

**Special Revenue Funds**

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

**2013 Cash Balance Statement**

The municipal court computer fund is projected to begin 2013 with an unencumbered cash balance of \$1,139,906 and end the year with an available balance of \$1,001,800.

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 2013 is \$426,000; revenue for the Clerk of Courts is \$1,519,800.

<b>2013 MUNICIPAL COURT COMPUTER FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2013)	\$ 1,139,906
Plus Estimated 2013 Receipts	1,945,800
Plus Estimated Encumbrance Cancellations	75,000
Total Estimated Available Resources	<u>\$ 3,160,706</u>
Less 2013 Recommended Operating Budget	(2,158,906)
Projected Available Balance (December 31, 2013)	<u><u>\$ 1,001,800</u></u>

## Street Construction Maintenance and Repair Fund

### 2013 Cash Balance Statement

The street construction, maintenance and repair (SCMR) fund is projected to end 2013 with a fund balance of \$4,097,928. Revenue for the SCMR fund is projected at \$47,562,739 and encumbrance cancellations of \$100,000 are expected. In 2013, the storm water fund will reimburse the SCMR fund for the \$7.35 million cost of the street cleaning and snow and ice removal programs. In 2013, 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. Beginning in 2013, the forestry program will no longer be funded by the SCMR fund.

<b>2013 STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2013)	\$ 4,123,521
Plus Estimated 2013 Receipts	47,562,739
Plus Estimated Encumbrance Cancellations	<u>100,000</u>
Total Estimated Available Resources	\$ 51,786,260
Less 2013 Recommended Operating Budget	(47,688,332)
Projected Available Balance (December 31, 2013)	<u><b>\$ 4,097,928</b></u>

## 2013 Revenue Summary

<b>STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND</b>				
<b>REVENUE BY SOURCE AND YEAR</b>				
<b>HISTORICAL AND PROJECTED</b>				
<b>2010 - 2013</b>				
<b>REVENUE SUMMARY</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Proposed</b>
Charges for Services	\$ 749,279	\$ 1,002,150	\$ 732,464	\$ 938,504
Motor Vehicle Fuel Tax	24,290,902	23,572,879	24,019,466	24,065,242
Motor Vehicle License Tax	7,549,366	7,584,628	7,564,549	7,565,725
Franklin County Reimbursements	2,663,023	2,997,357	2,700,000	2,700,000
Right of Way	1,059,519	1,254,133	1,220,029	1,076,613
Refunds/ Damages/Sale of Assets	9,786	49,893	49,518	47,169
Street Cleaning	6,130,622	5,814,777	6,396,299	7,357,985
Miscellaneous Revenues	396,115	106,886	84,095	111,501
Capital Reimbursement	2,485,369	2,319,903	3,594,576	3,700,000
Insurance Trust Fund Transfer	-	-	-	-
Encumbrance Cancellations	156,533	951,064	1,837,064	100,000
Unencumbered Cash Balance	4,756,168	4,904,266	3,406,848	4,123,521
<b>TOTAL RESOURCES</b>	<b>\$ 50,246,682</b>	<b>\$ 50,557,936</b>	<b>\$ 51,604,909</b>	<b>\$ 51,786,260</b>
<b>PERCENT CHANGE</b>		<b>0.62%</b>	<b>2.07%</b>	<b>0.35%</b>

### Revenue Notes:

- Motor vehicle fuel tax revenues will increase slightly in 2013.
- Right-of-way permit fees are estimated at \$1,076,613 in 2013.
- Franklin County reimbursements are estimated to be \$2.7 million in 2013.
- Motor vehicle license tax revenues will increase slightly from 2012.
- Capital reimbursements are estimated at \$3,700,000 in 2013, an increase of \$105,424 from 2012 projections.
- Reimbursements from the storm water fund will total \$7,357,985 in 2013.

