

**Special Revenue Funds**

**Municipal Court Computer System Procurement and Maintenance Fund**

**2012 Cash Balance Statement**

The municipal court computer fund is projected to begin 2012 with an unencumbered cash balance of \$1,121,460 and end the year with an available balance of \$819,893.

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 \$370,000; revenue for the Clerk of Courts is \$1,350,000.

<b>2012 MUNICIPAL COURT COMPUTER FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2012)	\$ 1,121,460
Plus Estimated 2012 Receipts	1,720,000
Plus Estimated Encumbrance Cancellations	170,000
Total Estimated Available Resources	<u>\$ 3,011,460</u>
Less 2012 Recommended Operating Budget	(2,191,567)
Projected Available Balance (December 31, 2012)	<u><u>\$ 819,893</u></u>

## Street Construction Maintenance and Repair Fund

### 2012 Cash Balance Statement

The street construction, maintenance and repair (SCMR) fund is projected to end 2012 with a fund balance of \$3,300,885. Revenue for the SCMR fund is expected to be \$140,656 less than 2011 projections. In 2012, the storm water fund will reimburse the SCMR fund for the \$7.1 million cost of the street cleaning and snow and ice removal programs. In 2012, salt and asphalt will not be budgeted in this fund. Also, a portion of the bulk program in the Refuse Collection Division will be funded by the SCMR fund.

<b>2012 STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2012)	\$ 6,191,177
Plus Estimated 2012 Receipts	46,629,873
Plus Estimated Encumbrance Cancellations	<u>128,000</u>
Total Estimated Available Resources	\$ 52,949,050
Less 2012 Recommended Operating Budget	(49,648,165)
Projected Available Balance (December 31, 2012)	<u><u><b>\$ 3,300,885</b></u></u>

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**2012 Revenue Summary**

STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND				
REVENUE BY SOURCE AND YEAR				
HISTORICAL AND PROJECTED				
2009 - 2012				
REVENUE SUMMARY	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Charges for Services	\$ 1,804,849	\$ 749,279	\$ 740,593	\$ 778,670
Motor Vehicle Fuel Tax	24,073,649	24,290,902	24,265,144	24,711,731
Motor Vehicle License Tax	7,565,289	7,549,366	7,496,685	7,496,398
Franklin County Reimbursements	2,193,184	2,663,023	2,700,000	2,700,000
Right of Way	1,092,550	1,059,519	1,058,923	1,064,218
Refunds/ Damages/Sale of Assets	387,302	9,786	17,349	17,570
Street Cleaning	6,568,864	6,130,622	6,532,117	7,113,639
Miscellaneous Revenues	267,025	396,115	235,141	247,647
Capital Reimbursement	1,225,421	2,485,369	3,724,577	2,500,000
Insurance Trust Fund Transfer	-	-	-	-
Encumbrance Cancellations	96,724	156,533	949,548	128,000
Unencumbered Cash Balance	5,596,488	4,756,168	4,904,267	6,191,177
<b>TOTAL RESOURCES</b>	<b>\$ 50,871,345</b>	<b>\$ 50,246,682</b>	<b>\$ 52,624,344</b>	<b>\$ 52,949,050</b>
<b>PERCENT CHANGE</b>		<b>-1.23%</b>	<b>4.73%</b>	<b>0.62%</b>

Revenue Notes:

- Motor vehicle fuel tax revenues will increase slightly in 2012.
- Right-of-way permit fees are estimated at \$1,064,218 in 2012.
- Franklin County reimbursements are estimated to be \$2.7 million in 2012.
- Motor vehicle license tax revenues will decrease slightly from 2011.
- Capital reimbursements are estimated at \$2,500,000 in 2012, a decrease of \$1,239,209 from 2011 projections.
- Reimbursements from the storm water fund will total \$7,113,639 in 2012.

### **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 2013 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 one percent growth in years 2013 – 2021. Insurance costs are projected to grow by nine percent annually in 2013 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.

