

Internal Service Funds

Employee Benefits Fund

2013 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.

2013 EMPLOYEE BENEFITS FUND BALANCE SUMMARY		
Unencumbered Cash Balance (January 1, 2013)	\$	-
Plus Estimated 2013 Receipts		<u>3,514,300</u>
Total Estimated Available Resources	\$	3,514,300
Less 2013 Recommended Operating Budget		(3,514,300)
Projected Available Balance (December 31, 2013)	\$	<u><u>-</u></u>

Revenue 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

2013 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 2013 with a negative unencumbered cash balance of \$91,851, primarily due to low print shop revenues. The fund is expected to end 2013 with a negative unencumbered cash balance of \$91,837. Revenues and expenditures within the fund are expected to balance in 2013.

2013 PRINT AND MAILROOM SERVICES FUND BALANCE SUMMARY		
Unencumbered Cash Balance (January 1, 2013)	\$	(91,851)
Plus Estimated 2013 Print Services Receipts		368,163
Plus Estimated 2013 Mailroom Services Receipts		1,157,601
Plus Estimated Encumbrance Cancellations		14
Total Estimated Available Resources	\$	1,433,927
Less 2013 Recommended Operating Budget - Print		(368,163)
Less 2013 Recommended Operating Budget - Mailroom		(1,157,601)
Projected Available Balance (December 31, 2013)	\$	(91,837)

PRINT/ COPY AND MAILROOM SERVICES REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2010 - 2013				
REVENUE SUMMARY	2010 Actual	2011 Actual	2012 Estimated	2013 Proposed
Resale Printing	\$ 30,934	\$ 39,740	\$ 44,701	\$ 77,127
Copy Services	52,208	68,580	76,560	120,840
Printing Services	69,749	85,422	100,797	170,196
Transfers/Refunds/Misc.	-	-	-	-
Unencumbered Cash Balance	(63,055)	(77,985)	7,805	(91,851)
Encumbrance Cancellations	215,240	615	14	14
Mailroom Services	950,464	1,095,802	1,006,881	1,157,601
TOTAL RESOURCES	\$ 1,255,540	\$ 1,212,174	\$ 1,236,758	\$ 1,433,927
PERCENT CHANGE		-3.45%	2.03%	15.94%

Land Acquisition Fund

2013 Cash Balance Statement

Revenues to the land acquisition fund are comprised of charges to other city divisions for land acquisition services. The 2013 revenue estimate is based on a projection of 2,470 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 is projected to end 2013 with an unencumbered cash balance of \$72,682.

2013 LAND ACQUISITION FUND BALANCE SUMMARY	
Unencumbered Cash Balance (January 1, 2013)	\$ 74,707
Plus Estimated 2013 Receipts	741,000
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available Resources	<u>\$ 815,707</u>
Less 2013 Recommended Operating Budget	(743,025)
Projected Available Balance (December 31, 2013)	<u><u>\$ 72,682</u></u>

Technology Services Fund

2013 Cash Balance Statement

The technology services fund is housed in the Department of Technology and is projected to begin the year with a \$643,481 unencumbered cash balance and end the year with \$793,481. 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.

2013 TECHNOLOGY SERVICES FUND BALANCE SUMMARY	
Unencumbered Cash Balance (January 1, 2013)	\$ 643,481
Plus Estimated 2013 Receipts	33,279,452
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available Resources	<u>\$ 34,072,933</u>
Less 2013 Recommended Operating Budget	(33,279,452)
Projected Available Balance (December 31, 2013)	<u>\$ 793,481</u>

Technology Services Fund 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 assume a one and one half percent growth in years 2014-2022. 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.
- 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.

Details related to operations are as follows:

Administration

Directs the business office activities and provides leadership, administrative and fiscal support to other functional areas of the department.

Applications Programming

Includes funding for enterprise licenses for Oracle software maintenance and support and Microsoft server licensing and provides development, design, maintenance and enhancements to computer programs and systems.

Productions Service

Provides continuous operation and maintenance of the city's computer systems, related peripheral equipment, data communications systems and post report printing operations. Includes maintenance and support of city mainframe equipment, lease of and maintenance on high-volume printers and UNIX software licensing and maintenance.

Help Desk

Centralized help desk offers first level, technical assistance to user agencies, citywide.

Desktop Support

Deploys and maintains the city's desktop computer systems in a manner that ensures high availability to city employees.

Systems Administration

Includes funding for enterprise system management, NT and UNIX system administration, account maintenance, hardware and software upgrade. System administration budget includes Windows NT support.

Security

Provides enterprise security management through infrastructure security and intrusion detection. Security budget includes security maintenance and anti-virus software.

311 Support

Maintains systems and applications for the city's 311 customer call center.

