	567,175	1,066,680	1,000	-	-	6,548,704
Police	291,636,264	3,594,049	13,638,366	225,000	45,000	2,616,008	311,754,687
Fire	214,339,244	3,937,961	11,612,321	200,000	-	1,884,861	231,974,387
Total	512,194,196	8,109,552	31,824,544	426,000	45,000	4,500,869	557,100,161
<u>Mayor's Office</u>							
Mayor	2,201,564	14,682	246,112	250	-	-	2,462,608
Community Relations	866,436	2,390	64,793	-	-	-	933,619
Equal Business Opportunity	871,329	5,100	58,423	-	-	-	934,852
Total	3,939,329	22,172	369,328	250	-	-	4,331,079
Education	502,912	6,000	5,798,417	-	-	-	6,307,329
<u>Development</u>							
Administration	3,608,642	29,811	3,256,866	-	-	38,000	6,933,319
Econ. Development	964,869	6,950	2,865,076	-	-	-	3,836,895
Code Enforcement	6,716,896	74,100	787,423	10,000	-	-	7,588,419
Planning	1,815,634	16,750	74,864	-	-	-	1,907,248
Housing	433,289	1,950	4,827,092	-	-	-	5,262,331
Total	13,539,330	129,561	11,811,321	10,000	-	38,000	25,528,212
<u>Finance and Management</u>							
Finance Administration	2,196,000	15,800	3,396,268	-	-	-	5,608,068
Financial Management	2,927,305	15,290	1,770,010	-	-	-	4,712,605
Facilities Management	6,200,212	637,300	9,542,115	5,750	-	-	16,385,377
Total	11,323,517	668,390	14,708,393	5,750	-	-	26,706,050
Finance City-wide	-	-	-	-	-	28,429,122	28,429,122
Finance Technology (Pays gf agency bills)	-	-	18,417,924	-	-	-	18,417,924
Human Resources	1,502,104	56,448	1,177,179	-	-	-	2,735,731
Health	-	-	-	-	-	23,564,205	23,564,205
Recreation and Parks	-	-	-	-	-	38,597,737	38,597,737
<u>Public Service</u>							
Administration	3,420,446	5,642	40,661	-	-	-	3,466,749
Refuse Collection	17,292,224	125,035	15,508,813	71,520	17,600	-	33,015,192
Traffic Management	2,185,563	33,163	125,991	56,768	-	-	2,401,485
Total	22,898,233	163,840	15,675,465	128,288	17,600	-	38,883,426
Total General Operating Fund	\$ 623,547,669	\$ 9,649,522	\$ 105,484,988	\$ 570,288	\$ 62,600	\$ 95,469,933	\$ 834,785,000