<b>STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND</b>												
<b>PRO FORMA OPERATING STATEMENT</b>												
REVENUE	Actual 2010	Estimated 2011	Proposed 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Motor Vehicle Fuel Tax	\$ 24,290,902	\$ 24,265,144	\$ 24,711,731	\$ 24,835,290	\$ 24,959,466	\$ 25,084,263	\$ 25,209,685	\$ 25,335,733	\$ 25,462,412	\$ 25,589,724	\$ 25,717,673	\$ 25,846,261
Charges for Services	749,279	740,593	778,670	788,579	801,323	814,321	827,579	841,101	854,892	868,958	883,305	897,938
Motor Vehicle License Tax	7,549,366	7,496,685	7,496,398	7,533,893	7,571,576	7,609,447	7,647,508	7,685,759	7,724,202	7,762,838	7,801,667	7,840,690
Franklin County Reimbursements	2,663,023	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	2,700,001
Traffic Lane Lining	-	-	-	-	-	-	-	-	-	-	-	-
Right of Way Permit Fees	1,059,519	1,058,923	1,064,218	1,096,145	1,129,029	1,162,900	1,197,787	1,233,720	1,270,732	1,308,854	1,348,120	1,388,563
Refunds/Damages/Sale of Assets	9,786	17,349	17,570	17,795	18,027	18,265	18,511	18,765	19,025	19,294	19,571	19,856
Miscellaneous Revenues	396,115	235,141	247,647	310,984	315,272	319,660	324,149	328,743	333,445	338,256	343,180	348,219
Capital Reimbursement	2,485,369	3,724,577	2,500,000	2,575,000	2,652,250	2,731,818	2,813,772	2,898,185	2,985,131	3,074,685	3,166,925	3,261,933
Street Cleaning Revenue	6,130,622	6,532,117	7,113,639	7,291,480	7,473,767	7,660,611	7,852,126	8,048,430	8,249,640	8,455,881	8,667,278	8,883,960
Insurance Trust Fund Transfer	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>45,333,981</b>	<b>46,770,529</b>	<b>46,629,873</b>	<b>47,149,165</b>	<b>47,620,710</b>	<b>48,101,285</b>	<b>48,591,117</b>	<b>49,090,436</b>	<b>49,599,479</b>	<b>50,118,490</b>	<b>50,647,718</b>	<b>51,187,422</b>
Beginning Fund Balance	4,756,168	4,904,267	6,191,177	3,300,885	(42,624)	(3,942,329)	(8,431,310)	(13,544,947)	(19,321,074)	(25,800,157)	(33,025,485)	(41,043,365)
Encumbrance Cancellations	156,533	949,548	128,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
<b>TOTAL RESOURCES</b>	<b>50,246,682</b>	<b>52,624,344</b>	<b>52,949,050</b>	<b>50,600,051</b>	<b>47,728,085</b>	<b>44,308,957</b>	<b>40,309,807</b>	<b>35,695,489</b>	<b>30,428,406</b>	<b>24,468,333</b>	<b>17,772,233</b>	<b>10,294,057</b>
<b>OPERATING EXPENSES</b>												
Personnel Services	25,917,486	26,604,437	27,117,346	27,388,519	27,662,405	27,939,029	28,218,419	28,500,603	28,785,609	29,073,465	29,364,200	29,657,842
Health Insurance	5,294,108	5,634,979	6,493,099	6,947,616	7,433,949	7,954,325	8,511,128	9,106,907	9,744,391	10,426,498	11,156,353	11,937,298
27th Pay Period	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials	543,985	503,145	617,253	629,598	642,190	655,034	668,134	681,497	695,127	709,030	723,210	737,674
Contractual Services	3,394,675	3,343,334	3,781,392	3,857,020	3,934,160	4,012,843	4,093,100	4,174,962	4,258,462	4,343,631	4,430,503	4,519,113
Pro Rata	2,153,101	2,104,674	2,094,364	2,121,712	2,142,932	2,164,558	2,186,600	2,209,070	2,231,977	2,255,332	2,279,147	2,303,434
Technology	807,381	928,991	1,514,318	1,514,318	1,514,318	1,514,318	1,514,318	1,514,318	1,514,318	1,514,318	1,514,318	1,514,318
Fleet	4,698,228	4,621,459	5,394,886	5,502,784	5,612,839	5,725,096	5,839,598	5,956,390	6,075,518	6,197,028	6,320,969	6,447,388
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Services	2,121,792	2,211,344	2,142,184	2,185,028	2,228,728	2,273,303	2,318,769	2,365,144	2,412,447	2,460,696	2,509,910	2,560,108
311 Operations	200,418	232,688	137,853	140,610	143,422	146,291	149,217	152,201	155,245	158,350	161,517	164,747
Other	25,361	38,743	45,470	45,470	45,470	45,470	45,470	45,470	45,470	45,470	45,470	45,470
Capital	185,879	209,374	310,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>45,342,415</b>	<b>46,433,168</b>	<b>49,648,165</b>	<b>50,642,675</b>	<b>51,670,414</b>	<b>52,740,267</b>	<b>53,854,754</b>	<b>55,016,563</b>	<b>56,228,563</b>	<b>57,493,818</b>	<b>58,815,597</b>	<b>60,197,393</b>
Ending Fund Balance	\$ 4,904,267	\$ 6,191,177	\$ 3,300,885	\$ (42,624)	\$ (3,942,329)	\$ (8,431,310)	\$ (13,544,947)	\$ (19,321,074)	\$ (25,800,157)	\$ (33,025,485)	\$ (41,043,365)	\$ (49,903,336)