### **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 2014 and beyond are as follows:

- The projected annual growth for motor vehicle fuel tax revenues and motor vehicle license tax revenues is at one-half 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 1.5 percent growth in years 2014 – 2022. Insurance costs are projected to grow by nine percent annually in 2014 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 through 2015 and then negative in all years thereafter.

# Special Revenue Funds

STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND												
PRO FORMA OPERATING STATEMENT												
REVENUE	Actual 2011	Estimated 2012	Proposed 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Motor Vehicle Fuel Tax	\$ 23,572,879	\$ 24,019,466	\$ 24,065,242	\$ 24,185,568	\$ 24,306,496	\$ 24,428,029	\$ 24,550,169	\$ 24,672,920	\$ 24,796,284	\$ 24,920,266	\$ 25,044,867	\$ 25,170,091
Charges for Services	1,002,150	732,464	806,622	814,688	822,835	831,063	839,374	847,768	856,246	864,808	873,456	882,191
Motor Vehicle License Tax	7,584,627	7,564,549	7,565,725	7,603,554	7,641,571	7,679,779	7,718,178	7,756,769	7,795,553	7,834,531	7,873,703	7,913,072
Franklin County Reimbursements	2,997,357	2,700,000	2,700,000	2,727,000	2,754,270	2,781,813	2,809,631	2,837,727	2,866,104	2,894,765	2,923,713	2,952,950
Right of Way Permit Fees	1,254,134	1,220,029	1,230,763	1,243,071	1,255,501	1,268,056	1,280,737	1,293,544	1,306,480	1,319,545	1,332,740	1,346,067
Refunds/Damages/Sale of Assets	49,894	49,518	53,165	53,697	54,234	54,776	55,324	55,877	56,436	57,000	57,570	58,146
Miscellaneous Revenues	106,886	84,095	83,235	84,067	84,908	85,757	86,615	87,481	88,356	89,239	90,132	91,033
Capital Reimbursement	2,319,903	3,594,576	3,700,000	3,737,000	3,774,370	3,812,114	3,850,235	3,888,737	3,927,625	3,966,901	4,006,570	4,046,636
Street Cleaning Revenue	5,814,777	6,396,299	7,357,985	7,431,565	7,505,880	7,580,939	7,656,749	7,733,316	7,810,649	7,888,756	7,967,643	8,047,320
Insurance Trust Fund Transfer	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>44,702,607</b>	<b>46,360,997</b>	<b>47,562,739</b>	<b>47,880,213</b>	<b>48,200,070</b>	<b>48,522,331</b>	<b>48,847,017</b>	<b>49,174,146</b>	<b>49,503,740</b>	<b>49,835,819</b>	<b>50,170,404</b>	<b>50,507,516</b>
Beginning Fund Balance	4,904,267	3,406,848	4,123,521	4,097,928	3,303,026	1,698,453	(758,582)	(4,113,460)	(8,414,325)	(13,712,268)	(20,061,530)	(27,519,707)
Encumbrance Cancellations	951,064	1,837,064	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL RESOURCES</b>	<b>50,557,938</b>	<b>51,604,909</b>	<b>51,786,260</b>	<b>52,078,141</b>	<b>51,603,096</b>	<b>50,320,784</b>	<b>48,188,434</b>	<b>45,160,686</b>	<b>41,189,415</b>	<b>36,223,551</b>	<b>30,208,874</b>	<b>23,087,809</b>
<b>OPERATING EXPENSES</b>												
Personnel Services	26,109,285	26,022,455	26,913,023	27,316,718	27,726,469	28,142,366	28,564,502	28,992,969	29,427,864	29,869,282	30,317,321	30,772,081
Health Insurance	5,877,528	5,980,063	6,630,785	7,094,940	7,591,586	8,122,997	8,691,607	9,300,019	9,951,020	10,647,592	11,392,923	12,190,428
27th Pay Period	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials	457,143	489,474	642,681	655,535	668,645	682,018	695,659	709,572	723,763	738,238	753,003	768,063
Contractual Services	3,297,747	3,241,189	3,751,882	3,826,920	3,903,458	3,981,527	4,061,158	4,142,381	4,225,229	4,309,733	4,395,928	4,483,846
Pro Rata	2,137,936	2,094,364	2,140,323	2,154,610	2,169,003	2,183,505	2,198,116	2,212,837	2,227,668	2,242,612	2,257,668	2,272,838
Technology	1,139,292	1,244,836	1,405,414	1,405,414	1,405,414	1,405,414	1,405,414	1,405,414	1,405,414	1,405,414	1,405,414	1,405,414
Fleet	5,290,215	5,066,597	5,595,011	5,706,911	5,821,049	5,937,470	6,056,220	6,177,344	6,300,891	6,426,909	6,555,447	6,686,556
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Services	2,121,792	2,142,184	-	-	-	-	-	-	-	-	-	-
311 Operations	239,062	245,325	242,713	247,567	252,519	257,569	262,720	267,975	273,334	278,801	284,377	290,065
Other	13,310	648,724	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Capital	195,104	306,177	301,500	301,500	301,500	301,500	301,500	301,500	301,500	301,500	301,500	301,500
Transfers	272,675	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>47,151,089</b>	<b>47,481,388</b>	<b>47,688,332</b>	<b>48,775,115</b>	<b>49,904,643</b>	<b>51,079,367</b>	<b>52,301,894</b>	<b>53,575,010</b>	<b>54,901,683</b>	<b>56,285,081</b>	<b>57,728,581</b>	<b>59,235,791</b>
Ending Fund Balance	\$ 3,406,848	\$ 4,123,521	\$ 4,097,928	\$ 3,303,026	\$ 1,698,453	\$ (758,582)	\$ (4,113,460)	\$ (8,414,325)	\$ (13,712,268)	\$ (20,061,530)	\$ (27,519,707)	\$ (36,147,982)