## General Fund Summary

GENERAL FUND EXPENDITURE AND BUDGET SUMMARY					
	2013 Actual	2014 Actual	2015 Projected	2016 Budget	% Change
City Council	\$ 3,174,350	\$ 3,174,326	\$ 3,495,049	\$ 3,761,085	7.61%
City Auditor					
City Auditor	3,761,029	3,702,329	3,862,006	4,241,941	9.84%
Income Tax	7,781,893	8,157,007	8,704,799	8,843,477	1.59%
Total	11,542,922	11,859,336	12,566,806	13,085,418	4.13%
City Treasurer	1,047,367	1,053,472	1,044,702	1,145,246	9.62%
City Attorney					
City Attorney	11,066,334	11,312,425	11,613,239	12,241,400	5.13%
Real Estate	188,321	174,388	90,774	132,427	45.89%
Total	11,254,655	11,486,813	11,704,013	12,373,827	5.41%
Municipal Court Judges	15,619,519	16,056,560	16,809,349	17,875,376	6.34%
Municipal Court Clerk	10,970,136	11,184,644	11,553,593	11,851,965	2.58%
Civil Service	3,641,850	3,701,424	3,721,721	4,091,107	9.93%
Public Safety					
Administration	7,962,638	7,644,192	7,392,018	6,822,383	-7.71%
Support Services	6,228,892	6,533,388	6,787,318	6,548,704	-3.52%
Police	281,462,720	288,575,258	300,317,872	311,754,687	3.81%
Fire	216,614,239	219,395,146	226,874,534	231,974,387	2.25%
Total	512,268,489	522,147,984	541,371,742	557,100,161	2.91%
Mayor's Office					
Mayor	2,069,312	2,225,372	1,908,113	2,462,608	29.06%
Community Relations	1,215,780	926,870	852,988	933,619	9.45%
Equal Business Opportunity	937,649	897,821	930,395	934,852	0.48%
Total	4,222,741	4,050,063	3,691,496	4,331,079	17.33%
Education	-	5,343,621	5,453,323	6,307,329	15.66%
Development					
Administration	6,317,596	6,958,254	6,630,479	6,933,319	4.57%
Economic Development	18,954,591	12,460,192	16,999,469	3,836,895	-77.43%
Code Enforcement	6,639,673	6,924,219	6,972,921	7,588,419	8.83%
Planning	1,943,909	1,471,562	1,658,188	1,907,248	15.02%
Housing	4,249,389	5,237,048	5,226,188	5,262,331	0.69%
Total	38,105,158	33,051,275	37,487,244	25,528,212	-31.90%
Finance and Management					
Finance Administration	3,644,858	5,777,505	6,363,352	5,608,068	-11.87%
Financial Management	4,396,684	3,784,800	4,231,901	4,712,605	11.36%
Facilities Management	14,977,114	14,232,734	13,648,240	16,385,377	20.05%
Total	23,018,656	23,795,040	24,243,493	26,706,050	10.16%
Citywide Technology	14,740,336	15,558,345	17,062,393	18,417,924	7.94%
Finance City-wide	19,735,588	20,614,582	12,513,000	28,429,122	127.20%
Fleet- General Fund Vehicles (Non Safety)	-	3,998,398	-	-	-
Human Resources	1,328,248	2,453,509	2,487,278	2,735,731	9.99%
Health	19,464,721	20,226,183	20,614,038	23,564,205	14.31%
Recreation and Parks	33,060,402	33,782,112	34,577,258	38,597,737	11.63%
Public Service					
Administration	2,805,360	2,967,486	2,906,299	3,466,749	19.28%
Refuse Collection	25,200,376	30,610,879	29,939,519	33,015,192	10.27%
Traffic Management	-	1,475,704	2,942,498	2,401,485	-18.39%
Mobility Options	2,935,111	1,451,546	-	-	-
Total	30,940,847	36,505,615	35,788,317	38,883,426	8.65%
Total General Operating Fund	\$ 754,135,983	\$ 780,043,300	\$ 796,184,814	\$ 834,785,000	4.85%



## GENERAL FUND PERSONNEL SUMMARY -- FULL-TIME

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budgeted
<b>City Council</b>	34	35	38	40
<b>City Auditor</b>				
City Auditor	26	26	34	34
Income Tax	73	73	82	82
<b>Total</b>	99	99	116	116
<b>City Treasurer</b>	9	8	10	10
<b>City Attorney</b>				
City Attorney	101	107	135	135
Real Estate	2	1	6	6
<b>Total</b>	103	108	141	141
<b>Municipal Court Judges</b>	179	174	188	192
<b>Municipal Court Clerk</b>	155	155	172	172
<b>Civil Service</b>	34	33	35	35
<b>Public Safety</b>				
Administration	10	9	10	10
Support Services	49	48	49	49
Police- Non Uniformed	325	351	408	409
Police- Uniformed <sup>(1)</sup>	1,904	1,913	1,899	1,908
Fire- Non Uniformed	37	41	51	51
Fire- Uniformed	1,549	1,539	1,538	1,534
<b>Total</b>	3,874	3,901	3,955	3,961
<b>Mayor's Office</b>				
Mayor	17	14	19	19
Community Relations	8	8	8	8
Equal Business Opportunity	9	9	9	9
<b>Total</b>	34	31	36	36
<b>Education</b>	-	4	4	4
<b>Development</b>				
Administration	29	30	32	34
Economic Development	3	6	8	9
Code Enforcement	63	69	73	73
Planning	15	15	17	17
Housing	5	4	5	5
<b>Total</b>	115	124	135	138
<b>Finance and Management</b>				
Administration	23	26	26	26
Financial Management	22	27	27	28
Facilities Management	74	70	78	77
<b>Total</b>	119	123	131	131
<b>Human Resources</b>	10	10	10	12
<b>Public Service</b>				
Administration	35	33	34	38
Refuse Collection	185	205	227	227
Traffic Management	-	34	38	27
Mobility Options	37	-	-	-
<b>Total</b>	257	272	299	292
<b>Total General Fund</b>	<b>5,022</b>	<b>5,077</b>	<b>5,270</b>	<b>5,280</b>

2013 and 2014 are year-end actuals, while 2015 and 2016 are budgeted.

