

Special Revenue Funds

Municipal Court Computer System Procurement and Maintenance Fund

2011 Cash Balance Statement

The municipal court computer fund is projected to begin 2011 with an unencumbered cash balance of \$1,084,457 and end the year with an available balance of \$636,373.

This fund was created to provide the Municipal Court with computer hardware, software, training and computer-related services. Effective March 1, 1993, the Ohio Revised Code was amended to allow the addition of court fees for the purpose of court computerization. For the Municipal Court Judges, the fee is \$3 per cause of action or appeal. The Municipal Court Clerk may add an amount of \$10 per transaction, including causes of action or appeals. The projection of total revenue attributable to the Municipal Court Judges for 2011 is \$420,000; revenue for the Clerk of Courts is \$1,495,000.

2011 MUNICIPAL COURT COMPUTER FUND BALANCE SUMMARY		
Unencumbered Cash Balance (January 1, 2011)	\$	1,084,457
Plus Estimated 2011 Receipts		1,915,000
Plus Estimated Encumbrance Cancellations		51,392
Total Estimated Available Resources	\$	3,050,849
Less 2011 Recommended Operating Budget		(2,414,476)
Projected Available Balance (December 31, 2011)	\$	636,373

Street Construction Maintenance and Repair Fund

2011 Cash Balance Statement

The street construction, maintenance and repair (SCMR) fund is projected to end 2011 with a fund balance of \$4,261,714. Revenue for the SCMR fund is expected to increase \$665,306 over 2010. In 2011, the storm water fund will reimburse the SCMR fund for the \$6.9 million cost of the street cleaning and snow and ice removal programs. In 2011, salt and asphalt will not be budgeted in this fund, while bridge maintenance will be budgeted at \$350,000. Also, a portion of the bulk program in the Refuse Collection Division will be funded by the SCMR fund.

2011 STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND BALANCE SUMMARY	
Unencumbered Cash Balance (January 1, 2011)	\$ 6,139,114
Plus Estimated 2011 Receipts	47,509,699
Plus Estimated Encumbrance Cancellations	<u>100,000</u>
Total Estimated Available Resources	\$ 53,748,813
Less 2011 Recommended Operating Budget	(49,487,099)
Projected Available Balance (December 31, 2011)	<u><u>\$ 4,261,714</u></u>

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2011 Revenue Summary

STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND				
REVENUE BY SOURCE AND YEAR				
HISTORICAL AND PROJECTED				
2008 - 2011				
REVENUE SUMMARY	2008 Actual	2009 Actual	2010 Estimated	2011 Proposed
Charges for Services	\$ 830,198	\$ 1,804,849	\$ 1,287,237	\$ 1,286,447
Motor Vehicle Fuel Tax	24,771,460	24,073,649	23,877,354	23,996,741
Motor Vehicle License Tax	8,026,347	7,565,289	8,104,609	8,501,683
Franklin County Reimbursements	2,187,323	2,193,184	2,700,000	2,700,000
Traffic Lane Lining	423,752	-	-	-
Right of Way	916,833	1,092,550	964,190	1,009,168
Refunds/ Damages/Sale of Assets	337,188	387,302	355,352	18,176
Street Cleaning	7,205,482	6,568,864	6,738,872	6,906,763
Miscellaneous Revenues	1,233,736	267,025	301,216	344,033
Capital Reimbursement	1,284,002	1,225,421	2,515,563	2,746,688
Insurance Trust Fund Transfer	245,500	-	-	-
Encumbrance Cancellations	132,307	96,724	155,640	100,000
Unencumbered Cash Balance	7,695,946	5,596,488	4,756,168	6,139,114
TOTAL RESOURCES	\$ 55,290,074	\$ 50,871,345	\$ 51,756,201	\$ 53,748,813
PERCENT CHANGE		-7.99%	1.74%	3.85%

Revenue Notes:

- Motor vehicle fuel tax revenues will increase slightly in 2011.
- Right-of-way permit fees are estimated at \$1,009,168 in 2011.
- Franklin County reimbursements are estimated to be \$2.7 million in 2011.
- Motor vehicle license tax revenues will increase \$397,074 over 2010.
- Capital reimbursements are estimated at \$2,746,688 in 2011, an increase of \$231,125 over 2010.
- Reimbursements from the storm water fund will total \$6,906,763.