**Health Special Revenue Fund**

**2013 Cash Balance Statement**

The health special revenue fund is projected to end 2013 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>2013 HEALTH SPECIAL REVENUE FUND BALANCE SUMMARY</b>		
Unencumbered Cash Balance (January 1, 2013)	\$	-
Plus Estimated 2013 Receipts		6,367,767
Plus General Fund Transfer		20,143,332
Plus Estimated Encumbrance Cancellations		150,000
Total Estimated Available Resources	\$	26,661,099
Less 2013 Recommended Operating Budget		(26,661,099)
Projected Available Balance (December 31, 2013)	<u>\$</u>	<u>-</u>

**2013 Revenue Summary**

<b>HEALTH SPECIAL REVENUE</b> <b>REVENUE BY SOURCE AND YEAR</b> <b>HISTORICAL AND PROJECTED</b> <b>2010 - 2013</b>				
<b>REVENUE SUMMARY</b>	<b>2010</b> <b>Actual</b>	<b>2011</b> <b>Actual</b>	<b>2012</b> <b>Estimated</b>	<b>2013</b> <b>Proposed</b>
General Fund Transfer	\$ 15,824,118	\$ 18,250,827	\$ 18,880,809	\$ 20,143,332
Licenses and Permit Fees	2,629,334	2,804,224	3,006,529	3,150,117
Home Health Inspections	13,212	12,924	12,000	10,000
Vital Statistics	1,021,265	1,017,518	1,038,218	1,075,100
Employee Assist. Program	352,980	360,000	413,554	415,000
Miscellaneous Charges for Services	1,036,492	1,104,102	1,010,710	1,076,050
Miscellaneous Revenues and Refunds	211,659	251,032	853,835	641,500
Encumbrance Cancellations	253,343	201,807	265,100	150,000
Unencumbered Cash Balance	390,784	33,309	88,431	-
<b>TOTAL RESOURCES</b>	<b>\$ 21,733,187</b>	<b>\$ 24,035,743</b>	<b>\$ 25,569,186</b>	<b>\$ 26,661,099</b>
<b>PERCENT CHANGE</b>		<b>10.59%</b>	<b>6.38%</b>	<b>4.27%</b>



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 \$20,143,332 represents 76 percent of the department's operating revenues. This subsidy is higher than the past two years and represents an increase of seven percent over the subsidy in 2012.
- 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 five percent from estimated 2012 revenues.
- In 2013, total revenues, excluding the beginning year unencumbered cash balance and estimated encumbrance cancellations, are projected to be \$26,511,099.

