



2022 Citizens' Commission on  
Elected Official Compensation

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EOCC

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## Letter From The Commission

We have been honored to represent the citizens of the City of Columbus on the 2022 Citizens' Commission on Elected Official Compensation (EOCC). The EOCC was established in 2015 as a result of changes to the Columbus City Charter to ensure the process of reviewing and establishing elected official compensation is done in a transparent process and to remove the perception of politics in the setting of elected official compensation. We are the third Citizens' Commission on Elected Official Compensation. The prior two commissions were seated in 2015 and 2018.

The Commission's charge is outlined in Section 15 of the Charter which instructs us to review the salaries for like positions in the public sector and discuss whether current salaries are appropriate to the duties and responsibilities of each elected officer of the city. At the end of our review and based on our findings we present our recommendations in a report submitted to the Columbus City Clerk for consideration by Columbus City Council. What follows is the culmination of our work. After significant deliberation and discussion, and these recommendations were unanimously adopted by the Commission.

We believe our recommendations are fair, reasonable, and represent levels of compensation for Columbus' elected officials that reflect the work that they do on behalf of the citizens of this City. We also recognize the bounds of our charge as a Commission, as set by the Charter. Thus, our recommendations are based entirely within the scope of our charge. We encourage Columbus City Council to adopt these recommendations in their entirety. In addition to salary recommendations, the Commission urges the City to consider creating job descriptions for elected official positions better outlining the current responsibilities of each office. The Commission found it difficult to ascertain the responsibilities of each office based on the brief descriptions in the City Charter. The Commission also recommends that the public be surveyed as to their opinion on whether or not Council is a full-time or part-time position.

We appreciate Mayor Andrew Ginther and Council President Shannon G. Hardin providing us the opportunity to serve our City in this capacity and we are grateful to the staff of the Mayor's administration, City Council, City Auditor, and City Attorney for all their support.





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## Executive Summary

The Citizens' Commission on Elected Official Compensation (EOCC) was created in 2015 as a result of changes to Section 15 of the City Charter approved by voters in November 2014. The EOCC was created to produce a more transparent and participatory process and remove the influence of politics in setting elected official compensation.

Section 15-3 of the Columbus City Charter requires the Commission to “conduct a review of salaries for like positions in the public sector. The review shall be made for the purpose of recommending salaries appropriate to the duties and responsibilities of each elective officer of the city.” In compliance with the Charter, the Commission reviewed current salaries of Columbus elected officials, as well as those of comparable cities throughout the United States. The Commission discussed, in coordination with individuals from the elected officials' offices, the duties and responsibilities of each elected official. The Commission also discussed Charter limitations on outside employment and whether it specified that each elected position is considered full-time or part-time employment.

Section 15-4 of the Charter directs the Commission to “submit to the city clerk a report of recommendations for the salary of each elective officer of the city, including an annual cost of living adjustment which shall not exceed the average increase in the consumer price index, or successor thereto, during the preceding four years.” The Commission identified and discussed the requirement under the Charter that an annual cost of living adjustment be provided. The Commission understood this to be in addition to any salary increase.

In January 2022, in accordance with Section 15-2 of the Charter, the Mayor and Council appointed a five-member EOCC. The members of the EOCC are:

- Michael Kasler, Chair
- Dr. Keisha Hunley-Jenkins, Esq.
- Sarah Ingles, Esq.
- Qiana Williams, ACC, SPHR, SHRM-SCP
- Fred Ransier, Esq.

The Commissioners are all resident taxpayers of the City of Columbus and possess an understanding of and experience in employment law, human resources, and municipal governance. They are representative of a cross-section of Columbus residents, representing the public and private sector, younger residents and retirees, and the diversity of our city. Because elected officials cannot benefit from any increase in salary during their current term in office, the Commission was tasked with making recommendations for salaries effective January 1, 2026 through December 31, 2029. In addition, the City Attorney's office has interpreted the Columbus City Charter as prohibiting the staggering of any base salary increases, meaning that a base salary increase can only occur in the first year of the aforementioned time period.

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The Commission has considered the fact that it must utilize data from 2022 to recommend salaries that will not be implemented until January 1, 2026. This presented a challenge unique to this EOCC, in that inflation –measured by the Bureau of Labor Statistics Consumer Price Index has seen increases well above and beyond those in prior years. Complicating matters further, it is unclear how long or to what extent these inflationary pressures will persist, and therefore difficult to reconcile for the purposes of recommending compensation levels that will be effective four years from now.

To account for the gap between this data and implementation of its recommendations, the Commission made informed assumptions and estimations. The Commission assumed that the Columbus population will continue to grow, and with it the local economy. The resulting cost-of-living adjustment (COLA) will be added to the base salary that was established for each elected official by the 2018 Commission beginning in 2026. The COLA is set by the Consumer Price Index, from which there are many to choose. This Commission decided that it would utilize the CPI-U, All Items in U.S. City Average, All Urban Consumers, Not Seasonally Adjusted. The COLA will increase the prior year’s compensation level by that rate on January 1 of 2026, 2027, 2028, and 2029. The COLA cannot exceed the average of the previous four years of the Consumer Price Index, as mandated by the Charter. Because the COLA is set annually, the 2025 base salary is unable to be determined.

The Commission focused intently on the per capita salary compared to the median per capita salary. This was the anchor for the Commission’s recommendations, and then the commission layered on additional factors including job duties and responsibilities as well as elected official pay for like positions in peer cities.

The work of the 2022 EOCC was informed by the work completed by the 2018 Commission. That Commission was charged with recommending compensation for elective officials for the years 2022 through the end of 2025. Following the 2018 Commission’s report, Ordinance 3300-2018 was adopted by Columbus City Council on December 6, 2018 establishing compensation schedules for all city elected officials through the end of 2025.

The public had manifold opportunities to ensure that their voices were heard by the Commission. The 2022 EOCC held nine meetings, including one specifically intended to garner public comment and feedback, though public comment was accepted at any of the EOCC meetings. Following past practice, the Commission recorded its meetings, created a dedicated page on the City’s website, and a dedicated email address where comments could be submitted. Considering that one of the reasons for creating the Commission was to increase transparency and accountability in the process of setting future compensation levels for elected officials, the participation and viewpoints of a variety of taxpayers and residents regarding the issues before the Commission are important.

On April 6, 2022, the five member Commission unanimously voted on its recommendations.

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The Commission's unanimous recommendations are as follows:

**Mayor:**

Effective 1/1/2026 - 14% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary<sup>†</sup> + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

**City Council President:**

Effective 1/1/2026 - 40% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

**City Council Member:**

Effective 1/1/2026 - 13% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

**City Attorney:**

Effective 1/1/2026 - 10% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

**City Auditor:**

Effective 1/1/2026 - 5% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

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<sup>†</sup> Base salaries for 2026, 2027, and 2028 are equal to the prior year's base salary plus the prior year's COLA

The Commission also unanimously recommends that the annual cost of living adjustment provided to all city elected officials shall be equal to, but not exceed, the average increase in the CPI-U, All Items in U.S. City Average, All Urban Consumers, Not Seasonally Adjusted, for the four years preceding the year in which the cost of living increase will be realized.

The EOCC received the support of the following City of Columbus staff throughout the process:

- Greg Beaverson, Compensation Manager, Columbus Department of Human Resources
- Richard S. Blunt II, Policy Analyst, Mayor's Office
- Michael S. Brown, Chief of Staff to the City Council President, Columbus City Council
- Matt Erickson, Legislative Research Office Director, Columbus City Council
- David Miller, Deputy Director of Communications, Columbus City Council
- Jason Jenkins, Director of Community Affairs, Mayor's Office
- Andrew Stout, Columbus Television, CTV, Columbus Department of Technology
- Robert S. Tobias, Columbus City Attorney's Office
- Niyah Walters, Legal Analyst and In-house Counsel, Columbus City Council
- Darlene Wildes, Columbus City Auditor's Office





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## Mayoral Compensation 2026-2029 Recommendations And Data Analysis

### **Recommendation:**

Effective 1/1/2026 - 14% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

On April 6, 2022, the Citizens' Commission on Elected Official Compensation unanimously voted to recommend, beginning January 1, 2026, a 14% increase to the base salary then in effect as the Mayor's base salary plus a cost of living adjustment (COLA), then a COLA for each of the years 2027-2029. The Commission believes that the 14% increase in 2026 to the Mayor's base salary was justified given the responsibilities of the Mayor in Columbus' strong mayor-council form of government.

Per Section 15 of the Charter, the Mayor will receive a COLA that is based on the average Consumer Price Index of the previous four years. The Commission recommends the COLA be calculated based upon the CPI-U, All Items in U.S. City Average, All Urban Consumers, Not Seasonally Adjusted. The recommendation is based upon the presentation Dr. Bill LaFayette provided to the Commission in February 2022, as well as the Commission's independent determination that Columbus' size and projected growth merit it being considered within this scope of cities.

As these recommendations are proffered in 2022, particularly during a period of national economic volatility, it is impossible to state with specificity what the Mayor's salary will be in 2025. This is a manifestation of the previous EOCC's recommendations to set a base salary for the year 2022, and then add a COLA to that base salary in each year until 2025. Under ordinance 3300-2018, the previous Commission set the Mayor's salary at approximately \$205,571 beginning January 1, 2022 and "\$205,571 + COLA" beginning January 1, 2023. Because the Commission cannot determine the COLA that will be added to the Mayor's salary in January 2025, it is impossible to determine the exact amount of the Mayor's salary as of December 31, 2025.

The Mayor's office shared information and asked the Commission to consider increasing the Mayor's salary such that it would create a larger differential in salary between the Mayor and the City Attorney and City Auditor. Those three positions are currently within a three percent range. The Commission discussed whether the Mayor's role did in fact merit a greater differential in salary from the City Attorney and City Auditor. The Commission analyzed the duties and responsibilities of all three, as well as the professional qualifications, skillsets, supporting staff and likeness to similar positions in peer cities, and limitations on things like outside employment and full-time and part-time requirements. The Commission also acknowledged that there used to be a greater differential between the Mayor and the City Attorney and City Auditor and the gap had been shrinking over time due to the refusal of legislated pay increases for the years 2012-2015 by former Mayor Michael Coleman following the economic recession. Though the Commission received this information from the Mayor's office, it was not germane to their decision-making, and all decisions were based on the foundation of the data they received.

## Analysis of Peer Cities

Section 15-3 of the Columbus City Charter states, “The Commission shall conduct a review of salaries for like positions in the public sector. This review shall be made for the purpose of recommending salaries appropriate to the duties and responsibilities of each elective officer of the city.” The Commission analyzed data from peer cities in accordance with this mandate. The Commission sent out a survey and received data from peer cities and additionally collected data through publicly accessible information.

Columbus is the fifth most populous out of the 16 cities surveyed and prohibits the Mayor from holding outside employment. The base salary of the Mayor ranks second out of peer cities. Eight of the peer cities also employ a city manager who exercises substantial executive authority in the cities where they exist. In contrast, in Columbus, those duties are either the responsibility of the Mayor or the Mayor’s Chief of Staff. Columbus’ Mayor is delegated a substantial amount of responsibility in the governance of the city including direct impact over the administrative structure of the city’s government and oversight of the daily operations through the city’s departments.

**Table 1: Peer Cities and Compensation of Mayors**

City	Mayor’s Salary	Population	City Manager Y/N	Salary Per Capita
Charlotte/Mecklenburg County	\$39,646	940,144	YES	\$.04
San Antonio	\$61,725	1,547,250	NO	\$.04
El Paso	\$78,750	691,610	YES	\$.11
Indianapolis/Marion County	\$95,000	876,384	NO	\$.11
Austin	\$97,656	1,006,727	YES	\$.10
Cincinnati	\$121,291	303,940	YES	\$.40
Pittsburgh	\$124,658	300,286	NO	\$.42
St. Louis	\$131,820	301,578	NO	\$.44
Kansas City	\$141,455	503,443	YES	\$.28
Milwaukee	\$147,336	587,072	NO	\$.25
Lexington	\$154,785	322,570	YES	\$.48
Cleveland	\$155,552	396,815	NO	\$.39
Memphis	\$170,817	633,104	YES	\$.27
Nashville/Davidson County	\$180,000	715,491	NO	\$.25
Denver/Denver County	\$184,165	749,103	NO	\$.25
Detroit	\$189,300	670,031	NO	\$.28
Columbus	<b>\$204,683</b>	<b>914,449</b>	<b>NO</b>	<b>\$.22</b>
Jacksonville/Duval County	\$208,393	982,080	YES	\$.21

The Commission believes that the salary of the Mayor should reflect the city’s size and the breadth of the responsibilities of the office. When looking at the Mayor’s per capita base salary, the Mayor currently earns \$.22. The median per capita salary for mayors of the peer cities surveyed is \$.25. The Commission thought it was important that the Mayor’s salary be increased to the median per capita salary of the peer cities so that the compensation did not lag behind. Additionally, the Commission, taking into account the information from the Mayor’s staff, created a larger differential between the Mayor’s salary and that of the City Attorney and City Auditor.

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**Conclusion**

Based upon the foregoing factors, the Commission recommends a 14% increase in the Mayor's base salary then in effect plus COLA beginning January 1, 2026. The Commission recommends that the salary for each subsequent year (2027-2029) be calculated by adding the COLA to the previous year's salary.

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# City Council President Compensation 2026-2029

## Recommendations And Data Analysis

### **Recommendation:**

Effective 1/1/2026 - 40% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

On April 6, 2022, the Citizens' Commission on Elected Official Compensation unanimously voted to recommend, beginning January 1, 2026, a 40% increase to the base salary then in effect as the Council President's base salary plus a cost of living adjustment (COLA), then a COLA for each of the years 2027-2029. The Commission believes the 40% increase in 2026 to the Council President's salary was justified given the responsibilities the Council President will have with two additional members beginning in 2024. Additionally, the Commission considered the time commitment which sometimes includes being available on evenings and weekends.

Per Section 15 of the Charter, the Council President will receive a COLA that is based on the average Consumer Price Index of the previous four years. The Commission recommends the COLA be calculated based upon the CPI-U, All Items in U.S. City Average, All Urban Consumers, Not Seasonally Adjusted. The recommendation is based upon the presentation Dr. Bill LaFayette provided to the Commission in February 2022 as well as the Commission's independent determination that Columbus' size and projected growth merit it being considered within this scope of cities.

As these recommendations are proffered in 2022, particularly during a period of national economic volatility, it is impossible to state with specificity what the Council President's salary will be in 2025. This is a manifestation of the previous EOCC's recommendations to set a base salary for the year 2022 and then add COLA to that base salary in each subsequent year after that until 2025. Under ordinance 3300-2018, the previous Commission set the Council President's salary at approximately \$73,687 beginning January 1, 2022 and \$73,687 + COLA beginning January 1, 2023. Because the Commission cannot determine the COLA that will be added to the Council President's salary in January 2025, it is impossible to determine the exact amount of the Council President's salary as of December 31, 2025.

### **Analysis of Peer Cities**

Section 15-3 of the Columbus City Charter states, "The Commission shall conduct a review of salaries for like positions in the public sector. This review shall be made for the purpose of recommending salaries appropriate to the duties and responsibilities of each elective officer of the city." The Commission analyzed data from peer cities in accordance with this mandate. The Commission sent out a survey and received data from peer cities and additionally collected data through publicly accessible information.

The Commission noted that Columbus is the fifth most populous out of 16 cities and the base salary of the City Council President ranks fifth out of peer cities. The Council President's salary is higher than that of a member of Council, reflecting the additional administrative and supervisory responsibilities of the position. The base salary was 5% above the median for the peer cities; however, the per capita base salary of \$.10 is 40% below the median. This number was startling to the Commission and they expressed concern about the salary of the Council President lagging this far behind the median per capita for peer cities.

**Table 2: Peer Cities and Compensation of Council Presidents**

City	Council President	Designation	Salary Per Capita
Indianapolis/Marion County	\$13,382	PART-TIME	\$.02
Memphis	\$30,970	PART-TIME	\$.05
Lexington	\$37,148	PART-TIME	\$.12
Cincinnati	\$60,646	FULL-TIME	\$.20
Jacksonville/Duval County	\$70,502	FULL-TIME	\$.07
Pittsburgh	\$82,386	FULL-TIME	\$.27
Milwaukee	\$82,749	FULL-TIME	\$.14
Columbus	<b>\$86,977</b>	<b>UNDEFINED</b>	<b>\$.10</b>
St. Louis	\$90,766	UNDEFINED	\$.30
Cleveland	\$93,371	UNDEFINED	\$.24
Detroit	\$94,111	FULL-TIME	\$.14
Denver/Denver County	\$110,725	FULL-TIME	\$.15

The Commission, in considering the Council President’s salary, considered the same issues that were considered in analyzing a Councilmember’s salary (see below). Currently, there are approximately 130,636 residents per Councilmember in Columbus, and the population is projected to keep growing. Section 4 of the Columbus City Charter was amended by the voters in 2018 to increase the size of Council to nine members beginning in January 2024 with members elected from districts. It is important to note that, even though there will be districts, all Councilmembers will be elected by all Columbus voters, not just the voters in their district. Despite the larger size of Council and the creation of districts for residency, Councilmembers will still maintain the responsibility of representing all of the residents of Columbus. Once there are nine Councilmembers, there will be approximately 100,639 residents per Councilmember based on the 2020 Census data, a number which will surely increase based on growth patterns. Commission members do not believe that the work involved in representing all of the residents of the city will diminish with the changes taking place in 2023.

The peer cities studied by the Commission have a variety of governmental structures, including some that utilize city managers and have more of a ceremonial mayor, or others that, like Columbus, have a strong mayor-council or a mayor-council structure where the offices have some equity or parity in their authority over city government. In addition, restrictions for councilmembers on whether or not they can hold outside employment vary from city to city. In a majority of the studied peer cities, the position of Councilmember is designated as full-time, and in some of those cities councilmembers are prohibited from holding outside employment. Other cities specifically designate Councilmembers as part-time and allow for outside employment. Finally, there are cities like Columbus that do not specify an employment status for Council; however, outside employment by Councilmembers is allowed.

The Commission discussed the duties of Council President, specifically the need to be present during daytime hours, evening hours, and weekends in order to fulfill the requirements and expectations of the job. The Commission discussed the increased responsibility and time commitment that the Council President will be assigned with the upcoming addition of two new Councilmembers and their staff.

While there is no requirement that the Council President refrain from holding outside employment, the Commission discussed how much work goes into the position and how difficult it might be to hold the position and do it well and hold outside employment – whether that be part-time or full-time status.

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The Commission had extensive discussion regarding whether or not designating an employment status for Council would better reflect the responsibilities of the office, but found it did not have the power to change the City Charter to reflect such determination. Any changes to whether or not the Council President or Councilmembers should be deemed full-time or part-time must be made by the Charter Review Commission or otherwise changed under the City Charter.

Additionally, the Commission discussed the potential ethical conflicts that could arise with the ability to retain outside employment. The Commission expressed concern about the Council President and Councilmembers' need to recuse themselves from important City matters due to conflicts between the City business and the Councilmembers' outside employment. The Commission's salary recommendation recognizes the breadth and depth of the responsibilities of the office as a full-time job, but it does not suggest a prohibition on outside employment. However, the Commission invites the Charter Review Commission to consider these issues in its subsequent review.

The Charter Review Commission is running simultaneously with the EOCC's work. It should also be noted that some Commission members believed that adequately compensating the Council President will minimize the need for outside employment to supplement income.

