



Located in north central Columbus, the Clintonville neighborhood was founded as a township by the same name when land was granted to Revolutionary War veterans in the late 1700s. As trade businesses developed along the Columbus-Worthington Road (High Street), owners built homes near them. The area/neighborhood name was firmly established with the opening of a post office in 1847, and over the next century, Clintonville was annexed into the city.

INTERNAL SERVICE FUNDS

Employee Benefits Fund

The employee benefits fund was established in 1993 and represents funds intended for the administration of benefit programs for city employees, as well as funds for property and boiler insurance for city facilities. These operations are managed in the Human Resources Department and the Finance and Management Department, respectively.

2017 Cash Balance Statement

The employee benefits fund was established in 1993. A portion of this fund is dedicated to the administration of the risk management section of the Department of Human Resources. The fund's primary source of revenue is the monthly insurance premium paid by each division for all participating employees of the city's insurance program.

2017 Employee Benefits Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2017)	\$ -
Plus Estimated 2017 Receipts	4,939,021
Total Estimated Available Resources	\$ 4,939,021
Less 2017 Recommended Operating Budget - Administration	(4,544,021)
Less 2017 Recommended Operating Budget - Property Boiler Insurance	(395,000)
Projected Available Balance (December 31, 2017)	\$ -

Notes:

- The figures cited above reflect only the revenues and expenditures associated with administration of the risk management section of the Department of Human Resources and include the payments for the property and boiler insurance for city facilities.
 - The fund is expected to begin and end the year with a zero balance.
 - Revenues and expenditures associated with the payment of claims are not represented in this section.
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Print and Mailroom Services Fund

The print and mail services fund was established in 2008 and is managed by the Finance and Management Department. The fund represents a consolidation of print and mail functions provided to all city departments. Operational costs associated with both the print center and mailroom are supported by billing user agencies. The fund provides an accounting of the city's print, resale, and copy center transactions as well as mailroom activity.

2017 Cash Balance Statement

The print and copy center operates as an internal service fund, with costs supported by billing user agencies for print and copy services provided. Mailroom services, transferred from the Department of Technology to the Department of Finance and Management in 2008, are included in this fund as well. Revenues and expenditures for both the print center and the mailroom are accounted for in this fund. Charges for the mailroom, including postage charges, are billed back to user agencies. The fund is projected to begin 2017 with an unencumbered cash balance of \$87,699. The fund is expected to end 2017 with a positive unencumbered cash balance of \$119,699. Significant improvements in billing procedures, office space and equipment have been implemented and the resulting benefits continue to be reflected in both operations.

2017 Print and Mailroom Services Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2017)	\$ 87,699
Plus Estimated 2017 Print Services Receipts	435,992
Plus Estimated 2017 Mailroom Services Receipts	1,250,677
Plus Estimated Encumbrance Cancellations	32,000
Total Estimated Available Resources	<u>\$ 1,806,368</u>
Less 2017 Recommended Operating Budget - Print	(435,992)
Less 2017 Recommended Operating Budget - Mailroom	(1,250,677)
Projected Available Balance (December 31, 2017)	<u><u>\$ 119,699</u></u>

2017 Revenue Summary

2017 Print and Mailroom Services Fund				
Revenue by Source and Year				
Historical and Projected				
Revenue Summary	2014	2015	2016	2017
	Actual	Actual	Estimated	Proposed
Print Services	\$ 296,203	\$ 262,709	\$ 448,657	\$ 435,992
Mailroom Services	1,041,214	1,261,790	1,290,258	1,250,677
Encumbrance Cancellations	35,140	36,267	66,000	32,000
Unencumbered Cash Balance	(39,228)	(89,974)	21,943	87,699
Total Resources	<u>\$ 1,333,329</u>	<u>\$ 1,470,792</u>	<u>\$ 1,826,858</u>	<u>\$ 1,806,368</u>
Percent Change		10.31%	24.21%	-1.12%

Land Acquisition Fund

The City Attorney's Real Estate division engages in land acquisition activities on behalf of the city. Revenues to the land acquisition fund are comprised of charges to other city divisions for these services.

