Parts of the historic Livingston Park, Southern Orchards, Driving Park, and Old Oaks neighborhoods make up the city's (relatively) recently designated streetcar district. This designation celebrates the city's initial transition from horse drawn trolleys to electrified streetcars along Livingston Avenue. Notably, modern bus service along this same route has been labelled Bus Line #1.

SPECIAL REVENUE FUNDS

Municipal Court Computer System Procurement and Maintenance Fund

The municipal court computer system procurement and maintenance fund provides the Franklin County Municipal Court with a dedicated funding source for computer hardware, software, training, and related expenses. Revenues to this fund are generated through various court fees.

2017 Cash Balance Statement

The municipal court computer fund is projected to begin 2017 with an unencumbered cash balance of $1,042,560 and end the year with an available balance of $640,289.

Effective March 1, 1993, the Ohio Revised Code was amended to allow the addition of court fees for the purpose of court computerization. The projection of total revenue attributable to the Municipal Court Judges for 2017 is $415,880. Expected revenue for the Clerk of Courts is $1,465,170. In addition, a total of $10,000 in cancellation of prior year encumbrances is expected.

2017 Municipal Court Computer Fund
Balance Summary

Unencumbered Cash Balance (January 1, 2017)	$	1,042,560
Plus Estimated 2017 Receipts		1,881,050
Plus Estimated Encumbrance Cancellations		10,000
Total Estimated Available Resources	$	2,933,610
Less 2017 Recommended Operating Budget		(2,293,321)
Projected Available Balance (December 31, 2017)	**$**	**640,289**

Street Construction Maintenance and Repair Fund

2017 Cash Balance Statement

The street construction, maintenance and repair (SCMR) fund is the main operating fund for street construction and maintenance projects throughout the City of Columbus. Currently, the fund collects revenue from a variety of fees, taxes, reimbursements, and charges for service.

The street construction, maintenance and repair (SCMR) fund projects to end 2017 with a fund balance of $15,604,043. Next year, revenue for the SCMR fund projects to be $50,750,000 and encumbrance cancellations of $700,000 are expected. In 2017, the storm water fund will reimburse the SCMR fund for the $8.4 million cost of street cleaning and snow and ice removal programs. In 2017, salt and asphalt will not be budgeted in this fund. The bulk trash removal program will continue to be paid for with general fund dollars in 2017 after being removed from the SCMR fund in 2014.

2017 Street Construction Maintenance and Repair

Balance Summary

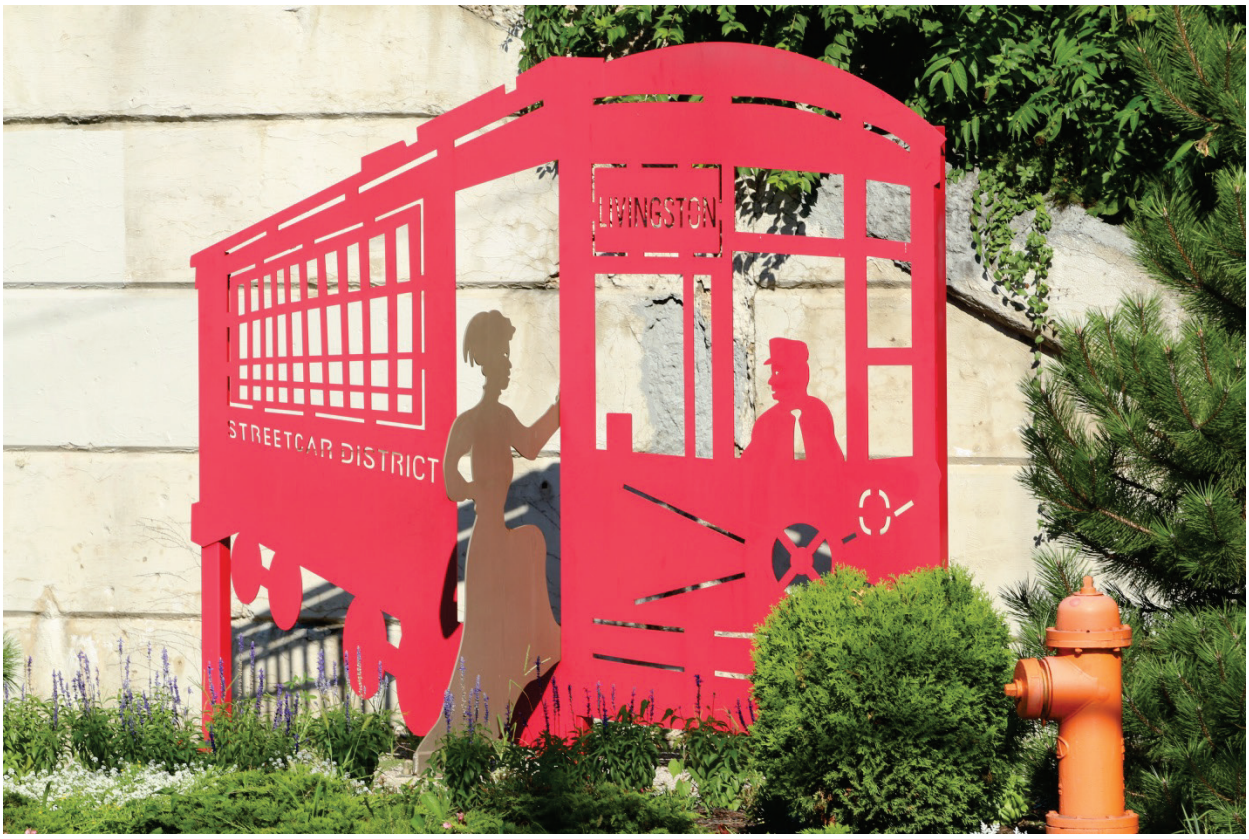
Unencumbered Cash Balance (January 1, 2017)	$	19,561,427
Plus Estimated 2017 Receipts		50,750,000
Plus Estimated Encumbrance Cancellations		700,000
Total Estimated Available Resources	$	71,011,427
Less 2017 Recommended Operating Budget		(55,407,384)
Projected Available Balance (December 31, 2017)	**$**	**15,604,043**