Lastly, the Commission discussed that the 2018 Commission recommended and Council approved a 20% increase for Council President in 2018 that took effect on January 1 of this year. The 2018 Commission when determining what the Council President's salary would be, recognized the need to catch the salary up to a rate that was more closely aligned with the surveyed peer cities. However, even with that increase when this Commission looked at median per capita in comparison with other peer cities, the Council President's salary still lagged behind by 40%.

## **Conclusion**

Based upon the foregoing factors, the Commission recommends a 40% increase in the Council President's base salary then in effect plus COLA on January 1, 2026. The Commission recommends that the salary for each subsequent year (2027-2029) be calculated by adding the COLA to the previous year's salary.

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# City Councilmembers Compensation 2026-2029

## Recommendations And Data Analysis

### **Recommendation:**

Effective 1/1/2026 - 13% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

On April 6, 2022, the Citizens' Commission on Elected Official Compensation unanimously voted to recommend, beginning January 1, 2026, a 13% increase to the base salary then in effect as the Councilmembers' base salary plus a cost of living adjustment (COLA), then a COLA for each of the years 2027-2029. The Commissioners believe that increase will reflect the increase in responsibility that Councilmembers will have as the city continues to grow and the complexity of the office responsibilities becomes more time-consuming. Per Section 15 of the Charter, the Councilmembers will receive a COLA that is based on the average Consumer Price Index of the previous four years. The Commission recommends the COLA be calculated based upon the CPI-U, All Items in U.S. City Average, All Urban Consumers, Not Seasonally Adjusted. The recommendation is based upon the presentation Dr. Bill LaFayette provided to the Commission in February 2022, as well as the Commission's independent determination that Columbus' size and projected growth merit it being considered within this scope of cities.

As these recommendations are proffered in 2022, particularly during a period of national economic volatility, it is impossible to state with specificity what the Councilmembers' salary will be in 2025. This is a manifestation of the previous EOCC's recommendations to set a base salary for the year 2022 and then add COLA to that base salary in each coming year after that until 2025. Under Ordinance 3300-2018, the previous Commission set the salary for Councilmembers beginning January 1, 2022 at approximately \$61,257 and \$61,257 + COLA/year beginning January 1, 2023. Because the Commission cannot determine the COLA that will be added to the Councilmembers' salary in January of 2025, it is impossible to determine the exact amount of the Councilmembers' salary as of December 31, 2025.

### **Analysis of Peer Cities**

Section 15-3 of the Columbus City Charter states, "The Commission shall conduct a review of salaries for like positions in the public sector. This review shall be made for the purpose of recommending salaries appropriate to the duties and responsibilities of each elective officer of the city." Following this mandate, the Commission analyzed data from 16 peer cities. The Commission sent out a survey and received data from peer cities and additionally collected data through publicly accessible information.

The Commission noted that Columbus is the fifth most populous out of 16 cities and the base salary of the Councilmembers ranks seventh out of peer cities. The base salary was 28% above the median for the peer cities; however the per capita base salary of \$.08 is 13% below the median. The Commission believes that it is important for Councilmembers to be in line with the median per capita salary of peer cities to ensure attraction of the most qualified candidates and to make sure that the compensation does not fall behind.



**Table 3: Peer Cities and Compensation of Councilmembers**

City	Councilmember	Designation	Salary Per Capita
Indianapolis/Marion County	\$11,400	PART-TIME	\$.01
Nashville/Davidson County	\$23,100	PART-TIME	\$.03
Memphis	\$29,070	PART-TIME	\$.05
Charlotte/Mecklenburg County	\$32,638	PART-TIME	\$.03
Lexington	\$33,033	PART-TIME	\$.10
St. Louis	\$37,299	UNDEFINED	\$.12
San Antonio	\$45,722	FULL-TIME	\$.03
Jacksonville/Duval County	\$52,277	FULL-TIME	\$.05
El Paso	\$52,500	FULL-TIME	\$.08
Cincinnati	\$60,646	FULL-TIME	\$.20
Kansas City	\$70,718	FULL-TIME	\$.14
Columbus	<b>\$72,301</b>	<b>UNDEFINED</b>	<b>\$.08</b>
Milwaukee	\$73,222	FULL-TIME	\$.12
Pittsburgh	\$82,386	FULL-TIME	\$.27
Austin	\$83,150	FULL-TIME	\$.08
Cleveland	\$88,474	UNDEFINED	\$.22
Detroit	\$89,546	FULL-TIME	\$.13
Denver/Denver County	\$98,878	FULL-TIME	\$.13

Currently, there are approximately 130,636 residents per Councilmember in Columbus and the population is projected to keep growing. Section 4 of the Columbus City Charter was amended by the voters in 2018 to increase the size of Council to nine members beginning in January 2024 with members elected from districts. It is important to note that, even though Councilmembers will represent specific districts with corresponding boundaries, all Councilmembers will be elected by all Columbus voters not just the voters in their district. Despite the larger size of Council and the creation of districts for residency, Councilmembers will still maintain the responsibility of representing all of the residents of Columbus. Once there are nine Councilmembers, there will be approximately 100,639 residents per Councilmember based on the 2020 Census data. However, the number of residents per Councilmember is likely to increase by the time these recommendations go into effect based on Columbus growth patterns. Commission members do not believe that the work involved in representing all of the residents of the city will diminish with the changes taking place in 2023.

The peer cities studied by the Commission have a variety of governmental structures including some of which utilize city managers and have more of a ceremonial mayor or others like Columbus that have a strong mayor-council or mayor-council structure where the offices have some equity or parity in their authority over city government. In addition, restrictions for councilmembers on their ability to hold outside employment vary from city to city. In a majority of the studied peer cities, the position of Councilmember is designated as full-time and in some of those cities councilmembers are prohibited from holding outside employment. Other cities specifically designate Councilmembers as part-time and allow for outside employment. Finally, there are cities like Columbus that do not specify an employment status for Council; however, outside employment by Councilmembers is allowed.

As noted above, neither the current Columbus City Charter nor the City Code address the employment status of Columbus City Council. The Commission had extensive discussion regarding whether or not designating an employment status for Council would better reflect

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the responsibilities of the office. The Commission discussed the need for Councilmembers to make themselves available to the public and to other City administrators and elected officials in order to fulfill the obligations of their duties as designated by the City Charter.

Additionally, the Commission discussed the potential ethical conflicts that could, and do, arise with the ability of Councilmembers to retain outside employment. The Commission acknowledged that, even in designating Councilmembers as full-time or part-time, at this time nothing currently in the City Charter or City Code prohibits Councilmembers from holding outside employment. Recognizing that the required Charter amendment to effect such change is outside of their purview, the Commission focused its discussion on a suitable salary for a Councilmember on the premise that Council constitutes a full-time responsibility. The Commission's salary recommendation recognizes the breadth and depth of the responsibilities of the office as a full-time job but it does not suggest a prohibition on outside employment. However, the Commission invites the Charter Review Commission to explore and discuss any further changes or guidance provided by the City Charter on the issue.

The Commission also discussed the change from a seven-member Council to a nine-member Council where each Councilmember must come from the district in which they reside. The Commission contemplated how that could change the potential workload of each Councilmember, though it was difficult to anticipate in light of uncertain but anticipated population growth in the City. The Commission also contemplated additional staff support that would be needed due to the addition of the two new Councilmembers. With additional staff, the City budget would likely need to reflect the additional personnel and programmatic costs.

Lastly, the Commission discussed that the 2018 Commission recommended and Council approved a 20% increase for Councilmembers in 2018 that took effect on January 1 of this year. The 2018 Commission when determining what the Councilmembers' salary would be, recognized the need to catch the salary up to a rate that was more closely aligned with the surveyed peer cities. However, even with that increase when this Commission looked at median per capita in comparison with other peer cities, the Councilmembers' salary still lagged behind by 13%.

### **Conclusion**

Based upon the foregoing factors, the Commission recommends a 13% increase in the Councilmembers' base salary then in effect plus COLA on January 1, 2026. The Commission recommends that the salary for each subsequent year (2027-2029) be calculated by adding the COLA to the previous year's salary.

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## City Attorney Compensation 2026-2029

### Recommendations And Data Analysis

#### **Recommendation:**

Effective 1/1/2026 - 10% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

On April 6, 2022 the Citizens' Commission on Elected Official Compensation unanimously voted to recommend, beginning January 1, 2026, a 10% increase to the base salary then in effect as the City Attorney's base salary plus a cost of living adjustment (COLA), then a COLA for each of the years 2027-2029.

Per Section 15 of the Charter, the City Attorney will receive a COLA in 2027-2029 based on the average Consumer Price Index of the previous four years. The Commission recommends the COLA be calculated based upon the CPI-U, All Items in U.S. City Average, All Urban Consumers, Not Seasonally Adjusted. The recommendation is based upon the presentation Dr. Bill LaFayette provided to the Commission in February 2022, as well as the Commission's independent determination that Columbus' size and projected growth merit it being considered within this scope of cities.

As these recommendations are being proffered in 2022, particularly during a period of national economic volatility, it is impossible to state with specificity what the City Attorney's salary will be in 2025. This is a manifestation of the previous EOCC's recommendations to set a base salary for the year 2022 and then add COLA to that base salary in each coming year after that until 2025. Under Ordinance 3300-2018, the previous Commission set the salary for the City Attorney beginning January 1, 2022 at approximately \$195,842 and \$195,842 + COLA/year beginning January 1, 2023. Because the Commission cannot determine the COLA that will be added to the City Attorney's salary in January 2025, it is impossible to determine the exact amount of the City Attorney's salary as of December 31, 2025.

#### **Analysis of Peer Cities**

Section 15-3 of the Columbus City Charter states, "The Commission shall conduct a review of salaries for like positions in the public sector. This review shall be made for the purpose of recommending salaries appropriate to the duties and responsibilities of each elective officer of the city." Following this mandate, the Commission analyzed data from 16 peer cities. The Commission sent out a survey and received data from peer cities and additionally collected data through publicly accessible information.

**Table 4: Peer Cities and Compensation of City Attorneys**

City	City Attorney	Population	Salary Per Capita
Pittsburgh	\$118,213	300,286	\$.39
Detroit	\$133,111	670,031	\$.20
Memphis	\$141,000	633,104	\$.22
Milwaukee	\$147,336	587,072	\$.25
Lexington	\$148,420	322,570	\$.46
Kansas City	\$173,064	503,443	\$.34
St. Louis	\$174,174	301,578	\$.58
Cincinnati	\$180,249	303,940	\$.59
Denver/Denver County	\$196,650	749,103	\$.26
Columbus	<b>\$200,339</b>	<b>914,449</b>	<b>\$.22</b>
Nashville/Davidson County	\$202,239	715,941	\$.28
Jacksonville/Duval County	\$236,205	982,080	\$.24
Austin	\$244,920	1,006,727	\$.24
Charlotte/Mecklenburg County	\$269,462	940,144	\$.29
El Paso	\$276,054	691,610	\$.40

The Commission noted that Columbus is the fifth most populous of the 16 cities surveyed and the base salary of the City Attorney ranks sixth out of peer cities. The base salary was 11% above the median for the peer cities; however the per capita base salary of \$.22 is 27% below the median. The Commission discussed how important it was to align the City Attorney’s salary with the median per capita salary of peer cities. The Commission noted that bringing the City Attorney’s salary to the median per capita salary would result in the City Attorney being compensated more than the Mayor.

The Commission had extensive discussion on parity between the City Attorney and the City Auditor. Historically, the two offices have been compensated at the same amount. Commissioners deliberated on whether the fact that it had always been this way was enough reason to continue doing it that way. The Commission ultimately determined that to move forward moving elected officials closer to the median per capita salary and avoiding falling behind was necessary even if that meant retiring the long-standing parity between the two elected officials.

The Commission distinguished the role of City Attorney from other elected officials as it is the only office that is required by the City Charter to have a professional license in order to obtain the role. The Commission also discussed attorneys’ salary in the private sector and acknowledged that the salaries are similar, while also noting that expectations are tempered when agreeing to serve in a public sector role. The Commission also considered the request by the Mayor’s staff to create a salary differential between the Mayor and the City Attorney.

**Conclusion**

Based upon the foregoing factors, the Commission recommends a 10% increase in the City Attorney’s base salary then in effect plus COLA on January 1, 2026. The Commission recommends that the salary for each subsequent year (2027-2029) be calculated by adding the COLA to the previous year’s salary.

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# City Auditor Compensation 2026-2029

## Recommendations And Data Analysis

### **Recommendation:**

Effective 1/1/2026 - 5% increase in 2025 Base salary + COLA

Effective 1/1/2027 - 2026 Base salary + COLA

Effective 1/1/2028 - 2027 Base salary + COLA

Effective 1/1/2029 - 2028 Base salary + COLA

On April 6, 2022, the Citizens' Commission on Elected Official Compensation unanimously voted to recommend, beginning January 1, 2026, a 5% increase to the base salary then in effect as the City Auditor's base salary plus a cost of living adjustment (COLA), then a COLA for each of the years 2027-2029.

Per Section 15 of the Charter, the City Auditor will receive a COLA in 2027-2029 based on the average Consumer Price Index of the previous four years. The Commission recommends the COLA be calculated based upon the CPI-U, All Items in U.S. City Average, All Urban Consumers, Not Seasonally Adjusted. The recommendation is based upon the presentation Dr. Bill LaFayette provided to the Commission in February 2022, as well as the Commission's independent determination that Columbus' size and projected growth merit it being considered within this scope of cities.

As these recommendations are proffered in 2022, particularly during a period of national economic volatility, it is impossible to state with specificity what the City Auditor's salary will be in 2025. This is a manifestation of the previous EOCC's recommendations to set a base salary for the year 2022 and then add COLA to that base salary in each coming year after that until 2025. Under Ordinance 3300-2018, the previous Commission set the salary for the City Auditor beginning January 1, 2022 at approximately \$195,842 and \$195,842 + COLA/year beginning January 1, 2023. Because the Commission cannot determine the COLA that will be added to the City Auditor's salary in January 2025, it is impossible to determine the exact amount of the City Auditor's salary as of December 31, 2025.

### **Analysis of Peer Cities**

Section 15-3 of the Columbus City Charter states, "The Commission shall conduct a review of salaries for like positions in the public sector. This review shall be made for the purpose of recommending salaries appropriate to the duties and responsibilities of each elective officer of the city." Following this mandate, the Commission analyzed data from 16 peer cities. The Commission sent out a survey and received data from peer cities and additionally collected data through publicly accessible information.

The Commission noted that Columbus is the fifth most populous and the base salary of the City Auditor ranks fifth out of peer cities. The base salary was 26% above the median for the peer cities; however, the per capita base salary of \$.22 is 5% below the median.

**Table 5: Peer Cities and Compensation of City Auditors or Comptrollers**

City	City Auditor or Comptroller	Population	Salary Per Capita
Pittsburgh	\$112,084	300,286	\$.37
St. Louis	\$112,190	301,578	\$.37
Milwaukee	\$125,607	587,072	\$.21
Lexington	\$140,038	322,570	\$.43
Memphis	\$144,956	633,104	\$.23
Denver/Denver County	\$168,118	749,103	\$.22
Kansas City	\$182,761	503,443	\$.36
El Paso	\$196,103	691,610	\$.28
Columbus	<b>\$200,339</b>	<b>914,449</b>	<b>\$.22</b>
Charlotte/Mecklenburg County	\$205,484	940,144	\$.22
Nashville/Davidson Co.	\$217,500	715,491	\$.30
San Antonio	\$233,930	1,547,250	\$.15
Austin	\$235,019	1,006,727	\$.23

The Commission considered the Auditor’s duties as compared to those of auditors in other cities. Ultimately, the Commission found that the Auditor manages additional areas, including, managing the City’s debt portfolio to fund City capital projects, maintaining bond ratings and interacting with credit rating agencies, managing the City’s investor relations with bondholders and underwriters, collecting all income tax revenue (including short-term rentals, hotel-motel, and admissions excise taxes), paying citywide payrolls, accounting for all city financial transactions, preparing the City’s annual financial statement and overseeing the required audit of those statements, maintaining citywide financial management and payroll systems, publishing relevant financial reports and managing the systems necessary to perform revenue analytics, which amount to greater responsibility and significantly affect the fiscal health of the City overall. In doing so, the Commission viewed the City Auditor as more similar to a Chief Financial Officer role at a major corporation. The Commission noted that there is no “apples-to-apples” comparison for the City Auditor role and that a job description would have been helpful when determining the salary.

The Commission again acknowledged that historically the City Auditor and the City Attorney have had equivalent pay but also recognized that they need not be constrained by that factor. Based on the median per capita, the Commission determined that the City Auditor was far closer to the median than the City Attorney and adjusted the salaries with that in mind.

**Conclusion**

Based upon the foregoing factors, the Commission recommends a 5% increase in the City Auditor’s base salary then in effect plus COLA on January 1, 2026. The Commission recommends that the salary for each subsequent year (2027-2029) be calculated by adding the COLA to the previous year’s salary.

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**Sec. 58. - Term and qualifications of mayor.**

The **mayor** shall be the chief executive officer of the city, elected for a term of four years. The mayor shall be an elector of the city and shall, at all times during the term of office, maintain residence in the city of Columbus. ***The mayor shall not hold any other public office or employment***, except that of notary public, or member of the state militia or any reserve unit of the Armed Forces of the United States of America. If the mayor shall cease to possess any of the qualifications herein required, the mayor shall forthwith forfeit the office and the vacancy shall be filled as provided for herein.

*(Amended 11-5-85; 11-3-98; Ord. No. 1749-2014, 7-21-2014)*

**Sec. 66. - Election and qualifications.**

The **city attorney** shall be an elector of the city and shall, at all times during the term of office, maintain residence in the city of Columbus. ***The city attorney shall not hold any other public office*** except that of notary public, or member of the state militia or any reserve unit of the Armed Forces of the United States of America. If the city attorney shall cease to possess any of the qualifications herein required, the city attorney shall forthwith forfeit the office and the vacancy shall be filled as provided for herein. The city attorney shall be elected for a term of four years. The city attorney shall be an attorney-at-law, admitted to practice in the state of Ohio.

*(Amended 11-3-98; Ord. No. 1749-2014, 7-21-2014)*

**Sec. 79. - Election and qualifications.**

The **auditor** shall be an elector of the city and shall, at all times during the term of office, maintain residence in the city of Columbus. ***The auditor shall not hold any other public office*** except that of notary public, or member of the state militia or any reserve unit of the Armed Forces of the United States of America. If the auditor shall cease to possess any of the qualifications herein required, the auditor shall forthwith forfeit the office and the vacancy shall be filled as provided for herein. The auditor shall be elected for a term of four years.

*(Amended 11-3-98; Ord. No. 1749-2014, 7-21-2014)*

**Sec. 6. - Qualifications of council members.**

**Members of council** shall be electors of the city, shall have resided within the corporate limits of the city of Columbus and the district the member represents for not less than one consecutive year preceding the date of the regular primary election for such office, and shall, at all times during the term of office, maintain residence in the city of Columbus and the district the member represents as the boundaries of the district were drawn at the time of the council member's appointment or election. ***Council members shall not hold any other public office*** except that of notary public, or member of the state militia or any reserve unit of the Armed Forces of the United States of America. Any member who shall cease to possess any of the qualifications herein required shall forthwith forfeit the office and the vacancy shall be filled as provided for herein.

*(Amended 11-5-85; 11-3-98; Ord. No. 1749-2014, 7-21-2014; Ord. No. 0650-2018, § 2, 3-5-2018)*

**Sec. 10. - President of council.**

At the first meeting in January following a regular municipal election, the council shall elect one of its members president. The **president of council** shall preside at meetings of the council, determine the agenda for such meetings, appoint the chair and members of council committees, and perform such other duties as may be imposed by the council. If the president of council dies, resigns, is removed from office, ceases to hold any qualification for office, or the office is otherwise vacated during the term of office, the council shall elect one of its members president.

