



*Present-day view of Cleveland Ave and East 11<sup>th</sup> Street in Linden.*

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## INTERNAL SERVICE FUNDS

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### 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.

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## 2016 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.

| 2016 Employee Benefits Fund                     |           |                  |
|---|-----------|------------------|
| Balance Summary                                 |           |                  |
| Unencumbered Cash Balance (January 1, 2016)     | \$        | -                |
| Plus Estimated 2016 Receipts                    |           | <u>4,827,196</u> |
| Total Estimated Available Resources             | \$        | 4,827,196        |
| Less 2016 Recommended Operating Budget          |           | (4,827,196)      |
| Projected Available Balance (December 31, 2016) | <u>\$</u> | <u>-</u>         |

### 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.
- Revenues and expenditures associated with the payment of claims are not represented in this section.

## 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.

### 2016 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 2016 with a negative unencumbered cash balance of \$65,953, primarily due to low print shop revenues. The fund is expected to end 2016 in a better position, with a positive unencumbered cash balance. Revenues are expected to increase in 2016. Significant improvements in billing procedures, office space and equipment have been implemented and the resulting benefits continue to be reflected in both operations. In addition, the Print Shop will begin working towards becoming the primary print source for all city agencies in 2016.

| 2016 Print and Mailroom Services Fund             |              |
|---|--------------|
| Balance Summary                                   |              |
| Unencumbered Cash Balance (January 1, 2016)       | \$ (65,953)  |
| Plus Estimated 2016 Print Services Receipts       | 424,332      |
| Plus Estimated 2016 Mailroom Services Receipts    | 1,220,310    |
| Plus Estimated Encumbrance Cancellations          | 66,000       |
| Total Estimated Available Resources               | \$ 1,644,689 |
| Less 2016 Recommended Operating Budget - Print    | (424,332)    |
| Less 2016 Recommended Operating Budget - Mailroom | (1,220,310)  |
| Projected Available Balance (December 31, 2016)   | <u>\$ 47</u> |

### 2016 Revenue Summary

| 2016 Print and Mailroom Services Fund |                     |                     |                     |                     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue by Source and Year            |                     |                     |                     |                     |
| Historical and Projected              |                     |                     |                     |                     |
|                                       | 2013                | 2014                | 2015                | 2016                |
| Revenue Summary                       | Actual              | Actual              | Estimated           | Proposed            |
| Print Services                        | \$ 282,800          | \$ 296,203          | \$ 406,037          | \$ 424,332          |
| Mailroom Services                     | 1,006,905           | 1,045,302           | 1,202,851           | 1,220,310           |
| Encumbrance Cancellations             | 32,550              | 35,140              | 30,000              | 66,000              |
| Unencumbered Cash Balance             | (115,489)           | (39,228)            | (89,974)            | (65,953)            |
| Total Resources                       | <u>\$ 1,206,766</u> | <u>\$ 1,337,417</u> | <u>\$ 1,548,914</u> | <u>\$ 1,644,689</u> |
| Percent Change                        |                     | <b>10.83%</b>       | <b>15.81%</b>       | <b>6.18%</b>        |

## 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.

### 2016 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 2016 revenue estimate is equal to a projection of 2,860 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 2016 with a projected unencumbered cash balance of \$303,189.

| 2016 Land Acquisition Fund<br>Balance Summary   |           |                |
|---|-----------|----------------|
| Unencumbered Cash Balance (January 1, 2016)     | \$        | 498,370        |
| Plus Estimated 2016 Receipts                    |           | 858,000        |
| Plus Estimated Encumbrance Cancellations        |           | -              |
| Total Estimated Available Resources             | \$        | 1,356,370      |
| Less 2016 Recommended Operating Budget          |           | (1,053,181)    |
| Projected Available Balance (December 31, 2016) | <b>\$</b> | <b>303,189</b> |

## 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.

### 2016 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 \$41,391 and end the year with \$391,091. 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.

