

THE CITY OF
COLUMBUS
OFFICE OF THE CITY AUDITOR
MEGAN N. KILGORE, AUDITOR



POPULAR
ANNUAL
FINANCIAL
REPORT

A Report to our Citizens

FOR YEAR ENDED DECEMBER 31, 2020



Dear Citizens of Columbus,

It is one of the proudest moments of my time as your City Auditor to present the Popular Annual Financial Report (PAFR) on the financial condition of the government of the City of Columbus for fiscal year (FY) 2020.

The global COVID-19 pandemic raged on throughout 2020 and the economic effects varied substantially in municipalities across the country. The City of Columbus, consistently viewed by investors as a sound investment because of its pristine credit, is emerging from the crisis with manageable, ongoing financial challenges, but with its Triple-A bond rating still intact. This was no easy feat and much credit is owed to the employees of the City Auditor's Office and the Department of Finance & Management. Tough decisions were made in 2020 to adjust for revenue loss while maintaining essential services. The CARES Act funding and dividends from the Ohio Bureau of Workers' Compensation were instrumental in the City's ability to meet its budgetary requirements and plan for operational needs. No City layoffs or furloughs have been imposed, nor have any reserve funds been used to date.

Though filing the 2020 Comprehensive Annual Financial Report and the accompanying, simplified PAFR during a pandemic presented a multitude of challenges, none of these challenges prevented us from successfully closing the City's books in a timely manner and issuing the 2020 Annual Report faster than nearly any other big city in the United States.

As you will see in the pages to follow, the City's finances remained strong and we were able to continue providing essential services and support to citizens and businesses during the global health crisis while balancing our books and actually adding to our Rainy Day Fund. If we are able to provide such sound fiscal management in the worst of times, there is no doubt the future is bright for the City of Columbus and its citizens in the best of times that lie ahead for us all.

Please enjoy this summary of the City's financial strength. A more detailed accounting of the City's funds can be found in the 2020 Comprehensive Annual Financial Report, located at www.columbus.gov.

Yours in service,



Megan N. Kilgore
Columbus City Auditor



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FRONT COVER

#3 Left: Megan N. Kilgore (R) and Josh Glessing of Haslam Sports Group (L) on site at the construction of the new Crew Stadium. Photo courtesy Megan Kilgore.

#4 Left: "Celebrate Diversity" mural by Hakim Callwood, located in Clintonville. Photo by Lacey Luce.

#6 Left: Artists L to R: Mandi Caskey, Brenden Spivey, Laurie Clements, and April Sunami, who painted murals at the Ohio Theatre, were paid through the #ArtUnitesCbus partnership between CAPA and the Greater Columbus Arts Council. Photo by Tracy Moran.

Right: Black Lives Matter mural created by Becca Persons, Teresa Borghese-Lang, and Meg Folkerth Beech. Originally located at Hubbard Grille in the Short North. Photo by Shellee Fisher.

All Auditor Kilgore portraits by Dan Trittschuh.

OVERVIEW OF GOVERNMENT

Columbus was founded in 1812 and created specifically to be the capital city due to its central location in the state of Ohio. Today, it covers approximately 226 square miles.

The City is administered by a Mayor, a seven-member City Council, the City Auditor, and the City Attorney. These officials are all elected to four-year terms on an at-large basis. The Mayor and four Council members are elected in an odd numbered year. Three Council members, the City Auditor, and the City Attorney are elected in the following odd numbered year. The City Charter provides for appointments and elections of successors to these officials if they should, for any reason, vacate their office.

A charter amendment to change the total number of City Council members from seven to nine, and to change City Council structure from at-large to by place, was approved by voters on May 8, 2018. Such changes take effect in 2023. The Recreation and Parks Director, the Health Commissioner, and the Civil Service Executive Director are appointed by, and report to, independent commissions. The City Treasurer and City Clerk to the Council are appointed by, and serve at the pleasure of, City Council. All other departments' directors are appointed by and serve at the pleasure of the Mayor.

COLUMBUS CITY COUNCIL

Since 2018, City Council has been led by President Shannon G. Hardin, who was elected to the post by fellow council members.

City Council meets in the City Hall council chambers on Mondays at 5pm.

City Council Members Include:

- Shannon G. Hardin, President
- Elizabeth C. Brown, President Pro Tempore
- Mitchell J. Brown
- Rob A. Dorans
- Shayla D. Favor
- Emmanuel V. Remy
- Priscilla R. Tyson



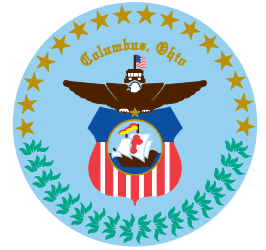
Mayor Andrew J. Ginther



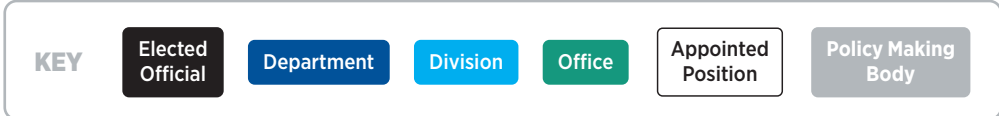
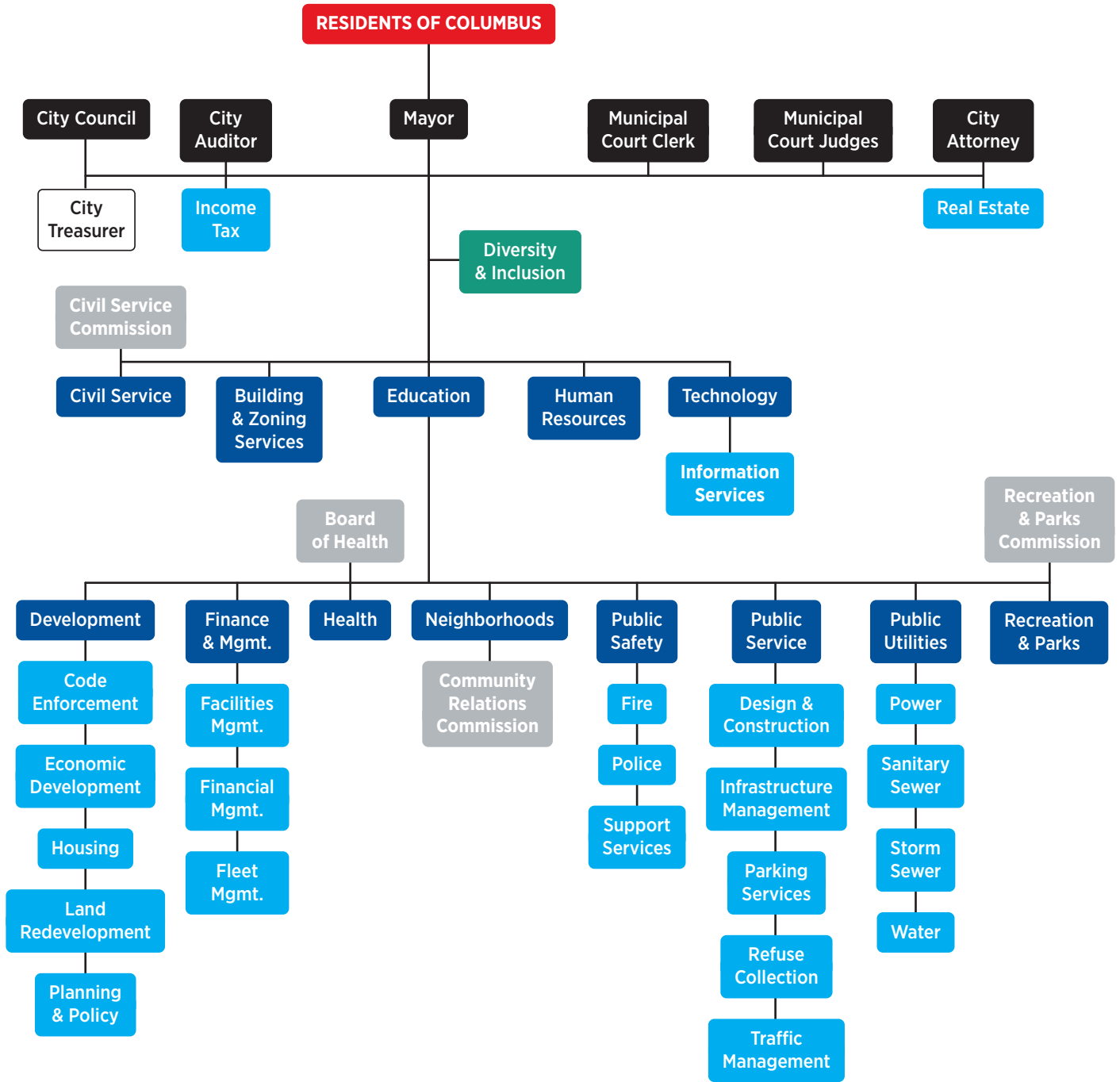
City Auditor Megan N. Kilgore



