

**Special Revenue Funds**

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

**2009 Cash Balance Statement**

The municipal court computer fund is projected to begin 2009 with an unencumbered cash balance of \$1,197,431. 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 2009 is \$539,860; revenue for the Clerk of Courts is \$1,799,884.

<b>2009 MUNICIPAL COURT COMPUTER FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 1,197,432
Plus Estimated 2009 Receipts	2,339,744
Plus Estimated Encumbrance Cancellations	<u>25,000</u>
Total Estimated Available Resources	\$ 3,562,176
Less 2009 Recommended Operating Budget	(2,564,594)
Projected Available Balance (December 31, 2009)	<u><u>\$ 997,582</u></u>

## Street Construction Maintenance and Repair Fund

### 2009 Cash Balance Statement

The street construction, maintenance and repair (SCMR) fund is projected to end 2009 with a fund balance of \$1,103,840. Revenue for the SCMR fund is expected to increase \$855,764 over 2008. In 2009, the storm water fund will reimburse the SCMR fund for the \$7.3 million cost of the street cleaning and snow and ice removal programs. Also in 2009, the fund will no longer contribute \$3.8 million for street lighting to the Division of Electricity. New expenditures in 2009 include: \$1.2 million for bridge repair, \$500,000 for asphalt, and \$200,000 for salt. For the second consecutive year, the bulk program in Refuse will be funded in the SCMR fund. Yet in 2009, 13 drivers will be laid off.

<b>2009 STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ 2,920,705
Plus Estimated 2009 Receipts	47,205,836
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available Resources	\$ 50,226,541
Less 2009 Recommended Operating Budget	(49,122,701)
Projected Available Balance (December 31, 2009)	<b>\$ 1,103,840</b>

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**2009 Revenue Summary**

<b>STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND</b>				
<b>REVENUE BY SOURCE AND YEAR</b>				
<b>HISTORICAL AND PROJECTED</b>				
<b>2006 - 2009</b>				
<b>REVENUE SUMMARY</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Estimated</b>	<b>2009 Proposed</b>
Charges for Services	\$ 442,802	\$ 691,036	\$ 422,839	\$ 356,782
Motor Vehicle Fuel Tax	23,585,418	24,341,110	23,938,850	24,247,745
Motor Vehicle License Tax	7,836,055	7,293,570	8,192,331	8,267,870
Traffic Signal Installation	2,000,306	1,340,899	2,000,000	2,028,000
Traffic Lane Lining	807,858	952,756	700,000	709,800
Right of Way	821,290	935,271	804,617	854,388
Refunds/ Damages/Sale of Assets	173,766	230,754	205,409	168,279
Street Cleaning	2,820,860	4,138,872	6,413,876	7,269,005
Miscellaneous Revenues	1,185,236	1,600,651	950,414	827,731
Capital Reimbursement	288,907	2,811,160	2,476,236	2,476,236
Insurance Trust Fund Transfer	-	-	245,500	-
Encumbrance Cancellations	65,738	100,533	108,604	100,000
Unencumbered Cash Balance	3,909,923	5,351,053	7,695,946	2,920,705
<b>TOTAL RESOURCES</b>	<b>\$ 43,938,159</b>	<b>\$ 49,787,665</b>	<b>\$ 54,154,622</b>	<b>\$ 50,226,541</b>
<b>PERCENT CHANGE</b>		<b>13.31%</b>	<b>8.77%</b>	<b>-7.25%</b>

Revenue Notes:

- Motor vehicle fuel tax revenues will increase slightly in 2009.
- Right-of-way permit fees are estimated at \$854,388 in 2009.
- Traffic signal installation revenues are estimated at \$2,028,000.
- Traffic lane lining revenues are estimated to be \$709,800 in 2009.
- Motor vehicle license tax revenues will increase slightly in 2009.
- Capital reimbursements are estimated at \$2,476,236 in 2009, no change from 2008.
- Reimbursements from the storm water fund will total \$7,269,005.

### **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 2010 and beyond are as follows:

- The projected annual growth for motor vehicle fuel tax revenues is at 0.35 percent and motor vehicle license tax revenue growth is projected at 0.6 percent per year.
- Operations and maintenance expenses, excluding personnel, health insurance, pro rata and technology, are inflated at three percent per year. Personnel expenses assume 2 percent growth in 2010, 1 percent in 2011 and 3 percent in all other years. Health insurance is projected to grow ten percent per year. Pro rata charges represent 4.5 percent of revenue. It is assumed that there will be zero growth in technology expenses.
- In 2010 and beyond, the SCMR fund will no longer support the bulk Refuse program and funding will come from the general fund.
- The ending fund balance is projected to be positive through 2015.