| 2016 Technology Services Fund                   |                          |
|---|--------------------------|
| Balance Summary                                 |                          |
| Unencumbered Cash Balance (January 1, 2016)     | \$ 41,391                |
| Plus Estimated 2016 Receipts                    | 36,375,613               |
| Plus Estimated Encumbrance Cancellations        | <u>350,000</u>           |
| Total Estimated Available Resources             | \$ 36,767,004            |
| Less 2016 Recommended Operating Budget          | (36,375,913)             |
| Projected Available Balance (December 31, 2016) | <u><u>\$ 391,091</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 seven percent annually in 2017 and beyond; however, projections include offsets due to incremental increases in employee shares.
  - 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 a five percent increase in revenues in 2017, 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<br>2014 | Estimated<br>2015 | Proposed<br>2016 | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       | 2023       | 2024       | 2025       |
|---|----------------|-------------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| REVENUES BY SOURCE  |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Other Fund-Direct Charge  | 2,634,451      | 2,883,680         | 5,062,862        | 5,316,005  | 5,462,195  | 5,544,128  | 5,710,452  | 5,838,937  | 5,984,911  | 6,104,609  | 6,104,609  | 6,104,609  |
| Other Fund-Indirect Charge  | 10,797,919     | 10,051,266        | 12,858,917       | 13,501,863 | 13,873,164 | 14,081,262 | 14,503,699 | 14,830,033 | 15,200,783 | 15,504,799 | 15,737,371 | 15,973,432 |
| General Fund-Direct Charge  | 623,254        | 800,958           | 1,698,061        | 1,782,964  | 1,831,996  | 1,859,475  | 1,915,260  | 1,958,353  | 2,007,312  | 2,047,458  | 2,078,170  | 2,109,343  |
| General Fund-Indirect Charge  | 14,935,091     | 16,261,433        | 16,719,863       | 17,555,856 | 18,038,642 | 18,309,222 | 18,858,498 | 19,282,815 | 19,764,885 | 20,160,183 | 20,462,586 | 20,769,524 |
| Outside Source Revenue  | 230,672        | 54,260            | 35,910           | 37,706     | 38,742     | 39,324     | 40,503     | 41,415     | 42,450     | 43,299     | 44,165     | 45,048     |
| Total Revenue   | 29,221,387     | 30,051,597        | 36,375,613       | 38,194,394 | 39,244,739 | 39,833,411 | 41,028,413 | 41,951,552 | 43,000,341 | 43,860,348 | 44,426,900 | 45,001,956 |
| Encumbrance Cancellations<br>Beginning Fund Balance   | 669,219        | 655,000           | 350,000          | 150,000    | 150,000    | 150,000    | 150,000    | 150,000    | 150,000    | 150,000    | 150,001    | 150,002    |
|   | 910,462        | 740,512           | 41,391           | 391,091    | 10,564     | 13,858     | 4,911      | 61,265     | 21,653     | 83,718     | 84,502     | 1,058,726  |
| TOTAL RESOURCES   | 30,801,068     | 31,447,109        | 36,767,004       | 38,735,485 | 39,405,303 | 39,997,268 | 41,183,324 | 42,162,817 | 43,171,994 | 44,094,066 | 44,661,403 | 46,210,684 |
| EXPENDITURES  |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Operating- Admin & ISD  |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Personnel Services  | 13,476,270     | 15,593,792        | 14,572,494       | 14,863,944 | 15,161,223 | 15,464,447 | 15,773,736 | 16,089,211 | 16,410,995 | 16,739,215 | 17,073,999 | 17,415,479 |
| Health Insurance  | 2,244,231      | 642,707           | 2,764,190        | 2,957,683  | 3,164,721  | 3,386,252  | 3,623,289  | 3,876,919  | 4,148,304  | 4,438,685  | 4,749,393  | 5,081,851  |
| Materials & Supplies  | 1,000,489      | 1,230,604         | 1,576,984        | 1,608,524  | 1,640,694  | 1,673,508  | 1,706,978  | 1,741,118  | 1,775,940  | 1,811,459  | 1,847,688  | 1,884,642  |
| Services  | 8,114,934      | 8,709,861         | 12,419,347       | 12,667,734 | 12,921,089 | 13,179,510 | 13,443,101 | 13,711,963 | 13,986,202 | 14,265,926 | 14,551,244 | 14,842,269 |
| Fleet   | 15,468         | 16,738            | 21,643           | 21,643     | 21,643     | 21,643     | 21,643     | 21,643     | 21,643     | 21,643     | 21,643     | 21,643     |
| Other   | 33,966         | -                 | -                | -          | -          | -          | -          | -          | -          | -          | -          | -          |
| Capital Outlay  | 45,121         | 147,669           | 442,820          | 451,676    | 460,710    | 469,924    | 479,323    | 488,909    | 498,687    | 508,661    | 518,834    | 529,211    |
| Total Operating Expenses  | 24,930,479     | 26,341,371        | 31,797,478       | 32,571,204 | 33,370,080 | 34,195,284 | 35,048,070 | 35,929,763 | 36,841,771 | 37,785,589 | 38,762,802 | 39,775,095 |
| Debt Service - Principal  | 4,295,700      | 4,220,700         | 3,870,000        | 5,222,143  | 5,074,286  | 4,785,000  | 4,992,857  | 5,060,714  | 5,157,143  | 5,283,571  | 4,070,714  | 3,522,857  |
| Debt Service - Interest   | 834,377        | 843,646           | 708,435          | 931,574    | 947,080    | 1,012,073  | 1,081,132  | 1,150,687  | 1,089,362  | 940,404    | 769,161    | 621,543    |
| Expenses  | 5,130,077      | 5,064,346         | 4,578,435        | 6,153,717  | 6,021,366  | 5,797,073  | 6,073,989  | 6,211,401  | 6,246,505  | 6,223,975  | 4,839,875  | 4,144,400  |
| TOTAL EXPENSES  | 30,060,556     | 31,405,718        | 36,375,913       | 38,724,921 | 39,391,446 | 39,992,357 | 41,122,059 | 42,141,164 | 43,088,276 | 44,009,564 | 43,602,677 | 43,919,495 |
| ENDING FUND BALANCE   | 740,512        | 41,391            | 391,091          | 10,564     | 13,858     | 4,911      | 61,265     | 21,653     | 83,718     | 84,502     | 1,058,726  | 2,291,189  |
| Assumptions:  |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Expenditures increase 2% for personnel expenses, materials & supplies, services, and capital expenses; insurance costs increases at 7%. |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Revenues increase at a minimum variable rate from 2017-2025 to maintain fund solvency.  |                |                   |                  |            |            |            |            |            |            |            |            |            |