City Attorney Zach Klein



ORGANIZATIONAL STRUCTURE



CITY SERVICES BY THE NUMBERS

		2018	2019	2020
Public Services	Streets (miles)	2,745	2,751	2,673
	Land area (square miles)	225.005	225.790	225.868
	% Potholes service requests closed within 3 days	92%	88%	90%
Public Safety	Police personnel	1,902	1,918	1,939
	Fire personnel	1,547	1,564	1,579
	Police substations	16	17	17
	Fire stations	33	33	34
	% Structure fire incidents responded to within 8 minutes of call	95%	94%	95%
	% Emergency medical responses within 8 minutes of call	91%	91%	90%
Development	# Full-time jobs committed to be created through economic development incentive programs	2,177	2,869	688
Health	# Food safety inspections completed	14,753	14,823	9,235
Recreation and Parks	Park acreage managed	13,582	13,681	13,749
	Parks managed	385	397	400
	Playgrounds	173	174	174
	Community centers	29	29	29
Water	Water mains (miles)	2,524	2,528	2,531
	Maximum daily capacity (millions of gallons)	255	255	255
	Water treatment plants	3	3	3
Sewer	Sanitary sewers (miles)	4,254	4,381	4,245
	Wastewater treatment plants	2	2	2

Sources: 2020 Various City Departments

THE FISCAL IMPACT OF COVID-19

Beginning in March 2020, the City of Columbus faced a pandemic that has not been rivaled for over one hundred years. Across the entire community, COVID-19 created financial challenges for residents and employers, and swiftly halted the City of Columbus' lengthy period of economic growth.

The initial drop in revenues – primarily income tax reductions due to COVID-19 related closures and work slowdowns – resulted in City Auditor Megan Kilgore decreasing the Official General Fund Revenue estimate by \$41.5 million in June 2020. The revenue estimate sets the ceiling for the City's budget. The City's Administration responded by employing fiscal controls, such as freezing most new hires, eliminating travel, and reprioritizing expenses.

Masks Kindness



The City was able to utilize \$157 million in Coronavirus Aid, Relief and Economic Security (CARES) Act funds granted from the U.S. Treasury Department to make necessary expenditures to address the COVID-19 pandemic. Additionally, the Ohio Bureau of Workers' Compensation (Ohio BWC) issued three separate dividends to Ohio employers in 2020 to ease the impact of COVID-19 on Ohio's business community and economy. The City's share consisted of:

ONE-TIME REVENUES

\$157 million

CARES Act funding

\$100 million

Ohio BWC rebates and dividends

The City has been largely able to navigate the financial impact of COVID-19 in 2020 using a combination of the CARES Act funding, the Ohio BWC dividends, and expenditure adjustments. The CARES Act funding and Ohio BWC dividends were instrumental in the City's ability to meet its budgetary requirements and plan for operational needs. No City layoffs or furloughs were imposed, nor were any reserve funds used through December 31, 2020.



HOW COLUMBUS EMPLOYED THE CARES ACT

In May of 2020, the City of Columbus received \$157 million in federal CARES Act dollars to support the City's response to the COVID-19 pandemic.

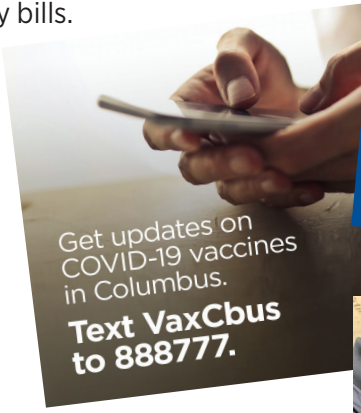
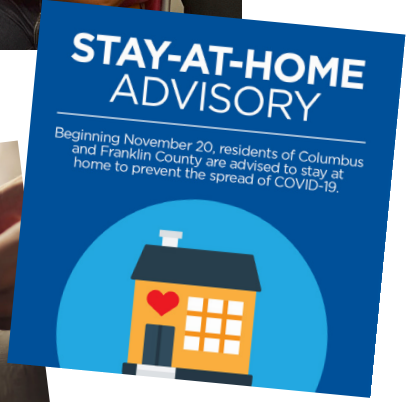
For the City of Columbus, the primary focus was on emergency shelter and food assistance, investing more than \$18 million to establish COVID-19 shelters and \$1 million to assure homebound residents didn't go hungry. The City invested another \$36 million to support human services agencies struggling with unprecedented demand, helping residents avoid eviction, feed their families, and pay their utility bills.

Many families struggled to balance work and remote learning. To help assure all children had the chance to succeed, the City purchased 20,000 Chromebooks for Columbus City Schools and partnered with the Mid-Ohio Regional Planning Commission to provide internet hot spots. The City also invested \$1.6 million to support learning extension centers to provide a safe, healthy environment for students to get help with school.

Many parents rely on daycare to keep their jobs, but most child care centers were shuttered during the shutdown. The City used CARES Act dollars to provide assistance to 450 child care providers in Franklin County, which allowed many residents to stay employed.

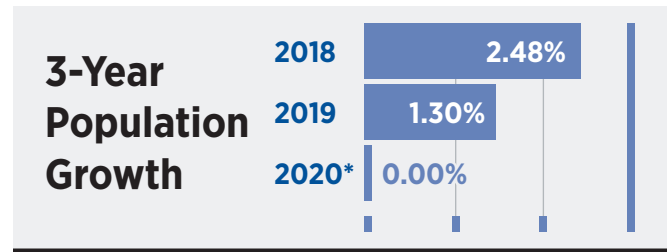
With young people desperate for positive activities and interactions following months of quarantine, the City invested CARES Act dollars to ensure Columbus Recreation and Parks could provide summer camps, and invested \$2 million with outside agencies and community organizations through micro-intervention grants to help stem youth violence.

Small businesses also needed help to survive the economic crisis, and thus the City provided more than 950 small businesses with grants up to \$10,000 to help them weather these unpredictable times. And because the City knew that minority and women-owned businesses were less likely to qualify for the federal payroll protection program (PPP), we prioritized our grant and loan programs on minority businesses first.



ECONOMY

While some cities in Ohio have seen populations decline, Columbus has seen its population grow. The current population is estimated at 914,449, making Columbus the 14th largest city in the United States. Much of the growth is attributed to immigration, which contributes to the City’s richness in diversity.



Source: Mid-Ohio Regional Planning Commission (MORPC)

* In 2020, MORPC changed their population estimate protocol. Going forward, population estimates will be provided during the current year. Therefore, the population did not change from 2019 to 2020.