## Recreation and Parks Operation and Extension Fund

### 2013 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 2013, 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>2013 RECREATION AND PARKS OPERATION AND EXTENSION FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2013)	\$ -
Plus Estimated 2013 Receipts	4,288,971
Plus General Fund Transfer	33,884,074
Plus Estimated Encumbrance Cancellations	480,000
Total Estimated Available Resources	\$ 38,653,045
Less 2013 Recommended Operating Budget	(38,653,045)
Projected Available Balance (December 31, 2013)	<u><u>\$ -</u></u>

## 2013 Revenue Summary

<b>RECREATION AND PARKS OPERATION AND EXTENSION FUND</b>				
<b>REVENUE BY SOURCE AND YEAR</b>				
<b>HISTORICAL AND PROJECTED</b>				
<b>2010 - 2013</b>				
<b>REVENUE SUMMARY</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>
Adult Sports	\$ 803,200	\$ 754,025	\$ 711,500	\$ 687,000
Aquatics	58,100	92,221	74,300	73,500
Recreation Centers	861,384	781,230	809,617	799,793
Senior Citizen Centers	35,986	35,163	34,100	34,300
Other	2,819,068	3,057,788	2,812,457	598,138
Permits	823,400	869,658	871,658	927,980
Boat Docks and Stakes	195,305	199,395	271,920	228,220
CIP Reimbursement	460,000	539,733	705,000	885,040
Rent	46,000	120,603	40,000	35,000
Refunds	8,500	101,106	10,000	20,000
General Fund Transfer	23,382,410	26,435,884	28,028,912	33,884,074
Encumbrance Cancellations	360,135	508,675	578,984	480,000
Unencumbered Cash Balance	263,144	162,857	454,771	-
<b>TOTAL RESOURCES</b>	<b>\$ 30,116,632</b>	<b>\$ 33,658,338</b>	<b>\$ 35,403,219</b>	<b>\$ 38,653,045</b>
<b>PERCENT CHANGE</b>		<b>11.76%</b>	<b>5.18%</b>	<b>9.18%</b>

## Special Revenue Funds

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### 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 2013 is \$33.9 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, gymnasium rentals, tree trimming, capital project management, and various other charges. Revenues are expected to be \$4.3 million.
- Funding for tree trimming services in the right-of-way will shift in 2013 from the street construction maintenance and repair fund (SCMR) to the general fund, generating estimated revenue of \$2.1 million. This change is represented in the other revenue category.

**Golf Course Operations Fund**

**2013 Cash Balance Statement**

The golf course operations fund is projected to begin 2013 with an unencumbered cash balance of \$37,860 and end the year with a surplus of \$56,632. Revenue receipts are projected at \$4,300,000. Total available resources, including expected encumbrance cancellations of \$100,000, are budgeted at \$4,437,860. This total represents a 1.7 percent increase over estimated 2012 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>2013 GOLF COURSE OPERATIONS FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2013)	\$ 37,860
Plus Estimated 2013 Receipts	4,300,000
Plus Estimated Encumbrance Cancellations	\$ 100,000
Total Estimated Available Resources	4,437,860
Less 2013 Recommended Operating Budget	(4,381,228)
Projected Available Balance (December 31, 2013)	<b>\$ 56,632</b>