*(Amended 11-3-98; Ord. No. 1749-2014, 7-21-2014)*





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# The Consumer Price Index

## Columbus City Council Compensation Review Commission

Bill LaFayette, Ph.D., owner, Regionomics® LLC  
April 30, 2015  
Revised January 31, 2022

The City Charter ties officials' compensation to the Consumer Price Index (CPI). This is a summary of the CPI, what it measures, how it is calculated, and which CPI should be used to benchmark compensation.

### **Purpose and Calculation of the CPI**

The CPI is one of several broad ways to measure inflation. Inflation is formally defined as a process of continuously rising prices – in other words, continuously declining value of money. In inflation, a dollar does not buy as much as it did earlier. The whole point of cost-of-living pay increases is to give workers the same purchasing power as they had before inflation hit. The CPI is designed to measure inflation and how much the dollar's purchasing power has changed between two specific periods.

The CPI is constructed by the U.S. Bureau of Labor Statistics (BLS) by measuring the price of a pre-defined basket of goods and services at a particular time and place. It is based on the prices of around 80,000 goods and services collected in 75 urban areas across the country. The prices of the items are weighted to approximate the purchasing patterns of a typical household. BLS surveys consumers' purchases to figure out what the correct weights should be. The result is the Consumer Expenditure Survey, which is useful in its own right.<sup>1</sup>

A price index shows the path of price changes over time. The price level at a specific date (called the base date) is set to a particular value. This is usually 100 and it is 100 in the CPI, but it does not have to be. The date chosen as the base date is also arbitrary. The index value in each following month is based on the change in the value of the basket relative to the base month. Say, for example, the price of the basket at the base date is \$1,000. The price index is 100.0 (by definition). If the price of the basket the following month is \$1,002, the index is calculated as the current month's price divided by the base date price times the initial value of the index:

$$1,002 / 1,000 \times 100 = 100.2.$$

One year later, say the price of the basket has increased to \$1,050. The index is

$$1,050 / 1,000 \times 100 = 105.0.$$

In other words, you need \$1,050 to buy the same things that \$1,000 got you the year before.

The inflation rate is easy to calculate from the CPI. Inflation is typically measured from one year to the next or from one month to the next. (Monthly inflation rates are usually converted to annualized rates.) The inflation rate is calculated as the percentage change in the price index between the first and second date. If the index value at the first date is  $I_1$  and the index value at the second date is  $I_2$ , this is:

$$\frac{I_2 - I_1}{I_1} = \frac{I_2}{I_1} - 1$$

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<sup>1</sup> See U.S. Bureau of Labor Statistics. (2020). *Consumer price index. Handbook of Methods.*

Retrieved from <https://www.bls.gov/opub/hom/cpi/home.htm>

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In the example above, the change in the price index is  $105.0/100.0 - 1 = 5.0\%$ , which is the inflation rate. You can leave workers in the same position as they were last year by increasing their wages by 5%. Actual values of the CPI over the last three Decembers are as follows:

- December 2019: 256.903
- December 2020: 260.065
- December 2021: 275.703

The resulting inflation rates are as follows:

- December 2019-December 2020:  $260.065 / 256.903 - 1 = 1.2\%$
- December 2020-December 2021:  $275.703 / 260.065 - 1 = 6.0\%$

Average inflation for a year is calculated the same way, using the average CPI for each year rather than that for a particular month. This is illustrated later.

### **Types of CPIs**

There are 10,614 different CPIs. They fall into several major category. The primary category is the type of consumer to which the index refers. These are Consumer Price Indices for All Urban Consumers (CPI-U), which is the most commonly used category, and Consumer Price Indices for Urban Wage and Clerical Workers (CPI-W). The difference between these two categories is the weighting of the items in the basket. CPI-W is designed to reflect the purchasing pattern of a lower-income household.

A second dimension is according to the breadth of the basket. Some indices are based on all items, while others track various subsets of the basket. These include indices tracking specific categories of groups of goods and services (e.g., food, energy, services, and healthcare) and dozens of very specific items. Other categories exclude groups of items. The most common of these is All Items Less Food and Energy. This is called the “core CPI.” Prices of food and energy are especially volatile, so excluding those removes some of the noise and allows policymakers and analysts to see the underlying path of inflation more clearly.

Indices can be measured as their calculated value or on a seasonally adjusted basis. Seasonal adjustment is a statistical technique that removes the impact of a recurring change in prices or purchasing patterns. One example is the usual price increase in gasoline in late spring as refiners switch from winter blend to summer blend. Gasoline price increases at this point mean less than they do at other times of the year. (Because seasonal adjustment is a purely mathematical process, there is no need to figure out up front what forces are causing recurring pricing impacts. Sometimes you can look at the resulting seasonal adjustment factors and guess at the underlying forces, but not even that is necessary.)

Price indices also vary according to their geographical coverage. The broadest indices are U.S. city average. Other indices refer to broad regions of the country – Northeast, Midwest, South, and West – and to 25 metro areas (not including Columbus). A series of indices also track price changes by the size of the metro area. These are in four size classes. Size Class A is a population of 1.5 million or more; Size Class D is a population of less than 50,000. Regions are intersected with region size (e.g., Midwest Metros, Size Class A).

Finally, there is a series of 28 national-level “chained” CPIs that are designed to address a problem with the traditional CPI, discussed in the next section.

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## Problems with the CPI

As discussed above, the market basket used to calculate the CPI is based on the purchase patterns of a typical consumer. People in different places, different ages, different household types, and different income levels spend very differently. The CPI for wage-earners and clerical workers takes a stab at addressing this problem, but that is the only available reflection of this problem.

One problem arises from changes in quality of the underlying goods. The CPI basket includes a television, but at some point, that television changed from black and white to color, and at some point, it changed from a one with a picture tube to a high-definition flat screen. The pace of change in technology-dependent goods, such as computers, is even faster. Each change may have resulted in a price increase, but households probably wouldn't see it that way because the new good delivers more satisfaction than the old. People have experimented with ways to address this problem, but these fixes have been difficult to implement, so none has been. This means that you must be careful when looking at price changes over long periods, even four years. There is no practical way to fix the problem. You just must be aware of it.

A second problem is that purchasing patterns shift over time. Tastes change, new goods appear, and expenditure shares change. This means that the weights on the prices used to calculate the CPI become less relevant over time. The results of the Consumer Expenditure Survey are used to recalibrate the basket every two years.

Substitutions also happen much more dynamically as the price of goods and services shift relative to one another. If the price of margarine goes up and the price of butter comes down, people switch from margarine to butter. If the price of movies goes up, fewer people go to movies and more people stream movies at home or go bowling. The fact that the price of margarine and movies went up influences people's buying patterns. In some cases, many people shift their purchasing patterns. The higher prices of the items less commonly purchased consequently become less relevant. This means that the CPI with a fixed basket overstates the actual financial impact of changing prices on households.

The chained CPI is a response to the second and third of these three problems. The chained CPI is calculated like the traditional CPI except the weights on the goods and services change every month based on the results of the monthly Consumer Expenditure Survey. Because the chained CPI includes the impact of households' attempts to minimize the impact of rising prices, you expect the chained CPI inflation rate to be lower than the traditional CPI inflation rate, and it usually (but not always) is. The chained inflation rate from December 2019 to December 2020 is 1.5% rather than 1.2%, and the chained rate from December 2020 to December 2021 is 6.9% rather than 6.0% - but that rate is preliminary.

The chained CPI sounds like a solution to these problems. The Simpson-Bowles Commission on Deficit Reduction recommended the use of the chained CPI in setting Social Security benefits in December 2010 - although it was more because the chained CPI's measured inflation rate is usually lower than because it is a theoretically better measure. There is a potentially serious practical problem with using the chained CPI to set compensation, though. The chained CPI values come out with all the others - about three weeks after the end of the month to which they refer. But because the Consumer Expenditure Survey only comes out with a three-quarter lag, the index values for the past year or so are preliminary and are revised a couple times before they are final. On the other hand, the traditional CPI values are final on their first release - unlike most other BLS statistics. If a chained CPI is used to set compensation, it will be necessary to specify a formal process to adjust compensation after the fact (possibly downward).

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## Which CPI Should Be Used to Benchmark Compensation?

As noted earlier, there are several different measures of price changes, but the CPI probably is the best for this purpose. The problem arises in benchmarking pay increases to no more than a four-year average of inflation. This is unwise because it makes the pay escalation unresponsive to changes in inflation. It is what economists call “sticky.” If inflation increases as it has recently, the wage adjustments increase much more slowly and the officials lose purchasing power. If inflation declines, the average overstates current inflation.<sup>2</sup>

Which of the 10,614 CPI values should be used? It is better to use an all-items index rather than one excluding food and energy (the core CPI). Core inflation is more stable, but in real life officials do have to buy food and energy, so is unfair not to reflect this. The chained CPI is at least theoretically better, but you must be comfortable with ambiguity and figure out how you are going to reflect restatement of the inflation rate. The rate for the past year (one-quarter of your wage adjustment) is likely to change. You need to decide how to handle this. Do you retroactively adjust people’s pay for the incorrect initial rate, or do you leave it alone? In any case, using the chained CPI requires formally setting a date on which the CPI values are retrieved to avoid any conflict later on. This is not an important consideration with the traditional CPI because those values don’t change after they are issued. An annual-average inflation rate requires the use of the non-seasonally adjusted CPI because annual averages are not defined for seasonally adjusted series. In any case, measuring inflation year-over-year – even at a particular month – should also be done with the unadjusted numbers.

As mentioned earlier, there is no CPI for Columbus, but there are for Cincinnati and Cleveland. These should not be used for Columbus, though, because the demographics, economies, and purchasing patterns in Cincinnati and Cleveland are different from those in Columbus. Also, individual city and regional indices are more volatile than national indices. For that reason, BLS recommends that the national index be used for cost of living adjustments. (See Attachment A.)

The annual average values of this CPI to obtain the inflation rates for the last four years yields the following:

Year	CPI-U, U.S. city average	Inflation
2017	245.120	—
2018	251.107	2.44%
2019	255.657	1.81%
2020	258.811	1.23%
2021	270.970	4.70%

<sup>2</sup> However, the four-year average rate is the maximum adjustment. If inflation is declining and the four-year average were significantly higher than the rate for the most recent year, there would no problem with using the most recent rate as the cost-of-living adjustment.

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The four-year average change would be calculated as:

$$(0.0244 + 0.0181 + 0.0123 + 0.0470) / 4 = 0.02545, \text{ or } 2.55\%.^3$$

The four-year average is 2.55%, much less than the 2021 average of 4.7%. Inflation is currently accelerating: as noted above, the 12-month rate to December 2021 is 6.0%. The 2.55% is a ceiling, so unless the inflation rate declines markedly over the next year, officials will lose purchasing power. While economists expect inflation to decline during 2022, the average forecast from the fourth quarter Outlook Survey of the National Association for Business Economics (NABE) is that the inflation rate will fall only to 2.8% by the fourth quarter of 2022.<sup>4</sup>

The two following attachments are first, BLS guidance for using the CPI for wage escalation, and second, a series of screenshots providing a step-by-step guide for downloading CPI values from the BLS website. Note that the BLS narrative includes a method for calculating inflation that is mathematically equivalent to the method outlined above, but that seems less straightforward.

<sup>3</sup> *There is a technical problem in using the standard average (called an arithmetic average), especially when negative changes are present. This is because a given percentage decrease is not the same as the same percentage increase. A more correct approach is to calculate a geometric average:*

$$\sqrt{(1=r_1) (1=r_2) (1=r_3) (1=r_4) - 1} = \text{average rate}$$

*In other words, you add one to each of the four rates, multiply them, take the fourth root of the product, and subtract one from the result. In this case:*

$$\sqrt{(1.0244) (1.0181) (1.0123) (1.0470) - 1} = 0.02537$$

*The two answers are slightly different even though there are no negative percentages.*

<sup>4</sup> *The survey results are available at <https://nabe.com>, but only to NABE members.*

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## Attachment A

### How to Use the Consumer Price Index for Escalation

Source: <https://www.bls.gov/cpi/factsheets/escalation.htm>. Retrieved January 31, 2022.

The Consumer Price Index (CPI) measures the average change in the prices paid for a market basket of goods and services. These items are purchased for consumption by the two groups covered by the index: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers, (CPI-W).

Escalation agreements often use the CPI—the most widely used measure of price change—to adjust payments for changes in prices. The most frequently used escalation applications are in private sector collective bargaining agreements, rental contracts, insurance policies with automatic inflation protection, and alimony and child support payments.

The following are general guidelines to consider when developing an escalation agreement using the CPI:

#### **Define the base payment**

Define clearly the base payment (rent, wage rate, alimony, child support, or other value) that is subject to escalation.

#### **Identify which CPI series will be used**

Identify precisely which CPI index series will be used to escalate the base payment. This should include the population coverage (CPI-U or CPI-W), area coverage (U.S. City Average, West Region, Chicago, etc.), series title (all items, rent of primary residence, etc.), and index base period (1982-84=100).

#### **Specify reference period**

Specify a reference period from which changes in the CPI will be measured. This is usually a single month (the CPI does not correspond to a specific day or week of the month), or an annual average. There is about a two-week lag from the reference month to the date on which the index is released (that is, the CPI for May is released in mid-June). The CPIs for most metropolitan areas are not published as frequently as are the data for the U.S. City Average and the four regions. Indexes for the U.S. City Average, the four regions, nine divisions, two city-size classes, eight region-by-size classes, and three major metropolitan areas (Chicago, Los Angeles, and New York) are published monthly. Indexes for the remaining 20 published metropolitan areas are available only on a bimonthly basis. Contact BLS for information on the frequency of publication for the 23 metropolitan areas.

#### **State frequency of adjustment**

Adjustments are usually made at fixed intervals, such as quarterly, semiannually, or, most often, annually.

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### **Determine adjustment formula**

Determine the formula for the adjustment calculation. Usually the change in payments is directly proportional to the percent change in the CPI index between two specified periods. Consider whether to make an allowance for a “cap” that places an upper limit on the increase in wages, rents, etc., or a “floor” that promises a minimum increase regardless of the percent change (up or down) in the CPI.

### **Provide for revisions**

Provide a built-in method for handling situations that may arise because of major CPI revisions or changes in the CPI index base period. The Bureau always provides timely notification of upcoming revisions or changes in the index base.

### **The CPI and escalation: Some points to consider**

The CPI is calculated for two population groups: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers (CPI-W). The CPI-U represents about 93 percent of the total U.S. population and is based on the expenditures of all families living in urban areas. The CPI-W is a subset of the CPI-U and is based on the expenditures of families living in urban areas who meet additional requirements related to employment: more than one-half of the family’s income is earned from clerical or hourly-wage occupations. The CPI-W represents about 29 percent of the total U.S. population.

There can be small differences in movement of the two indexes over short periods of time because differences in the spending habits of the two population groups result in slightly different weighting. The long-term movements in the indexes are similar. CPI-U and CPI-W indexes are calculated using measurement of price changes of goods and services with the same specifications and from the same retail outlets. The CPI-W is used for escalation primarily in blue-collar cost-of-living adjustments (COLAs). Because the CPI-U population coverage is more comprehensive, it is used in most other escalation agreements.

The 23 metropolitan areas for which BLS publishes separate index series are by-products of the U.S. City Average index. Metropolitan area indexes have a relatively small sample size and, therefore, are subject to substantially larger sampling errors. Metropolitan area and other subcomponents of the national indexes (regions, size-classes) often exhibit greater volatility than the national index. BLS recommends that users adopt the U.S. City Average CPI for use in escalator clauses.

The U.S. City Average CPIs are published on a seasonally adjusted basis as well as on an unadjusted basis. The purpose of seasonal adjustment is to remove the estimated effect of price changes that normally occur at the same time and in about the same magnitude every year (e.g., price movements due to the change in weather patterns, holidays, model change-overs, end-of-season sales, etc.). The primary use of seasonally adjusted data is for current economic analysis. In addition, the factors that are used to seasonally adjust the data are updated annually and seasonally adjusted data are subject to revision for up to 5 years after their original release. For these reasons, the use of seasonally adjusted data in escalation agreements is inappropriate.

Escalation agreements using the CPI usually involve changing the base payment by the percent change in the level of the CPI between the reference period and a subsequent period. This is calculated by first determining the index point change between the two periods and then determining the percent change. The following example illustrates the computation of a percent change:

---

CPI for current period	232.945
Less CPI for previous period	229.815
Equals index point change	3.130
Divided by previous period CPI	229.815
Equals	0.0136
Result multiplied by 100	0.0136 x 100
<b>Equals percent change</b>	<b>1.4%</b>

The Bureau of Labor Statistics neither encourages nor discourages the use of price adjustment measures in contractual agreements. Also, while BLS can provide technical and statistical assistance to parties developing escalation agreements, we can neither develop specific wording for contracts nor mediate legal or interpretive disputes which might arise between the parties to the agreement.

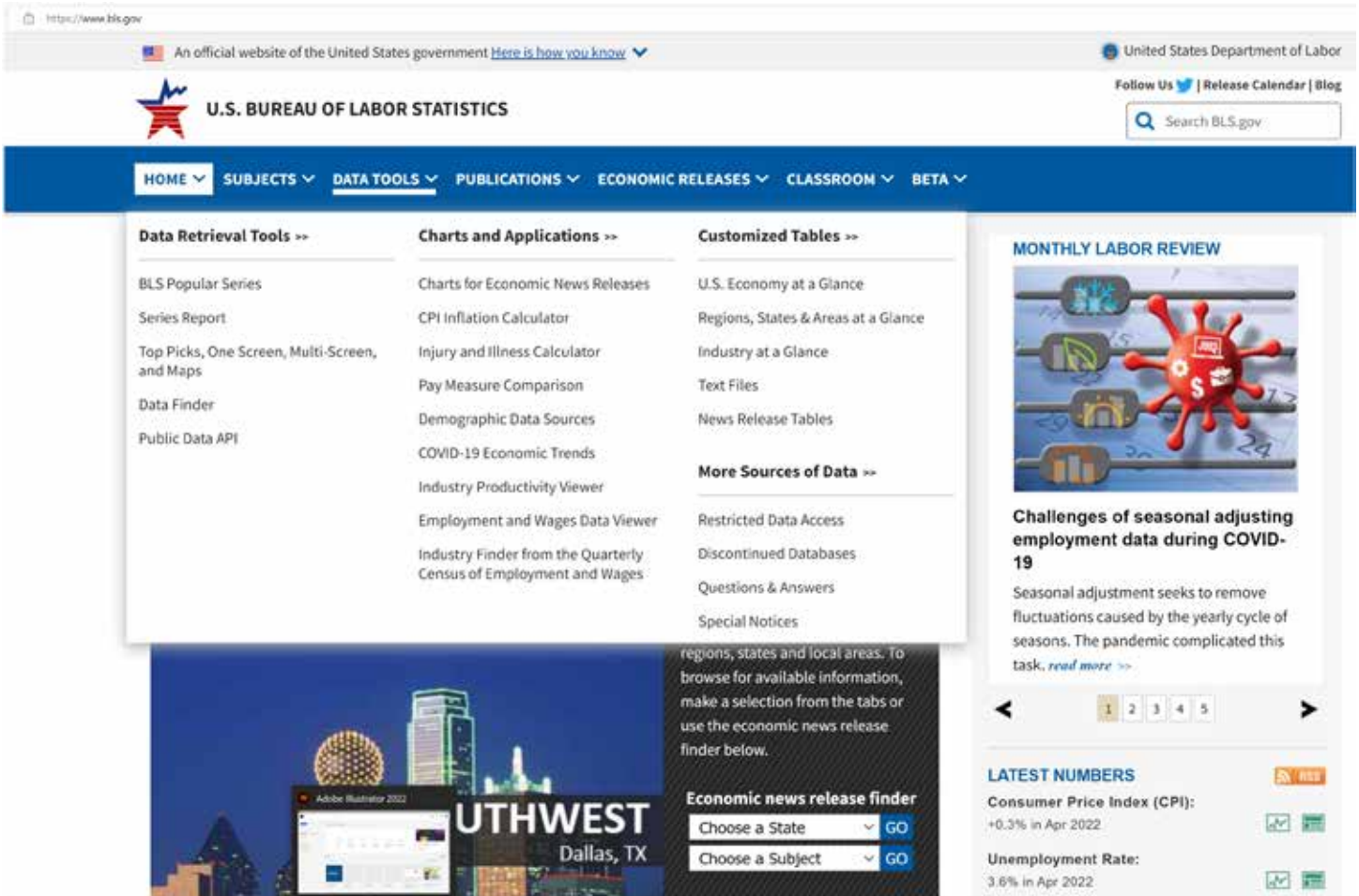
Additional information may be obtained from the Consumer Price Index Information Office at [cpi\\_info@bls.gov](mailto:cpi_info@bls.gov) or 202-691-7000. Information on the CPI's overall methodology can be found in the BLS Handbook of Methods.