Telephone Services

Coordinates telephone services, training and consulting for all city agencies.

GIS Section

Includes funding for contract project management, software maintenance, and in-house staff.

Metronet

Includes funding for operation and maintenance of the citywide fiber optic network. The metronet budget includes support for equipment maintenance, consulting expertise and in-house staff.

Data Center

Operational costs include utilities, security and maintenance of the UPS and generator systems.

Account Management

Includes funding for information technology account management personnel and services to customer agencies. Account managers provide customer specific business process expertise to city agencies.

Web Support

Maintains and supports citywide internet and intranet web applications. Provides internet web site links for citizens and citywide departments.

Government Television Channel

Coordinates contracts for video programming services. Prepares scripts and provides editing services for production programs.

Interconnect

Designs and manages oversight and installation of the city-owned fiber optic cabling plant. Provides preventive maintenance and repair of outside fiber optic cable.

CHRIS

Provides technical leadership, direction and support to maintain the Columbus Human Resources Information System (CHRIS).

Internal Service Funds

Information Services Division 2013 Pro Forma Operating Statement												
	Actual 2011	Estimated 2012	Proposed 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES BY SOURCE												
Other Fund-Direct Charge	\$ 3,961,229	\$ 4,042,070	\$ 4,410,443	\$ 4,498,652	\$ 4,566,132	\$ 4,634,624	\$ 4,704,143	\$ 4,774,705	\$ 4,846,326	\$ 4,919,021	\$ 4,992,806	\$ 5,067,698
Other Fund-Indirect Charge	8,680,347	11,775,414	13,134,381	13,397,069	13,598,025	13,801,995	14,009,025	14,219,160	14,432,448	14,648,934	14,868,668	15,091,698
General Fund-Direct Charge	1,461,647	654,306	2,336,307	2,383,033	2,418,779	2,455,060	2,491,886	2,529,265	2,567,203	2,605,712	2,644,797	2,684,469
General Fund-Indirect Charge	12,214,313	12,613,158	13,331,399	13,598,027	13,801,997	14,009,027	14,219,163	14,432,450	14,648,937	14,868,671	15,091,701	15,318,077
Outside Source Revenue	40,485	85,110	66,922	68,260	69,626	71,018	72,439	73,887	75,365	76,872	78,410	79,978
Total Revenue	26,358,021	29,170,058	33,279,452	33,945,041	34,454,558	34,971,724	35,496,655	36,029,467	36,570,279	37,119,210	37,676,382	38,241,920
Encumbrance Cancellations	147,743	250,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Beginning Fund Balance	897,611	335,202	643,481	793,481	796,855	698,623	776,363	356,244	334,474	508,458	590,275	562,843
TOTAL RESOURCES	27,403,375	29,755,260	34,072,933	34,888,522	35,401,413	35,820,347	36,423,018	36,535,712	37,054,752	37,777,668	38,416,657	38,954,764
EXPENDITURES												
Operating- Admin & ISD												
Personnel Services	12,302,913	12,356,146	14,365,746	14,581,232	14,799,951	15,021,950	15,247,279	15,475,988	15,708,128	15,943,750	16,182,906	16,425,650
Health Insurance	1,920,456	1,972,269	2,522,478	2,699,051	2,887,985	3,090,144	3,306,454	3,537,906	3,785,559	4,050,548	4,334,087	4,637,473
Materials & Supplies	1,519,353	939,304	1,247,570	1,272,521	1,297,972	1,323,931	1,350,410	1,377,418	1,404,966	1,433,066	1,461,727	1,490,962
Software License Fees	616,684	408,516	598,480	614,938	631,849	649,225	667,079	685,423	704,272	723,640	743,540	763,987
Software Maintenance & Support	2,565,973	3,215,471	3,798,725	3,903,190	4,010,528	4,120,817	4,234,140	4,350,578	4,470,219	4,593,150	4,719,462	4,849,247
Equipment Maintenance & Support	1,122,428	1,314,303	1,408,534	1,447,269	1,487,069	1,527,963	1,569,982	1,613,156	1,657,518	1,703,100	1,749,935	1,798,058
Other Services	3,102,751	4,240,218	3,999,420	4,079,408	4,191,592	4,275,424	4,360,932	4,448,151	4,537,114	4,627,856	4,720,414	4,814,822
Capital and Other	143,643	239,507	171,000	174,420	177,908	181,467	185,096	188,798	192,574	196,425	200,354	204,361
Total Operating Expenses	23,294,201	24,685,734	28,111,953	28,772,030	29,484,853	30,190,921	30,921,372	31,677,419	32,460,352	33,271,536	34,112,425	34,984,560
Debt Service - Principal	3,034,723	3,690,700	4,290,700	4,385,700	4,286,410	3,989,750	4,333,320	3,754,999	3,329,289	3,179,289	3,016,432	2,717,865
Debt Service - Interest	739,249	735,345	876,799	933,937	931,527	863,314	812,082	768,820	756,654	736,568	724,957	645,988
Total Debt Service Expenses	3,773,972	4,426,045	5,167,499	5,319,637	5,217,937	4,853,064	5,145,402	4,523,819	4,085,943	3,915,857	3,741,389	3,363,853
TOTAL EXPENSES	27,068,173	29,111,779	33,279,452	34,091,667	34,702,791	35,043,984	36,066,774	36,201,238	36,546,295	37,187,393	37,853,814	38,348,413
ENDING FUND BALANCE	\$ 335,202	\$ 643,481	\$ 793,481	\$ 796,855	\$ 698,623	\$ 776,363	\$ 356,244	\$ 334,474	\$ 508,458	\$ 590,275	\$ 562,843	\$ 606,351
Assumptions:												
Expenditures increase 2.75% for software license fees and software/equipment maintenance and support;												
Revenues increase 2% in 2014; 1.5% through 2022; Other Source revenues increase 2% annually;												
Microsoft Enterprise License Agreement renewals and general fund computer replacements will be funded via non-operating funds.												