2013 Revenue Summary

<b>GOLF COURSE OPERATIONS FUND</b> <b>REVENUE BY SOURCE AND YEAR</b> <b>HISTORICAL AND PROJECTED</b> <b>2010 - 2013</b>				
<b>REVENUE SUMMARY</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Proposed</b>
Airport Golf Course	\$ 777,245	\$ 790,187	\$ 777,245	\$ 835,381
Mentel Golf Course	725,394	639,299	725,394	744,445
Champions Golf Course	610,377	573,412	610,377	611,977
Raymond/Wilson Road	1,337,939	1,190,432	1,337,939	1,339,939
Turnberry Golf Course	591,378	527,103	591,378	572,393
Walnut Hill Golf Course	195,865	173,471	195,667	195,865
Encumbrance Cancellations	68,825	143,803	229,455	100,000
Unencumbered Cash Balance	268,118	176,908	(101,818)	37,860
<b>TOTAL RESOURCES</b>	<b>\$ 4,575,141</b>	<b>\$ 4,214,615</b>	<b>\$ 4,365,637</b>	<b>\$ 4,437,860</b>
PERCENT CHANGE		-7.88%	3.58%	1.65%

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 2013 are estimated at \$4.3 million. Airport Golf Course will be reopen for play in 2013 following a year-long closure in 2012 as a result of runway construction at Port Columbus International Airport. Replacement revenue will continue to be provided through an agreement with the Columbus Regional Airport Authority as necessary.
- 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

### 2013 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. The Department of Building and Zoning Services is projected to begin 2013 with an unencumbered cash balance of \$4,959,368. Revenue to the fund is projected at \$16,894,790 in 2013. The fund is projected to end 2013 with an unencumbered cash balance of \$5,690,529.

<b>2013 DEVELOPMENT SERVICES FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2013)	\$ 4,959,368
Plus Estimated 2013 Receipts	16,894,790
Plus Estimated Encumbrance Cancellations	292,953
Total Estimated Available Resources	\$ 22,147,111
Less 2013 Recommended Operating Budget	(16,456,582)
Projected Available Balance (December 31, 2013)	<b>\$ 5,690,529</b>



## 2013 Revenue Summary

<b>DEVELOPMENT SERVICES FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2010 - 2013</b>				
<b>REVENUE SUMMARY</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Proposed</b>
BSD Residential Construction	\$ 3,875,378	\$ 3,556,079	\$ 3,864,000	\$ 3,885,802
BSD Multi-Family Construction	777,774	627,952	1,008,000	1,013,687
BSD Commercial Construction	6,830,210	7,278,666	7,728,000	7,771,603
BSD Zoning	1,494,630	1,552,593	1,680,000	1,689,479
BSD License/Registration	2,190,984	2,086,268	2,184,000	2,196,323
BSD All Other	125,605	491,838	336,000	337,896
Unencumbered Cash Balance	1,684,678	2,754,253	3,110,312	4,959,368
Encumbrance Cancellations	41,195	27,735	292,991	292,953
<b>TOTAL RESOURCES</b>	<b>\$ 17,020,454</b>	<b>\$ 18,375,384</b>	<b>\$ 20,203,303</b>	<b>\$ 22,147,111</b>
PERCENT CHANGE		<b>7.96%</b>	<b>9.95%</b>	<b>9.62%</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 increase by 1.5 percent in the years 2014 - 2022.
- Operations and maintenance expenses, excluding personnel, pro rata and health insurance, are inflated at two percent per year. Personnel expenses assume 1.5 percent growth in years 2014 - 2022. Insurance costs are projected to grow by nine percent annually in 2014 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 2022.