<sup>(1)</sup> Actual numbers in 2013 include the use of a COPS Hiring Recovery Program (CHRP) Grant for partial year funding for 48 personnel.

November 2, 2015

Mayor Michael B. Coleman  
President Andrew Ginther and  
Members of Council  
City Hall  
Columbus, OH 43215

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

Available Resources for the City of Columbus General Operating Fund (Fund No. 10) for calendar year 2016 are estimated to be

\$ 834,785,000

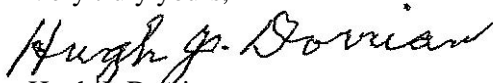
Included in these estimated Resources for 2016 is an estimated carry over fund balance from 2015 of

\$ 30,215,000

Resolution No. 13X-2013 states "That the cash balance of the Economic Stabilization Fund (the Rainy Day fund) shall reach \$75 million by the end of 2018." The Rainy Day fund will contain approximately \$66.7 million at the end of 2015. The City Auditor recommends that the City continue to build this reserve over ensuing years to an amount that will equate to 10% of its General Fund operating expenditures.

Attached are additional data and comments regarding General Operating Fund (Fund No. 10) resources. I trust these comments are helpful to you in your deliberations. Please feel welcome to call if you should have any questions.

Very truly yours,



Hugh J. Dorrian

City Auditor

HJD/jm



City of Columbus  
General Operating Fund – Fund No 10  
Estimate of Available Resources  
For Calendar Year 2016

Taxes:

Income tax (Note 1)	\$ 619,800,000
Property tax (Note 2)	42,245,000
Kilo Watt Hour tax equivalent (Note 3)	<u>3,300,000</u>

665,345,000

Shared revenues:

Local community funds via County (Note 4)	19,165,000
Local government funds via State (Note 4)	1,426,000
Liquor permit fees and other	1,232,000
Casino taxes via State (Note 4)	<u>6,515,000</u>

28,338,000

Investment earnings (Note 5)

6,500,000

Charges for services:

Administrative charges to non-general fund divisions (Note 6)	28,950,000
Parking meters, lots and permits	3,500,000
Fire division including EMS fees (Note 7)	19,353,000
Police division (Note 8)	7,362,000
All other charges for services (Note 9)	<u>3,613,000</u>

62,778,000

Fines, forfeitures, and penalties:

Municipal court (Note 10)	12,036,000
Parking violations bureau (Note 10)	<u>6,600,000</u>

18,636,000

Licenses and permit fees:

Cable TV and others (Note 11)	12,062,000
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Other receipts (Note 12)

1,428,000

Transfers from other funds (Note 13)

7,096,000

Total estimated current resources for 2016

802,183,000

Estimated prior years' encumbrance cancellations

2,387,000

Estimated prior year end fund balance (Note 14)

30,215,000

Total estimated available resources for calendar year 2016

\$ 834,785,000

City of Columbus  
General Operating Fund  
Estimate of Available Resources  
For Calendar Year 2016  
continued

- Note 1      Income tax collections for 2016, after providing for refunds to taxpayers, are estimated at \$826.4 million. One fourth of the collections will be deposited to a debt service fund, more commonly known as the “income tax set-aside” fund. The remaining three fourths of the collections, approximately \$619.8 million, will be deposited to the City’s General Operating Fund.
- Note 2      The City’s share of taxes collected in 2016 attributable to real, personal, and public utility properties is estimated at \$42.245 million, net of an estimated \$1.373 million 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. The City must use .60 mills of this tax toward the partial payment of police and fire pension costs.
- Note 3      Beginning in 2001 a tax was permitted to be levied on users of electricity provided by the City’s Division of Electricity. Known as the kilo watt hour (kWh) tax, state statutes provide for these monies applicable to users located within the City to be deposited to the City’s General Operating Fund. The equivalency of the tax, since the tax is not actually levied, is transferred from the City’s Electricity enterprise to the General Operating Fund: estimated at \$3.300 million in 2016.
- Note 4      Shared revenues include portions of the various State of Ohio taxes which are shared with local governments within the State. The Local Community funds, formerly known as the Local Government funds and Local Government Revenue Assistance funds are now combined as the Local Community funds from the State via the County. It is estimated that these shared taxes will provide \$19.165 million. Additionally, approximately \$1.426 million will be received by the City directly from the State.