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 2012 and beyond are as follows:

- The projected annual growth for motor vehicle fuel tax revenues and motor vehicle license tax revenues is at 0.5 percent per year.
- Operations and maintenance expenses, excluding personnel, health insurance, pro rata and technology, are inflated at two percent per year. Personnel expenses assume 2 percent growth in years 2012 – 2020. Insurance costs are projected to grow by 10 percent annually in 2012 and beyond; however, projections include offsets due to incremental increases in employee shares. Pro rata charges represent 4.5 percent of revenue. It is assumed that there will be zero growth in technology expenses.
- The ending fund balance is projected to be positive in 2012 and then negative in all years thereafter.

STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND												
PRO FORMA OPERATING STATEMENT												
REVENUE	Actual 2009	Estimated 2010	Proposed 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Motor Vehicle Fuel Tax	\$ 24,073,649	\$ 23,877,354	\$ 23,996,741	\$ 24,116,725	\$ 24,237,308	\$ 24,358,495	\$ 24,480,287	\$ 24,602,689	\$ 24,725,702	\$ 24,849,331	\$ 24,973,577	\$ 25,098,445
Charges for Services	1,804,849	1,287,237	1,286,447	1,309,069	1,332,142	1,355,676	1,379,681	1,404,164	1,429,136	1,454,607	1,480,587	1,507,086
Motor Vehicle License Tax	7,565,289	8,104,609	8,501,683	8,544,265	8,587,062	8,630,074	8,673,303	8,716,749	8,760,414	8,804,300	8,848,406	8,892,734
Franklin County Reimbursements	2,193,184	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
Traffic Lane Lining	-	-	-	-	-	-	-	-	-	-	-	-
Right of Way Permit Fees	1,092,550	964,190	1,009,168	1,039,443	1,070,626	1,102,745	1,135,827	1,169,902	1,204,999	1,241,149	1,278,384	1,316,735
Refunds/Damages/Sale of Assets	387,302	355,352	18,176	18,401	18,633	18,871	19,117	19,371	19,631	19,900	20,177	20,462
Miscellaneous Revenues	267,025	301,216	344,033	349,896	355,911	362,084	368,418	374,917	381,586	388,431	395,454	402,662
Capital Reimbursement	1,225,421	2,515,563	2,746,688	2,472,000	2,546,160	2,622,545	2,701,221	2,782,258	2,865,726	2,951,697	3,040,248	3,131,456
Street Cleaning Revenue	6,568,864	6,738,872	6,906,763	7,079,432	7,256,418	7,437,828	7,623,774	7,814,368	8,009,728	8,209,971	8,415,220	8,625,601
Insurance Trust Fund Transfer	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	45,178,133	46,844,393	47,509,699	47,629,231	48,104,261	48,588,319	49,081,628	49,584,418	50,096,923	50,619,386	51,152,053	51,695,181
Beginning Fund Balance	5,596,488	4,756,168	6,139,114	4,261,714	1,541,179	(2,144,022)	(6,856,085)	(12,662,191)	(19,634,941)	(27,852,831)	(37,400,771)	(48,370,654)
Encumbrance Cancellations	96,724	155,640	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL RESOURCES	50,871,345	51,756,201	53,748,813	51,990,945	49,745,439	46,544,297	42,325,543	37,022,227	30,561,982	22,866,555	13,851,282	3,424,526
OPERATING EXPENSES												
Personnel Services	26,219,088	26,140,426	27,393,017	27,940,877	28,499,695	29,069,689	29,651,083	30,244,104	30,848,986	31,465,966	32,095,285	32,737,191
Health Insurance	5,015,100	5,249,839	6,081,635	6,628,982	7,225,591	7,875,894	8,584,724	9,357,349	10,199,511	11,117,467	12,118,039	13,208,662
27th Pay Period	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials	1,996,298	579,536	582,528	594,179	606,062	618,183	630,547	643,158	656,021	669,142	682,524	696,175
Contractual Services	2,808,335	3,516,817	3,863,182	3,940,446	4,019,255	4,099,640	4,181,632	4,265,265	4,350,570	4,437,582	4,526,333	4,616,860
Pro Rata	1,835,121	2,107,998	2,137,936	2,143,315	2,164,692	2,186,474	2,208,673	2,231,299	2,254,362	2,277,872	2,301,842	2,326,283
Technology	903,918	857,210	1,152,056	1,152,056	1,152,056	1,152,056	1,152,056	1,152,056	1,152,056	1,152,056	1,152,056	1,152,056
Fleet	4,903,980	4,654,431	5,055,315	5,156,421	5,259,550	5,364,741	5,472,036	5,581,476	5,693,106	5,806,968	5,923,107	6,041,569
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Services	2,018,999	2,059,000	2,100,180	2,163,185	2,228,081	2,294,923	2,363,771	2,434,684	2,507,725	2,582,956	2,660,445	2,740,259
311 Operations	198,352	158,178	135,150	139,205	143,381	147,682	152,113	156,676	161,376	166,217	171,204	176,340
Equipment	92,738	200,452	895,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Claims	3,248	93,200	91,100	91,100	91,100	91,100	91,100	91,100	91,100	91,100	91,100	91,100
Transfers	120,000	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	46,115,177	45,617,087	49,487,099	50,449,766	51,889,461	53,400,382	54,987,735	56,657,168	58,414,813	60,267,326	62,221,937	64,286,495
Ending Fund Balance	\$ 4,756,168	\$ 6,139,114	\$ 4,261,714	\$ 1,541,179	\$ (2,144,022)	\$ (6,856,085)	\$ (12,662,191)	\$ (19,634,941)	\$ (27,852,831)	\$ (37,400,771)	\$ (48,370,654)	\$ (60,861,969)