Fleet Management Fund

2013 Cash Balance Statement

The Fleet Management Division recovers its costs by billing user agencies for services provided. The revenue includes rates of \$70 per hour for light vehicles and \$90 per hour for heavy vehicles, a 22 percent markup on parts, a 5 percent markup on commercial services and credit card fuel purchases, and a fuel overhead rate of \$.24 per gallon for bulk fuel.

The fleet management services fund is projected to end 2013 with a negative unencumbered cash balance of \$634,037. It is necessary to have outstanding encumbrances for fuel and services at year-end to allow the division to pay expenses until passage of the 2014 budget.

2013 FLEET MANAGEMENT SERVICES FUND BALANCE SUMMARY	
Unencumbered Cash Balance (January 1, 2013)	\$ (1,087,040)
Plus Estimated 2013 Receipts	34,602,458
Plus Estimated Encumbrance Cancellations	<u>500,000</u>
Total Estimated Available Resources	\$ 34,015,418
Less 2013 Recommended Operating Budget	(34,649,455)
Projected Available Balance (December 31, 2013)	<u>\$ (634,037)</u>

2013 Revenue Summary

FLEET MANAGEMENT REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2010 - 2013				
REVENUE SUMMARY	2010 Actual	2011 Actual	2012 Estimated	2013 Proposed
Public Safety	\$ 13,004,686	\$ 15,754,264	\$ 16,550,200	\$ 16,298,318
Refuse Collection	6,168,016	7,059,779	7,074,849	7,103,747
Other General Fund	1,361,944	1,482,558	1,655,815	1,559,524
Other Funds	7,229,953	8,155,860	8,606,962	9,540,869
Refunds/Miscellaneous	111,091	117,303	100,000	100,000
Insurance Trust Fund Transfer	-	-	-	-
Unencumbered Cash Balance	(1,398,878)	(1,999,503)	(2,718,501)	(1,087,040)
Encumbrance Cancellations	1,094,165	468,067	593,088	500,000
TOTAL RESOURCES	\$ 27,570,977	\$ 31,038,328	\$ 31,862,413	\$ 34,015,418
PERCENT CHANGE		12.58%	2.66%	6.76%

Revenue Notes:

- Revenues, excluding the unencumbered cash balance and encumbrance cancellations, will total \$34,602,458 in 2013, an increase of one point eight percent from the 2012 projection.

Fleet Management Services Fund 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:

- Operations and maintenance expenses, excluding personnel costs, are inflated at two percent per year. Other expenditures are held flat, while capital expenditures grow by two percent each 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.
- Debt service principal and interest have been broken out separately. The debt service principal and interest payments represent reimbursement to the special income tax fund for the retirement of bonds issued for the following: the design of the city's second compressed natural gas fueling station and infrastructure improvements to all existing fuel stations.
- 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 3.5 percent increase in revenues in 2014 as necessary to meet that goal. Revenues in each of the years thereafter are adjusted to maintain a positive balance in the fund.