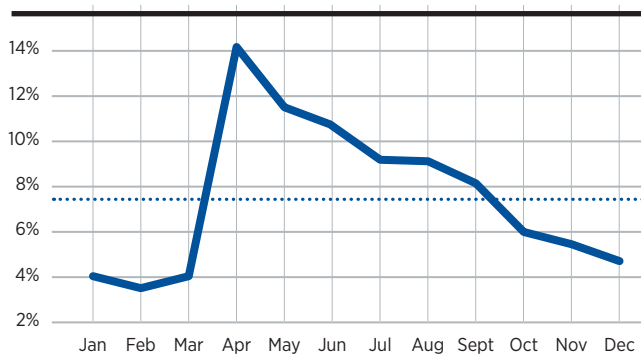
2020 Top 10 Employers in the Greater Columbus Metropolitan Statistical Area

Employer	Type of Business	Employees	% of Total City Employment
The Ohio State University	Government/Education	34,416	3.28%
OhioHealth	Health Care	24,889	2.37%
State of Ohio	Government	23,254	2.22%
JPMorgan Chase & Co.	Finance	18,596	1.77%
Nationwide	Insurance	13,710	1.31%
Nationwide Children’s Hospital	Health Care	11,539	1.10%
Kroger Co.	Retail Trade	10,854	1.03%
City of Columbus	Government	8,957	0.85%
L Brands, Inc	Retail Trade	8,616	0.82%
Mount Carmel Health System	Health Care	8,148	0.78%

Source: City of Columbus, 2020 Comprehensive Annual Financial Report

Employment in the Columbus Metropolitan Statistical Area (MSA) is historically stable given its diverse composition of major employers and typically outperforms national averages. Like many cities, Columbus experienced significant decreases in employment in sectors most impacted by COVID-19 (e.g. tourism and hospitality), but rebounded quickly in large sectors such as health care, financial services, and technology. Unemployment trends continued to improve through the end of 2020.

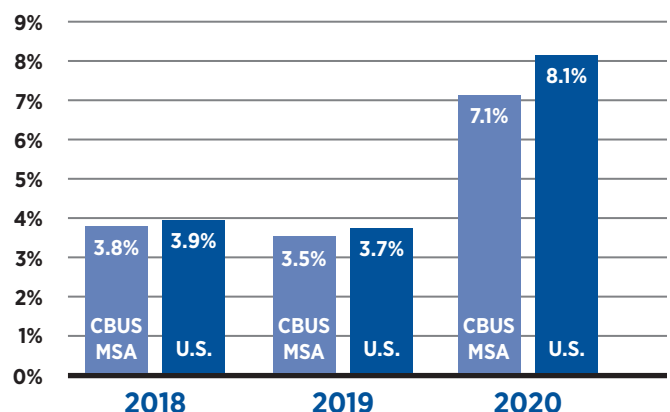
Franklin County Unemployment Rates



Annual Average Rates for Franklin County: 7.5%

Source: Ohio Department of Job and Family Services, Bureau of Labor Market Information

3-year Unemployment Trends Columbus MSA vs. U.S. average



Source: Ohio Department of Job and Family Services, Bureau of Labor Market Information

THE CITY'S NET POSITION

The net position of the City is equal to City assets and deferred outflows offset by City liabilities and deferred inflows. Net position is the difference between what the City owns and what the City owes. Positive net position indicates a measure of financial stability. The City's net position increased from \$2.55B in 2019 to \$2.82B in 2020, the components of which are listed below. During 2020, the City received a combined \$100.41M from the Ohio Bureau of Workers' Compensation for rebates and a COVID-19 dividend

to assist governments during the COVID-19 pandemic. In addition, public utilities added \$118.25M to net position after user rates exceeded the cost of operations.

The City participates in two statewide, multi-employer public retirement plans. The City's share of those collective pension and other post employment benefits (OPEB) net liabilities is \$1.94B, which is the sole reason for the negative \$691.1M unrestricted net position.

Net Position at December 31 (in millions)			
	2018	2019	2020
Current and Other Assets	\$2,380	\$2,533	\$2,444
Capital Assets	6,955	7,262	7,496
Deferred Outflows of Resources	429	694	472
Total Assets and Deferred Outflows of Resources	\$9,764	\$10,489	\$10,412
Other Liabilities	227	254	240
Net Pension & OPEB Liability	2,355	2,257	1,938
Long-term Liabilities other than Pension and OPEB	5,156	5,221	4,950
Deferred Inflows of Resources	275	206	461
Total Liabilities and Deferred Inflows of Resources	\$8,013	\$7,938	\$7,589
Net Investment in Capital Assets	2,921	3,142	3,330
Restricted	157	171	184
Unrestricted	(1,327)	(762)	(691)
Net Position	\$1,751	\$2,551	\$2,823

Revenue and Expenses

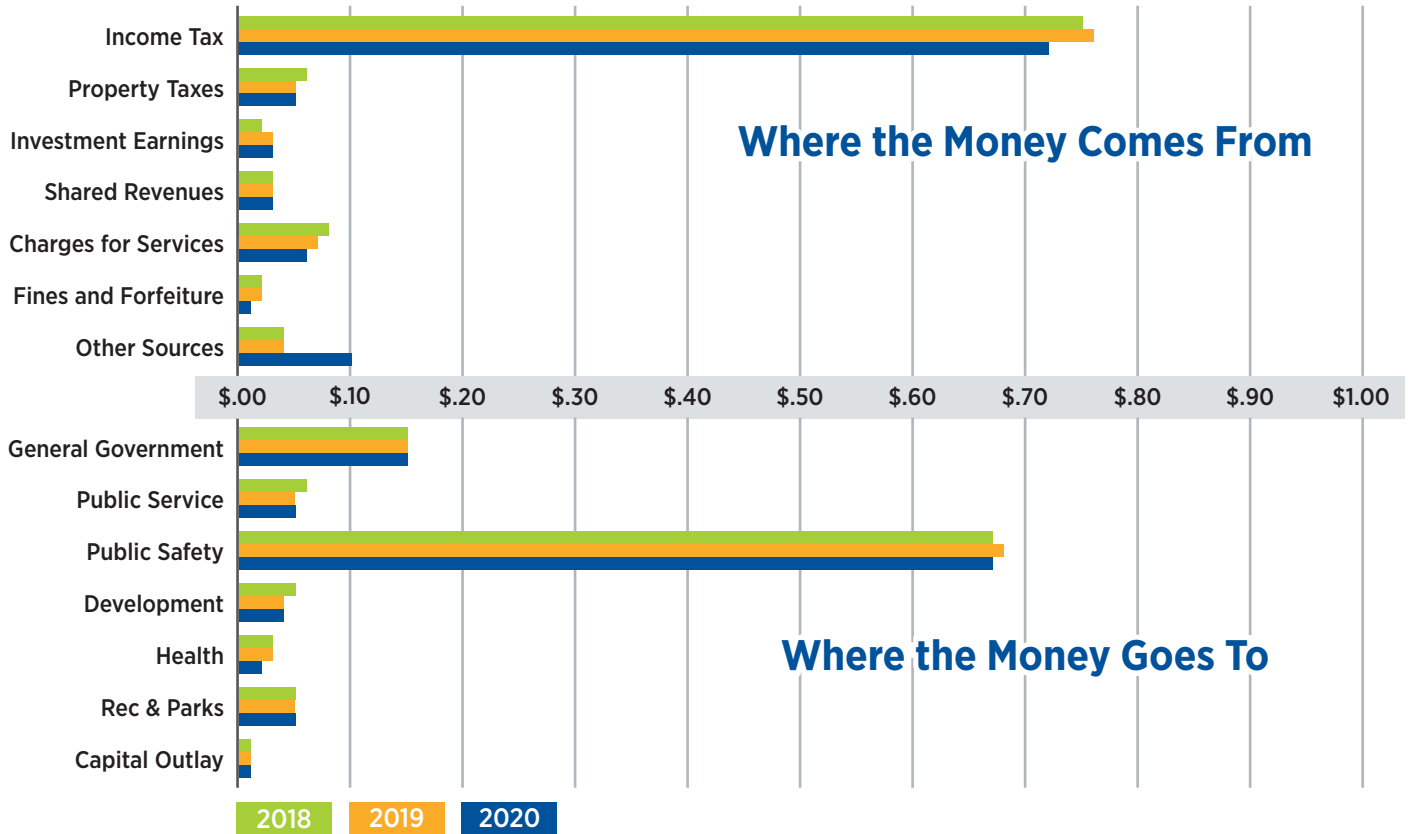
The City's financial activities in total are made up of two broad classifications: governmental and business-type activities. Additionally, there are two main sources of revenue for the City: program revenues and general revenues. Program revenues include charges for services. General revenues include income taxes, property taxes, and other revenues that are not generated through programming.