Health Special Revenue Fund

2011 Cash Balance Statement

The health special revenue fund is projected to end 2011 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.

2011 HEALTH SPECIAL REVENUE FUND BALANCE SUMMARY		
Unencumbered Cash Balance (January 1, 2011)	\$	-
Plus Estimated 2011 Receipts		5,467,221
Plus General Fund Transfer		19,433,535
Plus Estimated Encumbrance Cancellations		86,600
Total Estimated Available Resources	\$	24,987,356
Less 2011 Recommended Operating Budget		24,987,356
Projected Available Balance (December 31, 2011)	\$	-

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2011 Revenue Summary

HEALTH SPECIAL REVENUE				
REVENUE BY SOURCE AND YEAR				
HISTORICAL AND PROJECTED				
2008 - 2011				
REVENUE SUMMARY	2008 Actual	2009 Actual	2010 Estimated	2011 Proposed
General Fund Transfer	\$ 20,373,319	\$ 15,864,837	\$ 15,824,118	\$ 19,433,535
Licenses and Permit Fees	2,348,097	2,514,416	2,612,617	2,769,392
Home Health Inspections	9,432	11,340	12,000	12,000
Vital Statistics	1,191,411	1,032,318	1,008,693	1,003,150
Employee Assist. Program	401,829	411,292	345,000	400,000
Occupational Health & Safety	209,370	23,886	-	-
Miscellaneous Charges for Services	1,312,522	1,176,975	1,042,012	1,007,062
Miscellaneous Revenues and Refunds	127,552	745,202	252,364	275,617
Home Health Visits	36,610	-	-	-
Encumbrance Cancellations	200,583	245,729	131,000	86,600
Unencumbered Cash Balance	210,117	(482)	390,784	-
TOTAL RESOURCES	\$ 26,420,842	\$ 22,025,513	\$ 21,618,588	\$ 24,987,356
PERCENT CHANGE		-16.64%	-1.85%	15.58%