2017 Revenue Summary

2017 Street Construction Maintenance and Repair Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	**2014 Actual**	**2015 Actual**	**2016 Estimated**	**2017 Proposed**
Motor Vehicle Fuel Tax	$ 24,275,778	$ 24,738,111	$ 24,966,000	$ 24,600,000
Motor Vehicle Licensing Fees	6,461,679	6,598,722	6,689,000	6,706,000
Snow/Street Cleaning	7,840,673	8,764,678	7,870,000	8,400,000
Capital Reimbursement	3,063,570	3,000,777	3,000,000	3,000,000
Franklin County Vehicle Tax	1,678,289	1,715,642	1,735,000	1,870,000
Franklin County Reimbursement	3,000,000	3,000,000	3,000,000	3,000,000
Permits	1,967,599	2,000,337	2,225,000	2,314,000
Damages/Contracts	684,723	637,269	655,000	620,000
Miscellaneous	607,665	351,459	235,000	240,000
Encumbrance Cancellations	566,490	699,123	600,000	700,000
Unencumbered Cash Balance	7,411,645	11,494,263	17,061,733	19,561,427
Total Resources	**$ 57,558,111**	**$ 63,000,381**	**$ 68,036,733**	**$ 71,011,427**
Percent Change		**9.46%**	**7.99%**	**4.37%**

Notes:

- Motor vehicle fuel tax revenues will decrease slightly in 2017.
- Permit fees will increase by $89,000 in 2017.
- Franklin County reimbursements will stay flat at $3 million in 2017.
- Motor vehicle license fee revenues should increase slightly by $17,000 in 2017.
- Capital reimbursements should reach $3 million in 2017.
- Reimbursements from the storm water fund will total $8,400,000 in 2017.



Public art celebrating the Streetcar District's designation.

Street Construction Maintenance and Repair Fund

Pro Forma Operating Statement

A ten-year pro forma operating statement is presented on the following page. It represents the fund's revenues and expenditures for that period, given certain assumptions, and is essential in providing a framework for future financial decisions. The major assumptions included in this pro forma for years 2017 and beyond are as follows:

- The projected annual growth for motor vehicle fuel tax revenues is one percent a year in 2018 and beyond.
- Motor vehicle license tax revenue is projected at 1.5 percent in 2018 and 2.5 percent in 2019 and beyond.
- Operations and maintenance expenses, excluding health insurance, pro rata, and technology, are inflated at two percent per year. Insurance cost projections include a eight percent annual growth rate in 2018 and beyond. Pro rata charges represent 4.5 percent of revenue. It is assumed a three percent annual growth rate in technology and fleet expenses.
- The ending fund balance projects to be positive through 2020 and then negative in all years thereafter.

STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND

REVENUE	Actual 2015	Estimated 2016	Projected 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Motor Vehicle Fuel Tax	24,738,111	24,966,000	24,600,000	24,846,000	25,094,460	25,345,405	25,598,859	25,854,847	26,113,396	26,374,530	26,638,275	26,904,658
Motor Vehicle License Fees	6,598,722	6,689,000	6,706,000	6,806,590	6,976,755	7,151,174	7,329,953	7,513,202	7,701,032	7,893,558	8,090,897	8,293,169
Snow/Street Cleaning	8,764,678	7,870,000	8,400,000	8,652,000	8,998,080	9,358,003	9,732,323	10,121,616	10,526,481	10,947,540	11,385,442	11,840,859
Capital Reimbursement	3,000,777	3,000,000	3,000,000	3,045,000	3,136,350	3,230,441	3,327,354	3,427,174	3,529,990	3,635,889	3,744,966	3,857,315
Franklin County Vehicle Tax	1,715,642	1,735,000	1,870,000	1,898,050	1,936,011	1,974,731	2,014,226	2,054,510	2,095,601	2,137,513	2,180,263	2,223,868
Franklin County Reimbursement	3,000,000	3,000,000	3,000,000	3,045,000	3,121,125	3,199,153	3,279,132	3,361,110	3,445,138	3,531,266	3,619,548	3,710,037
Permits	2,000,337	2,225,000	2,314,000	2,383,420	2,454,923	2,528,570	2,604,427	2,682,560	2,763,037	2,845,928	2,931,306	3,019,245
Damages/Contracts	637,269	655,000	620,000	626,200	638,724	651,498	664,528	677,819	691,375	705,203	719,307	733,693
Miscellaneous	351,459	235,000	240,000	242,400	247,248	252,193	257,237	262,382	267,629	272,982	278,441	284,010
TOTAL REVENUE	**50,806,995**	**50,375,000**	**$50,750,000**	**51,544,660**	**52,603,675**	**53,691,168**	**54,808,039**	**55,955,221**	**57,133,678**	**58,344,409**	**59,588,444**	**60,866,854**
Beginning Fund Balance	11,494,262	17,061,733	19,561,427	15,604,043	11,901,476	7,471,816	1,466,833	(4,365,644)	(10,882,054)	(18,343,450)	(26,615,891)	(35,970,844)
Encumbrance Cancellations	699,123	600,000	700,000	714,000	735,420	757,483	780,207	803,613	827,722	852,553	878,130	904,474
TOTAL RESOURCES	**63,000,380**	**68,036,733**	**$71,011,427**	**67,862,703**	**65,240,572**	**61,920,467**	**57,055,079**	**52,393,189**	**47,079,346**	**40,853,512**	**33,850,684**	**25,800,484**
OPERATING EXPENSES												
Personnel Services	25,678,891	27,334,328	27,919,501	28,477,891	29,047,449	29,628,398	30,220,966	30,825,385	31,441,893	32,070,731	32,712,145	33,366,388
Health Insurance	6,436,399	5,608,454	7,759,975	8,380,773	9,051,235	9,775,334	10,557,360	11,401,949	12,314,105	13,299,233	14,363,172	15,512,226
27th Pay Period	-	-	-	-	-	1,000,000	-	-	-	-	-	-
Supplies & Materials	776,105	703,500	772,400	787,848	803,605	819,677	836,071	852,792	869,848	887,245	904,990	923,090
Contractual Services	3,867,903	4,757,181	5,928,834	6,047,411	6,168,359	6,291,726	6,417,561	6,545,912	6,676,830	6,810,367	6,946,574	7,085,505
Pro Rata	2,292,245	2,200,000	2,200,000	2,319,510	2,367,165	2,416,103	2,466,362	2,517,985	2,571,016	2,625,498	2,681,480	2,739,008
Technology	1,418,464	1,719,085	2,623,604	2,702,312	2,783,381	2,866,883	2,952,889	3,041,476	3,132,720	3,226,702	3,323,503	3,423,208
Fleet	4,712,960	5,004,258	6,123,570	6,307,277	6,496,495	6,691,390	6,892,132	7,098,896	7,311,863	7,531,219	7,757,155	7,989,870
311 Operations	292,391	325,000	341,000	347,820	354,776	361,872	369,109	376,492	384,021	391,702	399,536	407,527
Other	65,933	178,500	188,500	190,385	192,289	194,212	196,154	198,115	200,097	202,098	204,118	206,160
Capital	325,319	645,000	1,400,000	400,000	404,000	408,040	412,120	416,242	420,404	424,608	428,854	433,143
Transfers	72,000	-	150,000	-	100,000	-	100,000	-	100,000	-	100,000	-
TOTAL OPERATING EXPENSES	**45,938,608**	**48,475,306**	**55,407,384**	**55,961,227**	**57,768,755**	**60,453,634**	**61,420,724**	**63,275,244**	**65,422,796**	**67,469,402**	**69,821,528**	**72,086,124**
Ending Fund Balance	17,061,773	19,561,427	15,604,043	11,901,476	7,471,816	1,466,833	(4,365,644)	(10,882,054)	(18,343,450)	(26,615,891)	(35,970,844)	(46,285,640)