2017 Cash Balance Statement

The City Attorney's Real Estate division engages in land acquisition activities on behalf of the city. Revenues to the land acquisition fund are comprised of charges to other city divisions for land acquisition services. The 2017 revenue estimate is equal to a projection of 3,250 hours of services billed at a rate of \$300 per hour. The division reviews its rate periodically and increases it when necessary to fully recover costs. The land acquisition fund should end 2017 with a projected unencumbered cash balance of \$486,160.

2017 Land Acquisition Fund Balance Summary

Unencumbered Cash Balance (January 1, 2017)	\$	646,564
Plus Estimated 2017 Receipts		975,000
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	1,621,564
Less 2017 Recommended Operating Budget		(1,135,404)
Projected Available Balance (December 31, 2017)	\$	486,160



Technology Services Fund

The technology services fund is an internal service fund that supports the operations of the Department of Technology. The fund receives revenue from other city departments both directly, wherein the department pays certain technology costs on behalf of other departments and charges on a dollar-for-dollar basis, and indirectly, wherein the department charges departments based on their allocated utilization of technology services, such as application maintenance, email and messaging services, and project management.

2017 Cash Balance Statement

The technology services fund is housed in the Department of Technology and is projected to begin the year with an unencumbered cash balance of \$483,410 and end the year with \$633,410. Revenues to the fund consist of charges to other city divisions for technology services, utilizing an updated rate model to determine applicable rates for various operational functions. In addition, the department procures goods, services, and other computer related equipment on behalf of city divisions and bills back the cost as a direct charge. The department also receives revenue from outside sources, such as Franklin County, the Franklin Park Conservatory and the Martin Luther King facility, for services provided.

2017 Technology Services Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2017)	\$ 483,410
Plus Estimated 2017 Receipts	36,521,710
Plus Estimated Encumbrance Cancellations	<u>150,000</u>
Total Estimated Available Resources	\$ 37,155,120
Less 2017 Recommended Operating Budget	(36,521,710)
Projected Available Balance (December 31, 2017)	<u><u>\$ 633,410</u></u>

Pro Forma Operating Statement

The department will continue to use a charge-back methodology to fully recover costs related to information technology services. In 2009, an updated rate model was completed which more accurately reflects user charges and services as well as cost recovery. The department continues to use a time and attendance reporting system for many of its services. A pro forma operating statement for the ten-year period follows this section and represents the Director's Office and the Information Services Division (ISD) revenues and expenditures for that period. The major assumptions are as follows:

- Personnel expenses, supplies, maintenance, and capital expenses are inflated at two percent per year. Insurance costs are projected to grow by eight percent annually in 2018 and beyond.
 - The Information Services Division incurs debt service for capital expenditures such as terminal replacement, system migration, network expansion, the city's Oracle site license and enterprise-wide network management software, data center renovations, hardware upgrades and mass storage, software upgrades, telephony upgrades, and other projects.
 - Recovery rates in the pro forma are adjusted as necessary to allow the division to maintain positive year-end unencumbered cash balances. This pro forma indicates an approximate two percent increase in revenues in 2018, as necessary, to meet that goal. Revenues in each of the years thereafter are adjusted to maintain a positive balance in the fund.
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INFORMATION SERVICES DIVISION PRO FORMA OPERATING STATEMENT												
	Actual 2015	Estimated 2016	Proposed 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
REVENUES BY SOURCE												
Other Fund-Direct Charge	2,529,052	3,396,228	3,908,436	3,976,834	4,191,583	4,197,870	4,307,015	4,423,304	4,522,828	4,586,148	4,590,734	4,595,325
Other Fund-Indirect Charge	10,052,823	12,365,872	13,824,503	14,066,432	14,826,019	14,848,258	15,234,313	15,645,640	15,997,667	16,221,634	16,237,855	16,254,093
General Fund-Direct Charge	692,400	1,520,787	1,698,061	1,727,777	1,821,077	1,823,809	1,871,228	1,921,751	1,964,990	1,992,500	1,994,493	1,996,487
General Fund-Indirect Charge	16,380,421	16,323,213	17,057,311	17,355,814	18,293,028	18,320,467	18,796,800	19,304,313	19,738,660	20,015,001	20,035,016	20,055,051
Outside Source Revenue	148,306	67,820	33,399	33,984	35,819	35,873	36,805	37,799	38,649	39,191	39,230	39,269
Total Revenue	29,803,002	33,673,920	36,521,710	37,160,841	39,167,526	39,226,277	40,246,161	41,332,807	42,262,794	42,854,474	42,897,328	42,940,225
Encumbrance Cancellations	860,193	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Beginning Fund Balance	886,419	293,893	483,410	633,410	22,679	45,199	90,769	35,759	38,701	12,703	24,656	430,295
TOTAL RESOURCES	31,549,614	34,117,813	37,155,120	37,944,251	39,340,205	39,421,476	40,486,930	41,518,566	42,451,495	43,017,177	43,071,984	43,520,520
EXPENDITURES												
Operating- Admin & ISD												
Personnel Services	13,642,032	14,106,045	15,463,087	15,772,349	16,087,796	16,409,552	16,737,743	17,072,498	17,413,947	17,762,226	18,117,471	18,479,820
Health Insurance	2,449,523	2,657,808	3,119,305	3,368,849	3,638,357	3,929,426	4,243,780	4,583,282	4,949,945	5,345,941	5,773,616	6,235,505
Materials & Supplies	1,282,210	1,475,497	1,433,107	1,461,769	1,491,005	1,520,825	1,551,241	1,582,266	1,613,911	1,646,189	1,679,113	1,712,696
Services	8,653,672	10,496,514	11,321,961	11,548,400	11,779,368	12,014,956	12,255,255	12,500,360	12,750,367	13,005,374	13,265,482	13,530,791
Fleet	17,345	34,529	22,542	22,993	23,453	23,922	24,400	24,888	25,386	25,894	26,412	26,940
Other	4,759	-	5,200	5,304	5,410	5,518	5,629	5,741	5,856	5,973	6,093	6,214
Capital Outlay	141,835	276,506	242,820	247,676	252,630	257,683	262,836	268,093	273,455	278,924	284,502	290,192
Total Operating Expenses	26,191,376	29,046,899	31,608,022	32,427,340	33,278,019	34,161,882	35,080,884	36,037,128	37,032,867	38,070,521	39,152,689	40,282,158
Debt Service - Principal	4,220,700	3,870,000	4,260,000	4,120,000	5,020,000	4,030,000	4,100,000	4,200,000	4,330,000	4,070,000	2,880,000	2,065,000
Debt Service - Interest	843,645	717,504	653,688	1,374,232	996,987	1,138,825	1,270,287	1,242,737	1,075,925	852,000	609,000	411,300
Expenses	5,064,345	4,587,504	4,913,688	5,494,232	6,016,987	5,168,825	5,370,287	5,442,737	5,405,925	4,922,000	3,489,000	2,476,300
TOTAL EXPENSES	31,255,721	33,634,403	36,521,710	37,921,572	39,295,006	39,330,707	40,451,171	41,479,865	42,438,792	42,992,521	42,641,689	42,758,458
ENDING FUND BALANCE	293,893	483,410	633,410	22,679	45,199	90,769	35,759	38,701	12,703	24,656	430,295	762,062
Assumptions:												
Expenditures increase 2% for personnel expenses, materials & supplies, services, and capital expenses; insurance costs increase at 8%.												
Revenues increase at a minimum variable rate from 2018-2026 to maintain fund solvency.												



Fleet Management Fund

The fleet management services fund is an internal services fund that supports the operations of the Fleet Management Division within the Department of Finance and Management. The fund derives revenue through charges to city agencies for labor and maintenance on city-owned vehicles and equipment, gasoline, diesel, and compressed natural gas distribution, as well as surcharges on parts acquired for maintenance and repair of assets.

2017 Cash Balance Statement

The Fleet Management Division recovers its costs by billing user agencies for services provided. The revenue includes rates of \$75 per hour for light vehicles and \$95 per hour for heavy vehicles, a 35 percent markup on parts, a 5 percent markup on commercial services and credit card fuel purchases, and a fuel overhead rate of \$0.25 per gallon for bulk fuel.