Revenue 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. The general fund subsidy totaling \$19,433,535 represents 78 percent of the department's operating revenues. This subsidy is higher than the past two years and represents an increase of 23 percent over the subsidy in 2010.
- Other revenues include license and permit fees, charges for services, birth and death certificate fees and various program fees. Revenues, not including the general fund subsidy, unencumbered balance or encumbrance cancellations, are projected to increase almost four percent from estimated 2010 revenues.
- Since 2009, Occupational Health Clinic services have been provided through an outside vendor.
- In Miscellaneous Revenues and Refunds, the 2009 amount includes \$500,000 from Columbus Neighborhood Health Centers.
- The department no longer receives revenues from Home Health Visits.
- In 2011, total revenues, excluding the beginning year unencumbered cash balance and estimated encumbrance cancellations, are projected to be \$24,900,756.

Recreation and Parks Operation and Extension Fund

2011 Cash Balance Statement

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 2011, total available resources include a general fund transfer subsidy and encumbrance cancellations. These resources are used to cover Recreation and Parks Department operating expenditures.

2011 RECREATION AND PARKS OPERATION AND EXTENSION FUND BALANCE SUMMARY	
Unencumbered Cash Balance (January 1, 2011)	\$ -
Plus Estimated 2011 Receipts	6,147,616
Plus General Fund Transfer	28,404,025
Plus Estimated Encumbrance Cancellations	289,695
Total Estimated Available Resources	\$ 34,841,336
Less 2011 Recommended Operating Budget	(34,841,336)
Projected Available Balance (December 31, 2011)	<u><u>\$ -</u></u>

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2011 Revenue Summary

RECREATION AND PARKS OPERATION AND EXTENSION FUND				
REVENUE BY SOURCE AND YEAR				
HISTORICAL AND PROJECTED				
2008 - 2011				
REVENUE SUMMARY	2008 Actual	2009 Actual	2010 Estimated	2011 Proposed
Adult Sports	\$ 841,452	\$ 883,493	\$ 803,200	\$ 792,200
Aquatics	61,247	58,722	58,100	60,795
Recreation Centers	758,593	1,297,241	676,135	787,338
Senior Citizen Centers	62,135	43,074	35,986	30,500
Other	3,124,794	2,700,108	2,819,068	2,807,792
Permits	866,074	904,602	823,400	881,271
Boat Docks and Stakes	193,640	217,455	195,305	198,220
CIP Reimbursement	181,834	500,000	460,000	537,000
Rent	66,141	30,223	46,000	35,000
Refunds	31,905	17,165	8,500	17,500
General Fund Transfer	26,963,237	21,175,580	23,382,410	28,404,025
Encumbrance Cancellations	287,893	315,398	360,000	289,695
Unencumbered Cash Balance	157,729	20,726	263,144	-
TOTAL RESOURCES	\$ 33,596,674	\$ 28,163,787	\$ 29,931,248	\$ 34,841,336
PERCENT CHANGE		-16.17%	6.28%	16.40%

Revenue 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 2011 is \$28.4 million. The general fund subsidy does not include technology expenditures, which are budgeted in Finance and Management.
- Revenues come from adult sports leagues (softball, soccer, basketball, football and volleyball), recreation fees, gymnasium rentals, tree trimming, capital project management, and various other charges. Revenues are expected to be \$6.15 million.
- All city pools and recreation centers will be operational in 2011. The department will continue to waive the entry fee for all pools for the summer outdoor season.
- Tree trimming services in the right-of-way will continue to be billed to the street construction maintenance and repair fund (SCMR) in 2011, generating estimated revenue of \$2.1 million.