Health Special Revenue Fund

2017 Cash Balance Statement

The 2017 Health Department budget allows for the continued provision of public health mandated services, as well as services that meet the priorities within the Columbus Covenant and those deemed essential by the Board of Health. Health's special revenue fund receives funding from the city's general fund each year to cover all budgeted operating expenses that cannot be supported solely by other revenue sources.

The health special revenue fund is projected to begin and end 2017 with a zero fund balance. Total available resources include any unencumbered cash at the beginning of the year, revenues deposited into the health special revenue fund, a general fund transfer subsidy, and encumbrance cancellations. These resources are used to cover the Health Department's operating expenditures.

2017 Health Operating Fund
Balance Summary

Unencumbered Cash Balance (January 1, 2017)	$	-
Plus Estimated 2017 Receipts		7,440,384
Plus General Fund Transfer		24,076,829
Plus Estimated Encumbrance Cancellations		150,000
Total Estimated Available Resources	$	31,667,213
Less 2017 Recommended Operating Budget		(31,667,213)
Projected Available Balance (December 31, 2017)	**$**	**-**

2017 Revenue Summary

2017 Health Operating Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	**2014 Actual**	**2015 Actual**	**2016 Estimated**	**2017 Proposed**
General Fund Transfer	$ 20,226,183	$ 20,732,712	$ 23,373,474	$ 24,076,829
Licenses and Permit Fees	2,668,873	2,883,165	2,632,917	2,977,543
Home Health Inspections	4,560	2,600	-	-
Vital Statistics	1,161,235	1,288,939	1,262,431	1,291,500
Employee Assistance Program	454,206	405,000	400,000	470,000
Misc. Charges for Services	1,700,389	1,731,387	1,579,599	1,506,450
Misc. Revenues and Refunds	1,274,220	1,000,541	1,011,548	1,194,891
Encumbrance Cancellations	173,840	341,256	150,000	150,000
Unencumbered Cash Balance	644,621	357,848	119,853	-
Total Resources	**$ 28,308,126**	**$ 28,743,448**	**$ 30,529,822**	**$ 31,667,213**
Percent Change		**1.54%**	**6.21%**	**3.73%**

Notes:

- The health special revenue fund receives a transfer from the city's general fund each year to cover all budgeted operating expenses that cannot be supported solely by other Columbus Public Health Department revenue sources. In 2017, the general fund subsidy totals $24,076,829 and represents approximately 76 percent of the department's operating revenues. This subsidy is higher than the past 3 years and represents an increase of 3 percent over the estimated subsidy in 2016.
- The fund is expected to begin and end 2017 with a zero unencumbered cash balance.
- Other revenues include Medicare administrative claims, license and permit fees, charges for services, birth and death certificate fees, and various program fees. Revenues, excluding the general fund subsidy and encumbrance cancellations, are projected to be slightly higher than estimated 2016 revenues.

Recreation and Parks Operation and Extension Fund

2017 Cash Balance Statement

The recreation and parks operation and extension fund is the primary operating fund supporting the department's activities. The largest revenue source for the fund is the annual transfer from the general fund.

The recreation and parks operation and extension fund cash balance statement is itemized below. While the fund is not expected to have an unencumbered cash balance at the beginning of 2017, total available resources include departmental revenue, a general fund transfer subsidy, and encumbrance cancellations. These resources are used to cover the Recreation and Parks Department's operating expenditures.