*A bicycle sharrow located in Sandalwood Place looking east in the Forest Park neighborhood.*

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## 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.

### 2016 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 \$149 and will end 2016 with an unencumbered cash balance of \$733,546.

| 2016 Fleet Management Fund                      |                   |
|---|-------------------|
| Balance Summary                                 |                   |
| Unencumbered Cash Balance (January 1, 2016)     | \$ 149            |
| Plus Estimated 2016 Receipts                    | 37,436,172        |
| Plus Estimated Encumbrance Cancellations        | 500,000           |
| Total Estimated Available Resources             | \$ 37,936,321     |
| Less 2016 Recommended Operating Budget          | (37,202,775)      |
| Projected Available Balance (December 31, 2016) | <u>\$ 733,546</u> |



## 2016 Revenue Summary

| 2016 Fleet Management Fund<br>Revenue by Source and Year<br>Historical and Projected |                |                |                   |                  |
|--|----------------|----------------|-------------------|------------------|
| Revenue Summary  | 2013<br>Actual | 2014<br>Actual | 2015<br>Estimated | 2016<br>Proposed |
| Public Safety  | \$ 13,365,672  | \$ 15,438,260  | \$ 14,175,126     | \$ 16,930,595    |
| Refuse Collection  | 6,741,749      | 7,726,008      | 6,937,113         | 8,431,085        |
| Other General Fund   | 1,443,956      | 231,830        | 1,373,215         | 1,793,487        |
| Other Funds  | 9,473,018      | 10,310,044     | 7,746,370         | 9,531,005        |
| Refunds/Miscellaneous  | 336,555        | 566,549        | 877,531           | 750,000          |
| Encumbrance Cancellations  | 701,902        | 5,063,499      | 379,318           | 500,000          |
| Unencumbered Cash Balance  | (4,656,312)    | (5,382,291)    | 318,581           | 149              |
| Total Resources  | \$ 27,406,540  | \$ 33,953,899  | \$ 31,807,254     | \$ 37,936,321    |
| Percent Change   |                | <b>23.89%</b>  | <b>-6.32%</b>     | <b>19.27%</b>    |