Casino taxes; county shared portion and host city portion; are estimated as follows.

	<u>2016</u>
• Estimated amount to be received	\$ 10,547,000
Less:	
• Amount payable to Franklin County	
Convention Facility Authority (26% in 2016)	(2,742,000)
• Principal and interest due on City bonds	<u>(1,290,000)</u>
Net amount available	<u>\$ 6,515,000</u>

- Note 5      Investment earnings are initially deposited to the treasury investment earnings fund. Pursuant to various ordinances and resolutions of Council, portions of these earnings are then allocated to the City’s water, sewer, electricity and certain other funds. After such allocations, \$6.500 million is estimated to remain available for the General Operating Fund.
- Note 6      Administrative charges to non General Operating Fund divisions represent certain operating costs initially borne by the General Operating Fund and then partially allocated to other funds of the City. Ordinance No. 0085-2002, adopted January 28, 2002, calls for an assessment rate of 4.5% of the revenues of the funds assessed; resulting in revenues to the General Operating Fund of approximately \$28.950 million in 2016.



City of Columbus  
General Operating Fund  
Estimate of Available Resources  
For Calendar Year 2016  
Continued

- Note 7 Fire division charges for services include fees for Emergency Medical Transportation Services, estimated at \$15.500 million for 2016. Also included and estimated at \$2.000 million are charges for services rendered to suburban communities, fire prevention inspection fees of \$1.800 million and other miscellaneous charges of \$53,000 for a total of \$19.353 million.
- Note 8 Police division charges for services include charges for policing schools, auto impounding fees, sales of impounded autos and various other police services for a total of \$7.362 million.
- Note 9 All other charges for services in the total amount of \$3.613 million include amounts estimated from services provided to others for which the City charges. Services provided by, and the estimated charges are: City Attorney (\$1.150 million), City Auditor (\$450,000), Communications (\$425,000), City Sealer (\$500,000), and miscellaneous other charges (\$1.088 million).
- Note 10 Fines, forfeitures, court costs, etc., resulting from operations of the Franklin County Municipal Court should produce approximately \$12.036 million. The City's Parking Violations Bureau will collect approximately \$6.600 million in parking ticket fines.
- Note 11 Various licenses and permits issued primarily via the Department of Public Safety will produce approximately \$2.462 million. Additionally, Cable permits will produce approximately \$9.600 million.
- Note 12 All other receipts amounting to \$1.428 million include \$610,000 of reimbursement from Franklin County for a portion of Court costs and \$818,000 of miscellaneous revenues and transfers.
- Note 13 Transfers from other funds include \$5.266 million which represent 25% sharing by the Income Tax set aside fund of job incentive programs to be paid from the City's General Operating Fund. Also included is \$1.830 million workers' compensation refund received by the City and initially deposited to the Basic City Services fund.
- Note 14 Available resources for the General Operating Fund for 2015 are now estimated at \$826.400 million. Expenditures and transfers from the General Operating Fund for 2015 are estimated by the Department of Finance at \$796.185 million, which includes the following transfers to:

Rainy Day Fund	\$ 2,200,000
Anticipated Expenditure Fund	2,251,000
Job Growth Fund	281,981
Public Safety Initiative Fund	74,113
Neighborhood Initiative Fund	445,906
Basic City Services Fund	<u>5,160,000</u>
Transfers	<u>\$ 10,413,000</u>

The estimated fund balance (the carryover) of the General Operating Fund at December 31, 2015, therefore, is \$30.215 million: (\$826.400 million: less \$796.185 million).

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