2017 Recreation and Parks Operation and
Balance Summary

Unencumbered Cash Balance (January 1, 2017)	$	-
Plus Estimated 2017 Receipts		10,950,000
Plus General Fund Transfer		40,360,624
Plus Estimated Encumbrance Cancellations		550,000
Total Estimated Available Resources	$	51,860,624
Less 2017 Recommended Operating Budget		(51,860,624)
Projected Available Balance (December 31, 2017)	**$**	**-**

2017 Revenue Summary

2017 Recreation and Parks Operation and Extension Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	**2014 Actual**	**2015 Actual**	**2016 Estimated**	**2017 Proposed**
Adult Sports	$ 730,726	$ 910,684	$ 1,055,000	$ 1,640,000
Aquatics	146,761	188,669	220,000	235,000
Recreation Centers	528,863	569,662	740,000	1,240,000
Senior Citizen Centers	32,366	32,943	6,000	6,000
Miscellaneous Revenue	949,786	150,331	230,521	92,000
Permits	981,773	1,138,588	1,300,000	1,040,000
Boat Docks and Stakes	236,700	248,305	260,000	265,000
CIP Reimbursement	958,342	904,749	900,000	1,000,000
Rent	55,686	46,632	46,000	46,000
Refunds	10,272	12,545	12,000	14,000
Golf	4,122,058	4,249,729	3,900,000	3,980,000
Therapeutic Recreation	39,187	46,749	46,000	46,000
Summer Camps	275,045	343,379	345,000	350,000
Cultural Arts Center	275,236	284,106	300,000	310,000
Fitness	10,247	14,121	30,000	35,000
Tennis	11,784	13,579	14,000	14,000
Capital Kids	5,867	5,644	7,000	7,000
Play Grant Reimbursement	64,000	70,000	70,000	70,000
Recreation Center IDs	19,048	18,709	22,000	25,000
Boat Clubs	128,940	129,878	130,000	140,000
Activenet Transaction Fees	63,273	69,287	75,000	85,000
Outdoor Education	266,678	283,759	295,000	310,000
General Fund Transfer	33,782,112	34,951,190	37,788,290	40,360,624
Encumbrance Cancellations	752,380	440,491	400,000	550,000
Unencumbered Cash Balance	1,077,658	486,011	236,011	-
Total Resources	**$ 45,524,788**	**$ 45,609,740**	**$ 48,427,822**	**$ 51,860,624**
Percent Change		**0.19%**	**6.18%**	**7.09%**

Notes:

- The recreation and parks operation and extension fund receives a transfer from the city's general fund to cover all budgeted operating expenses that cannot be supported solely by user fees and charges. The general fund subsidy for 2017 is $40.4 million. The general fund subsidy does not include technology expenditures, which are budgeted in the Department of Finance and Management.
- Revenues come from adult sports leagues (softball, soccer, basketball, football, and volleyball), recreation fees, facility and gymnasium rentals, tree trimming, capital project management, golf, and various other charges. Total revenues are expected to be $11 million in 2017.

Development Services Fund

2017 Cash Balance Statement

The development services fund supports the operations of the Department of Building and Zoning Services, which separated from the Department of Development in 2010. The fund derives revenue from fees paid for construction permits, review of commercial and residential building plans, and construction inspections.

All fees and charges associated with development-related services are deposited into the fund. The development services fund is projected to begin 2017 with an unencumbered cash balance of $12,051,657. Revenue to the fund is projected at $19,403,850 in 2017, providing the department with total estimated resources of approximately $31.5 million. After expenses estimated at $20.3 million, the fund is projected to end 2017 with an unencumbered cash balance of $11,187,455.

2017 Development Services Fund
Balance Summary

Unencumbered Cash Balance (January 1, 2017)	$	12,051,657
Plus Estimated 2017 Receipts		19,403,850
Plus Estimated Encumbrance Cancellations		35,000
Total Estimated Available Resources	$	31,490,507
Less 2017 Recommended Operating Budget		(20,303,052)
Projected Available Balance (December 31, 2017)	**$**	**11,187,455**

2017 Revenue Summary

2017 Development Services Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	2014 Actual	2015 Actual	2016 Estimated	2017 Proposed
Residential Construction	$ 2,994,642	$ 3,253,072	$ 3,225,313	$ 3,257,566
Multi-Family Construction	10,790	-	-	-
Commercial Construction	9,804,268	10,049,516	10,155,737	10,257,294
Zoning	1,803,583	1,919,021	1,989,746	2,009,643
License/Registration	1,703,725	1,676,807	1,669,382	1,686,076
Other	2,227,038	2,113,217	2,171,555	2,193,271
Interfund Transfer	100,000	25,000	-	-
Encumbrance Cancellations	82,484	66,446	35,000	35,000
Unencumbered Cash Balance	8,544,085	9,644,342	11,716,849	12,051,657
Total Resources	**$ 27,270,615**	**$ 28,747,421**	**$ 30,963,582**	**$ 31,490,507**
Percent Change		**5.42%**	**7.71%**	**1.70%**

Note:

- The department expects all revenue classes to increase in 2017. Revenues come from zoning, licenses, registrations, multi-family, commercial, and residential construction.