## Health Special Revenue Fund

### 2012 Cash Balance Statement

The health special revenue fund is projected to end 2012 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.

<b>2012 HEALTH SPECIAL REVENUE FUND BALANCE SUMMARY</b>		
Unencumbered Cash Balance (January 1, 2012)	\$	-
Plus Estimated 2012 Receipts		5,947,071
Plus General Fund Transfer		19,740,623
Plus Estimated Encumbrance Cancellations		100,000
Total Estimated Available Resources	\$	25,787,694
Less 2012 Recommended Operating Budget		(25,787,694)
Projected Available Balance (December 31, 2012)	\$	-

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2012 Revenue Summary

HEALTH SPECIAL REVENUE REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2009-2012				
REVENUE SUMMARY	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
General Fund Transfer	\$ 15,864,837	\$ 15,824,118	\$ 18,250,827	\$ 19,740,623
Licenses and Permit Fees	2,514,416	2,629,334	2,811,542	2,869,117
Home Health Inspections	11,340	13,212	12,000	12,000
Vital Statistics	1,032,318	1,021,265	1,014,311	1,023,150
Employee Assist. Program	411,292	352,980	360,000	413,554
Occupational Health & Safety	23,886	-	-	-
Miscellaneous Charges for Services	1,176,975	1,036,492	1,096,600	1,109,612
Miscellaneous Revenues and Refunds	745,202	211,659	275,202	519,638
Encumbrance Cancellations	245,729	253,343	203,500	100,000
Unencumbered Cash Balance	(482)	390,784	33,309	-
<b>TOTAL RESOURCES</b>	<b>\$ 22,025,513</b>	<b>\$ 21,733,187</b>	<b>\$ 24,057,292</b>	<b>\$ 25,787,694</b>
PERCENT CHANGE		-1.33%	10.69%	7.19%

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 \$19,740,623 represents 77 percent of the department's operating revenues. This subsidy is higher than the past two years and represents an increase of eight percent over the subsidy in 2011.
- 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 seven percent from estimated 2011 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.
- In 2012, total revenues, excluding the beginning year unencumbered cash balance and estimated encumbrance cancellations, are projected to be \$25,687,694.

## Recreation and Parks Operation and Extension Fund

### 2012 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 2012, total available resources include a general fund transfer subsidy and encumbrance cancellations. These resources are used to cover Recreation and Parks Department operating expenditures.

<b>2012 RECREATION AND PARKS OPERATION AND EXTENSION FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2012)	\$ -
Plus Estimated 2012 Receipts	6,319,575
Plus General Fund Transfer	30,321,376
Plus Estimated Encumbrance Cancellations	310,000
Total Estimated Available Resources	\$ 36,950,951
Less 2012 Recommended Operating Budget	(36,950,951)
Projected Available Balance (December 31, 2012)	<u><u>\$ -</u></u>