## Attachment B

### Retrieving CPI Values from the BLS Website

These instructions will retrieve annual average values for the CPI-U, U.S. City Average, All Items. Open the Bureau of Labor Statistics website, [www.bls.gov](http://www.bls.gov) and click “Data Tools” in the blue menu bar at the top. A drop-down menu will appear, as shown. Click “Data Retrieval Tools” in the upper left-hand corner.



This brings up a page of data retrieval options. Click “One screen” in the second row to the left.

The screenshot shows the BLS Data Tools page. At the top, there is a navigation bar with links for HOME, SUBJECTS, DATA TOOLS (selected), PUBLICATIONS, ECONOMIC RELEASES, CLASSROOM, and BETA. Below the navigation bar is a breadcrumb trail: Bureau of Labor Statistics > Data Tools > Data Retrieval Tools. The main heading is "Data Retrieval Tools". There are six tool cards arranged in a 2x3 grid:

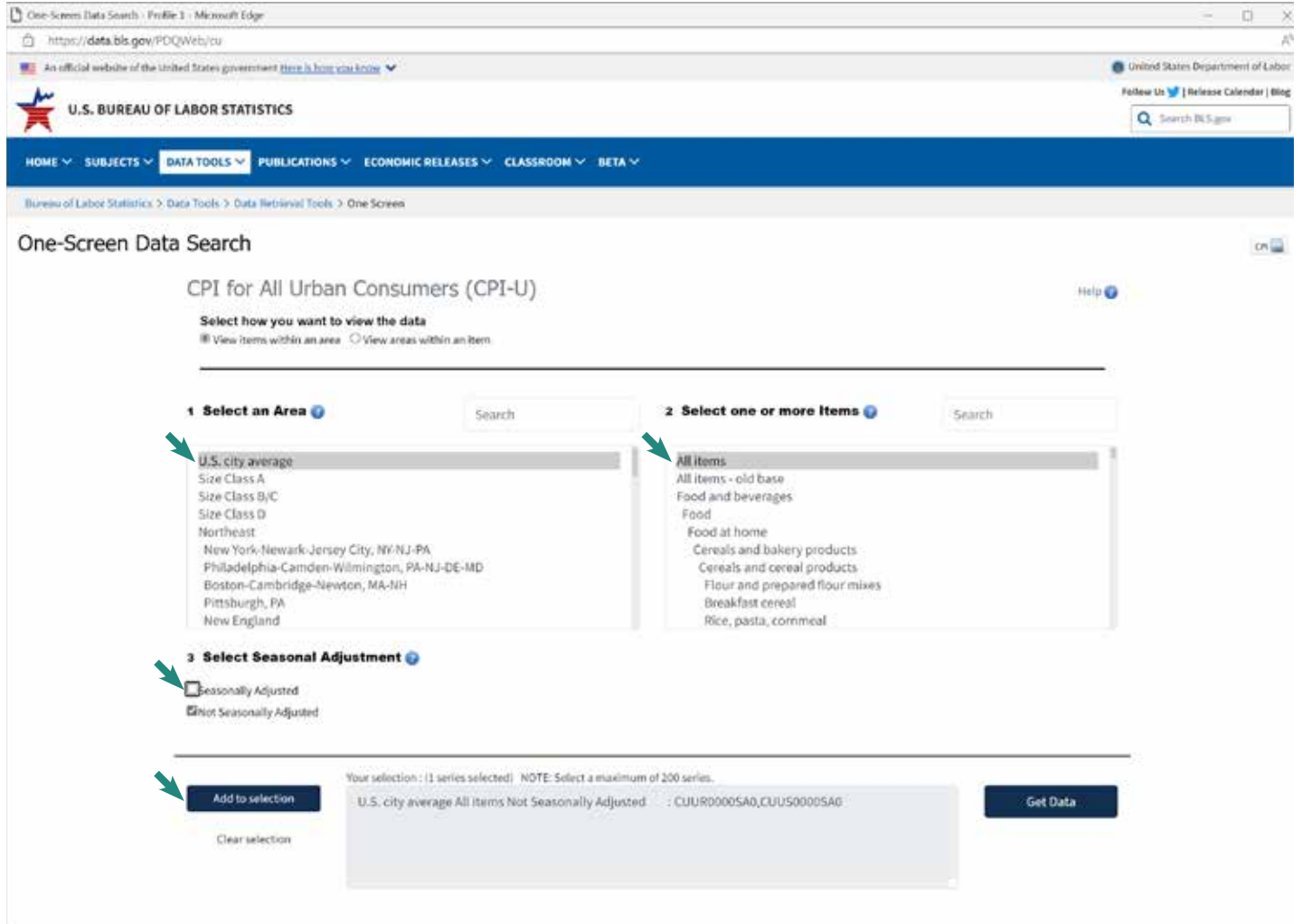
- BLS Popular Series**: Allows users to quickly retrieve most commonly requested BLS timeseries data.
- Series Report**: Provides experienced users of BLS data with one of the quickest forms of access to BLS time series data on our website. As input, the Series Report application requires a Series ID and date range.
- Top Picks**: Allows users to quickly retrieve BLS time series data from lists of those most commonly requested.
- One screen**: This application requires a JavaScript-enabled browser. Choose the data you want from BLS databases on a simple, one-screen form.
- Multi-screen**: A form-based query application which allows you to obtain BLS time series data based on choices you make.
- Maps**: An interactive application that allows users to obtain geographic economic data through maps, charts, and tables.

A page titled “Databases, Tables & Calculators by Subject” comes up, offering access to dozens of different BLS databases. The first entry on this page under Inflation & Prices is “All Urban Consumers (Current Series).” Click the green “One-Screen Data Search” button.

The screenshot shows the U.S. Bureau of Labor Statistics website. The main navigation bar includes links for HOME, SUBJECTS, DATA TOOLS, PUBLICATIONS, ECONOMIC RELEASES, CLASSROOM, and BETA. Below the navigation bar, the page title is "Databases, Tables & Calculators by Subject". A section titled "On This Page:" lists various categories such as Inflation & Prices, Employment, Unemployment, and Pay & Benefits. The "Inflation & Prices" section is expanded, showing a table of database entries. The first entry is "All Urban Consumers (Current Series)" (Consumer Price Index - CPI), which has a green "One-Screen Data Search" button.

Database Name	Special Notice	Top Picks	Data Finder	One Screen	Multi-Screen	Tables	Text Files
<b>Prices - Consumer</b>							
<b>All Urban Consumers (Current Series)</b> (Consumer Price Index - CPI)							
<b>Urban Wage Earners and Clerical Workers (Current Series)</b> (Consumer Price Index - CPI)							
<b>All Urban Consumers (Chained CPI)</b> (Consumer Price Index - CPI)							

This opens a small menu screen. (You may need to enable popups.) Select “U.S. city average” as your area, then “All items,” then click on the “Seasonally Adjusted” checkbox to unselect it. Once you have made all three selections, the dark gray “Add to selection” button turns black. Click that button, then click “Get Data.”



By default, you get 10 years of data, not including annual averages. You need to click the “include annual averages” checkbox under the “Change Output Options” heading at the top of the page to get the annual averages that you need. While you are at it, you might also select 2017 to eliminate all the years that you do not need. Click “Go.” You will end up with the display at the bottom. The annual averages are in the third column from the right.

**Change Output Options:** From: 2017 To: 2022  include annual averages [More Formatting Options](#)

Data extracted on: May 27, 2022 (7:49:08 AM)

**CPI for All Urban Consumers (CPI-U)**

Series id: CUUR0005A0,CUUS0005A0  
 Not Seasonally Adjusted  
 Series Title: All items in U.S. city average, all urban consumers, not seasonally adjusted  
 Area: U.S. city average  
 Item: All items  
 Base Period: 1982=100

Download: [xls](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2012	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.402	231.317	230.221	229.601	229.850	230.338
2013	230.289	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049	232.866	233.548
2014	233.916	234.781	236.298	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812	236.384	237.088
2015	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525	236.265	237.769
2016	236.916	237.111	238.132	239.261	240.229	241.018	240.628	240.949	241.428	241.729	241.353	241.432	238.778	241.237
2017	242.839	243.603	243.801	244.524	244.733	244.955	244.786	245.519	246.819	246.663	246.669	246.524	244.076	246.163
2018	247.867	248.991	249.554	250.546	251.588	251.989	252.006	252.146	252.439	252.885	252.038	251.233	250.089	252.125
2019	251.712	252.776	254.202	255.548	256.092	256.143	256.571	256.558	256.759	257.346	257.208	256.974	254.412	256.903
2020	257.971	258.678	258.115	256.389	256.394	257.797	259.101	259.918	260.280	260.388	260.229	260.474	257.557	260.085
2021	261.582	263.014	264.877	267.054	268.195	271.696	273.003	273.567	274.310	276.589	277.948	278.802	266.236	275.703
2022	281.148	283.716	287.504	289.109										

Home Subjects **Data Tools** Publications Economic Releases Classroom Beta



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# APPENDIX

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## Citizens' Commission on Elected Officials' Compensation 2022

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# **Citizens' Commission on Elected Officials' Compensation 2022**

Niyah Walters, Esq.



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# Charter Provisions

- 15-1: The salary of all elective officers provided for in this charter shall be established by ordinance upon recommendation from a citizens' commission on elected official compensation.
- 15-2: The citizens' commission on elected official compensation shall consist of five members, who shall be qualified electors of the city, shall not hold any other office or employment in the city government, and shall serve without compensation. Two members shall be appointed by the council, two members shall be appointed by the mayor, and one member shall be jointly appointed by the council and the mayor, such member serving as chair of the commission. Such appointments shall take place at the second regular meeting of council every four years.

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## Charter Provisions

- 15-3: The commission is required to conduct a review of salaries for like positions in the public sector. The review shall be made for the purpose of recommending salaries appropriate to the duties and responsibilities of each elective officer of the city.
- 15-4: Within three months of appointment, the commission must submit to the City Clerk a report of recommendations for the salary of each elective officer of the city, including an annual cost of living adjustment which shall not exceed the average increase in the consumer price index, or successor thereto, during the preceding four years. If the commission fails to timely submit the report, the council may compel a meeting of the commission to prepare and submit the report.
- 15-5: After the report is submitted, council shall by ordinance either accept the commission recommendations or any portion thereof, or reject the same. If council rejects the recommendations, the salaries then in effect shall remain unchanged. In no event may council adopt an ordinance establishing salaries which exceed the recommendations of the commission.

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# Current Compensation as of 01/01/2022

- Mayor — \$204,683 (an increase of 2%)
- City Council President — \$86,977 (an increase of 20%)
- Council Member — 72,301 (an increase of 20%)
- City Attorney — \$200,339 (an increase of 4%)
- City Auditor — \$200,339 (an increase of 4%)

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# Cities surveyed by this Commission

- Austin, Texas
- Charlotte/Mecklenburg Co, NC
- Cincinnati, OH
- Cleveland, OH
- Denver/Denver County, CO
- Detroit, MI
- El Paso, TX
- Jacksonville/Duval County, FL
- Kansas City, MO
- Lexington, KY
- Memphis, TN
- Milwaukee, WI
- Nashville/Davidson County, TN
- Pittsburgh, PA
- San Antonio, TX
- St. Louis, MO

---

# Salary Schedule as of 1/1/22

## Set by the 2018 Commission

- Mayor: \$204,683
- City Council President: \$86,977
- Councilmember: \$72,301
- City Attorney: \$200,339
- City Auditor: \$200,339

*Percentage increases only, no COLA for 2022*

# Salary Schedule for 1/1/23 – 1/1/25

## Set by the 2018 Commission

- Mayor: \$204,683 + COLA
- City Council President: \$86,977 + COLA
- Councilmember: \$72,301 + COLA
- City Attorney: \$200,339 + COLA
- City Auditor: \$200,339 + COLA

*COLA determined in November of the previous year and new salaries are applied January 1 of each successive year.*

# COLA Calculation

CPI-All Urban Consumers (Current Series) Original Data Value

**Series ID:** CUURS200SA0

**Not Seasonally Adjusted Series Title:** All items in Midwest -  
Size Class A, all urban consumers,  
not seasonally adjusted

**Area:** Midwest - Size Class A

**Item:** All items

**Base Period:** 1982-84=100

**Years:** 2018 to 2021

**Directive (Columbus City Charter Section 15.4):** “...An annual cost of living adjustment which

shall not exceed the average increase in the consumer price index, or successor thereto, during the preceding four years.”

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL	Year-over-Year CPI Growth*
2014	222.55	223.69	225.87	226.58	226.89	227.97	227.94	226.79	226.85	225.93	224.53	223.02	225.66	—
2015	221.94	222.44	223.62	224.09	225.02	226.11	226.10	226.28	225.53	225.32	224.48	223.24	224.51	-0.51%
2016	224.07	223.73	224.77	225.92	226.85	228.35	227.16	227.55	228.24	227.91	227.48	227.55	226.63	0.94%
2017	228.97	229.33	229.55	230.48	230.63	230.94	230.96	231.44	232.22	231.66	232.39	231.70	230.86	1.86%
2018	232.91	233.20	233.58	234.67	235.88	236.59	236.35	236.12	236.39	236.41	234.75	234.44	235.11	1.84%
2019	234.77	236.11	237.41	237.58	238.93	239.01	239.82	239.87	239.89	240.74	239.96	239.93	238.67	1.51%
2020	241.14	241.65	240.44	237.54	238.70	240.63	240.89	241.85	243.27	243.18	242.35	242.36	241.15	1.04%
2021	242.72	244.76	246.63	248.59	250.64	252.91	254.32	254.56	255.36	257.31	258.26	259.13	252.10	4.54%

[https://data.bls.gov/timeseries/CUURS200SA0?amp%253bdata\\_tool=XGtable&output\\_view=data&include\\_graphs=true](https://data.bls.gov/timeseries/CUURS200SA0?amp%253bdata_tool=XGtable&output_view=data&include_graphs=true)  $=((1.0094*1.0186*1.0184*1.0151)^{0.25})-1$



## Databases, Tables and Calculators By Subject

Change Output Options: From 2013 to 2022

Include graphs  Include annual averages [More formatting Options](#) →

Data extracted on March 24, 2022 (12:18 8:06 P.M.)

### CPI for all Urban Consumers (CPI-U)

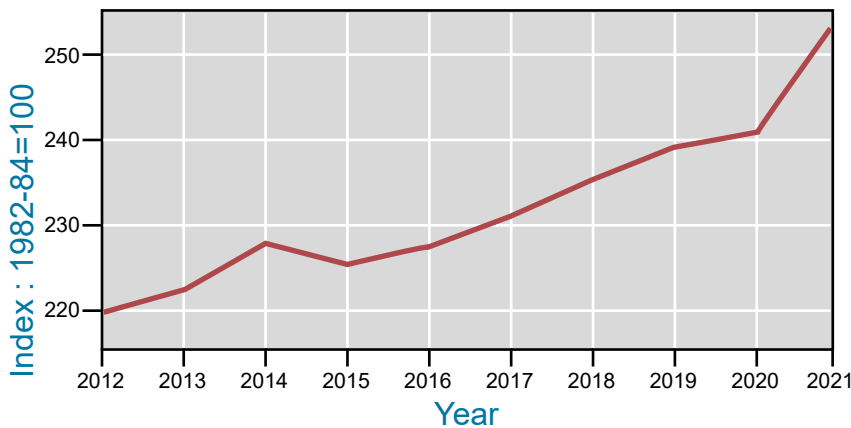
Series ID: CUURS200SA0 Not Seasonally Adjusted

Series Title: All items in Midwest - Size Class A, all urban consumers, not seasonally adjusted

Area: Midwest - Size Class A

Item: All items

Base Period: 1982-84=100



Download: [xlsx](#)

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL	HALF1	HALF2
2012	216.88	217.32	219.26	219.51	219.48	219.30	219.22	220.59	221.43	220.76	219.79	219.31	219.40	218.63	220.18
2013	219.66	222.05	222.44	222.32	223.53	224.35	223.47	223.60	223.60	222.32	221.96	221.38	222.56	222.39	222.72
2014	222.54	223.69	225.86	226.58	226.89	227.96	227.23	226.27	226.85	225.92	224.53	223.38	225.65	225.59	225.72
2015	221.93	222.41	223.62	224.08	225.02	226.10	226.09	226.27	225.53	225.31	224.47	223.23	224.51	223.86	225.15
2016	224.07	223.72	224.76	225.91	226.85	228.35	227.15	227.55	228.23	227.91	227.48	227.54	226.63	225.61	227.64
2017	228.98	229.33	229.55	230.47	230.63	230.94	230.95	231.44	232.22	231.66	232.39	231.69	230.85	229.98	231.72
2018	232.91	233.20	233.58	234.66	235.88	236.58	236.81	236.11	236.39	236.40	234.75	234.44	235.10	234.47	235.74
2019	232.91	236.10	237.41	237.56	238.92	239.00	239.81	239.86	239.88	240.73	239.95	239.92	238.66	237.30	240.03
2020	234.77	241.65	240.43	237.33	238.70	240.62	240.88	241.84	243.26	243.18	242.34	242.35	241.14	239.98	242.31
2021	242.71	244.75	246.62	248.59	250.64	252.90	254.31	254.55	255.35	257.30	258.25	259.12	252.09	247.70	256.48
2022	260.64	262.87	266.40	268.16											

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# 2022 Citizen's Commission on Elected Official Compensation

Michael Kasler, Chair

## Data Report Follow-Up

Greg Beaverson, Compensation Manager  
City of Columbus Department of Human Resources  
**March 30, 2022**

Commissioner Sarah Ingles  
Commissioner Keisha Hunley-Jenkins  
Commissioner Fred Ransier  
Commissioner Qiana Williams





**Citizens' Commission on Elected Official Compensation  
Per Capita Salary Compared to Median  
March 30, 2022**

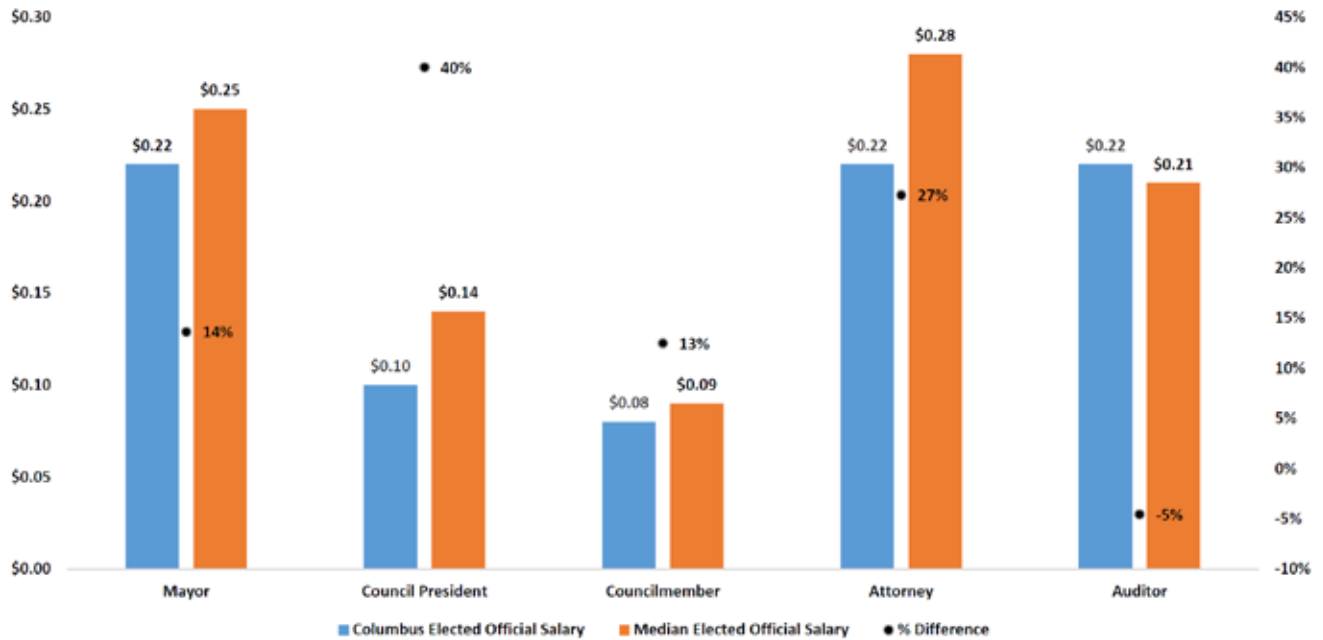


Table 1 displays the per capita salaries of Columbus elected officials compared to the median salary of the studied municipalities. Data labels show the percentage difference between the per capita salary and the median.