DEVELOPMENT SERVICES FUND												
PRO FORMA OPERATING STATEMENT												
REVENUE SOURCE	Actual 2011	Estimated 2012	Proposed 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
RESIDENTIAL CONSTRUCTION	\$ 3,556,079	\$ 3,864,000	\$ 3,885,802	\$ 3,944,089	\$ 4,003,250	\$ 4,063,299	\$ 4,124,249	\$ 4,186,112	\$ 4,248,904	\$ 4,312,638	\$ 4,377,327	\$ 4,442,987
MULTI-FAMILY CONSTRUCTION	627,952	1,008,000	1,013,687	1,028,892	1,044,326	1,059,991	1,075,890	1,092,029	1,108,409	1,125,035	1,141,911	1,159,040
COMMERCIAL CONSTRUCTION	7,278,666	7,728,000	7,771,603	7,888,177	8,006,500	8,126,597	8,248,496	8,372,224	8,497,807	8,625,274	8,754,653	8,885,973
ZONING	1,552,593	1,680,000	1,689,479	1,714,821	1,740,544	1,766,652	1,793,151	1,820,049	1,847,349	1,875,060	1,903,186	1,931,733
LICENSE/REGISTRATION	2,086,268	2,184,000	2,196,323	2,229,268	2,262,707	2,296,647	2,331,097	2,366,064	2,401,555	2,437,578	2,474,142	2,511,254
ALL OTHER	491,838	336,000	337,896	342,964	348,109	353,331	358,630	364,010	369,470	375,012	380,637	386,347
INSURANCE TRUST FUND TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>15,593,396</b>	<b>16,800,000</b>	<b>16,894,790</b>	<b>17,148,212</b>	<b>17,405,435</b>	<b>17,666,517</b>	<b>17,931,514</b>	<b>18,200,487</b>	<b>18,473,494</b>	<b>18,750,597</b>	<b>19,031,858</b>	<b>19,317,338</b>
BEGINNING FUND BALANCE	2,754,253	3,110,312	4,959,368	5,690,529	6,333,656	6,879,387	7,317,661	7,637,671	7,827,811	7,875,620	7,767,723	7,489,762
ENCUMBRANCE CANCELLATIONS	27,735	292,991	292,953	292,953	292,953	292,953	292,953	292,953	292,953	292,953	292,953	292,953
<b>TOTAL RESOURCES</b>	<b>18,375,384</b>	<b>20,203,303</b>	<b>22,147,111</b>	<b>23,131,693</b>	<b>24,032,044</b>	<b>24,838,857</b>	<b>25,542,128</b>	<b>26,131,111</b>	<b>26,594,258</b>	<b>26,919,170</b>	<b>27,092,533</b>	<b>27,100,053</b>
<b>EXPENDITURES</b>												
<b>OPERATIONS &amp; MAINTENANCE:</b>												
PERSONNEL SERVICES	10,424,235	10,510,713	11,110,994	11,277,659	11,446,824	11,618,526	11,792,804	11,969,696	12,149,242	12,331,480	12,516,452	12,704,199
EMPLOYEE INSURANCE	1,798,030	1,868,192	2,052,362	2,196,027	2,349,749	2,514,232	2,690,228	2,878,544	3,080,042	3,295,645	3,526,340	3,773,184
27th PAY PERIOD	-	-	-	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	44,364	64,266	70,028	71,429	72,857	74,314	75,801	77,317	78,863	80,440	82,049	83,690
SERVICES	723,946	421,366	502,807	512,863	523,120	533,583	544,254	555,140	566,242	577,567	589,119	600,901
PRO RATA	659,357	756,000	760,266	771,670	783,245	794,993	806,918	819,022	831,307	843,777	856,434	869,280
TECHNOLOGY	1,246,097	1,322,101	1,617,924	1,617,924	1,617,924	1,617,924	1,617,924	1,617,924	1,617,924	1,617,924	1,617,924	1,617,924
FLEET	134,057	130,664	142,051	146,313	150,702	155,223	159,880	164,676	169,616	174,705	179,946	185,344
OTHER	25,331	27,625	48,150	49,113	50,095	51,097	52,119	53,161	54,225	55,309	56,415	57,544
CAPITAL OUTLAY	209,655	143,008	152,000	155,040	158,141	161,304	164,530	167,820	171,177	174,600	178,092	181,654
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>15,265,072</b>	<b>15,243,935</b>	<b>16,456,582</b>	<b>16,798,037</b>	<b>17,152,657</b>	<b>17,521,196</b>	<b>17,904,458</b>	<b>18,303,300</b>	<b>18,718,638</b>	<b>19,151,448</b>	<b>19,602,771</b>	<b>20,073,720</b>
<b>TOTAL EXPENSE</b>	<b>15,265,072</b>	<b>15,243,935</b>	<b>16,456,582</b>	<b>16,798,037</b>	<b>17,152,657</b>	<b>17,521,196</b>	<b>17,904,458</b>	<b>18,303,300</b>	<b>18,718,638</b>	<b>19,151,448</b>	<b>19,602,771</b>	<b>20,073,720</b>
<b>ENDING UNENCUMBERED FUND BAL.</b>	<b>\$ 3,110,312</b>	<b>\$ 4,959,368</b>	<b>\$ 5,690,529</b>	<b>\$ 6,333,656</b>	<b>\$ 6,879,387</b>	<b>\$ 7,317,661</b>	<b>\$ 7,637,671</b>	<b>\$ 7,827,811</b>	<b>\$ 7,875,620</b>	<b>\$ 7,767,723</b>	<b>\$ 7,489,762</b>	<b>\$ 7,026,333</b>