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2012 Revenue Summary

RECREATION AND PARKS OPERATION AND EXTENSION FUND				
REVENUE BY SOURCE AND YEAR				
HISTORICAL AND PROJECTED				
2009 - 2012				
REVENUE SUMMARY	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Adult Sports	\$ 883,493	\$ 803,200	\$ 762,836	\$ 712,000
Aquatics	58,722	58,100	65,426	63,500
Recreation Centers	1,297,241	861,466	791,135	805,100
Senior Citizen Centers	43,074	35,986	34,170	34,000
Other	2,700,108	2,819,068	2,777,092	2,772,091
Permits	904,602	823,400	873,100	897,068
Boat Docks and Stakes	217,455	195,305	197,896	195,220
CIP Reimbursement	500,000	460,000	537,000	785,596
Rent	30,223	46,000	35,000	35,000
Refunds	17,165	8,500	105,100	20,000
General Fund Transfer	21,175,580	23,382,410	26,435,884	30,321,376
Encumbrance Cancellations	315,398	360,135	508,673	310,000
Unencumbered Cash Balance	20,726	263,144	162,857	-
<b>TOTAL RESOURCES</b>	<b>\$ 28,163,787</b>	<b>\$ 30,116,714</b>	<b>\$ 33,286,169</b>	<b>\$ 36,950,951</b>
PERCENT CHANGE		6.93%	10.52%	11.01%

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 2012 is \$30.3 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 \$6.32 million.
- 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 2012, generating estimated revenue of \$2.1 million.

## Golf Course Operations Fund

### 2012 Cash Balance Statement

The golf course operations fund is projected to begin 2012 with no unencumbered cash balance and end the year with a surplus of \$19,635. Revenue receipts are projected at \$4,238,000. Total available resources, including expected encumbrance cancellations of \$120,000 are budgeted at \$4,358,000. This total represents a 4.9 percent increase over estimated 2011 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.

<b>2012 GOLF COURSE OPERATIONS FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2012)	\$ -
Plus Estimated 2012 Receipts	4,238,000
Plus Estimated Encumbrance Cancellations	\$ 120,000
Total Estimated Available Resources	<u>4,358,000</u>
Less 2012 Recommended Operating Budget	(4,338,365)
Projected Available Balance (December 31, 2012)	<u><b>\$ 19,635</b></u>

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2012 Revenue Summary

<b>GOLF COURSE OPERATIONS FUND</b> <b>REVENUE BY SOURCE AND YEAR</b> <b>HISTORICAL AND PROJECTED</b> <b>2009 - 2012</b>				
<b>REVENUE SUMMARY</b>	<b>2009</b> <b>Actual</b>	<b>2010</b> <b>Actual</b>	<b>2011</b> <b>Estimated</b>	<b>2012</b> <b>Proposed</b>
Airport Golf Course	\$ 799,264	\$ 777,245	\$ 743,170	\$ 777,245
Mentel Golf Course	801,707	725,394	649,937	722,781
Champions Golf Course	657,148	610,377	571,883	611,277
Raymond/Wilson Road	1,372,530	1,337,939	1,190,471	1,337,939
Turnberry Golf Course	673,857	591,377	524,345	592,892
Walnut Hill Golf Course	206,564	195,866	173,389	195,866
Encumbrance Cancellations	50,832	68,825	122,800	120,000
Unencumbered Cash Balance	109,049	268,118	176,908	-
<b>TOTAL RESOURCES</b>	<b>\$ 4,670,951</b>	<b>\$ 4,575,141</b>	<b>\$ 4,152,903</b>	<b>\$ 4,358,000</b>
<b>PERCENT CHANGE</b>		<b>-2.05%</b>	<b>-9.23%</b>	<b>4.94%</b>

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 2012 are estimated at \$4.2 million. Airport Golf Course will be closed for play until early 2013 as a result of runway construction at Port Columbus International Airport. Replacement revenue will be provided through an agreement with the Columbus Regional Airport Authority.
- 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

### 2012 Cash Balance Statement

During 2010, all development services fund activity was moved from the Department of Development to the Building and Zoning Services Department. All fees and charges associated with development-related services are deposited into the fund. Revenue to the fund is projected at \$15.58 million in 2012. The fund is projected to end 2012 with an unencumbered cash balance of \$3,178,701.