Golf Course Operations Fund

2011 Cash Balance Statement

The golf course operations fund is projected to begin 2011 with an unencumbered cash balance of \$17,366 and end the year with a surplus of \$52,882. Revenue receipts are projected at \$4,585,650. Total available resources, including expected encumbrance cancellations of \$35,000 are projected at \$4,638,016. This total represents a 9.94% increase over estimated 2010 total resources. Revenues are generated from greens fees, golf cart rental fees and the sale of refreshments at the seven municipal golf courses. Ninety percent of greens fee revenues are deposited into this fund, while the remaining ten percent goes directly toward golf course debt retirement.

2011 GOLF COURSE OPERATIONS FUND BALANCE SUMMARY	
Unencumbered Cash Balance (January 1, 2011)	\$ 17,366
Plus Estimated 2011 Receipts	4,585,650
Plus Estimated Encumbrance Cancellations	<u>\$ 35,000</u>
Total Estimated Available Resources	4,638,016
Less 2011 Recommended Operating Budget	(4,585,134)
Projected Available Balance (December 31, 2011)	<u>\$ 52,882</u>

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2011 Revenue Summary

GOLF COURSE OPERATIONS FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2008 - 2011				
REVENUE SUMMARY	2008 Actual	2009 Actual	2010 Estimated	2011 Proposed
Airport Golf Course	\$ 792,337	\$ 799,264	\$ 777,191	\$ 811,312
Mentel Golf Course	867,514	801,707	687,419	814,741
Champions Golf Course	711,880	657,148	593,828	672,640
Raymond/Wilson Road	1,418,288	1,372,530	1,322,822	1,395,022
Turnberry Golf Course	726,397	673,857	579,472	677,642
Walnut Hill Golf Course	208,380	206,564	189,267	214,293
Insurance Adjustment	22,500	-	-	-
Encumbrance Cancellations	42,275	50,832	69,000	35,000
Unencumbered Cash Balance	193,041	109,049	268,118	17,366
TOTAL RESOURCES	\$ 4,982,612	\$ 4,670,951	\$ 4,487,117	\$ 4,638,016
PERCENT CHANGE		-6.25%	-3.94%	3.36%

Revenue Notes:

- Revenue is directly related to weather conditions and is therefore difficult to project. Other factors that impact revenues include competition and the state of the economy.
- Total golf course revenues for 2011 are estimated at \$4.5 million. Encumbrance cancellations are projected at \$35,000 at this time. Total resources available to the division for 2011 are estimated at \$4.6 million, approximately three percent higher than total resources available in 2010.
- The division continues to closely monitor its revenues and expenditures, and plans to take mitigating action in the future should its financial position deteriorate.

Development Services Fund

2011 Cash Balance Statement

During 2010, all development services fund activity was moved from the Department of Development to the Building & Zoning Services Department. All fees and charges associated with development-related services are deposited into the fund. Revenue to the fund is projected at \$15.6 million in 2011. The fund is projected to end 2011 with an unencumbered cash balance of \$3,067,846.

2011 DEVELOPMENT SERVICES FUND BALANCE SUMMARY		
Unencumbered Cash Balance (January 1, 2011)	\$	2,899,815
Plus Estimated 2011 Receipts		15,600,000
Plus Estimated Encumbrance Cancellations		50,000
Total Estimated Available Resources	\$	18,549,815
Less 2011 Recommended Operating Budget		15,481,969
Projected Available Balance (December 31, 2011)	\$	3,067,846

2011 Revenue Summary

Revenue for the development services fund is estimated to increase by approximately 0.39 percent in 2011.