The fleet management services fund is projected to start the year with an unencumbered cash balance of \$1,060,220 and will end 2017 with an unencumbered cash balance of \$2,493,798.

2017 Fleet Management Fund	
Balance Summary	
Unencumbered Cash Balance (January 1, 2017)	\$ 1,060,220
Plus Estimated 2017 Receipts	39,129,081
Plus Estimated Encumbrance Cancellations	400,000
Total Estimated Available Resources	\$ 40,589,301
Less 2017 Recommended Operating Budget	(38,095,503)
Projected Available Balance (December 31, 2017)	<u>\$ 2,493,798</u>

2017 Revenue Summary

2017 Fleet Management Fund				
Revenue by Source and Year				
Historical and Projected				
Revenue Summary	2014	2015	2016	2017
	Actual	Actual	Estimated	Proposed
Public Safety	\$ 15,438,260	\$ 13,780,573	\$ 14,870,936	\$ 17,432,366
Refuse Collection	7,726,008	7,552,732	7,938,053	9,050,405
Other General Fund	231,830	227,817	1,840,030	1,917,749
Other Funds	10,310,044	9,160,139	7,629,144	9,978,561
Refunds/Miscellaneous	566,549	980,633	785,486	750,000
Encumbrance Cancellations	5,063,499	402,839	75,000	400,000
Unencumbered Cash Balance	(5,382,291)	318,482	(46,499)	1,060,220
Total Resources	\$ 33,953,899	\$ 32,423,214	\$ 33,092,150	\$ 40,589,301
Percent Change		-4.51%	2.06%	22.66%

Pro Forma Operating Statement

A ten-year pro forma operating statement is presented on the following page. It represents the Division of Fleet Management's projected revenues and expenditures for that period, given certain assumptions. The pro forma is essential in planning recovery rate percentage increases or decreases and for maintaining an acceptable year-end balance. The major assumptions included in this pro forma are as follows:

- Personnel expenses, supplies, maintenance, and other expenses are inflated at two percent per year. Insurance costs are projected to grow by eight percent annually in 2018 and beyond; however, projections include offsets due to incremental increases in employee shares.
- Debt service principal and interest have been broken out separately. A portion of the debt service principal and interest payments represent reimbursement to the special income tax fund for the retirement of bonds issued for the design of the city's second compressed natural gas fueling station.
- Recovery rates in the pro forma are adjusted as necessary to allow the division to maintain positive year-end unencumbered cash balances. This pro forma indicates a one-quarter percent increase in revenues in 2018, as necessary, to meet that goal. Revenues in each of the years thereafter are adjusted to maintain a positive balance in the fund.