Development Services Fund

Pro Forma Operating Statement

A ten-year pro forma operating statement is presented on the following page. It represents the fund's revenues and expenditures for that period, given certain assumptions, and is essential in providing a framework for future financial decisions. The major assumptions included in this pro forma for years 2017 and beyond are as follows:

- Revenues increase by 1 percent each year in 2018 and beyond, with the exception of 2019 and 2024, which mark the initial year following regularly scheduled rate assessments. These assessments are performed every five years and include a thorough analysis of all fees, which are adjusted accordingly.
- Insurance costs are projected to grow by eight percent annually starting in 2018 and beyond.
- Pro rata fees represent 4.5 percent of revenue generated in the fund.

DEVELOPMENT SERVICES FUND
PRO FORMA OPERATING STATEMENT

	Actual 2015	Estimated 2016	Proposed 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
REVENUE SOURCE												
RESIDENTIAL CONSTRUCTION	3,253,072	3,225,313	3,257,566	3,290,142	3,652,057	3,688,578	3,725,464	3,762,718	3,800,346	4,218,384	4,682,406	5,197,470
MULTI-FAMILY CONSTRUCTION		-	-	-	-	-	-	-	-	-	-	-
COMMERCIAL CONSTRUCTION	10,049,516	10,155,737	10,257,294	10,359,867	11,499,453	11,614,447	11,730,592	11,847,898	11,966,377	13,282,678	14,743,773	16,365,588
ZONING	1,919,021	1,989,746	2,009,643	2,029,740	2,253,011	2,275,541	2,298,297	2,321,280	2,344,493	2,602,387	2,888,649	3,206,401
LICENSE/REGISTRATION	1,676,807	1,669,382	1,686,076	1,702,937	1,890,260	1,909,162	1,928,254	1,947,536	1,967,012	2,183,383	2,423,555	2,690,146
ALL OTHER	2,113,217	2,171,555	2,193,271	2,215,203	2,458,876	2,483,464	2,508,299	2,533,382	2,558,716	2,840,175	3,152,594	3,499,379
Interfund Transfer	25,000	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	**19,036,633**	**19,211,733**	**19,403,850**	**19,597,889**	**21,753,657**	**21,971,193**	**22,190,905**	**22,412,814**	**22,636,942**	**25,127,006**	**27,890,977**	**30,958,984**
BEGINNING FUND BALANCE	9,644,342	11,716,849	12,051,657	11,187,455	9,960,014	10,216,502	10,077,897	9,516,401	8,502,239	7,003,500	7,147,807	9,157,903
ENCUMBRANCE CANCELLATIONS	66,446	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
TOTAL RESOURCES	28,747,421	30,963,582	31,490,507	30,820,344	31,748,670	32,222,695	32,303,802	31,964,215	31,174,181	32,165,506	35,073,784	40,151,887
EXPENDITURES												
OPERATIONS & MAINTENANCE:												
PERSONNEL SERVICES	11,791,606	12,204,645	13,001,751	13,261,786	13,527,022	13,797,562	14,073,513	14,354,984	14,642,083	14,934,925	15,233,624	15,538,296
EMPLOYEE INSURANCE	2,442,362	2,671,779	3,106,540	3,355,063	3,623,468	3,913,346	4,226,413	4,564,526	4,929,689	5,324,064	5,749,989	6,209,988
27th PAY PERIOD	-	-	-	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	122,115	115,622	121,971	125,630	129,399	133,281	137,279	141,398	145,640	150,009	154,509	159,144
SERVICES	535,137	693,697	796,295	820,184	844,789	870,133	896,237	923,124	950,818	979,342	1,008,723	1,038,984
PRO RATA	859,147	864,528	873,173	881,905	978,915	988,704	998,591	1,008,577	1,018,662	1,130,715	1,255,094	1,393,154
TECHNOLOGY	1,161,612	1,655,414	1,941,654	1,941,654	1,941,654	1,941,654	1,941,654	1,941,654	1,941,654	1,941,654	1,941,654	1,941,654
FLEET	94,679	99,370	134,668	138,708	142,869	147,155	151,570	156,117	160,801	165,625	170,593	175,711
OTHER	23,915	26,765	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000
CAPITAL OUTLAY	0	580,105	280,000	288,400	297,052	305,964	315,142	324,597	334,335	344,365	354,696	365,336
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & MAINTENANCE	17,030,573	18,911,925	20,303,052	20,860,330	21,532,168	22,144,799	22,787,400	23,461,977	24,170,681	25,017,699	25,915,881	26,869,269
TOTAL EXPENSE	**17,030,573**	**18,911,925**	**20,303,052**	**20,860,330**	**21,532,168**	**22,144,799**	**22,787,400**	**23,461,977**	**24,170,681**	**25,017,699**	**25,915,881**	**26,869,269**
ENDING UNENCUMBERED FUND BAL.	$ 11,716,849	$ 12,051,657	$ 11,187,455	$ 9,960,014	$ 10,216,502	$ 10,077,897	$ 9,516,401	$ 8,502,239	$ 7,003,500	$ 7,147,807	$ 9,157,903	$ 13,282,618