DEVELOPMENT SERVICES FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2008 - 2011				
REVENUE SUMMARY	2008 Actual	2009 Actual	2010 Estimated	2011 Proposed
Service Public Inspections	\$ 3,088,699	\$ 1,638,720	\$ -	\$ -
Service Private Inspections	2,921,054	327,678	-	-
Service Capital Inspections	4,173,020	-	-	-
Service Other	292,653	50,612	-	-
BSD Residential Construction	3,027,728	3,889,725	3,948,703	3,845,781
BSD Multi-Family Construction	894,187	203,403	780,501	811,782
BSD Commercial Construction	7,520,317	6,555,964	6,466,201	6,670,719
BSD Zoning	1,309,610	1,127,951	1,330,394	1,194,739
BSD License/Registration	1,810,966	2,045,647	2,169,710	2,243,255
BSD All Other	442,977	640,133	843,482	833,724
Insurance Trust Fund Transfer	136,500	-	-	-
Unencumbered Cash Balance	1,129,776	486,662	1,684,678	2,899,815
Encumbrance Cancellations	76,864	97,847	41,194	50,000
TOTAL RESOURCES	\$ 26,824,351	\$ 17,064,342	\$ 17,264,863	\$ 18,549,815
PERCENT CHANGE		-36.38%	1.18%	7.44%

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 ensuring the solvency of the fund and for maintaining an acceptable end-of-year balance. The major assumptions included in this pro forma are as follows:

- Revenues are increased by 1.5 percent in the years 2012 - 2020.
- Operations and maintenance expenses, excluding personnel, pro rata and health insurance, are inflated at two percent per year. Personnel expenses assume 2 percent growth in years 2012 - 2020. Insurance costs are projected to grow by 10 percent annually in 2012 and beyond; however, projections include offsets due to incremental increases in employee shares. Pro rata fees represent approximately 4.5 percent of non-city revenue.
- The ending fund balance is projected to be positive through 2016.

DEVELOPMENT SERVICES FUND

PRO FORMA OPERATING STATEMENT

REVENUE SOURCE	Actual 2009	Estimated 2010	Proposed 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
PUBLIC SERVICE:												
PUBLIC INSPECTIONS	\$ 1,638,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRIVATE INSPECTIONS	327,678	-	-	-	-	-	-	-	-	-	-	-
CAPITAL IMPROVEMENT INSPECTIONS	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	50,612	-	-	-	-	-	-	-	-	-	-	-
BUILDING SERVICES:												
RESIDENTIAL CONSTRUCTION	3,889,725	3,948,703	3,845,781	3,903,468	3,962,020	4,021,450	4,081,772	4,142,998	4,205,143	4,268,220	4,332,244	4,397,227
MULTI-FAMILY CONSTRUCTION	203,403	780,501	811,782	823,959	836,318	848,863	861,596	874,520	887,638	900,952	914,466	928,183
COMMERCIAL CONSTRUCTION	6,555,964	6,466,201	6,670,719	6,770,780	6,872,341	6,975,427	7,080,058	7,186,259	7,294,053	7,403,464	7,514,516	7,627,233
ZONING	1,127,951	1,330,394	1,194,739	1,212,660	1,230,850	1,249,313	1,268,052	1,287,073	1,306,379	1,325,975	1,345,865	1,366,053
LICENSE/REGISTRATION	2,045,647	2,169,710	2,243,255	2,276,904	2,311,057	2,345,723	2,380,909	2,416,623	2,452,872	2,489,665	2,527,010	2,564,915
ALL OTHER	640,133	843,482	833,724	846,230	858,923	871,807	884,884	898,158	911,630	925,304	939,184	953,272
INSURANCE TRUST FUND TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	16,479,833	15,538,991	15,600,000	15,834,000	16,071,510	16,312,583	16,557,271	16,805,630	17,057,715	17,313,581	17,573,284	17,836,884
BEGINNING FUND BALANCE	486,662	1,684,678	2,899,815	3,067,846	3,066,740	2,873,660	2,470,430	1,837,316	952,889	(206,123)	(1,664,998)	(3,451,198)
ENCUMBRANCE CANCELLATIONS	97,847	41,194	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL RESOURCES	17,064,342	17,264,863	18,549,815	18,951,846	19,188,250	19,236,242	19,077,701	18,692,946	18,060,604	17,157,457	15,958,286	14,435,686
EXPENDITURES												
OPERATIONS & MAINTENANCE:												
PERSONNEL SERVICES	11,375,001	9,819,427	10,476,622	10,686,154	10,899,878	11,117,875	11,340,233	11,567,037	11,798,378	12,034,346	12,275,032	12,520,533
EMPLOYEE INSURANCE	1,721,438	1,561,439	1,894,773	2,065,303	2,251,180	2,453,786	2,674,627	2,915,343	3,177,724	3,463,719	3,775,454	4,115,245
27th PAY PERIOD	-	-	-	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	41,510	66,986	67,253	68,598	70,656	72,776	74,959	77,208	79,524	81,910	84,367	86,898
SERVICES	411,076	419,024	422,290	430,736	443,658	456,968	470,677	484,797	499,341	514,321	529,751	545,643
PRO RATA	690,635	699,255	702,000	712,530	723,218	734,066	745,077	756,253	767,597	779,111	790,798	802,660
TECHNOLOGY	982,916	1,371,009	1,529,891	1,529,891	1,529,891	1,529,891	1,529,891	1,529,891	1,529,891	1,529,891	1,529,891	1,529,891
FLEET	117,144	184,804	137,740	140,495	144,710	149,051	153,522	158,128	162,872	167,758	172,791	177,975
OTHER	33,944	43,379	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150
CAPITAL OUTLAY	-	199,725	203,250	203,250	203,250	203,250	203,250	203,250	203,250	203,250	203,250	203,250
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & MAINTENANCE	15,379,664	14,365,048	15,481,969	15,885,107	16,314,590	16,765,813	17,240,386	17,740,058	18,266,727	18,822,456	19,409,484	20,030,244
TOTAL EXPENSE	15,379,664	14,365,048	15,481,969	15,885,107	16,314,590	16,765,813	17,240,386	17,740,058	18,266,727	18,822,456	19,409,484	20,030,244
ENDING UNENCUMBERED FUND BAL.	\$ 1,684,678	\$ 2,899,815	\$ 3,067,846	\$ 3,066,740	\$ 2,873,660	\$ 2,470,430	\$ 1,837,316	\$ 952,889	\$ (206,123)	\$ (1,664,998)	\$ (3,451,198)	\$ (5,594,559)