## Property Management - 1111 East Broad Street Fund

### 2013 Cash Balance Statement

This fund was established in 2007 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 2013 with an unencumbered cash balance of \$407,657. Revenue receipts from leases are projected at \$1,250,400 with \$731,288 generated from COWIC and \$519,112 from the Department of Technology. This is slightly more than in 2012, due to slight rent increases. Estimated available resources total \$1,756,577. Operational expenses in 2013 are projected to be \$1,414,983, leaving a projected available balance at year-end of \$341,594. No general fund transfer is likely to be needed in 2013.

<b>2013 1111 EAST BROAD STREET FUND BALANCE SUMMARY</b>		
Unencumbered Cash Balance (January 1, 2013)	\$	407,657
Plus Estimated 2013 Receipts		1,250,400
Plus Estimated 2013 General Fund Transfer		-
Plus Estimated Encumbrance Cancellations		98,520
Total Estimated Available Resources	\$	1,756,577
Less 2013 Recommended Operating Budget		(1,414,983)
Projected Available Balance (December 31, 2013)	<b>\$</b>	<b>341,594</b>

**Private Inspection Fund**

**2013 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 2013 are budgeted at \$2,353,060 and encumbrance cancellations of \$2,500 are expected. The fund is expected to end 2013 with an unencumbered cash balance of \$445,282.

<b>2013 PRIVATE INSPECTION FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2013)	\$ 498,438
Plus Estimated 2013 Receipts	2,353,060
Plus Estimated Encumbrance Cancellations	<u>2,500</u>
Total Estimated Available Resources	\$ 2,853,998
Less 2013 Recommended Operating Budget	(2,408,716)
Projected Available Balance (December 31, 2013)	<u><b>\$ 445,282</b></u>

## Parking Meter Program Fund

### 2013 Cash Balance Statement

The parking meter program fund was created in 2009. Effective January 1, 2010, parking meter revenues were 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. Any revenue received after the \$1.4 million balance is established is deposited in the parking meter program fund. The \$1.4 million balance in the parking meter contribution fund has been achieved. Therefore, in 2013 and beyond, 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. The parking meter program fund is projected to end 2013 with a fund balance of \$704,537. Revenue for the fund is projected at \$1,903,844.