Revenue for the City in 2020 totaled \$2.47B, an increase of \$180.73M or 7.9% compared to 2019. Expenses for the City totaled \$2.20B in 2020, an increase of \$706.87M or 47.5% compared to 2019. 2020 expenses returned to normal levels after the City recognized a one-time expense savings in 2019 after the Ohio Police & Fire Pension Fund implemented plan design changes for their retiree healthcare plan.

Changes in Net Position (in millions)			
	2018	2019	2020
Revenues	\$2,086	\$2,287	\$2,468
Expenses	2,053	1,489	2,196
Changes in Net Position	33	798	272
Net Position - Beginning	2,651	1,751	2,551
Change in Accounting Principles*	(933)	2	—
Net Position - Ending	\$1,751	\$2,551	\$2,823

* When new accounting standards are established they may result in a prior period adjustment that is reported in the Changes in Net Position section.

GENERAL FUND



The General Fund is the main operating fund for the City. The table above demonstrates the relative source and use of each dollar in the General Fund.

Funding for the City’s General Fund and services provided to residents comes from many sources. In 2020, the City’s General Fund revenues totaled \$984.27 million. The majority, or 72%, of total General Fund revenues was generated from income taxes. General government operations are also funded from property taxes, charges for services, fines, investment earnings and other revenue streams. 2020 Other Sources include a one time Ohio BWC

COVID-19 dividend.

The City provides a full range of services through its General Fund operations such as police and fire protection, recreational activities, refuse collection, development, public health and other amenities. In 2020, General Fund expenditures totaled \$899.80M, including a \$18.07M transfer to the Columbus Board of Health, a blended component unit of the City. While the majority of general government operations are funded by General Fund revenues, \$34.83M were funded by transfers from other governmental funds.

“Rainy Day” Fund Balance 10-Year Trend (in millions of dollars)

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
\$32.9	\$39.8	\$56.1	\$64.1	\$66.7	\$69.5	\$73.9	\$76.2	\$80.7	\$85.2

Columbus is committed to its sound fiscal policies, one of which is setting aside dollars for a “Rainy Day” reserve. As of December 31, 2020, the City has accumulated a \$299.3M unassigned fund balance in the General Fund, of which \$85.16M has been set aside for a “Rainy Day.”

The City maintains a goal of a \$90 million balance by the end of 2024.

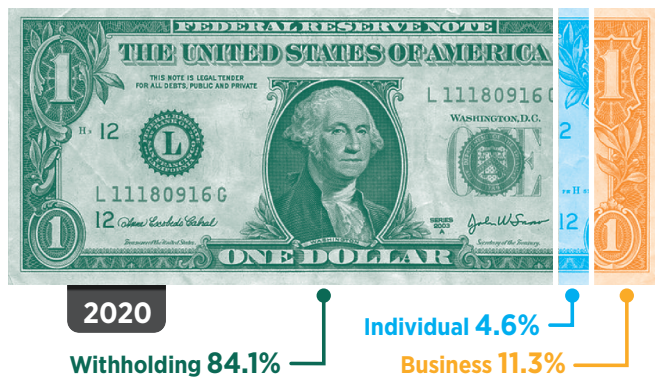
INCOME TAX

The City’s largest funding source is income tax revenue generated from a flat 2.5% income tax rate. Income taxes are paid first to the municipality where an individual works and then where they live. The City provides 100% credit for up to 2.5% for taxes paid to the municipality where residents work. Over the past 20 years the City’s reliance on income tax has increased, a trend that the City Auditor monitors closely. The increase is due to:

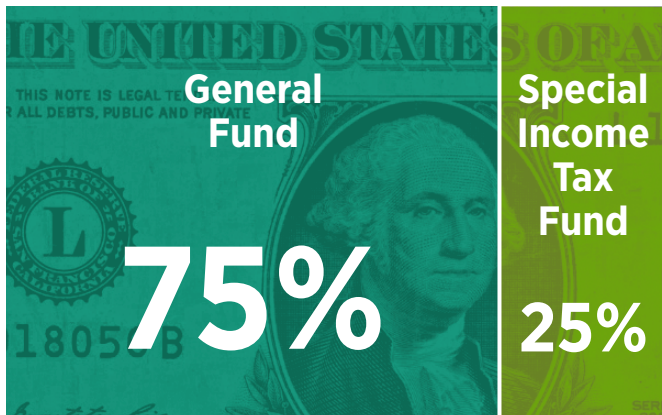
- Reduction in Local Government Funds received from the State of Ohio
- Elimination of Personal Property Tax
- Increase in income tax rate from 2.0% to 2.5% in 2009
- Elimination of the Ohio Estate Tax in 2013

Where the Money Comes From

Income Tax Collected	2018	2019	2020
Withholding	83.7%	82.9%	84.1%
Individual Accounts <i>Not from Withholding</i>	5.2%	5.1%	4.6%
Business Accounts	11.1%	12.0%	11.3%



Where the Money Goes To



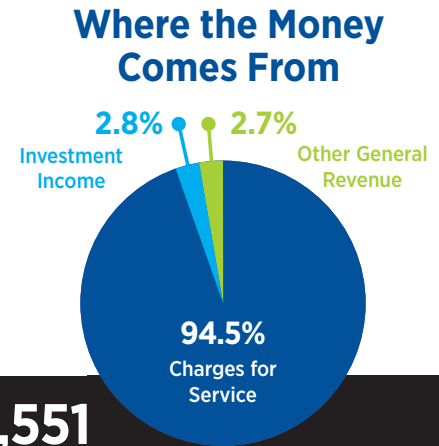
During 2020, governmental funds recognized \$947.0M in income tax revenue. The General Fund is the primary operating fund of the City, accounting for all financial resources except those required to be accounted for in another fund. The Special Income Tax debt service fund is used to account for the accumulation of resources for and the payment of general obligation debt: principal, interest and related expenditures. The City issues debt to fund capital improvements and pays down the governmental debt using 25% of the income tax proceeds set aside for debt service.