Property Management – 1111 East Broad Street Fund

2017 Cash Balance Statement

The east broad street operation fund is the largest subfund within the property management fund and is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current tenants include the Central Ohio Workforce Investment Corporation (COWIC) and the Departments of Recreation and Parks and Technology.

The fund is expected to begin 2017 with an unencumbered cash balance of $417,209. Total revenue receipts from leases are projected at $921,368. Estimated available resources, including encumbrance cancellations, total $1,438,577. Operational expenses in 2017 are projected to be $1,448,211, leaving a negative year-end balance of $9,634. A general fund transfer is likely needed in 2017. As a result, the fund will be monitored and adjustments will be made as necessary.

2017 1111 East Broad Street Fund

Balance Summary

Unencumbered Cash Balance (January 1, 2017)	$	417,209
Plus Estimated 2017 Receipts		921,368
Plus Estimated Encumbrance Cancellations		100,000
Total Estimated Available Resources	$	1,438,577
Less 2017 Recommended Operating Budget		(1,448,211)
Projected Available Balance (December 31, 2017)	**$**	**(9,634)**

Private Inspection Fund

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 private construction inspection fund captures the accounting activity of the Division of Design and Construction that is connected with the inspection of private development infrastructure construction generally associated with subdivision and commercial development. Revenues for 2017 are budgeted at $3,037,936 and encumbrance cancellations of $28,205 are expected. Public Service is expecting that by the end of 2017 the fund, should have a remaining balance of $2,475,919.

2017 Private Inspection Fund

Balance Summary

Unencumbered Cash Balance (January 1, 2017)	$	2,780,461
Plus Estimated 2017 Receipts		3,037,936
Plus Estimated Encumbrance Cancellations		28,205
Total Estimated Available Resources	$	5,846,602
Less 2017 Recommended Operating Budget		(3,370,683)
Projected Available Balance (December 31, 2017)	**$**	**2,475,919**

Parking Meter Program Fund

2017 Cash Balance Statement

The parking meter program fund was created in 2009. Effective January 1, 2010, parking meter revenues are deposited into three separate funds in a specified "waterfall" method. First and foremost, the general fund receives $3,349,870 each year. After that amount is satisfied, parking revenues are to be deposited in the city parking meter contribution fund until the balance in that fund is $1.4 million. All revenue received after the $1.4 million balance is established are to be deposited in the parking meter program fund. The $1.4 million balance in the parking meter contribution fund has been achieved, therefore, the first $3,349,870 in parking meter revenue will be deposited in the general fund and all additional revenue will be deposited in the parking meter program fund.

Monies in the parking meter program fund are available to replace the current parking meters, to manage, operate, and maintain the replacement meter system, and to enforce parking regulations. Revenue for the fund is projected to reach $5,859,612 and encumbrance cancellations should total $8,073 by year's end. The parking meter program fund is projected to end 2017 with a fund balance of $588,794.

2017 Parking Meter Program Fund
Balance Summary

Unencumbered Cash Balance (January 1, 2017)	$	1,388,331
Plus Estimated 2017 Receipts		5,859,612
Plus Estimated Encumbrance Cancellations		8,073
Total Estimated Available Resources	$	7,256,016
Less 2017 Recommended Operating Budget		3,317,352
Less 2017 Transfer		3,349,870
Projected Available Balance (December 31, 2017)	**$**	**588,794**