<b>2013 PARKING METER PROGRAM FUND BALANCE SUMMARY</b>		
Unencumbered Cash Balance (January 1, 2013)	\$	726,979
Plus Estimated 2013 Receipts		1,903,844
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	2,630,823
Less 2013 Recommended Operating Budget		(1,926,286)
Projected Available Balance (December 31, 2013)	<b>\$</b>	<b>704,537</b>

2013 Revenue Summary

PARKING METER PROGRAM FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2010 - 2013				
REVENUE SUMMARY	2010 Actual	2011 Actual	2012 Estimated	2013 Proposed
Parking Meter Cards	\$ -	\$ -	\$ -	\$ -
Parking Fees	-	-	-	150,000
Parking Meter Collections	-	-	-	1,753,844
Encumbrance Cancellations	-	-	-	-
Unencumbered Cash Balance	-	-	-	726,979
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,630,823</b>

### **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 2014 and beyond are as follows:

- The projected annual revenue growth is one 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 1.5 percent growth in years 2014 – 2022. Insurance costs are projected to grow by nine percent annually in 2014 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 through 2022.



PARKING METER PROGRAM FUND PRO FORMA OPERATING STATEMENT												
REVENUE	Actual 2011	Estimated 2012	Proposed 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Parking Meter Cards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parking Fees	-	-	150,000	150,000	150,000	151,500	153,015	154,545	156,091	157,652	159,228	160,820
Parking Meter Collections	-	-	1,753,844	2,009,029	2,223,385	2,245,619	2,268,075	2,290,756	2,313,664	2,336,800	2,360,168	2,383,770
<b>TOTAL REVENUE</b>	-	-	<b>1,903,844</b>	<b>2,159,029</b>	<b>2,373,385</b>	<b>2,397,119</b>	<b>2,421,090</b>	<b>2,445,301</b>	<b>2,469,754</b>	<b>2,494,452</b>	<b>2,519,396</b>	<b>2,544,590</b>
Beginning Fund Balance	-	-	726,979	704,537	789,642	1,037,937	1,276,305	1,493,857	1,689,665	1,862,761	2,012,133	2,173,145
Encumbrance Cancellations	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>TOTAL RESOURCES</b>	-	-	<b>2,630,823</b>	<b>2,863,566</b>	<b>3,163,027</b>	<b>3,445,056</b>	<b>3,707,395</b>	<b>3,949,158</b>	<b>4,169,419</b>	<b>4,367,213</b>	<b>4,541,529</b>	<b>4,727,735</b>
<b>OPERATING EXPENSES</b>												
Personnel Services	-	-	255,909	259,748	263,644	267,599	271,612	275,687	279,822	284,019	288,280	292,604
Health Insurance	-	-	70,464	75,396	80,674	86,321	92,364	98,829	105,747	113,150	121,070	129,545
27th Pay Period	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	98,480	100,450	102,459	104,508	106,598	108,730	110,904	113,123	113,123	115,385
Contractual Services	-	-	1,471,968	1,501,407	1,531,436	1,562,064	1,593,306	1,625,172	1,657,675	1,690,829	1,690,829	1,724,645
Pro Rata	-	-	-	97,156	106,802	107,870	108,949	110,039	111,139	112,250	113,373	114,507
Technology	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Fleet	-	-	15,100	15,402	15,710	16,024	16,345	16,672	17,005	17,345	17,345	17,692
311 Operations	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	14,365	14,365	14,365	14,365	14,365	14,365	14,365	14,365	14,365	14,365
Capital	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	-	-	<b>1,926,286</b>	<b>2,073,924</b>	<b>2,125,090</b>	<b>2,168,752</b>	<b>2,213,539</b>	<b>2,259,493</b>	<b>2,306,658</b>	<b>2,355,081</b>	<b>2,368,384</b>	<b>2,418,743</b>
Ending Fund Balance	\$ -	\$ -	\$ 704,537	\$ 789,642	\$ 1,037,937	\$ 1,276,305	\$ 1,493,857	\$ 1,689,665	\$ 1,862,761	\$ 2,012,133	\$ 2,173,145	\$ 2,308,992

Special Revenue Funds

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