	2018	2019	2020
Income Tax as a Percentage of Total General Fund Revenue	Income Tax	75.4%	72.2%
	Property Tax	5.8%	5.2%
	Shared revenues	3.2%	2.6%
	Other	15.6%	20.0%
Total General Fund Revenue	100%	100%	100%

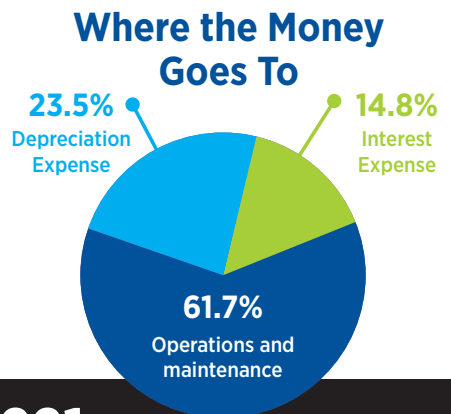
BUSINESS-TYPE ACTIVITIES

Public Utilities & Parking Garages

	2018	2019	2020
Public Utilities REVENUES (in thousands of dollars)			
Charges for Service	\$596,057	\$597,944	\$623,466
Investment Income	\$14,296	\$22,741	\$18,278
Other General Revenue	\$8,782	\$10,077	\$17,807
Total Revenues	\$619,135	\$630,762	\$659,551



	2018	2019	2020
Public Utilities EXPENSES (in thousands of dollars)			
Operations and Maintenance	\$328,800	\$342,604	\$334,477
Depreciation Expense	\$110,875	\$120,619	\$127,286
Interest Expense	\$67,011	\$84,420	\$80,175
Total Expenses	\$506,686	\$547,643	\$541,991



Columbus maintains four separate public utilities: Water, Sanitary Sewer, Storm Sewer, and Electricity. User rates are approved annually to cover the cost of services and maintain the City's capital improvement plan.

The water division is responsible for water treatment and distribution through three water treatment plants. In addition, the water division manages a capital improvement plan to ensure adequate water supply as Columbus grows in population.

The sewer division is responsible for wastewater collection and treatment through two wastewater treatment plants. The sewer division also manages a capital improvement program to upgrade infrastructure and solve neighborhood flooding issues.

The numbers above also include the Garage Fund, consisting of the City's three, downtown parking garages.

CAPITAL ASSETS

The City's capital assets are grouped by governmental activities and business-type activities.

The governmental capital assets consist primarily of infrastructure, which are mainly roadways, curbs and sidewalks.

Business-type capital assets consist mainly of improvements other than buildings, which are water

and sewer treatment plants, water and sewer lines, and reservoirs.

Annually, City Council authorizes the Capital Improvement Budget (CIB), which serves as the basis for all budgeting and spending related to capital projects throughout the City for the ensuing year. The CIB provides a breakdown of the various capital projects by department and by source of funding.

CAPITAL ASSETS (in thousands of dollars)					
	Total 2018	Total 2019	Governmental Activities	Business-type Activities	Total 2020
Land	\$380,093	\$398,544	\$307,728	\$87,864	\$395,592
Buildings	657,914	660,392	625,038	42,873	667,911
Improvements other than buildings	3,667,003	4,294,273	451,998	3,953,926	4,405,924
Machinery and equipment	144,064	148,409	129,167	35,952	165,119
Infrastructure	1,643,911	1,760,070	1,678,922	180,684	1,859,606
Construction in progress	462,627	—	—	1,364	1,364
Total	\$6,955,612	\$7,261,688	\$3,192,853	\$4,302,663	\$7,495,516

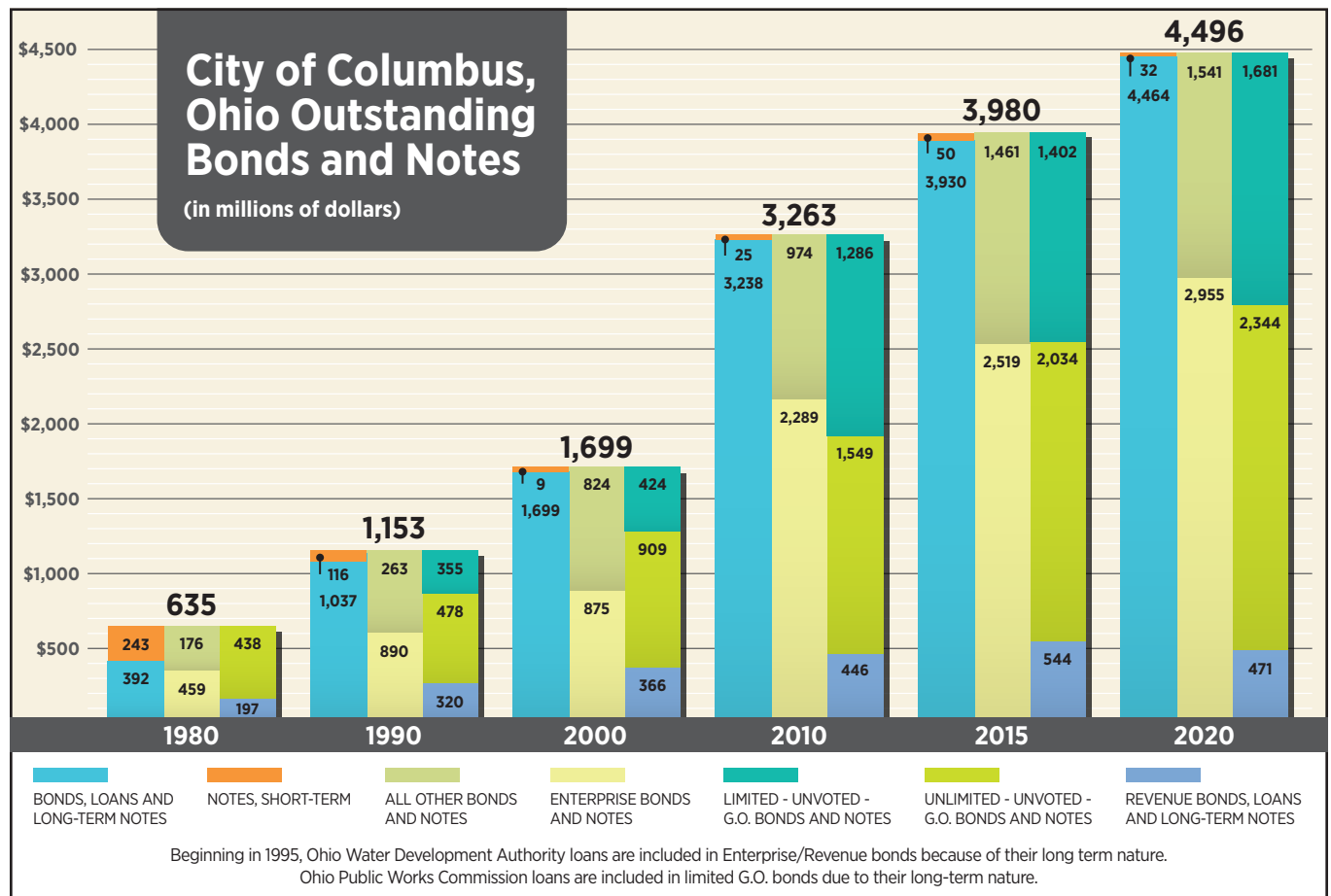


Dublin Road Water Treatment Plant

DEBT

The City issues debt to finance its major capital projects, such as water reservoirs, sewer lines, and street improvements. Depending on the project, the City will typically issue general obligation bonds, notes, revenue bonds, or loans from the State of Ohio. All debt issuance is conducted within the parameters of the City's debt policy.