2017 Revenue Summary

2017 Parking Meter Program Fund Revenue by Source and Year Historical and Projected				
Revenue Summary	**2014 Actual**	**2015 Actual**	**2016 Estimated**	**2017 Proposed**
Miscellaneous Revenue	$ 189,705	$ 265,888	$ 207,618	$ 258,981
Parking Meter Collections	5,445,512	5,750,005	6,104,912	5,600,631
Encumbrance Cancellations	23,344	8,102	8,073	8,073
Unencumbered Cash Balance	711,458	817,987	1,439,290	1,388,331
Total Resources	**$ 6,370,019**	**$ 6,841,983**	**$ 7,759,893**	**$ 7,256,016**
Percent Change		**7.41%**	**13.42%**	**-6.49%**

Parking Meter Program Fund

Pro Forma Operating Statement

A ten-year pro forma operating statement is presented on the following page. It represents the fund's revenues and expenditures for that period, given certain assumptions, and is essential in providing a framework for future financial decisions. The major assumptions included in this pro forma for years 2017 and beyond are as follows:

- The projected revenue figures include a one percent annual growth rate starting in 2018.
- Personnel, excluding health insurance, operations, and maintenance expenses, and fleet and technology grow at two percent per year. Insurance costs grow by eight percent annually starting in 2018 and beyond.
- The ending fund balance projects to be positive through 2017.

PARKING METER PROGRAM FUND
PRO FORMA OPERATING STATEMENT

REVENUE	Actual 2015	Estimated 2016	Proposed 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Miscellaneous Revenue	265,888	207,618	258,981	262,866	266,809	270,811	274,873	278,996	283,181	287,429	291,740	296,116
Parking Meter Collections	5,750,005	6,104,912	5,600,631	5,684,640	5,769,910	5,856,459	5,944,306	6,033,470	6,123,972	6,215,832	6,309,069	6,403,705
TOTAL REVENUE	**6,015,893**	**6,312,530**	**5,859,612**	**5,947,506**	**6,036,719**	**6,127,270**	**6,219,179**	**6,312,466**	**6,407,153**	**6,503,261**	**6,600,809**	**6,699,822**
Beginning Fund Balance	817,987	1,439,290	1,388,331	588,794	(210,407)	(1,011,401)	(1,915,320)	(2,727,043)	(3,548,119)	(4,381,508)	(5,227,980)	(6,093,413)
Encumbrance Cancellations	8,102	8,073	8,073	8,073	8,073	8,073	8,073	8,073	8,073	8,073	8,073	8,073
TOTAL RESOURCES	**6,841,983**	**7,759,893**	**7,256,016**	**6,544,373**	**5,834,385**	**5,123,942**	**4,311,932**	**3,593,496**	**2,867,107**	**2,129,826**	**1,380,903**	**614,482**
OPERATING EXPENSES												
Personnel Services	265,665	842,631	986,166	1,005,889	1,026,007	1,046,527	1,067,458	1,088,807	1,110,583	1,132,795	1,155,451	1,178,560
Health Insurance	78,344	285,919	353,514	381,795	412,339	445,326	480,952	519,428	560,982	605,861	654,330	706,676
27th Pay Period	-	-	-	-	-	98,817	-	-	-	-	-	-
Supplies & Materials	44,468	88,212	108,500	110,670	112,883	115,141	117,444	119,793	122,189	122,189	124,632	124,632
Contractual Services	1,720,325	1,749,463	1,823,250	1,859,715	1,896,909	1,934,847	1,973,544	2,013,015	2,053,276	2,094,341	2,136,228	2,178,953
Fleet	5,743	12,323	27,922	28,480	29,050	29,631	30,224	30,828	31,445	32,074	32,715	33,369
Other	22,849	18,144	18,000	18,360	18,727	19,102	19,484	19,873	20,271	20,676	21,090	21,512
Capital	-	25,000	-	-	-	-	-	-	-	-	-	-
Transfers	3,265,300	3,349,870	3,349,870	3,349,870	3,349,870	3,349,870	3,349,870	3,349,870	3,349,870	3,349,870	3,349,870	3,349,870
TOTAL OPERATING EXPENSES	**5,402,693**	**6,371,562**	**6,667,222**	**6,754,780**	**6,845,786**	**7,039,261**	**7,038,975**	**7,141,615**	**7,248,615**	**7,357,805**	**7,474,316**	**7,593,572**
Ending Fund Balance	1,439,290	1,388,331	588,794	(210,407)	(1,011,401)	(1,915,320)	(2,727,043)	(3,548,119)	(4,381,508)	(5,227,980)	(6,093,413)	(6,979,090)

The revenue programs have been reduced to two from five due to the implementation of the city's new accounting system. Revenue from parking meter, credit card, and IPS meter now appear as parking meter collections. Miscellaneous revenue and parking fees now as appear miscellaneous revenue.