<b>Per Capita Salary Differential from Median Survey Data</b>					
	<b>Columbus Elected Official Salary</b>	<b>Columbus Elected Official Per Capita Salary</b>	<b>Median Elected Official Per Capita Salary</b>	<b>% Difference</b>	<b>Salary + Difference</b>
<b>Mayor</b>	\$204,683	\$0.22	\$0.25	14%	\$233,339
<b>Council President</b>	\$86,976	\$0.10	\$0.14	40%	\$121,766
<b>Councilmember</b>	\$72,300	\$0.08	\$0.09	13%	\$81,699
<b>Attorney</b>	\$200,339	\$0.22	\$0.28	27%	\$254,431
<b>Auditor</b>	\$200,339	\$0.22	\$0.21	-5%	\$190,322

Table 2 displays the actual and per capita salaries of Columbus elected officials compared to the median per capita salary of the studied municipalities. The table also displays the percentage difference between the per capita salaries and applies that difference to the current salaries of Columbus elected officials.

### Citizens' Commission on Elected Official Compensation City Auditor or Equivalent Base Salary

March 30, 2022

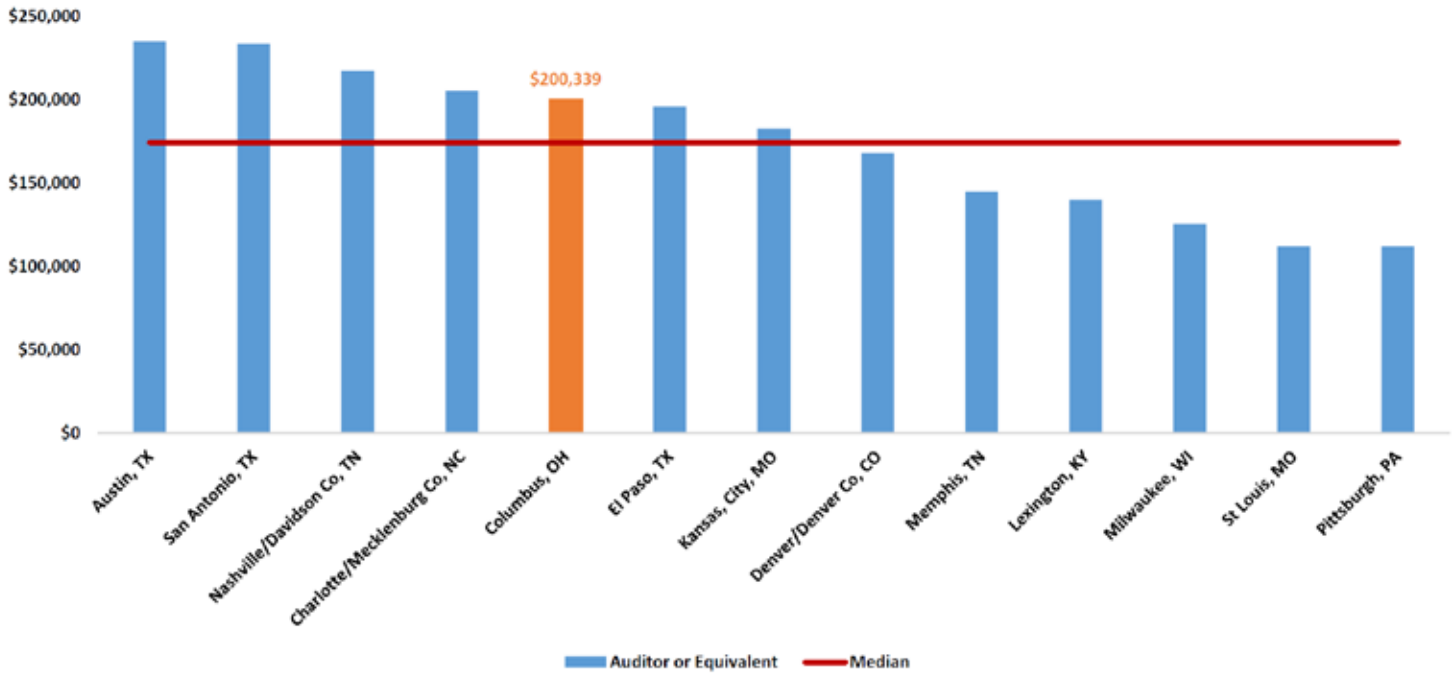


Table 3 displays the city auditor or equivalent base salaries.

### Citizens' Commission on Elected Official Compensation City Auditor or Equivalent Per Capita Base Salary

March 30, 2022

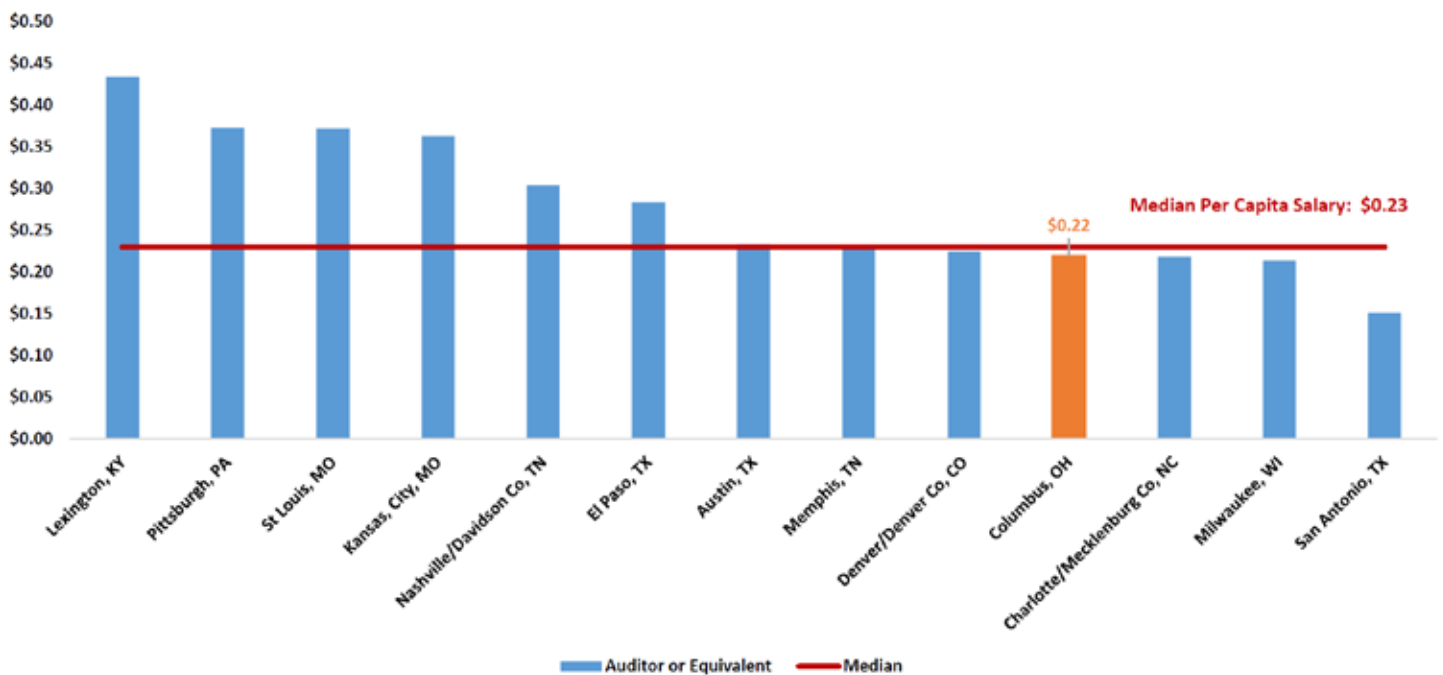


Table 4 displays the city auditor or equivalent per capita base salaries.

**Citizens' Commission on Elected Official Compensation  
Per Capita Salary Compared to Median  
March 30, 2022**

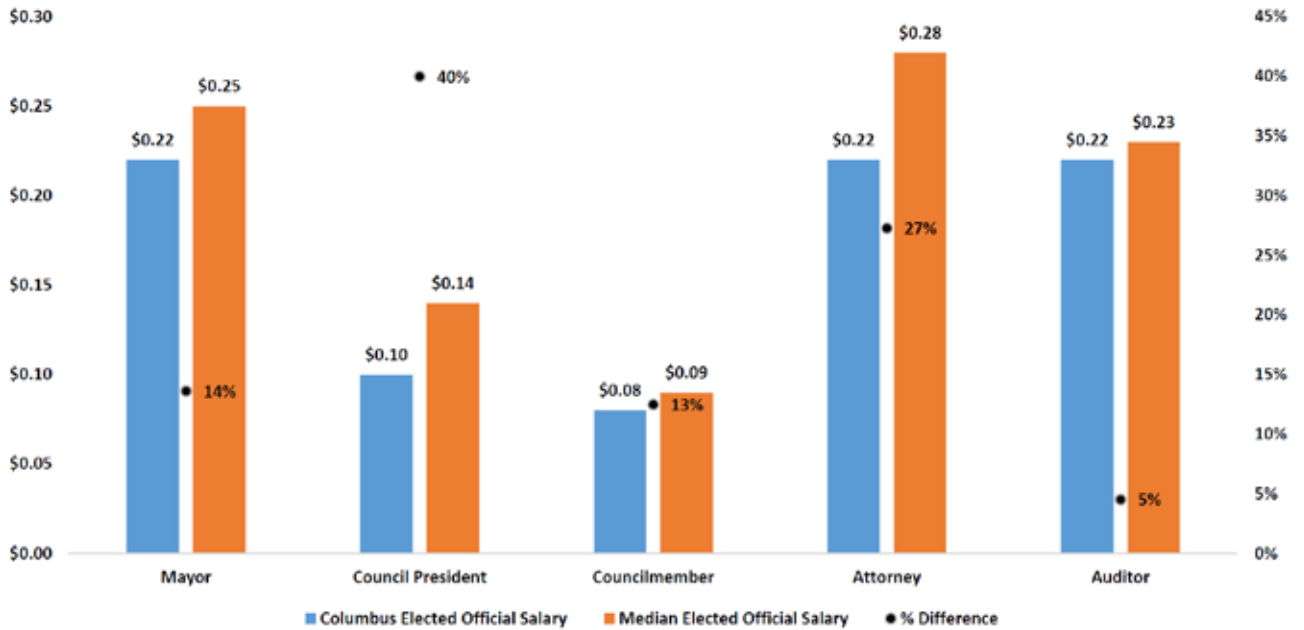


Table 5 displays the per capita salaries of Columbus elected officials compared to the median salary of the studied municipalities. Data labels show the percentage difference between the per capita salary and the median.

<b>Per Capita Salary Differential from Median Auditor's Office Survey Data</b>					
	<b>Columbus Elected Official Salary</b>	<b>Columbus Elected Official Per Capita Salary</b>	<b>Median Elected Official Per Capita Salary</b>	<b>% Difference</b>	<b>Salary + Difference</b>
<b>Mayor</b>	\$204,683	\$0.22	\$0.25	14%	\$233,339
<b>Council President</b>	\$86,976	\$0.10	\$0.14	40%	\$121,766
<b>Councilmember</b>	\$72,300	\$0.08	\$0.09	13%	\$81,699
<b>Attorney</b>	\$200,339	\$0.22	\$0.28	27%	\$254,431
<b>Auditor</b>	\$200,339	\$0.22	\$0.23	5%	\$210,356

Table 6 displays the actual and per capita salaries of Columbus elected officials compared to the median per capita salary of the studied municipalities. The table also displays the percentage difference between the per capita salaries and applies it to the current salaries of Columbus elected officials.

	2022 Salary	Projected 2023 Salary	Projected 2024 Salary	Projected 2025 Salary	Projected 2026 Salary	Projected 2027 Salary	Projected 2028 Salary	Projected 2029 Salary	Projected 2030 Salary
Mayor	204,683	209,247	213,914	218,684	223,561	228,546	233,643	238,853	244,179
City Attorney	200,339	204,807	209,374	214,043	218,816	223,696	228,684	233,784	238,997
City Auditor	200,339	204,807	209,374	214,043	218,816	223,696	228,684	233,784	238,997
City Council Member	72,300	73,912	75,561	77,246	78,968	80,729	82,529	84,370	86,251
City Council President	86,976	88,916	90,898	92,925	94,998	97,116	99,282	101,496	103,759
Projected salaries assume a 2.23% increase each year									

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# 2022 Citizen's Commission on Elected Official Compensation

Michael Kasler, Chair

## Second Data Report Follow-Up

Greg Beaverson, Compensation Manager  
City of Columbus Department of Human Resources  
**March 23, 2022**

Commissioner Sarah Ingles  
Commissioner Keisha Hunley-Jenkins  
Commissioner Fred Ransier  
Commissioner Qiana Williams



**Citizens' Commission on Elected Official Compensation**  
**Mayor & City Manager Base Salary**  
 Sorted by Highest to Lowest City Manager  
 March 23, 2022  
 Follow-Up

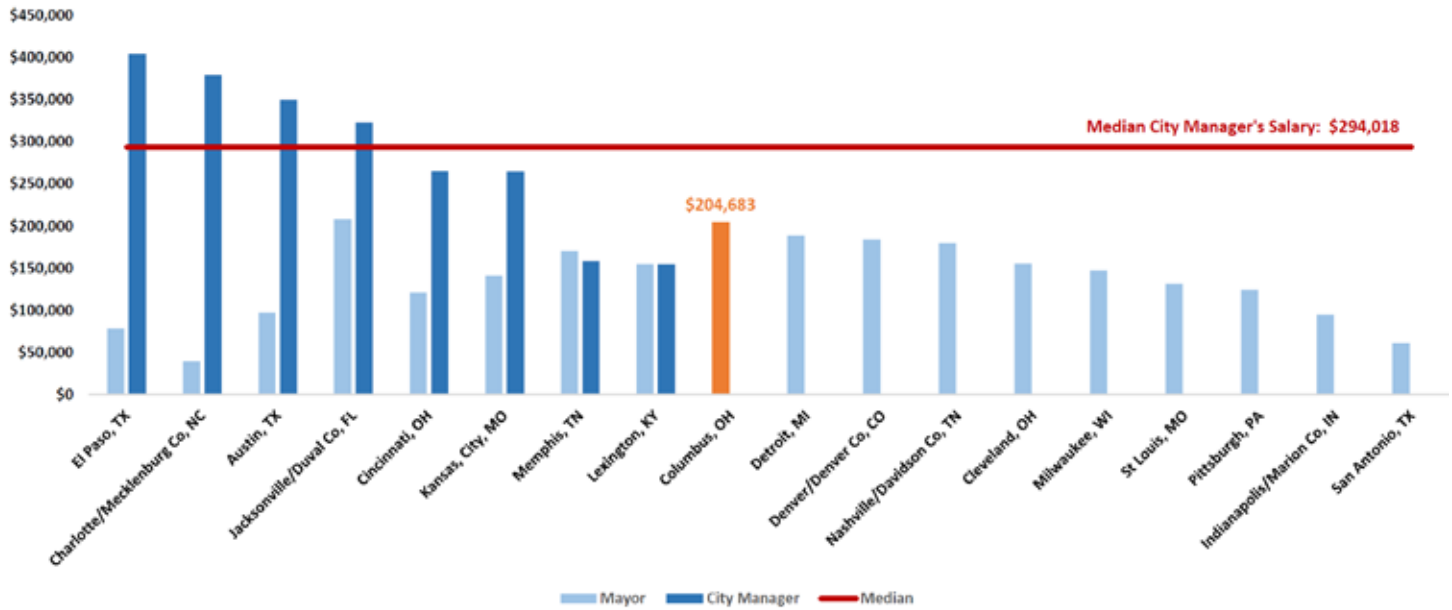


Table 1 displays the mayor and city manager salaries sorted by city manager.