2012 DEVELOPMENT SERVICES FUND BALANCE SUMMARY		
Unencumbered Cash Balance (January 1, 2012)	\$	3,135,779
Plus Estimated 2011 Receipts		15,583,864
Plus Estimated Encumbrance Cancellations		<u>27,879</u>
Total Estimated Available Resources	\$	18,747,522
Less 2011 Recommended Operating Budget		(15,568,821)
Projected Available Balance (December 31, 2012)	\$	<u><u>3,178,701</u></u>

## 2012 Revenue Summary

<b>DEVELOPMENT SERVICES FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2009 - 2012</b>				
<b>REVENUE SUMMARY</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Estimated</b>	<b>2012 Proposed</b>
Service Public Inspections	\$ 1,638,720	\$ -	\$ -	\$ -
Service Private Inspections	327,678	-	-	-
Service Capital Inspections	-	-	-	-
Service Other	50,612	-	-	-
BSD Residential Construction	3,889,725	3,875,378	3,684,855	3,740,128
BSD Multi-Family Construction	203,403	777,774	614,142	623,354
BSD Commercial Construction	6,555,964	6,830,210	7,062,638	7,168,578
BSD Zoning	1,127,951	1,494,630	1,535,356	1,558,386
BSD License/Registration	2,045,647	2,190,984	2,149,499	2,181,741
BSD All Other	640,133	125,605	307,071	311,677
Insurance Trust Fund Transfer	-	-	-	-
Unencumbered Cash Balance	486,662	1,684,678	2,754,253	3,135,779
Encumbrance Cancellations	97,847	41,194	27,879	27,879
<b>TOTAL RESOURCES</b>	<b>\$ 17,064,342</b>	<b>\$ 17,020,454</b>	<b>\$ 18,135,693</b>	<b>\$ 18,747,522</b>
PERCENT CHANGE		<b>-0.26%</b>	<b>6.55%</b>	<b>3.37%</b>

### **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 2013 - 2021.
- Operations and maintenance expenses, excluding personnel, pro rata and health insurance, are inflated at two percent per year. Personnel expenses assume one percent growth in years 2013 - 2021. Insurance costs are projected to grow by nine percent annually in 2012 and beyond; however, projections include offsets due to incremental increases in employee shares. Pro rata fees represent 4.5 percent of non-city revenue.
- The ending fund balance is projected to be positive through 2021.