## 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 seven percent annually in 2017 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 2017, 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<br>PRO FORMA OPERATING STATEMENT  |                |                   |                  |            |            |            |            |            |            |            |            |            |
|---|----------------|-------------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   | Actual<br>2014 | Estimated<br>2015 | Proposed<br>2016 | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       | 2023       | 2024       | 2025       |
| REVENUE SOURCE  |                |                   |                  |            |            |            |            |            |            |            |            |            |
| MAINTENANCE SERVICE CHARGES   |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Public Safety   | 15,438,260     | 14,175,126        | 16,930,595       | 16,972,921 | 17,651,838 | 18,049,005 | 18,229,495 | 18,594,085 | 18,965,966 | 19,392,701 | 19,829,036 | 20,225,617 |
| Refuse Collection   | 7,726,008      | 6,937,113         | 8,431,085        | 8,452,163  | 8,790,249  | 8,988,030  | 9,077,910  | 9,259,468  | 9,444,658  | 9,657,162  | 9,874,449  | 10,071,938 |
| Other General Fund Divisions  | 231,830        | 1,373,215         | 1,793,487        | 1,797,971  | 1,869,890  | 1,911,962  | 1,931,082  | 1,969,703  | 2,009,097  | 2,054,302  | 2,100,524  | 2,142,534  |
| Other Funds   | 10,310,044     | 7,746,370         | 9,531,005        | 9,554,833  | 9,937,026  | 10,160,609 | 10,262,215 | 10,467,459 | 10,676,808 | 10,917,037 | 11,162,670 | 11,385,923 |
| State Highway Fuel Tax Refund   | -              | -                 | -                | -          | -          | -          | -          | -          | -          | -          | -          | -          |
| Miscellaneous Revenues  | 566,549        | 877,531           | 750,000          | 772,500    | 795,675    | 819,545    | 844,132    | 869,456    | 886,845    | 906,799    | 927,202    | 945,746    |
| TOTAL REVENUE   | 34,272,691     | 31,109,355        | 37,436,172       | 37,550,387 | 39,044,678 | 39,929,151 | 40,344,833 | 41,160,171 | 41,983,375 | 42,928,000 | 43,893,880 | 44,771,758 |
|   |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Beginning Fund Balance  | (5,382,291)    | 318,581           | 149              | 733,546    | 32,773     | 10,143     | 76,764     | 46,582     | 66,074     | 19,562     | 14,946     | 82,986     |
| Encumbrance Cancellations   | 5,063,499      | 379,318           | 500,000          | 500,000    | 500,000    | 500,000    | 500,000    | 500,000    | 500,000    | 500,000    | 500,000    | 500,000    |
| TOTAL RESOURCES   | 33,953,899     | 31,807,254        | 37,936,321       | 38,783,933 | 39,577,450 | 40,439,294 | 40,921,598 | 41,706,754 | 42,549,448 | 43,447,563 | 44,408,827 | 45,354,744 |
| EXPENDITURES  |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Operations and Maintenance  |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Personnel Services  | 7,790,493      | 8,049,055         | 8,679,600        | 8,853,192  | 9,030,256  | 9,210,861  | 9,395,078  | 9,582,980  | 9,774,639  | 9,970,132  | 10,169,535 | 10,372,925 |
| Health Insurance  | 2,181,795      | 2,180,043         | 2,399,105        | 2,567,042  | 2,746,735  | 2,939,007  | 3,144,737  | 3,364,869  | 3,600,410  | 3,852,438  | 4,122,109  | 4,410,657  |
| Materials & Supplies  | 16,073,950     | 12,678,654        | 15,839,229       | 16,156,014 | 16,479,134 | 16,808,717 | 17,144,891 | 17,487,789 | 17,837,544 | 18,194,295 | 18,558,181 | 18,929,345 |