Debt and Other Financial Obligations Portfolio (in thousands)	Outstanding Fixed	Outstanding Variable	Total Outstanding Principal
General Obligation (GO) Bonds	\$2,747,800	24,000	\$2,771,800
Assessment Bonds-Direct Placement	81	—	81
Sanitary Sewer Revenue Obligation Bonds	316,335	51,855	368,190
Tax Increment Financing (TIF) Revenue Bonds	1,266	—	1,266
State Infrastructure Bank (SIB) Loan-Direct Borrowing	6,940	—	6,940
Ohio Public Works Commission (OPWC) Loans-Direct Borrowing	3,628	—	3,628
Lease Revenue Bonds	53,805	—	53,805
Ohio Water Development Authority (OWDA) Revenue Loans			
Water- Direct Borrowing	330,028	—	330,028
Sanitary Sewer-Direct Borrowing	925,456	—	925,456
Storm Sewer-Direct Borrowing	2,649	—	2,649
General Obligation Notes-Direct Placement	32,500	—	32,500
	\$4,420,488	75,855	\$4,496,343



MUNICIPAL BOND RATING

Columbus is proud of its AAA bond ratings, the highest and most sought after long-term credit rating. AAA bond ratings help the City secure lower interest rates on its debt. These ratings are attributed to a history of strong fiscal policies and financial performance, due in part to commitments to the following:

- 10-year forecasting practices
- Commitment to a “Rainy Day” reserve
- Strong cash balances
- Adherence to debt management policies
- Rapid debt amortization

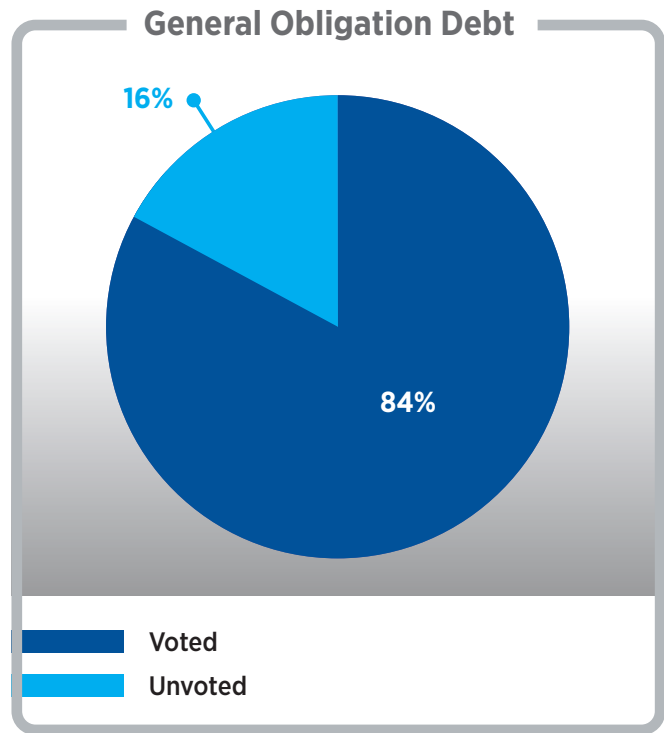
Municipal Bond Rating	Moody's Investor Services	Standard & Poor's	Fitch
General Obligation (GO) Bonds	Aaa	AAA	AAA
2006 Sanitary Sewer System Adjustable Rate GO Bonds	Aaa/VMIG1	AAA/A-1+	AAA/F1+
2008 Sanitary Sewer System Adjustable Rate Revenue Bonds (Series 2008B)	Aa1/VMIG1	AA+/A-1+	AA-/F1+
2014 Sanitary Sewer System Fixed Rate Revenue Refunding Bonds	Aa1	AA+	AA-
2015 Sanitary Sewer System Fixed Rate Revenue Refunding Bonds	Aa1	AA+	(Not Rated)

Capital Improvement Program

Each year the City updates its Capital Improvement Program (CIP), which is a six-year planning document for future capital projects throughout the City. The CIP is funded mainly by the issuance of debt in the form of general obligation bonds, both voted and unvoted. Voted debt is authorized by a popular vote of Columbus residents. Voter approval provides the City with the ability to levy an ad valorem property tax to service the debt, which provides assurance to investors that their investment in the City is secure. However, the City has never exercised its taxing authority for this purpose and does not intend to do so.

84% of the general obligation debt issued to fund the City's Capital Improvement Program is voted debt.

From 1956 through 2020, the City has sought voter approval 101 times to issue debt for various purposes, and the voters have given their approval 95 times.



PAYING THE CITY'S DEBT

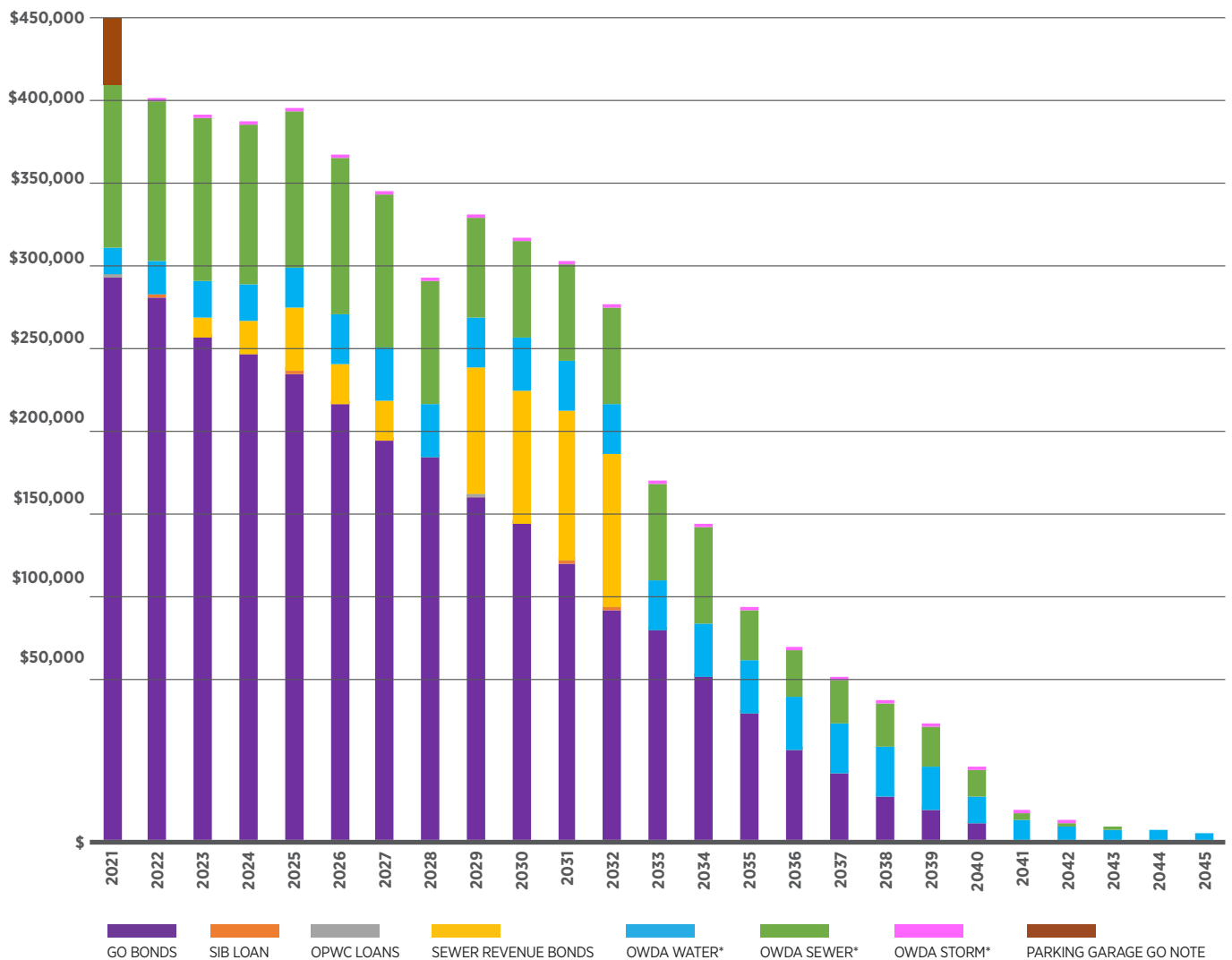
As noted earlier, the City deposits 25% of the 2.5% income tax into the Special Income Tax fund to service debt, primarily for the general government projects. Public utilities fund their debt payments through assessed user charges (primarily water and sewer bills).

While the City's per capita debt is on the higher end of cities our size, Columbus has a history of rapidly-paying down its debt. In fact, 75% of the City's governmental obligation debt is paid off within 10 years.