**Citizens' Commission on Elected Official Compensation**  
**Mayor & City Manager Combined Base Salaries**  
 March 23, 2022  
 Follow-Up

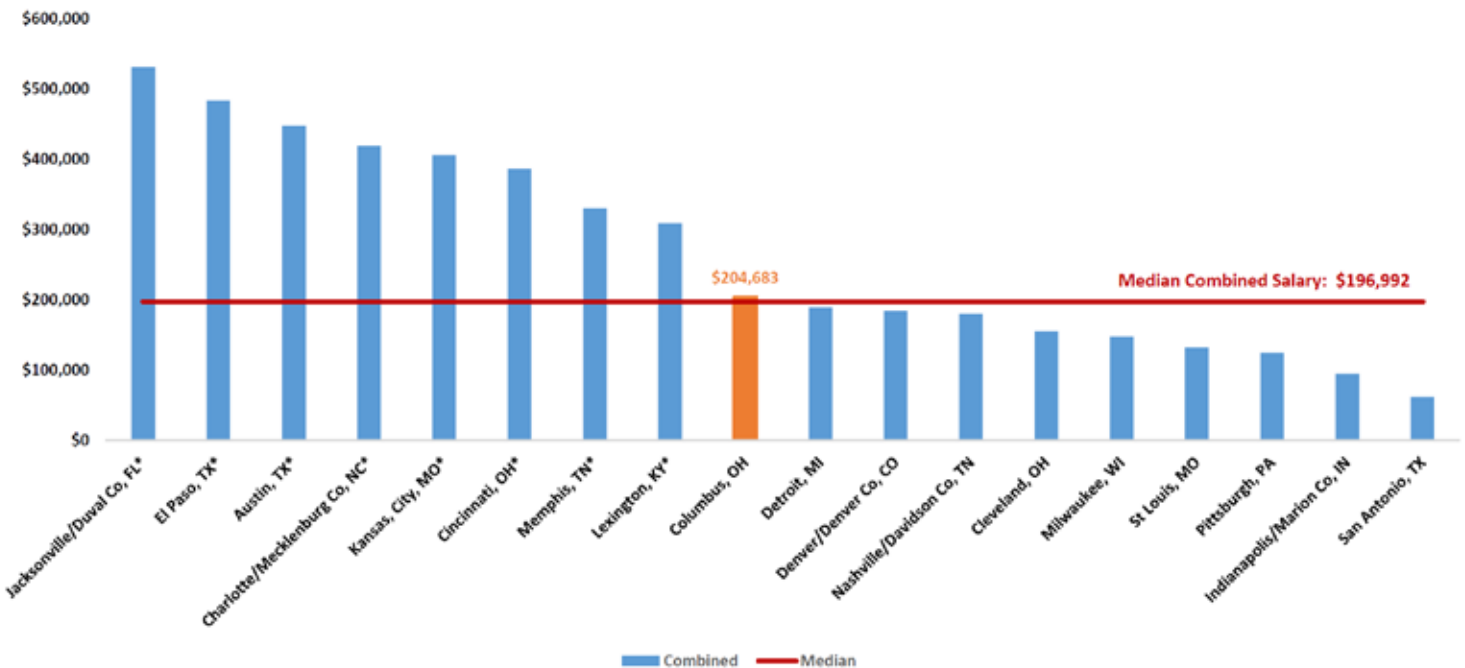


Table 2 displays the combined salaries of the mayor and city manager. Municipalities with a city manager are noted with an asterisk.

<b>All Municipalities</b>					
<b>Municipality</b>	<b>Mayor</b>	<b>Attorney</b>	<b>Auditor</b>	<b>Mayor-Attorney % Differential</b>	<b>Mayor-Auditor % Differential</b>
Austin, TX	\$97,656	\$244,920	\$179,962	151%	84%
Charlotte/Mecklenburg Co, NC	\$39,646	\$269,462	\$170,000	580%	329%
Cincinnati, OH	\$121,291	\$180,249		49%	
Cleveland, OH	\$155,552				
Columbus, OH	\$204,683	\$200,339	\$200,339	-2%	-2%
Denver/Denver Co, CO	\$184,165	\$196,650	\$159,277	7%	-14%
Detroit, MI	\$189,300	\$133,111	\$165,289	-30%	-13%
El Paso, TX	\$78,750	\$276,054	\$147,617	251%	87%
Indianapolis/Marion Co, IN	\$95,000				
Jacksonville/Duval Co, FL	\$208,393	\$236,205	\$164,800	13%	-21%
Kansas, City, MO	\$141,455	\$173,064	\$127,980	22%	-10%
Lexington, KY	\$154,785	\$148,420	\$124,842	-4%	-19%
Memphis, TN	\$170,817	\$141,000	\$105,585	-17%	-38%
Milwaukee, WI	\$147,336	\$147,336	\$125,607	0%	-15%
Nashville/Davidson Co, TN	\$180,000	\$202,239	\$167,081	12%	-7%
Pittsburgh, PA	\$124,658	\$118,213	\$82,386	-5%	-34%
San Antonio, TX	\$61,725		\$203,430		230%
St Louis, MO	\$131,820	\$174,174	\$112,190	32%	-15%

Table 3 displays the percentage differential between the mayor and attorney and the mayor and auditor. A negative number means the attorney/auditor is paid less than the mayor. Municipalities without data do not have an attorney/auditor or did not provide data.

<b>Municipalities Without City Managers</b>					
<b>Municipality</b>	<b>Mayor</b>	<b>Attorney</b>	<b>Auditor</b>	<b>Mayor-Attorney % Differential</b>	<b>Mayor-Auditor % Differential</b>
Columbus, OH	\$204,683	\$200,339	\$200,339	-2%	-2%
Denver/Denver Co, CO	\$184,165	\$196,650	\$159,277	7%	-14%
Detroit, MI	\$189,300	\$133,111	\$165,289	-30%	-13%
Milwaukee, WI	\$147,336	\$147,336	\$125,607	0%	-15%
Nashville/Davidson Co, TN	\$180,000	\$202,239	\$167,081	12%	-7%
Pittsburgh, PA	\$124,658	\$118,213	\$82,386	-5%	-34%
San Antonio, TX	\$61,725		\$203,430		230%
St Louis, MO	\$131,820	\$174,174	\$112,190	32%	-15%

Table 4 displays the percentage differential between the mayor and attorney and the mayor and auditor in municipalities without a city manager. A negative number means the attorney/auditor is paid less than the mayor. Municipalities without data do not have an attorney/auditor or did not provide data.

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# 2022 Citizen's Commission on Elected Official Compensation

Michael Kasler, Chair

## Second Data Report Follow-Up

Greg Beaverson, Compensation Manager  
City of Columbus Department of Human Resources  
**March 16, 2022**

Commissioner Sarah Ingles  
Commissioner Keisha Hunley-Jenkins  
Commissioner Fred Ransier  
Commissioner Qiana Williams





**Citizens' Commission on Elected Official Compensation**  
**Mayor & City Manager Base Salary**  
 Sorted by Highest to Lowest City Manager  
 March 16, 2022  
 Follow-Up

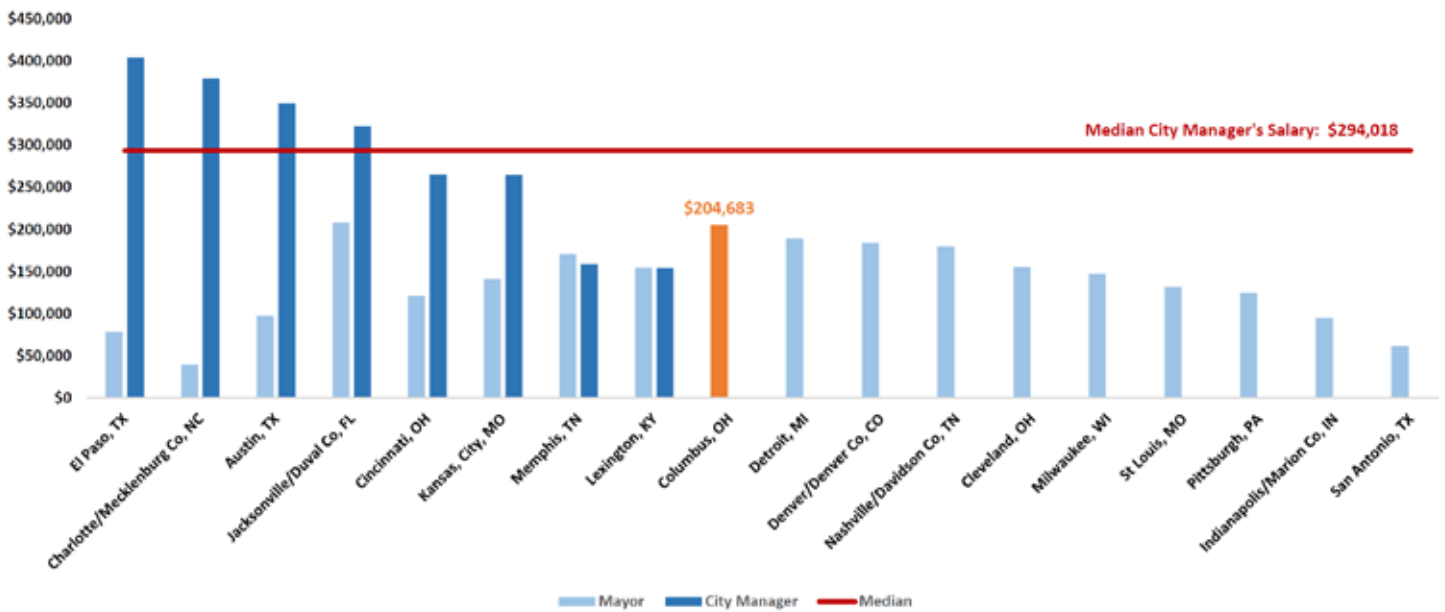


Table 1 displays the mayor and city manager salaries sorted by city manager.

**Citizens' Commission on Elected Official Compensation**  
**Mayor & City Manager Combined Base Salaries**  
 March 16, 2022  
 Follow-Up

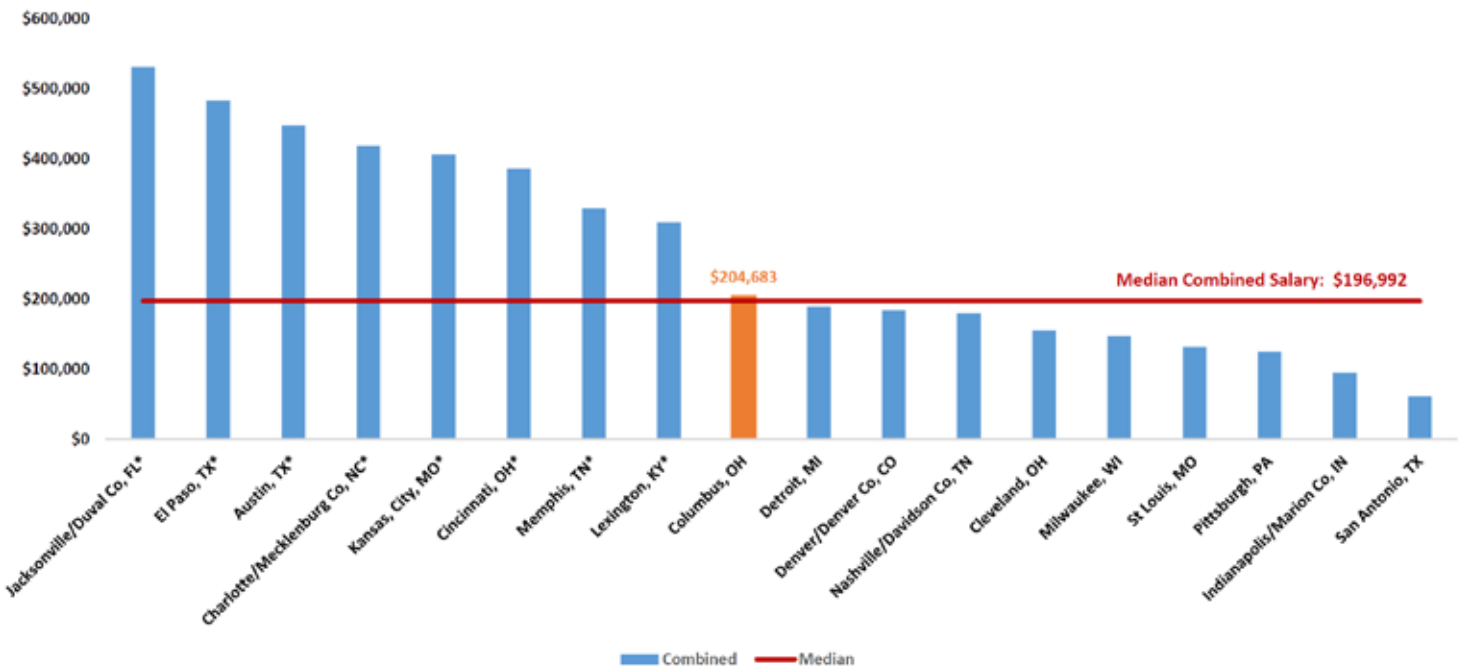


Table 2 displays the combined salaries of the mayor and city manager. Municipalities with a city manager are noted with an asterisk.

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# 2022 General Fund Revenue Estimate

**MEGAN N. KILGORE**  
City Auditor  
**DARLENE WILDES, CPA**  
Deputy City Auditor

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

To: Mayor Andrew J. Ginther  
Columbus City Councilmembers  
City Attorney Zach Klein

From: City Auditor Megan Kilgore  
Date: October 21, 2021

### 2022 OFFICIAL REVENUE ESTIMATE

Dear Colleagues:

Historically, our revenue estimates have been built upon multi-year analyses and largely predictable trend data. The last two years have been extraordinary; we've often had to deal with more uncertainty than certainty. This 2022 Official Revenue Estimate is no different. There are four evolving factors that will impact our revenue in 2022:

1. Remote Work and Its Effect on the City's Income Tax Revenues
2. Ongoing COVID-19 Recovery
3. Economic Growth
4. Income Tax Refunds Due to Remote Work in 2021

Remote work remains the largest risk to this Revenue Estimate. We conducted extensive economic and behavioral analyses, created models, and conducted surveys — all seeking to quantify the possibilities, as well as probabilities, of remote work as pertinent to the City's income tax collections. We have included detail regarding this research within — see the NOTES to this Revenue Estimate.

General Fund revenues (including transfers in) for 2022 are forecasted to be \$929.187 million, a decrease of 3.21% as compared to the 2021 Revenue Estimate (2<sup>nd</sup> Revision) dated July 23, 2021. We will closely monitor the actual impacts to revenues in the first quarter of 2022 and will update projections as needed.

We endeavored to provide a lot of useful information in the ensuing document. Please contact me with any follow-up questions.



Megan N. Kilgore  
City Auditor



Office of the Auditor | 90 West Broad Street | Columbus OH 43215 | T (614) 645.7615 | F (614) 645.8444  
columbus.gov



Remote Work ->  
Income Tax Revenues



Ongoing COVID-19  
Recovery



Economic Growth



Income Tax Refunds  
Due to Remote Work

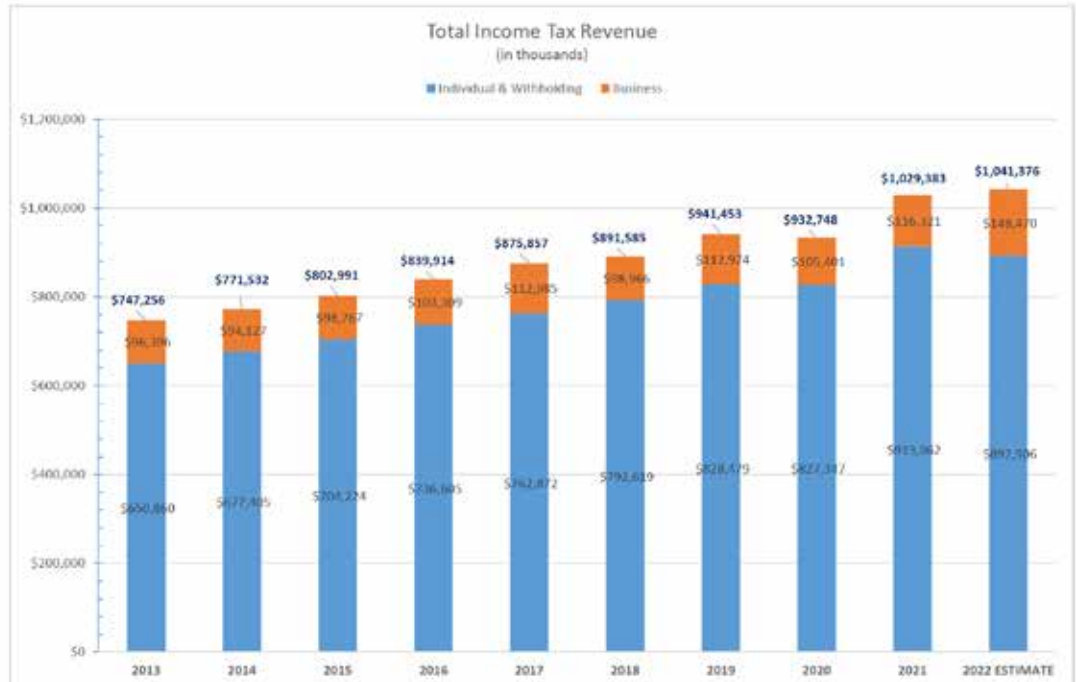
# 2022 General Fund Revenue Estimate: Revenue Overview

(\$ in thousands)

Revenue Categories	2020		2021		2022	
	Actual	% to Total	Actual	% to Total	Original Estimate	% to Total
Income Taxes	\$699,560	72.5%	\$776,095	79.7%	\$723,071	78.8%
Property Taxes	49,378	5.1%	60,174	6.2%	68,923	7.5%
License and Permit Fees	9,759	1.0%	8,825	0.9%	11,016	1.2%
Fines, Forfeitures, and Penalties	11,613	1.2%	13,572	1.4%	7,663	0.8%
Investment Earnings	18,976	2.0%	9,512	1.0%	8,000	0.9%
Charges for Service	60,886	6.3%	63,266	6.5%	61,962	6.7%
Shared Revenue	27,657	2.9%	32,632	3.3%	32,087	3.5%
Miscellaneous Revenue	86,806	9.0%	9,266	1.0%	5,465	0.6%
Resources from Revenue	\$964,635	100.0%	\$973,342	100.0%	\$918,187	100.0%
Transfers In	\$3,041		\$7,857		\$61,876	
<b>Revenue and Transfers In</b>	<b>\$967,676</b>		<b>\$981,199</b>		<b>\$980,063</b>	

Source: Columbus City Auditor

# 2022 General Fund Revenue Estimate: Income



Source: Columbus City Auditor

# REMOTE WORK

- Revenue loss analyses using NAICS/industry projections
- Job-specific analyses
  - Key areas: Capitol South/Downtown, Arena District, Easton, and Polaris
- Major Employer Surveys (Top 50)

	High	2022 Revenue Estimate	Low
Impacts of remote work on Income Tax Collections as a Percent of Total Income Tax Collections	15%	10%	5%
Impact of remote work on Income Tax Collections in dollars to the General Fund**	\$117.3 million	\$80.6 million	\$43.8 million

\*\* The dollar impact of remote work on income tax collections in 2022 reflects the 10% increase in income tax revenue in 2021, an estimated 4% increase in wages in 2022, and an assumption for refunds of 2021 remote work income tax withholdings.