<b>DEVELOPMENT SERVICES FUND</b>												
<b>PRO FORMA OPERATING STATEMENT</b>												
	Actual 2010	Estimated 2011	Proposed 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>REVENUE SOURCE</b>												
RESIDENTIAL CONSTRUCTION	3,875,378	3,684,855	3,740,128	3,796,230	3,853,173	3,910,971	3,969,635	4,029,180	4,089,618	4,150,962	4,213,226	4,276,425
MULTI-FAMILY CONSTRUCTION	777,774	614,142	623,354	632,704	642,195	651,828	661,605	671,529	681,602	691,826	702,204	712,737
COMMERCIAL CONSTRUCTION	6,830,210	7,062,638	7,168,578	7,276,106	7,385,248	7,496,027	7,608,467	7,722,594	7,838,433	7,956,009	8,075,349	8,196,480
ZONING	1,494,630	1,535,356	1,558,386	1,581,762	1,605,489	1,629,571	1,654,014	1,678,825	1,704,007	1,729,567	1,755,511	1,781,843
LICENSE/REGISTRATION	2,190,984	2,149,499	2,181,741	2,214,468	2,247,685	2,281,400	2,315,621	2,350,355	2,385,611	2,421,395	2,457,716	2,494,581
ALL OTHER	125,605	307,071	311,677	316,352	321,097	325,914	330,802	335,764	340,801	345,913	351,102	356,368
INSURANCE TRUST FUND TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>15,294,582</b>	<b>15,353,561</b>	<b>15,583,864</b>	<b>15,817,622</b>	<b>16,054,887</b>	<b>16,295,710</b>	<b>16,540,145</b>	<b>16,788,248</b>	<b>17,040,071</b>	<b>17,295,672</b>	<b>17,555,108</b>	<b>17,818,436</b>
BEGINNING FUND BALANCE	1,684,678	2,754,253	3,135,779	3,178,701	3,190,536	3,163,947	3,090,983	2,963,024	2,770,739	2,504,031	2,151,984	1,702,799
ENCUMBRANCE CANCELLATIONS	41,194	27,879	27,879	27,879	27,879	27,879	27,879	27,879	27,879	27,879	27,879	27,879
<b>TOTAL RESOURCES</b>	<b>17,020,454</b>	<b>18,135,693</b>	<b>18,747,522</b>	<b>19,024,203</b>	<b>19,273,301</b>	<b>19,487,536</b>	<b>19,659,008</b>	<b>19,779,151</b>	<b>19,838,689</b>	<b>19,827,583</b>	<b>19,734,970</b>	<b>19,549,114</b>
<b>EXPENDITURES</b>												
<b>OPERATIONS &amp; MAINTENANCE:</b>												
PERSONNEL SERVICES	9,788,030	10,411,696	10,725,180	10,832,432	10,940,756	11,050,164	11,160,665	11,272,272	11,384,995	11,498,845	11,613,833	11,729,971
EMPLOYEE INSURANCE	1,564,621	1,799,156	1,905,369	2,038,745	2,181,457	2,334,159	2,497,550	2,672,379	2,859,445	3,059,606	3,273,779	3,502,943
27th PAY PERIOD	-	-	-	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	69,207	40,189	68,598	69,970	71,369	72,797	74,253	75,738	77,252	78,798	80,373	81,981
SERVICES	420,963	397,679	457,449	466,598	475,930	485,449	495,158	505,061	515,162	525,465	535,974	546,694
PRO RATA	664,306	690,910	701,274	711,793	722,470	733,307	744,307	755,471	766,803	778,305	789,980	801,830
TECHNOLOGY	1,343,520	1,295,861	1,503,880	1,503,880	1,503,880	1,503,880	1,503,880	1,503,880	1,503,880	1,503,880	1,503,880	1,503,880
FLEET	184,804	143,442	158,921	162,099	165,341	168,648	172,021	175,462	178,971	182,550	186,201	189,925
OTHER	31,025	11,325	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150	48,150
CAPITAL OUTLAY	199,725	209,655	-	-	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>14,266,201</b>	<b>14,999,914</b>	<b>15,568,821</b>	<b>15,833,667</b>	<b>16,109,354</b>	<b>16,396,553</b>	<b>16,695,983</b>	<b>17,008,412</b>	<b>17,334,658</b>	<b>17,675,599</b>	<b>18,032,171</b>	<b>18,405,374</b>
<b>TOTAL EXPENSE</b>	<b>14,266,201</b>	<b>14,999,914</b>	<b>15,568,821</b>	<b>15,833,667</b>	<b>16,109,354</b>	<b>16,396,553</b>	<b>16,695,983</b>	<b>17,008,412</b>	<b>17,334,658</b>	<b>17,675,599</b>	<b>18,032,171</b>	<b>18,405,374</b>
ENDING UNENCUMBERED FUND BAL.	\$ 2,754,253	\$ 3,135,779	\$ 3,178,701	\$ 3,190,536	\$ 3,163,947	\$ 3,090,983	\$ 2,963,024	\$ 2,770,739	\$ 2,504,031	\$ 2,151,984	\$ 1,702,799	\$ 1,143,740

## 1111 East Broad Street Fund

### 2012 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 2012 with an unencumbered cash balance of \$591,991. Revenue receipts from leases are projected at \$1,131,520 with \$630,655 generated from COWIC and \$500,865 from the Department of Technology. This is slightly less than in 2011, due to possible tenant changes. Estimated available resources total \$1,723,511. Operational expenses in 2012 are projected to be \$1.64 million, leaving a projected available balance at year end of \$87,881. No general fund transfer is likely to be needed in 2012.

<b>2012 1111 EAST BROAD STREET FUND BALANCE SUMMARY</b>		
Unencumbered Cash Balance (January 1, 2012)	\$	591,991
Plus Estimated 2012 Receipts		1,131,520
Plus Estimated 2012 General Fund Transfer		-
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	1,723,511
Less 2012 Recommended Operating Budget		(1,635,630)
Projected Available Balance (December 31, 2012)	<b>\$</b>	<b>87,881</b>

**Private Inspection Fund**

**2012 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 that is generally associated with subdivision and commercial development. Revenues for 2012 are budgeted at \$2,296,398. The fund is expected to end 2012 with an unencumbered cash balance of \$478,428.

<b>2012 PRIVATE INSPECTION FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2012)	\$ 283,234
Plus Estimated 2012 Receipts	2,296,398
Plus Estimated Encumbrance Cancellations	2,000
Total Estimated Available Resources	<u>\$ 2,581,632</u>
Less 2012 Recommended Operating Budget	(2,103,204)
Projected Available Balance (December 31, 2012)	<u><b>\$ 478,428</b></u>

## Special Revenue Funds

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