Purpose	% Paid off within 10 years
Sanitary Sewer	67.15%
Storm Sewer	76.56%
Water	71.17%
Electricity	82.08%
Non-Enterprise	84.51%

Annual Principal Paydown as of December 31, 2020 (in thousands of dollars)

EXCLUDING COMPONENT UNIT AND TIF NOTES



*The OWDA principal amounts assume all current loan agreements will be fulfilled

2020 STRATEGIC PRIORITIES AND BUDGETING

Mayor Andrew J. Ginther's Goals and Initiatives for 2020



Neighborhoods – At the core of every great city are strong and vibrant neighborhoods. In Columbus, each of its distinctive neighborhoods makes up the fabric of who we are and what makes our city special. The City is investing in neighborhoods throughout Columbus, and is especially focused on its Opportunity Neighborhoods – Franklinton, Hilltop, Linden, Near East, Northland, Near South, Southeast, and Northeast – by building on their greatest assets, the people who reside there.



Neighborhood Safety and Public Health – The City continues to employ new approaches to policing that empower neighborhoods, invest in police officers and firefighters, and bring the full resources of the city to bear to make Columbus neighborhoods safer and healthier. The Comprehensive Neighborhood Safety Strategy engages local law enforcement, public health, recreation and parks, neighborhoods, businesses, community and faith leaders, and residents in an innovative, broad-based approach to building stronger and safer neighborhoods.



Economic Development and Affordable Housing – The City is working to advance economic opportunity and shared prosperity through public investment and public policies that create jobs, increase wages, improve access to housing, and strengthen Columbus neighborhoods. As the City continues to grow, the administration is focused on increasing good-paying jobs that generate the revenue to support critical city services, and driving a collaborative approach to create housing all Columbus residents can afford.



Birth to Five and Education – Every child in every Columbus neighborhood deserves the opportunity to thrive. The City is investing in CelebrateOne to ensure all babies in Columbus and Franklin County – regardless of race, zip code, or family income – celebrate their first birthday. Early Start Columbus is focused on birth to five year-olds to ensure their ability to enter kindergarten with the skills and knowledge they need to succeed.



Diversity and Inclusion – The administration is committed to fostering a culture of inclusion to ensure its workforce and suppliers reflect the rich diversity of Columbus. The City is expanding implicit bias training, strengthening recruitment strategies, increasing minority business participation and investing in business development support for women and minority-owned businesses. The Columbus Women's Commission is working to advance the economic well-being of women through its pay equity initiative, housing and eviction prevention efforts, and advocacy for increased access to affordable child care.



Innovation – The City is investing in technology and advanced mobility options to improve access to jobs, education, and healthcare, and to serve as a model for connected cities. The administration is reviewing city operations to increase efficiencies and reinvest savings in critical city services, and to develop a modern, transparent, and effective government structure to continue to meet the needs of Columbus in the future.



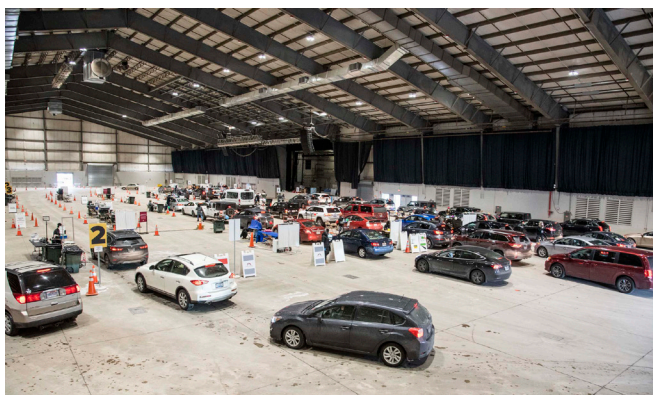
Sustainable Columbus – A healthy environment is critical to ensure Columbus is America's Opportunity City, and Sustainable Columbus is optimizing internal city operations and working with external stakeholders throughout the community to enhance and promote environmentally friendly policies.

THE PUBLIC HEALTH IMPACT OF COVID-19

Columbus Public Health (CPH) protects the health and improves the lives of nearly 1 million Columbus and Worthington residents

CPH is a nationally accredited leader that identifies health priorities, mobilizes resources, and ensures the conditions in which ALL residents can be healthy.

In 2020, CPH was called upon to protect the health of our community in new and unprecedented ways during the COVID-19 pandemic. Some of these responses are highlighted on the next page.



Beyond COVID-19, we:

- Addressed racism as a public health crisis
- Collaborated with the Department of Neighborhoods to provide medication at homeless camps
- Held a Health Equity Summit which provided training to 382 people on the history of racism in the United States, Targeted Universalism – a policy framework, equity in all policies, and racial equity tools
- Provided 17,416 interpretation and translation services and ensured the cultural competency of 375 documents
- Partnered with the Ohio Farmers Market Network and 7 farmers markets to distribute more than \$80,560 in WIC Farmers Market Nutrition Vouchers to 4,028 pregnant women, infants and children under five
- Treated 117,091 acres for adult mosquitoes
- Conducted 9,235 inspections of 5,627 food facilities
- Distributed 1,611 cribs for infants without a safe sleep surface to help reduce infant mortality
- Worked with property owners, tenants and the City Attorney's Office to ensure lead properties were secured to prevent lead poisoning, and followed up on lead enforcement cases
- Issued 43,080 certified birth certificates
- Completed 8,336 visits and provided 485 LARCS (long-acting reversible contraception) with 97% provided same-day and 46% for a resident of a CelebrateOne neighborhood
- Served an active Women, Infants, and Children (WIC) client caseload of 27,095

THE PUBLIC HEALTH IMPACT OF COVID-19



Leading the Community Back to Health

In 2020, Columbus Public Health also was called upon to protect the health of our community in new and unprecedented ways during the COVID-19 pandemic.

The CARES Act funds were essential for the City's ability to meet public health needs. Initial federal support helped our community manage the pandemic and to position Columbus for recovery - including funding for anchor institutions and community assets vital to the City's economic systems.

Columbus Public Health established operations at the state fairgrounds, first to provide community testing and then to administer vaccines. In 2020, CPH and their hospital partners tested over 21,000 people. Vaccine distribution began in late December and CPH administered more than 1,100 vaccinations before year end.

CARES Act funds were also invested to staff contact tracing efforts and to operate a hotline to provide potentially life-saving information to residents with COVID-related questions. Since the beginning of the pandemic, CPH has answered more than 73,000 calls and has distributed more than 500,000 masks throughout the community.

Distributed 500,000 masks

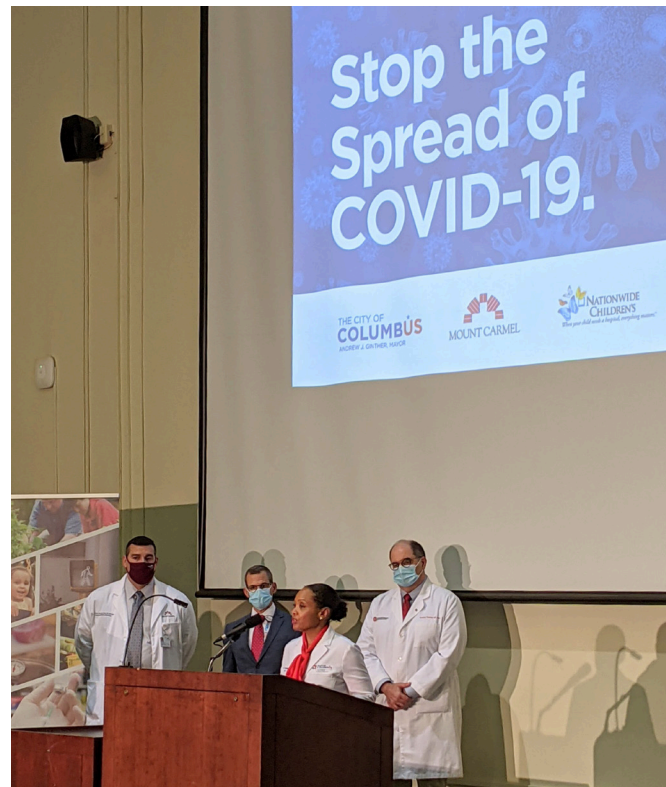
Answered 73,000 calls

Conducted 38,000 contact tracing investigations

3,600 Inquiries for mask enforcement complaints

COVID-19 ACCOMPLISHMENTS

- ✓ Activated staff and operationalized Incident Command Structure for COVID-19 response efforts.
- ✓ Convened 23 agencies with city partners and community leaders serving immigrant communities in virtual meetings addressing COVID-19 concerns.
- ✓ Facilitated COVID-19 testing at 14 low-income senior residential sites.
- ✓ Conducted 61,001 COVID-19 case investigations to identify cases and conduct contact tracing to prevent the spread of COVID-19.