1111 East Broad Street Fund

2011 Cash Balance Statement

In 2007, a special revenue fund entitled the “1111 East Broad Street Operations Fund” was established to allow the Facilities Management Division to deposit rental payments from occupants of the building owned by the city at this location. Facilities Management funds necessary for the operation of the building are deposited in this fund as well. The fund is expected to begin 2011 with an unencumbered cash balance of \$231,060. Revenue receipts from leases are projected at \$1,481,366, with \$980,501 generated from COWIC and \$500,865 from the Department of Technology. Estimated available resources total \$1,712,426. Operational expenses in 2011 are projected to be \$1.67 million, leaving a projected available balance at year end of \$39,046. No general fund transfer is likely to be needed in 2011.

2011 1111 EAST BROAD STREET FUND BALANCE SUMMARY		
Unencumbered Cash Balance (January 1, 2011)	\$	231,060
Plus Estimated 2011 Receipts		1,481,366
Plus Estimated 2011 General Fund Transfer		-
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	1,712,426
Less 2011 Recommended Operating Budget		(1,673,380)
Projected Available Balance (December 31, 2011)	\$	39,046

Private Inspection Fund

2011 Cash Balance Statement

On April 1, 2009, the Public Service Department 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 that is generally associated with subdivision and commercial development. Revenues for 2011 are budgeted at \$1,915,569. The fund is expected to end 2011 with an unencumbered cash balance of \$197,618.

2011 PRIVATE INSPECTION FUND BALANCE SUMMARY	
Unencumbered Cash Balance (January 1, 2011)	\$ 25,585
Plus Estimated 2011 Receipts	1,915,569
Plus Estimated Encumbrance Cancellations	<u>2,000</u>
Total Estimated Available Resources	\$ 1,943,154
Less 2011 Recommended Operating Budget	(1,745,536)
Projected Available Balance (December 31, 2011)	<u>\$ 197,618</u>

Special Revenue Funds

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