Source: Columbus City Auditor

2022  
Revenue  
Estimate:  
Jobs /  
Wages

NAICS	2019	2020		2021		WAGE GROWTH Ohio Earnings Q3 2021 v. Q1 2020
	# Columbus Jobs	Columbus - Annual Average	% Change	Columbus - Annual Average	% Change	
Agriculture, Forestry, Fishing and Hunting	263	N/A		N/A		N/A
Mining, Quarrying, and Oil and Gas Extraction	262	N/A		N/A		N/A
Utilities	2,693	2,485	-7.7%	2,571	3.5%	2.2%
Construction	23,180	23,123	-0.2%	24,650	6.6%	5.8%
Manufacturing	26,062	25,031	-4.0%	25,564	2.1%	7.9%
Wholesale Trade	18,723	18,013	-3.8%	18,013	0.0%	8.1%
Retail Trade	47,719	45,546	-4.6%	46,207	1.5%	8.9%
Transportation and Warehousing	30,307	34,724	14.6%	37,684	8.5%	12.0%
Information	9,799	8,616	-12.1%	8,278	-3.9%	9.7%
Finance and Insurance	33,640	33,403	-0.7%	33,025	-1.1%	9.2%
Real Estate and Rental and Leasing	11,021	10,597	-3.8%	11,798	11.3%	8.9%
Professional, Scientific, and Technical	34,880	34,617	-0.8%	34,722	0.3%	10.4%
Management of Companies and Enterprises	14,202	13,905	-2.1%	13,867	-0.3%	5.9%
Administrative and Support and Waste Management and Remediation Services	34,836	32,215	-7.5%	33,345	3.5%	17.0%
Educational Services	11,431	10,370	-9.3%	11,313	9.1%	8.4%
Health Care and Social Assistance	92,718	88,916	-4.1%	88,723	-0.2%	7.9%
Arts, Entertainment, and Recreation	8,278	5,996	-27.6%	5,784	-3.5%	17.6%
Accommodation and Food Services	47,789	39,557	-17.2%	41,679	5.4%	29.2%
Other Services (except Public Administration)	24,887	22,345	-10.2%	23,409	4.8%	7.1%
Government	107,103	104,003	-2.9%	104,822	0.8%	3.8%
Unclassified	31	N/A		N/A		
	<b>579,824</b>	<b>553,464</b>	<b>-4.5%</b>	<b>565,454</b>	<b>2.2%</b>	

Source: U.S. Bureau of Labor Statistics

(14,370) fewer jobs filled than in 2019

# February 2022– Revenue Update

Revenue Categories	(\$ in thousands)							
	2022 Original Estimate	2021 Actual	\$ Variance	% Variance	YTD 2/28/2022	YTD 2/28/2021	\$ Variance	% Variance
Income Taxes	\$723,071	\$776,095	(\$53,024)	-6.83%	\$131,861	\$120,522	\$11,339	9.41%
Property Taxes	68,923	60,174	8,749	14.54%	25,056	23,800	1,256	5.28%
License and Permit Fees	11,016	8,825	2,191	24.83%	326	469	(143)	-30.49%
Fines, Forfeitures, and Penalties	7,663	13,572	(5,909)	-43.54%	901	1,480	(579)	-39.12%
Investment Earnings	8,000	9,512	(1,512)	-15.90%	2,266	2,578	(312)	-12.10%
Charges for Service	61,962	63,266	(1,304)	-2.06%	10,657	6,314	4,343	68.78%
Shared Revenue	32,087	32,632	(545)	-1.67%	5,568	3,850	1,718	44.62%
Miscellaneous Revenue	5,465	9,266	(3,801)	-41.02%	1,427	817	610	74.66%
<b>Resources from Revenue</b>	<b>\$918,187</b>	<b>\$973,342</b>	<b>(\$55,155)</b>	<b>-5.67%</b>	<b>\$178,062</b>	<b>\$159,830</b>	<b>\$18,232</b>	<b>11.41%</b>
Transfers In	\$61,876	\$7,857	\$54,019	687.53%	\$51,178	\$0	\$51,178	100.00%
<b>Revenue and Transfers In</b>	<b>\$980,063</b>	<b>\$981,199</b>	<b>(\$1,136)</b>	<b>-0.12%</b>	<b>\$229,240</b>	<b>\$159,830</b>	<b>\$69,410</b>	<b>43.43%</b>

Source: Columbus City Auditor



Source: U.S. Census, United Way of Central Ohio

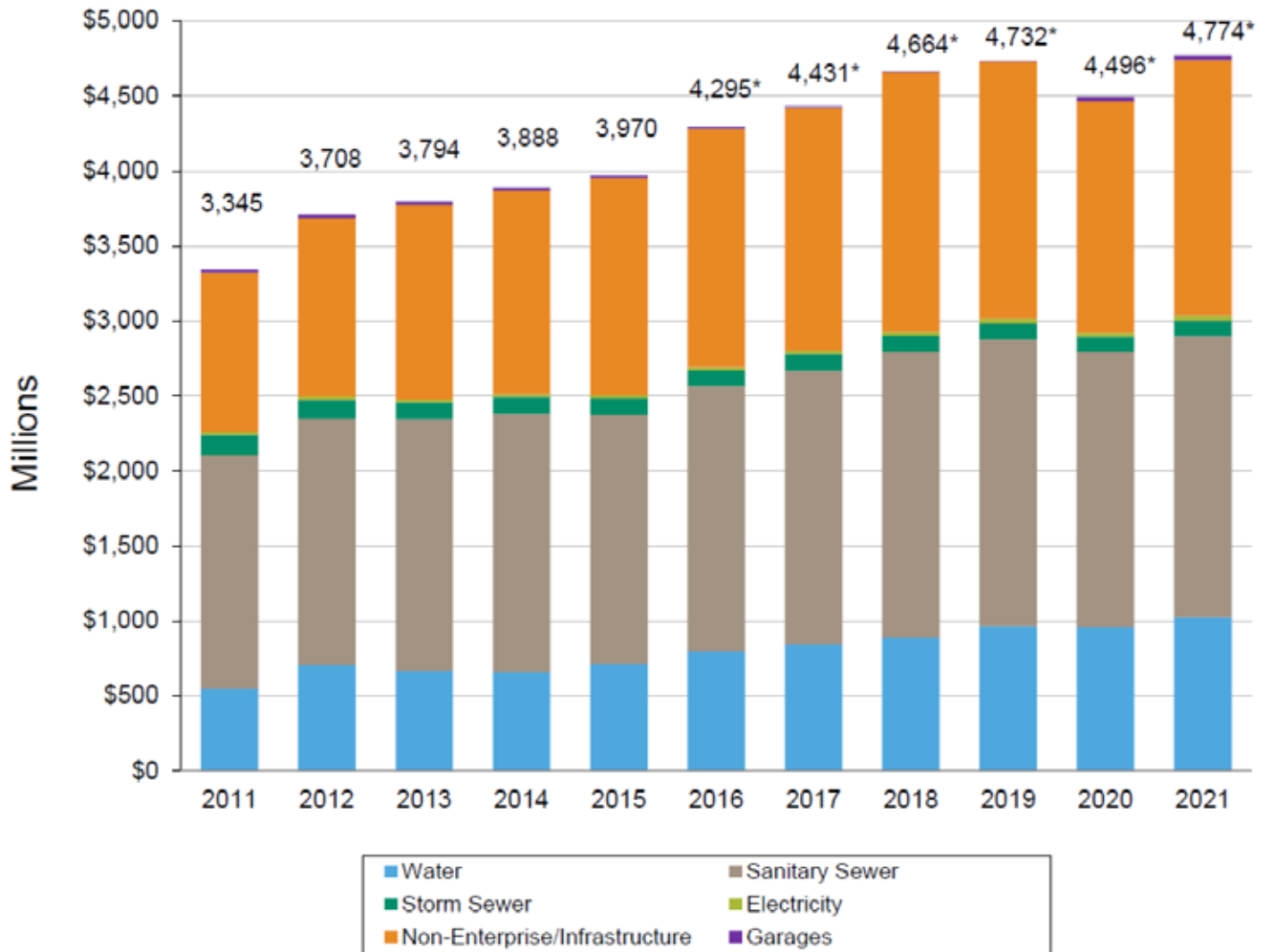


### Cities With Population Gain of 100,000+ From 2010 to 2020

Source: U.S. Census; Columbus Foundation

# Total Outstanding Bonds and Notes

PERIODS ENDING DECEMBER 31, 2011–2020 AND JUNE 30, 2021



Source: Columbus City Auditor 2021 Bond and Note Report



**City of Columbus, Ohio**  
 Changes in Net Position, Last Ten Fiscal Years  
 (accrual basis of accounting)  
 (amounts expressed in thousands)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental activities:										
General government	\$ 126,946	101,167	135,294	144,771	155,396	179,207	195,683	198,726	212,191	225,617
Public service	150,037	157,133	172,363	171,408	175,361	178,409	204,302	208,579	228,370	227,001
Public safety	516,021	525,198	543,893	552,321	572,506	618,014	680,781	754,715	82,023	750,656
Development	109,966	99,109	101,490	82,349	87,663	95,117	106,016	116,444	121,582	145,420
Health	42,667	41,785	44,688	49,545	51,780	55,236	58,175	59,601	68,398	73,284
Recreation and parks	132,801	123,540	135,850	130,290	125,783	143,661	167,651	172,398	189,051	191,822
Interest on long-term debt	40,895	43,808	43,895	43,579	45,452	36,624	34,496	36,557	40,803	43,632
<b>Total governmental activities expenses</b>	<b>1,119,333</b>	<b>1,091,740</b>	<b>1,177,473</b>	<b>1,174,263</b>	<b>1,213,941</b>	<b>1,306,268</b>	<b>1,447,104</b>	<b>1,547,020</b>	<b>942,418</b>	<b>1,657,432</b>
Business-type activities:										
Water	143,293	146,906	144,555	147,521	168,333	154,921	173,876	167,920	183,813	183,302
Sanitary Sewer	207,902	195,696	203,558	203,700	211,295	201,803	216,516	216,573	237,912	226,969
Storm Sewer	31,384	30,940	30,898	32,348	33,920	32,781	34,187	34,529	38,057	36,901
Electricity	85,203	86,525	81,287	78,545	77,570	79,472	84,509	86,475	86,310	90,836
Garages	1,307	754	778	758	730	709	756	793	762	705
<b>Total business-type activities expenses</b>	<b>469,089</b>	<b>460,821</b>	<b>461,076</b>	<b>462,872</b>	<b>491,848</b>	<b>469,686</b>	<b>509,844</b>	<b>506,290</b>	<b>546,854</b>	<b>538,713</b>
<b>Total primary government expenses</b>	<b>\$ 1,588,422</b>	<b>1,552,561</b>	<b>1,638,549</b>	<b>1,637,135</b>	<b>1,705,789</b>	<b>1,775,954</b>	<b>1,956,948</b>	<b>2,053,310</b>	<b>1,489,272</b>	<b>2,196,145</b>
<b>Program Revenue</b>										
Governmental activities:										
Charges for services:										
General government	\$ 54,535	58,248	57,555	57,982	58,986	59,400	59,851	61,015	60,426	53,824
Public service	27,133	30,109	30,311	33,452	34,631	36,629	32,950	34,582	39,729	30,218
Public safety	28,129	30,288	27,632	29,224	30,395	32,682	31,578	34,886	41,166	27,543
Development	15,635	14,601	21,657	18,426	17,676	17,080	22,558	20,670	23,823	19,985
Health	5,901	6,646	7,149	7,221	7,658	8,149	8,912	9,322	10,056	9,890
Recreation and parks	10,756	10,389	8,725	11,836	16,282	18,386	18,808	20,567	23,194	20,230
Operating grants and contributions	195,358	141,187	144,346	144,968	138,900	141,285	167,594	135,929	164,309	330,695
Capital grants and contributions	53,792	56,256	64,320	51,662	58,261	65,961	51,361	72,740	108,873	104,070
<b>Total governmental activities program revenue</b>	<b>391,239</b>	<b>347,724</b>	<b>361,695</b>	<b>354,771</b>	<b>362,789</b>	<b>379,572</b>	<b>393,612</b>	<b>389,711</b>	<b>471,576</b>	<b>596,455</b>
Business-type activities:										
Charges for services:										
Water	161,017	176,337	177,953	176,962	183,084	196,015	198,529	195,107	200,092	211,206
Sanitary Sewer	219,606	232,391	230,489	230,062	242,923	249,303	262,986	268,635	269,381	283,057
Storm Sewer	37,091	36,621	36,243	38,527	39,124	40,569	40,916	42,432	41,968	44,474
Electricity	89,199	89,289	85,885	82,186	77,806	79,582	81,827	87,808	84,498	83,163
Garages	1,998	1,568	1,441	1,569	1,528	1,875	1,538	2,075	2,005	1,566
Capital grants and contributions	2,712	12,396	5,200	1,874	100	-	-	-	-	-
<b>Total business-type activities program revenue</b>	<b>511,623</b>	<b>548,602</b>	<b>537,211</b>	<b>531,180</b>	<b>544,565</b>	<b>567,344</b>	<b>585,796</b>	<b>596,057</b>	<b>597,944</b>	<b>623,466</b>
<b>Total primary government program revenue</b>	<b>\$ 902,862</b>	<b>896,326</b>	<b>898,906</b>	<b>885,951</b>	<b>907,354</b>	<b>946,916</b>	<b>979,408</b>	<b>985,768</b>	<b>1,069,520</b>	<b>1,219,921</b>
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (728,094)	(744,016)	(815,778)	(819,492)	(851,152)	(926,696)	(1,053,492)	(1,157,309)	(470,842)	(1,060,977)
Business-type activities	42,534	87,781	76,135	68,308	52,717	97,658	75,952	89,767	51,090	84,753
<b>Total primary government net expense</b>	<b>\$ (685,560)</b>	<b>(656,235)</b>	<b>(739,643)</b>	<b>(751,184)</b>	<b>(798,435)</b>	<b>(829,038)</b>	<b>(977,540)</b>	<b>(1,067,542)</b>	<b>(419,752)</b>	<b>(976,224)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Income taxes	\$ 679,878	697,845	757,546	771,407	813,378	846,355	876,310	880,803	953,106	938,016
Ohio BWC Rebates and Dividends	-	-	-	-	-	-	12,327	15,635	16,669	87,120
Property taxes	48,297	44,812	44,621	44,311	42,965	44,233	45,552	50,883	51,132	51,639
Shared revenues	48,768	46,083	42,069	35,739	33,970	33,488	36,860	42,145	49,237	38,716
Hotel/Motel taxes	15,027	16,455	17,511	18,507	20,497	21,332	22,354	22,791	23,743	10,109
Investment earnings	5,166	3,710	2,943	4,709	6,191	7,096	7,649	20,586	33,917	27,957
Municipal motor vehicle tax	3,148	3,255	3,289	3,374	3,453	3,558	5,417	3,695	4,201	6,743
Subsidies - BAB interest reimbursement	2,186	2,222	1,100	-	-	-	-	-	-	-
Miscellaneous	25,096	26,439	31,200	30,263	33,378	34,090	54,750	42,943	55,901	54,309
Transfers	(1,716)	(1,404)	(2,142)	(1,823)	(4,622)	(2,691)	(2,257)	(2,398)	(2,729)	(2,536)
<b>Total governmental activities general revenues and other changes</b>	<b>825,850</b>	<b>839,417</b>	<b>898,137</b>	<b>906,487</b>	<b>949,210</b>	<b>987,461</b>	<b>1,058,962</b>	<b>1,077,083</b>	<b>1,185,177</b>	<b>1,212,073</b>
Business-type activities:										
Investment earnings	5,046	3,350	2,298	3,351	3,959	6,342	4,824	14,296	22,741	18,278
Ohio BWC Rebates and Dividends	-	-	-	-	-	-	1,948	2,289	2,406	11,504
Subsidies - BAB interest reimbursement	6,132	6,164	3,157	953	753	-	-	-	-	-
Miscellaneous	10,009	4,135	8,499	9,243	4,539	4,051	5,086	4,095	4,727	3,714
Transfers	1,716	1,404	2,142	1,823	4,622	2,691	2,257	2,398	2,729	2,536
<b>Total business-type activities general revenues and other changes</b>	<b>22,903</b>	<b>15,053</b>	<b>16,096</b>	<b>15,370</b>	<b>13,873</b>	<b>13,084</b>	<b>14,115</b>	<b>23,078</b>	<b>32,603</b>	<b>36,032</b>
<b>Total primary government general revenues and other changes</b>	<b>\$ 848,753</b>	<b>854,470</b>	<b>914,233</b>	<b>921,857</b>	<b>963,083</b>	<b>1,000,545</b>	<b>1,073,077</b>	<b>1,100,161</b>	<b>1,217,780</b>	<b>1,248,105</b>
<b>Changes in Net Position</b>										
Governmental activities	\$ 97,756	95,401	82,359	86,995	98,058	60,765	5,470	(80,226)	714,335	151,096
Business-type activities	65,437	102,834	92,231	83,678	66,590	110,742	90,067	112,845	83,693	120,785
<b>Total primary government</b>	<b>\$ 163,193</b>	<b>198,235</b>	<b>174,590</b>	<b>170,673</b>	<b>164,648</b>	<b>171,507</b>	<b>95,537</b>	<b>32,619</b>	<b>798,028</b>	<b>271,881</b>

Source: Columbus City Auditor 2020 Annual Comprehensive Financial Report

Columbus City Councilmember and Staff Pro Forma										
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Council President <sup>1</sup>	\$ 86,986	\$ 88,726	\$ 90,500	\$ 92,310	\$ 94,156	\$ 96,040	\$ 97,960	\$ 99,920	\$ 101,918	\$ 103,956
Councilmembers <sup>2</sup>	433,806	442,482	601,776	613,811	626,087	638,609	651,381	664,409	677,697	691,251
Legislative Aides <sup>3</sup>	553,821	570,436	755,420	778,082	801,425	825,468	850,232	875,739	902,011	929,071
Legislative Assistants <sup>4</sup>	379,122	390,496	517,128	532,642	548,621	565,080	582,032	599,493	617,478	636,002
Pension City Share <sup>5</sup>	203,523	208,899	275,075	282,358	289,841	297,527	305,425	313,538	321,874	330,439
Workers Comp <sup>6</sup>	29,075	29,843	39,296	40,337	41,406	42,504	43,632	44,791	45,982	47,206
Insurance <sup>7</sup>	336,168	346,253	458,538	472,294	486,463	501,057	516,089	531,571	547,518	563,944
Medicare <sup>8</sup>	21,079	21,636	28,490	29,244	30,019	30,815	31,633	32,474	33,337	34,224
<b>Total</b>	<b>\$ 2,043,580</b>	<b>\$ 2,098,770</b>	<b>\$ 2,766,223</b>	<b>\$ 2,841,079</b>	<b>\$ 2,918,018</b>	<b>\$ 2,997,099</b>	<b>\$ 3,078,384</b>	<b>\$ 3,161,934</b>	<b>\$ 3,247,815</b>	<b>\$ 3,336,093</b>

31.8% 2.7%

**Assumptions:**

<sup>1</sup> Per Management Compensation Plan, Council Presidents's salary as of 1/1/22 is "\$69,458 as adjusted plus 20 percent." Salary assumes a 2% COLA increase per annum thereafter.
<sup>2</sup> Per Management Compensation Plan, Councilmember salary as of 1/1/22 is "\$57,738 as adjusted plus 20 percent." Salary assumes a 2% increase per annum thereafter. In 2024, calculation
<sup>3</sup> 2022 cost is actual current complement of Aide salaries, which increases 3% per annum thereafter. In 2024, the 2023 cost is divided by 7, then multiplied by 9.
<sup>4</sup> 2022 cost is actual current complement of Assistant salaries, which increases 3% per annum thereafter. In 2024, the 2023 cost is divided by 7, then multiplied by 9.
<sup>5</sup> Pension City Share assumes a 14% city obligation for staff salaries.
<sup>6</sup> Workers compensation costs are estimated at 2% of staff salaries, as budgeted by Finance and Management in 2022.
<sup>7</sup> Insurance costs for 2022 are Finance-budgeted rates; costs increase 3% thereafter and assume that all staff members enroll in city insurance plan. In 2024, calculation increases the 2023 cost by
<sup>8</sup> Medicare costs are estimated at 1.45% of staff salaries, as budgeted by Finance and Management in 2022.