Internal Service Funds

**FLEET MANAGEMENT FUND
PRO FORMA OPERATING STATEMENT**

	Actual 2015	Estimated 2016	Proposed 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
REVENUE SOURCE												
MAINTENANCE SERVICE CHARGES												
Public Safety	13,780,573	14,870,936	17,432,366	17,475,947	18,174,985	18,583,922	18,769,761	19,145,156	19,528,060	19,967,441	20,416,708	20,825,042
Refuse Collection	7,552,732	7,938,053	9,050,405	9,073,031	9,435,952	9,648,261	9,744,744	9,939,639	10,138,431	10,366,546	10,599,793	10,811,789
Other General Fund Divisions	227,817	1,840,030	1,917,749	1,922,543	1,999,445	2,044,433	2,064,877	2,106,174	2,148,298	2,196,635	2,246,059	2,290,980
Other Funds	9,160,139	7,629,144	9,978,561	10,003,507	10,403,648	10,637,730	10,744,107	10,958,989	11,178,169	11,429,678	11,686,846	11,920,582
Miscellaneous Revenues	980,633	785,486	750,000	772,500	795,675	819,545	844,132	869,456	886,845	906,799	927,202	945,746
TOTAL REVENUE	31,701,893	33,063,649	39,129,081	39,247,529	40,809,705	41,733,891	42,167,621	43,019,414	43,879,803	44,867,098	45,876,608	46,794,140
Beginning Fund Balance	318,482	(46,499)	1,060,220	2,493,798	3,199,548	4,246,644	5,732,570	7,083,593	8,457,966	9,733,434	11,015,334	12,326,527
Encumbrance Cancellations	402,839	75,000	400,000	400,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
TOTAL RESOURCES	32,423,214	33,092,150	40,589,301	42,141,327	44,049,253	46,380,535	48,300,191	50,503,007	52,737,768	55,000,532	57,291,942	59,520,667
EXPENDITURES												
Operations and Maintenance												
Personnel Services	7,900,502	8,125,109	8,663,438	8,836,707	9,013,441	9,193,710	9,377,584	9,565,136	9,756,438	9,951,567	10,150,598	10,353,610
Health Insurance	2,332,822	2,275,621	2,612,303	2,821,287	3,046,990	3,290,749	3,554,009	3,838,330	4,145,397	4,477,028	4,835,191	5,222,006
Materials & Supplies	13,375,020	12,331,454	16,573,768	16,905,243	17,243,348	17,588,215	17,939,979	18,298,779	18,664,755	19,038,050	19,418,811	19,807,187
Services	4,405,822	4,034,994	4,172,926	4,256,385	4,341,512	4,428,342	4,516,909	4,607,247	4,699,392	4,793,380	4,889,248	4,987,033
Other Disbursements	17,522	5,000	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Capital	-	81,131	81,131	82,754	84,409	86,097	87,819	89,575	91,367	93,194	95,058	96,959
Total Operations & Maintenance	28,031,688	26,853,309	32,108,566	32,907,476	33,734,902	34,592,420	35,481,713	36,404,588	37,362,979	38,358,963	39,394,764	40,472,770
Director's Office	748,684	727,068	795,163	807,090	819,197	831,485	843,957	856,616	869,466	882,508	895,745	909,181
Debt Service												
Principal	2,655,300	3,216,000	3,986,000	3,986,000	4,080,000	4,107,000	3,870,000	3,860,000	3,945,000	4,035,000	4,115,000	3,455,000
Interest	1,034,041	1,235,553	1,205,774	1,241,213	1,168,510	1,117,060	1,020,928	923,837	826,889	708,728	559,906	439,936
Total Debt Service	3,689,341	4,451,553	5,191,774	5,227,213	5,248,510	5,224,060	4,890,928	4,783,837	4,771,889	4,743,728	4,674,906	3,894,936
TOTAL EXPENSES	32,469,713	32,031,930	38,095,503	38,941,779	39,802,609	40,647,964	41,216,598	42,045,041	43,004,334	43,985,198	44,965,415	45,276,888
ENDING FUND BALANCE	(46,499)	1,060,220	2,493,798	3,199,548	4,246,644	5,732,570	7,083,593	8,457,966	9,733,434	11,015,334	12,326,527	14,243,779
Assumptions:												
Expenditures increase 2% for personnel expenses, materials & supplies, services, other disbursements, and capital; insurance costs increases at 8%.												
Revenues increase at a minimum variable rate from 2018-2026 to maintain fund solvency.												

Construction Inspection Fund

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Department of Public Service's Division of Design and Construction. This division provides these services for roadway, bridge, water, sanitary and storm sewer, electric power, and signal infrastructure for the City of Columbus.

2017 Cash Balance Statement

On April 1, 2009, the Department of Public Service ceased all expenditure and revenue activity in the development services fund and established two new funds: the private construction inspection fund and the internal service construction inspection fund. The internal service construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Division of Design and Construction. This agency provides these services for roadway, bridge, water, sanitary and storm sewer, electric power, and signal infrastructure for the City of Columbus. Revenues for 2017 are budgeted at \$8,614,874 and encumbrance cancellations of \$30,000 are expected. The fund is expected to end 2017 with an unencumbered cash balance of \$756,414.

2017 Construction Inspection Fund

Balance Summary

Unencumbered Cash Balance (January 1, 2017)	\$ 763,469
Plus Estimated 2017 Receipts	8,614,874
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available Resources	<u>\$ 9,408,343</u>
Less 2017 Recommended Operating Budget	(8,651,929)
Projected Available Balance (December 31, 2017)	<u><u>\$ 756,414</u></u>

Internal Service Funds

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