FLEET MANAGEMENT FUND												
PRO FORMA OPERATING STATEMENT												
	Actual	Estimated	Proposed									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUE SOURCE				3.50%	1.50%	2.00%	2.00%	2.25%	1.75%	1.75%	1.75%	2.50%
MAINTENANCE SERVICE CHARGES												
Public Safety	\$ 15,754,264	\$ 16,550,200	\$ 16,298,318	\$ 16,868,759	\$ 17,121,791	\$ 17,464,226	\$ 17,813,511	\$ 18,214,315	\$ 18,533,065	\$ 18,857,394	\$ 19,187,398	\$ 19,667,083
Refuse Collection	7,059,779	7,074,849	7,103,747	7,352,378	7,462,664	7,611,917	7,764,155	7,938,849	8,077,779	8,219,140	8,362,975	8,572,049
Other General Fund Divisions	1,482,558	1,655,815	1,559,524	1,614,107	1,638,319	1,671,085	1,704,507	1,742,858	1,773,358	1,804,392	1,835,969	1,881,868
Other Funds	8,155,860	8,606,962	9,540,869	9,874,799	10,022,921	10,223,380	10,427,847	10,662,474	10,849,067	11,038,926	11,232,107	11,512,910
State Highway Fuel Tax Refund	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	117,303	100,000	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	129,844
Insurance Refund	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	32,569,764	33,987,826	34,602,458	35,813,044	36,351,785	37,079,881	37,822,572	38,674,424	39,352,675	40,042,840	40,745,127	41,763,755
Beginning Fund Balance	(1,999,503)	(2,718,501)	(1,087,040)	(634,037)	86,070	99,980	70,674	47,236	80,491	21,338	60,566	24,426
Encumbrance Cancellations	468,067	593,088	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,001
TOTAL RESOURCES	31,038,328	31,862,413	34,015,418	35,679,007	36,937,855	37,679,861	38,393,246	39,221,660	39,933,167	40,564,178	41,305,693	42,288,182
EXPENDITURES												
Operations and Maintenance												
Personnel Services	7,803,125	7,716,032	8,228,401	8,351,827	8,477,104	8,604,261	8,733,325	8,864,325	8,997,290	9,132,249	9,269,233	9,408,271
Health Insurance	1,792,964	1,846,270	2,060,412	2,204,641	2,358,966	2,524,093	2,700,780	2,889,834	3,092,123	3,308,571	3,540,171	3,787,983
Materials & Supplies	17,221,705	16,906,586	16,907,451	17,245,600	17,590,512	17,942,322	18,301,169	18,667,192	19,040,536	19,421,347	19,809,774	20,205,969
Services	3,686,288	3,427,954	3,915,192	3,993,496	4,073,366	4,154,833	4,237,930	4,322,688	4,409,142	4,497,325	4,587,271	4,679,017
Other Disbursements	2,649	4,048	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Capital	6,659	-	50,000	51,000	52,020	53,060	54,122	55,204	56,308	57,434	58,583	59,755
27th Pay Period	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total Operations & Maintenance	30,513,390	29,900,890	31,170,456	31,855,564	32,560,968	33,287,570	34,036,325	34,808,244	35,604,399	36,425,926	37,274,032	38,149,995
Director's Office	745,888	672,280	680,227	690,430	700,787	711,299	721,968	732,798	743,790	754,946	766,271	777,765
Debt Service												
Principal	1,455,800	1,585,300	1,810,300	1,915,300	2,475,300	2,551,250	2,566,250	2,645,000	2,667,000	2,505,000	2,495,000	2,575,000
Interest	1,041,750	790,984	988,472	1,131,643	1,100,820	1,059,068	1,021,467	955,127	896,640	817,739	745,964	739,964
Total Debt Service	2,497,550	2,376,284	2,798,772	3,046,943	3,576,120	3,610,318	3,587,717	3,600,127	3,563,640	3,322,739	3,240,964	3,314,964
TOTAL EXPENSES	33,756,828	32,949,454	34,649,455	35,592,937	36,837,875	37,609,187	38,346,010	39,141,168	39,911,828	40,503,612	41,281,267	42,242,724
ENDING FUND BALANCE	\$ (2,718,501)	\$ (1,087,040)	\$ (634,037)	\$ 86,070	\$ 99,980	\$ 70,674	\$ 47,236	\$ 80,491	\$ 21,338	\$ 60,566	\$ 24,426	\$ 45,458

Construction 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 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 2013 are budgeted at \$9,418,258 and encumbrance cancellations of \$10,000 are expected. The fund is expected to end 2013 with an unencumbered cash balance of \$1,582,891.

2013 CONSTRUCTION INSPECTION FUND BALANCE SUMMARY	
Unencumbered Cash Balance (January 1, 2013)	\$ 812,756
Plus Estimated 2013 Receipts	9,418,258
Plus Estimated Encumbrance Cancellations	<u>10,000</u>
Total Estimated Available Resources	\$10,241,014
Less 2013 Recommended Operating Budget	(8,658,123)
Projected Available Balance (December 31, 2013)	<u>\$ 1,582,891</u>

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