City of Columbus City Auditor Responsibilities	Austin	Charlotte	Denver	Nashville	St. Louis
<b>Notes</b>	CFD position is similar to Columbus City Auditor as most functions are under Financial Services Department, under the CFO. CFO reports to Deputy City Manager. City Managers are appointed by Mayor & Council. City Auditor is appointed by Council and conducts audits, investigations, make recommendations, special requests from City Council and redistricting. Auditor staff is approximately 20 total.	CFD position is similar to Columbus City Auditor as most other functions are under Finance Department, under the CFO.  The City Auditor is a non elected position in the Office of Internal Audit under the City Manager.	CFD position is similar to Columbus City Auditor as most other functions are under Finance Department, under the CFO.  City Auditor is elected and focused on internal auditing and reporting, including prevailing wage and counter-signing all contracts.	The Director of Finance position is similar to City Auditor in terms of duties and responsibilities. Per a 2019 report the department had 105 budgeted positions.  The Auditor leads the Office of Internal Audit with less than 10 staff. That office reports to the Audit Committee consisting of Vice Mayor, two Council members, and two community members.  The Assessor is an elected position that handles assessments/property taxes.	The Comptroller, Treasurer, and Collector of Revenue are all elected positions in St. Louis. Most duties fall under Comptroller.
<b>Comparable Salary</b>	CFO \$235,439 *2020 data from OpenPayroll.com CFO \$207,701 *2020 data from GovSalaries.com	CFO salary is \$98,796 - \$205,494 (2022 data)	Current CFO \$168,138 (appointed) Deputy CFO range is \$132-225K (not appointed, career administration positions)	CFO is \$217,500 Deputy CFOs \$170-201K	Comptroller salary \$132,190 *2021 data from St. Louis Post-Dispatch and Barchart.com
<b>Financial Reporting: Titles/Dept that prepare and sign the ACR</b>	Prepared by Financial Services Dept, under City Manager (appointed by Mayor & Council) Signed by CFO & Controller	Finance/Financial Reporting Division prepares the ACR. Signed by CFO and City Manager.	Dept of Finance, Controller's Office, Chief Financial Officer & Controller, Signed by CFO.	Finance prepares the ACR, under their Operations Division. Signed by Mayor and Director of Finance.	Office of the Comptroller (Chief Fiscal Officer)
<b>Payroll and payroll system management</b>	Payroll falls under HR under City Manager. Payroll system also appears to be under HR	Finance/Financial Reporting and HR (under City Manager)	Dept of Finance - Controller's Office	Dept of Finance / Operations Division Payroll system management unclear, ESS appears to be managed by Payroll.	Comptroller - Accounting Services Comptroller - Accounting Services Comptroller - Contract Administration handles contracts with outside vendors
<b>Accounting and Financial Operations</b>	Controller / Financial Services	Finance / Administration and Financial Services Divisions	Dept of Finance - Controller's Office	Dept of Finance / Operations Division	
<b>Accounting/Financial Systems</b>	Appears to be under Financial Services (Home/Mortgage collections managed by Treasury under Financial Services)	Unclear / likely Finance and Department of Innovation & Technology (under City Manager)	Dept of Finance - Controller's Office & Technology Services Dept of Finance - Treasury	Unclear / likely Finance? Assessor's Office and Dept of Finance / Treasurer	Comptroller - Accounting Services
<b>Revenue collection</b>	Unclear	Finance/Revenue Division	Dept of Finance - Assessor's Office		Collector of Revenue / Earnings Tax Department
<b>Revenue analysis</b>	Financial forecast prepared by Financial Services, 2024 prepared by Internal Budget Office, under CFO.	Department of Strategy & Budget (under City Manager)	Dept of Finance - Financial Reports	likely Finance Various of Financial Reporting	Revenues estimates prepared by Budget Division under the Board of Estimate and Apportionment, consisting of Mayor, Comptroller and President of the Board of Aldermen.
<b>Debt Management</b>	Treasury / Financial Services	Finance/Treasury Division	Dept of Finance - Cash & Capital Funding	Dept of Finance / Office of the Treasurer	Comptroller - Finance and Development
<b>Debt Issuance</b>	Treasury / Financial Services	Finance/Treasury Division	Dept of Finance - Cash & Capital Funding	Dept of Finance / Office of the Treasurer	Comptroller - Finance and Development
<b>Debt Repayment</b>	Treasury / Financial Services	Finance/Treasury Division	Dept of Finance - Cash & Capital Funding	Dept of Finance / Office of the Treasurer	Comptroller - Finance and Development
<b>Investor Relations</b>	Treasury / Financial Services	Finance/CFO & Treasury Division	Dept of Finance - Cash & Capital Funding	Dept of Finance / Office of the Treasurer	Comptroller - Finance and Development
<b>Credit Rating Outreach</b>	Treasury / Financial Services	Finance/CFO & Treasury Division	Dept of Finance - Cash, Risk, and Capital Funding	Dept of Finance / Office of the Treasurer	Comptroller - Finance and Development
<b>Investment Portfolio Oversight/Management</b>	Treasury / Financial Services	Finance/Treasury Division	Dept of Finance - Cash & Capital Funding	Dept of Finance / Office of the Treasurer	Treasurer
<b>Financial Mgmt for Economic Development (TIF, JEDO, etc.)</b>	Some SF programs managed under Financial Services	Unclear	Dept of Finance - Cash & Capital Funding & Assessor's Office	Unclear - Econ Dev under Mayor.	Comptroller - Finance and Development Financial Reporting also manages TIF projects

City of Columbus City Auditor Responsibilities	San Antonio	El Paso	Lexington	Pittsburgh	Kansas City
<b>Notes</b>	The Director of Finance position is similar to City Auditor in terms of duties and responsibilities. The Department of Finance has a 164 authorized positions per FY22 budget book and annual budget of \$18M.  City Auditor Office is focused on internal audits and compliance. It has four staff per FY2020 salary records and a separate five member committee.	Office of Internal Audit/Chief Internal Auditor conducts internal audits of city departments and has a staff of eight.  Mayor Council form of government. City Manager is appointed by Council and responsible for management of City employees and administration of all city affairs.  The Comptroller's Office is under the CFO/Deputy City Manager. Comptroller's Office has 18 FTE per FY21 budget book.	Finance Commissioner seems to line up most closely with City Auditor responsibilities  Internal Auditor salary in survey  The mission of the Office of Internal Audit is to provide independent, objective assurance and consulting services designed to add value and improve the Urban County Government's operations. It helps the local government accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.	Pittsburg has a separately elected Controller who performs audits of payment and contracts (described as "fiscal watchdog") and prepares the financial statements. All other duties performed by the City Auditor fall under the Mayor and are performed by the Office of Management and Budget and/or Finance Director.  Salary info from 2020 ACR	Kansas City City Auditor produces performance audits and other reports to provide Mayor, City Council and management with independent analysis, evaluation and recommendations regarding the city budget, programs and activities. The Columbus City Auditor's responsibilities most closely align with the Director of Finance for the City of Kansas City.
<b>Comparable Salary</b>	CFO \$233,510 Finance Director \$230,252 (all 2020 amounts)	CFO/Deputy City Manager \$196,103 *2020 data from OpenPayroll.com and GovSalaries.com	140,038	CFO = \$112,084 Director of Finance = \$94,672; Controller = \$77,567 (all 2020 amounts)	Director of Finance \$182,781 *FY2018-19 data from Kansas City Business First
<b>Financial Reporting: Titles/Dept that prepare and sign the ACR</b>	Finance Dept prepares, under their Accounting Services Division, signed by CFO	Office of the Comptroller, Fiscal Operations Division, signed by Comptroller	Finance Commissioner	Controller	Director of Finance - under City Manager
<b>Payroll and payroll system management</b>	Dept of Finance/Accounting Services Division	Office of the Comptroller		Dept of Finance - under Mayor	Director of HR - under City Manager
<b>Accounting and Financial Operations</b>	Dept of Finance/Accounting Services Division	Office of the Comptroller / Fiscal Operations Division	Finance Commissioner	Controller	Director of Finance - under City Manager
<b>Accounting/Financial Systems</b>	Dept of Finance/Accounting Services and Financial Operations Divisions and is responsible for development, maintenance and administration of accounting systems, including vendor systems, and support and training to city users.	Office of the Comptroller / Fiscal Operations Division	Finance Commissioner	Controller	Director of Finance - under City Manager
<b>Revenue collection</b>	Dept of Finance/Revenue Division	Office of the Comptroller / Fiscal Operations Division/General Accounting Office	Finance Commissioner	Dept of Finance - under Mayor	Director of Finance - under City Manager
<b>Revenue analysis</b>	Dept of Finance/Financial Services oversees debt and investment portfolio mgmt.		Finance Commissioner	Office of Management & Budget - under Mayor	Director of Finance - under City Manager
<b>Debt Management</b>	Dept of Finance/Financial Services	Office of the Comptroller / Fiscal Operations Division	Finance Commissioner	Dept of Finance - under Mayor	Director of Finance - under City Manager
<b>Debt Issuance</b>	Dept of Finance/Financial Services	Office of the Comptroller / Fiscal Operations Division	Finance Commissioner	Dept of Finance - under Mayor	Director of Finance - under City Manager
<b>Debt Repayment</b>	Dept of Finance/Financial Services	Office of the Comptroller / Fiscal Operations Division	Finance Commissioner	Dept of Finance - under Mayor	Director of Finance - under City Manager
<b>Investor Relations</b>	Dept of Finance/Financial Services	Office of the Comptroller / Fiscal Operations Division	Finance Commissioner	Dept of Finance - under Mayor	Director of Finance - under City Manager
<b>Credit Rating Outreach</b>	Dept of Finance/Financial Services	Office of the Comptroller / Fiscal Operations Division	Finance Commissioner	Dept of Finance - under Mayor	Director of Finance - under City Manager
<b>Investment Portfolio Oversight/Management</b>	Dept of Finance/Financial Services	Office of the Comptroller/Treasurer	Finance Commissioner	Dept of Finance - under Mayor	Director of Finance - under City Manager
<b>Financial Mgmt for Economic Development (TIF, JEDO, etc.)</b>	Dept of Finance/Financial Mgmt Division oversees TIF and related special financing projects.	Unclear	Mayor	Dept of Finance - under Mayor	Director of Finance - under City Manager

City of Columbus City Auditor Responsibilities:	Milwaukee	Jacksonville	Memphis
Notes	Comptroller is separately elected. Responsibilities in this position very closely aligns with the responsibilities for the Columbus City Auditor.	Director of Finance and Administration is also the Chief Financial Officer. Website did not have much detailed information about what each Division under Finance and Administration does.	Mayor-council form of government. Comptroller is under the CFO under the Mayor.
Comparable Salary	\$ 125,607.00	could not locate	CFO \$144,956 Deputy CFO \$120,498 Comptroller \$115,000 2020 data
Financial Reporting- Titles/Dept that prepare and sign the ACFR	Comptroller	Prepared by Department of Finance - Accounting Division Appears to only be signed by Mayor	Prepared by Division of Finance, Comptroller & CFO Signed by Mayor, CFO, and Comptroller
Payroll and payroll system management	Comptroller	Finance & Administration - Accounting Division (headed by Comptroller)	Finance - Comptroller
Accounting and Financial Operations		Finance & Administration - Accounting Division (headed by Comptroller)	Finance - Administration-Financial Operations
Accounting/Financial Systems	Comptroller	Finance & Administration - Information Technologies Division	Finance - Comptroller
Revenue collection	Comptroller	Finance & Administration - Accounting Division (headed by Comptroller)	Finance - Treasury (Includes Treasurer & Tax Office)
Revenue analytics	Comptroller	Could not find	Finance - Budget Manager
Debt Management	Comptroller	Finance & Administration - Treasury Division - Investor Relations	Finance - Debt Management
Debt Issuance	Comptroller	Could not find	Finance - Debt Management
Dept Repayment	Comptroller	Could not find	Finance - Debt Management
Investor Relations	Comptroller	Finance & Administration - Treasury Division - Investor Relations	Unclear - Seems to be Finance - Debt Management
Credit Rating Outreach	Comptroller	Could not find	Finance - Debt Management
Investment Portfolio Oversight/Management	Comptroller	Finance & Administration - Treasury Division	Finance - Investment Manager
Financial Mgmt for Economic Development (TIFF, JEDD, etc.)	Comptroller	Could not find	Unclear

# Citizens' Commission on Elected Official Compensation Base Salary

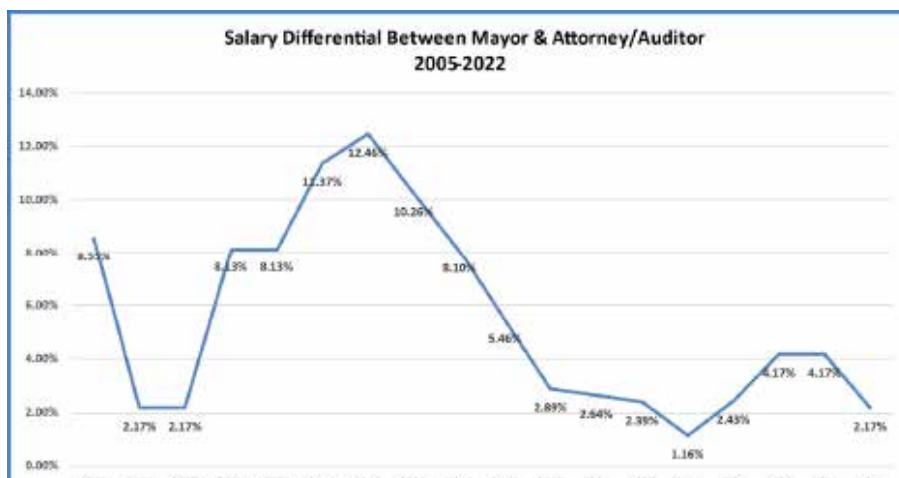
## Office of the Mayor

Analysis of base salary for the Mayor, City Council, City Council President, City Attorney and City Auditor suggests that pay for each elected office is largely consistent with the median pay for similar officeholders in peer cities when population is taken into account.

To the extent base salary for the Mayor, City Council, City Council President and City Attorney are not aligned with the median pay for the same or similar offices in peer cities, pay in Columbus is less than the median in other cities, and modest increases in base salary for Columbus officeholders are justified.

While the base salary for each elected office is largely consistent with the median pay for similar officeholders in peer cities, analysis identified what could be described as wage compression when comparing the base salary of the Office of the Mayor to the City Attorney and City Auditor.

The separation in pay between the chief executive and City Attorney and City Auditor is nominal and at a historic low when examining salary history over the last two decades. Currently, the separation base salary between the Office of the Mayor and City Attorney and City Auditor is approximately 2 percent, down from a high of 12.5 percent in 2011.



This wage compression is a result of a series of years when the Office of Mayor received no increase in base salary, followed by successive

years when annual increases in base salary for the City Attorney and City Auditor outpaced those for the Office of the Mayor.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Mayor</b>	0.00%	0.00%	0.00%	0.00%	2.50%	2.50%	2.75%	2.75%	3.00%	1.54%	2.00%
<b>Auditor</b>	2.00%	2.00%	2.50%	2.50%	2.75%	2.75%	4.00%	1.47%	1.28%	1.54%	4.00%
<b>Auditor</b>	2.00%	2.00%	2.50%	2.50%	2.75%	2.75%	4.00%	1.47%	1.28%	1.54%	4.00%

The net result is a base salary for the Mayor, City Attorney and City Auditor that is nearly equal despite the significant and disparate responsibilities and powers assigned to Office of the Mayor as the chief executive compared to the City Attorney and City Auditor.

The Mayor of Columbus is a “strong Mayor,” and the City Charter confers all executive and administrative powers to the Office of the Mayor, including appointment of departmental directors and establishment of the City budget, including the budgets for all City departments, the Civil Service Commission, Columbus Public Health, City Council, City Auditor, City Auditor and municipal court.

The Mayor advances legislation to Council required to maintain operations of the City and is charged with implementing laws ordained by City Council. The Mayor holds veto power over Council and has the power to declare a state of emergency and make expenditures

outside legislative purview in times of crisis. The authority of the chief executive was highlighted during the pandemic and underscored during periods of civil unrest when emergency powers were exercised.

The chief executive is balanced by the powers of the legislative branch (City Council) with additional checks provided by the City Auditor. The City Attorney serves as legal counsel to the Mayor and is the chief lawyer for the City of Columbus. While each branch of government holds important responsibilities, and each serves as a check and balance on the other, the span and scope of responsibilities and duties are not equal.

Below, you will find the annual budget and employee count for each elected office. This chart serves as one simple but very clear example of the responsibilities of the Office of Mayor as compared to City Council, City Attorney and City Auditor.

	<b>Total Operating Budget</b>	<b>Total Employees</b>	<b>% Budget</b>
Mayor	\$ 2,021,623,961	7980	96.5%
City Council	\$ 5,126,612	44	0.24%
City Auditor	\$ 14,007,196	129	0.67%
City Auditor	\$ 15,212,667	119	0.73%
City Treasurer	\$ 1,502,649	9	0.07%
Municipal Court - JUDGES	\$ 22,015,304	221	1.05%
Municipal Court - CLERK	\$ 14,468,329	171	0.69%
	<b>\$ 2,093,956,718</b>	<b>8673</b>	<b>100.0%</b>

The above helps to illustrate how the Mayor serves as the chief executive of the City and, similar to a chief executive officer in the private sector, is ultimately responsible for the entirety of the enterprise. The City Attorney and City Auditor serve important roles in support of the Mayor and the City but are more equivalent

to the chief legal and chief financial officers within a corporation. And, like the private sector, it would be customary for the chief executive to be compensated commensurate with the responsibilities assumed as the leader of the organization.

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The separation in base salary between the chief executive and other executive leaders or elected officeholders holds true at other levels of government as well.

The President of the United States earns more than the Speaker of the House, Attorney General and Treasury Secretary. While it can be argued the salaries for these elected and appointed offices do not reflect the responsibilities afforded to each, the separation in pay serves as recognition of the significant and inherent difference in the responsibilities afforded to the chief executive.

The same is true in state government in Ohio. The following is a listing of base salary for Ohio elected officeholders, with the governor serving as the chief executive.

- Governor of Ohio, Mike DeWine, \$165,230, (2022)
- Ohio Auditor of State, Keith Faber, \$122,060, (2022)
- Attorney General of Ohio, Dave Yost, \$122,060, (2022)
- Ohio State Senate \$67,492 (2022)
- Ohio State Representatives \$67,492 (2022)

The above illustrates separation in base salary between the chief executive and other elected and appointed officials at the state and federal levels, and historically, the same has been true of City government in Columbus. Not only has there been separation between the Mayor, City Attorney and City Auditor, there is a separation and distinction made between the base salary for Councilmember and Council President. The base pay for Council President reflects the additional powers granted by the City Charter and the additional responsibilities that come with being the leader of City Council. At present, the pay differential between the

Council President and Councilmember is approximately 18 percent.

In addition to the significant additional powers and responsibilities afforded to the Office of the Mayor, it should be noted that the Mayor is the only City of Columbus officeholder in Columbus expressly prohibited from holding outside employment, effectively limiting the ability to earn additional income.

There is no prohibition for the City Attorney or City Auditor from being employed elsewhere and, historically, individuals holding these positions have supplemented their income through other work.

Further, while the City Attorney is required to be a licensed attorney in the state of Ohio, there are no prerequisites to be elected Auditor or Councilmember. Thus, it is a misconception that an individual must meet certain qualifications beyond those required for Office of the Mayor to hold the Office of the City Auditor or serve as a Councilmember. A college degree is not even required to serve on City Council.

Taking into account the rationale outlined above, it is recommended the Citizen's Commission on Elected Official Compensation set compensation for the Office of the Mayor in a way that creates separation in base pay between the Office of the Mayor and the Office of the City Attorney and City Auditor. Further, this separation should reflect more historic norms in compensation for these positions and the present separation between the Council President and Councilmember.

It is recommended that the Commission adjust the future pay for Office of the Mayor, City Attorney and City Auditor to create a separation in base pay equal to 10-20 percent, beginning in 2026 and through the remainder of the period for which the Commission is setting base pay.