| Services  | 3,974,986      | 4,310,351         | 4,964,286        | 5,063,572  | 5,164,843  | 5,268,140  | 5,373,503  | 5,480,973  | 5,590,592  | 5,702,404  | 5,816,452  | 5,932,781  |
| Other Disbursements   | 100,580        | 2,153             | 5,000            | 5,100      | 5,202      | 5,306      | 5,412      | 5,520      | 5,631      | 5,743      | 5,858      | 5,975      |
| Capital   | -              | -                 | 81,131           | 82,754     | 84,409     | 86,097     | 87,819     | 89,575     | 91,367     | 93,194     | 95,058     | 96,959     |
| Total Operations & Maintenance  | 30,121,804     | 27,220,256        | 31,968,351       | 32,727,673 | 33,510,579 | 34,318,127 | 35,151,440 | 36,011,706 | 36,900,183 | 37,818,207 | 38,767,194 | 39,748,643 |
|   |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Director's Office   | 629,734        | 746,504           | 784,507          | 796,275    | 808,219    | 820,342    | 832,647    | 845,137    | 857,814    | 870,681    | 883,741    | 896,997    |
|   |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Debt Service  |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Principal   | 1,915,300      | 2,655,300         | 3,216,000        | 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  | 968,480        | 1,185,045         | 1,233,917        | 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  | 2,883,780      | 3,840,345         | 4,449,917        | 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  | 33,635,318     | 31,807,105        | 37,202,775       | 38,751,161 | 39,567,308 | 40,362,529 | 40,875,015 | 41,640,680 | 42,529,886 | 43,432,617 | 44,325,841 | 44,540,576 |
|   |                |                   |                  |            |            |            |            |            |            |            |            |            |
| ENDING FUND BALANCE   | 318,581        | 149               | 733,546          | 32,773     | 10,143     | 76,764     | 46,582     | 66,074     | 19,562     | 14,946     | 82,986     | 814,168    |
| Assumptions:  |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Expenditures increase 2% for personnel expenses, materials & supplies, services, other disbursements, and capital; insurance costs increases at 7%. |                |                   |                  |            |            |            |            |            |            |            |            |            |
| Revenues increase at a minimum variable rate from 2017-2025 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.

### 2016 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 2016 are budgeted at \$9,600,102 and encumbrance cancellations of \$130,000 are expected. The fund is expected to end 2016 with an unencumbered cash balance of \$2,086,564.

| 2016 Construction Inspection Fund               |    |                         |
|---|----|-------------------------|
| Balance Summary                                 |    |                         |
| Unencumbered Cash Balance (January 1, 2016)     | \$ | 1,477,379               |
| Plus Estimated 2016 Receipts                    |    | 9,600,102               |
| Plus Estimated Encumbrance Cancellations        |    | 130,000                 |
| Total Estimated Available Resources             | \$ | 11,207,481              |
| Less 2016 Recommended Operating Budget          |    | (9,120,917)             |
| Projected Available Balance (December 31, 2016) | \$ | <u><u>2,086,564</u></u> |

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