PUBLIC SAFETY

The Department of Public Safety includes the Columbus Police Department (CPD) and the Columbus Fire Department (CFD). In 2020, the City of Columbus spent 67% of its General Fund budget on Public Safety to operate 17 police substations (with 1,939 officers) and 34 fire stations (with 1,579 firefighters). Its mission is to provide outstanding public safety services to the residents of Columbus allowing “every resident, on every street and, in every neighborhood” to feel safe.

Police Reform and Accountability

The Division of Police made significant changes in 2020 in areas including recruitment, training, diversity and inclusion, community engagement and independent investigations. 75% of the Community Safety Advisory Commission recommendations, and nearly 85% of the independent Matrix report recommendations are either completed, in progress, or approved pending funding or changes in the union contract.

To ensure accountability and public trust, Public Safety implemented an outside investigation process for citizen complaints related to police protest response. These reviews were responsive to the public’s demand for independent investigation and accountability, and led to identification of gaps in the division that were addressed through changes in policy/practice.

Protecting Safety in a Pandemic

Police and Fire implemented Emergency Management and Incident Command Systems to ensure their vital 24/7 services to the public throughout the COVID-19 pandemic. For first responders without the luxury of working from home or social distancing, maintaining the safety of personnel and the public required extensive changes including but not limited to decontamination, quarantining of personnel, revisions of policies regarding non-violent crime, developing special staffing contingencies, and working with the City’s partners including hospitals and the courts.



DIVERSIFYING SAFETY FORCES	
Innovative and robust recruiting efforts resulted in the most diverse recruit classes in decades.	
Police July applicant pool: 49% DIVERSITY	Police December recruit Class: 47% DIVERSITY
Fire August graduating Class: 47% DIVERSITY	Fire December recruit Class: 40% DIVERSITY



91	New Police Recruits
70	New Fire Recruits
1,747,527	Police and Fire calls answered
902,892	911 calls processed
100	Short-term rental licenses issued
121	Mobile food vending licenses

ECONOMIC DEVELOPMENT

COVID-19 has proven to be a challenge for economic development efforts in 2020, however the City benefits from a diverse economy where no single economic sector accounts for more than 18% of the City's gross domestic product. This factor reduces sector specific impacts on the regional economy and provides for expansion opportunities, even during challenging times.

During 2020, the City negotiated 20 business expansion projects, a figure that represents approximately 80% of the City's 5-year average. These 20 economic development projects represent a commitment of \$269,826,148 in new capital investment, 688 net new jobs, and the retention of 694 jobs.

Included in these economic development projects are several large bioscience companies such as Andelyn Biosciences and Sarepta Therapeutics. Moreover, large mixed-use real estate development continues to move forward throughout the City, including the Scioto Peninsula and Astor Park (home of the new Columbus Crew Major League Soccer stadium), projects in downtown, The Ohio State University's new Innovation District, and the Easton Urban District.

Economic development efforts have also been heavily focused on small business support this year. The City used CARES Act funding to provide grants up to \$10,000 to more than 950 small businesses, focusing on minority and women-owned businesses.

20
Business
Expansion
Projects

688
Net New
Jobs

694
Retained
Jobs

950+
Grants to Small
Businesses from
CARES Act funding



The Ohio State University West Campus Innovation District
Courtesy: The Ohio State University



Scioto Peninsula: New Mixed-Use District in Downtown
Courtesy: Columbus Downtown Development Corporation

DIVERSITY & INCLUSION

By making Columbus “America’s Equal Opportunity City,” the Office of Diversity and Inclusion prioritizes key strategies in workforce and supplier diversity, to ensure that the diversity of the City’s supply chain and workforce is reflective of the Columbus residents.

Driving Equity & Inclusion

2020 was an unprecedented year for diversity and inclusion. From rallying cries to end systemic racism to the coronavirus pandemic, the Office of Diversity and Inclusion stood uniquely poised to engage and respond to the needs of the Columbus community.

- Assisted more than 150 Minority and Women-owned Business Enterprises seeking PPE funding
- Adopted recommendations of the 2019 Disparity Study
- Led record-level participation of minorities and women in the design and construction of the new downtown Crew soccer stadium
- Completed the first-ever Employee Engagement Survey to garner insight into the issues that matter most to City employees
- Broadcast the first Virtual Diversity & Inclusion (D & I) Symposium for professionals around the State of Ohio



SUPPLIER DIVERSITY

12.4%
of the City’s contracts included Minority and Women-owned Business Enterprise (MWBE)

Minority and Women-Owned Business certifications and registrations increased 9% to 718 in 2020 compared to 657 in 2019



AWARDS

The Government Finance Officers Association (GFOA) represents public finance officials throughout the United States and Canada. The GFOA has established several highly-regarded professional recognition programs to encourage and assist state and local governments of all types and sizes to improve the quality of their financial management and to recognize their achievement.

Award for Outstanding Achievement in Popular Annual Financial Reporting

The GFOA issued the Award for Outstanding Achievement to the City of Columbus for its Popular Annual Financial Reporting (PAFR) for the fiscal year ended December 31, 2019. This was the second year the City received the national award, which recognizes conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a PAFR, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe that this current PAFR report for 2020 continues to meet the PAFR requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

Certificate of Achievement for Excellence in Financial Reporting



The GFOA awarded the Certification of Achievement for Excellence in Financial Reporting to the City of Columbus for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019. This was the 41st consecutive year that the City received this prestigious award. In order to be awarded a certificate of achievement, a government must publish an easily readable and efficiently organized report. This report must satisfy both generally accepted accounting principles and applicable legal regulations. A certificate is valid for a period of one year only. We believe that the current report continues to meet the program's requirements and we have submitted it to the GFOA to determine its eligibility for another certificate.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

City of Columbus

Ohio

For its Annual Financial Report
for the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

Distinguished Budget Presentation Award

The GFOA presented a Distinguished Budget Presentation Award to the City of Columbus for its Annual Budget for the fiscal year beginning January 1, 2020. This was the 5th consecutive year that the City has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only. We believe that our 2021 budget document continues to meet the program's requirements and we have submitted it to the GFOA to determine its eligibility for another award.





The Columbus City Auditor is committed to providing clean and transparent reporting of the City's financial activities. We hope this report has been helpful in providing a brief overview of the City and its finances. The financial data presented in the PAFR is derived from the City's 2020 Comprehensive Annual Financial Report and is consistent with Generally Accepted Accounting Principles. The City's PAFR does not report on all governmental funds or include detailed footnotes. A full copy of the City's annual report is available at <https://www.columbus.gov/auditor/Comprehensive-Annual-Financial-Reports/>. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

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THE CITY OF
COLUMBUS
OFFICE OF THE CITY AUDITOR
MEGAN N. KILGORE, AUDITOR