<b>STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND</b>												
<b>PRO FORMA OPERATING STATEMENT</b>												
REVENUE	Actual 2007	Estimated 2008	Proposed 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Motor Vehicle Fuel Tax	\$ 24,341,110	\$ 23,938,850	\$ 24,247,745	\$ 24,331,054	\$ 24,414,680	\$ 24,498,626	\$ 24,582,893	\$ 24,667,481	\$ 24,752,393	\$ 24,837,629	\$ 24,923,192	\$ 25,009,082
Charges for Services	691,036	422,839	356,782	365,791	375,027	384,498	394,208	404,163	414,371	424,837	435,568	446,570
Motor Vehicle License Tax	7,293,570	8,192,331	8,267,870	8,317,608	8,367,681	8,418,092	8,468,844	8,519,940	8,571,381	8,623,172	8,675,314	8,727,810
Traffic Signal Installation	1,340,899	2,000,000	2,028,000	2,056,392	2,085,181	2,114,374	2,143,975	2,173,991	2,204,427	2,235,289	2,266,583	2,298,315
Traffic Lane Lining	952,756	700,000	709,800	719,737	729,814	740,031	750,391	760,897	771,549	782,351	793,304	804,410
Right of Way Permit Fees	935,271	804,617	854,388	880,020	906,420	933,613	961,621	990,470	1,020,184	1,050,789	1,082,313	1,114,783
Refunds/Damages/Sale of Assets	230,754	205,409	168,279	173,324	178,521	183,874	189,387	195,066	200,915	206,939	213,144	219,535
Miscellaneous Revenues	1,600,651	950,414	827,731	841,316	855,268	869,596	884,311	899,424	914,945	930,887	947,260	964,077
Capital Reimbursement	2,811,160	2,476,236	2,476,236	2,476,236	2,476,236	2,476,236	2,476,236	2,476,236	2,476,236	2,476,236	2,476,236	2,476,236
Street Cleaning Revenue	4,138,872	6,413,876	7,269,005	7,487,075	7,711,687	7,943,038	8,181,329	8,426,769	8,679,572	8,939,959	9,208,158	9,484,403
Insurance Trust Fund Transfer	-	245,500	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>44,336,079</b>	<b>46,350,072</b>	<b>47,205,836</b>	<b>47,648,553</b>	<b>48,100,517</b>	<b>48,561,978</b>	<b>49,033,196</b>	<b>49,514,437</b>	<b>50,005,973</b>	<b>50,508,088</b>	<b>51,021,071</b>	<b>51,545,221</b>
Beginning Fund Balance	5,351,053	7,695,946	2,920,705	1,103,840	3,566,222	5,392,882	6,043,715	5,443,910	3,512,821	163,437	(4,698,199)	(11,173,634)
Encumbrance Cancellations	100,533	108,604	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>49,787,665</b>	<b>54,154,622</b>	<b>50,226,541</b>	<b>48,852,393</b>	<b>51,766,739</b>	<b>54,054,860</b>	<b>55,176,911</b>	<b>55,058,347</b>	<b>53,618,794</b>	<b>50,771,526</b>	<b>46,422,872</b>	<b>40,471,587</b>
<b>OPERATING EXPENSES</b>												
Personnel Services	20,887,624	27,334,223	27,137,592	24,238,004	24,480,384	25,214,796	25,971,239	26,750,377	27,552,888	28,379,475	29,230,859	30,107,785
Health Insurance	3,608,167	5,040,680	4,786,909	4,627,802	5,090,583	5,599,641	6,159,605	6,775,565	7,453,122	8,198,434	9,018,277	9,920,105
Director's Office Charges	2,090,729	-	-	-	-	-	-	-	-	-	-	-
27th Pay Period	-	1,006,205	-	-	-	-	-	-	-	-	-	-
Supplies & Materials	536,315	1,046,920	2,330,980	2,400,909	2,472,937	2,547,125	2,623,539	2,702,245	2,783,312	2,866,811	2,952,816	3,041,400
Contractual Services	1,420,728	1,631,873	2,372,196	2,443,362	2,516,663	2,592,163	2,669,927	2,750,025	2,832,526	2,917,502	3,005,027	3,095,178
Pro Rata	1,842,068	2,214,373	2,124,263	2,144,185	2,164,523	2,185,289	2,206,494	2,228,150	2,250,269	2,272,864	2,295,948	2,319,535
Technology	849,553	848,703	2,090,693	2,090,693	2,090,693	2,090,693	2,090,693	2,090,693	2,090,693	2,090,693	2,090,693	2,090,693
Fleet	3,489,876	5,862,768	5,752,362	4,741,057	4,883,289	5,029,787	5,180,681	5,336,101	5,496,185	5,661,070	5,830,902	6,005,829
Street Lighting	3,214,288	3,247,224	-	-	-	-	-	-	-	-	-	-
Landscape Services	1,980,000	2,019,600	2,059,000	2,120,770	2,184,393	2,249,925	2,317,423	2,386,945	2,458,554	2,532,310	2,608,280	2,686,528
311 Operations	242,363	434,508	356,106	366,789	377,793	389,127	400,800	412,824	425,209	437,965	451,104	464,638
Equipment	509,639	518,289	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Claims	34,115	28,551	82,600	82,600	82,600	82,600	82,600	82,600	82,600	82,600	82,600	82,600
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Expenditures	1,386,254	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>42,091,719</b>	<b>51,233,917</b>	<b>49,122,701</b>	<b>45,286,172</b>	<b>46,373,857</b>	<b>48,011,145</b>	<b>49,733,001</b>	<b>51,545,526</b>	<b>53,455,357</b>	<b>55,469,725</b>	<b>57,596,506</b>	<b>59,844,290</b>
Ending Fund Balance	\$ 7,695,946	\$ 2,920,705	\$ 1,103,840	\$ 3,566,222	\$ 5,392,882	\$ 6,043,715	\$ 5,443,910	\$ 3,512,821	\$ 163,437	\$ (4,698,199)	\$ (11,173,634)	\$ (19,372,704)

## Health Special Revenue Fund

### 2009 Cash Balance Statement

The health special revenue fund is projected to end 2009 with a fund balance of \$25,001. Total available resources include the unencumbered cash balance, 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>2009 HEALTH SPECIAL REVENUE FUND BALANCE SUMMARY</b>		
Unencumbered Cash Balance (January 1, 2009)	\$	-
Plus Estimated 2009 Receipts		5,631,907
Plus General Fund Transfer		16,117,938
Plus Estimated Encumbrance Cancellations		100,000
Total Estimated Available Resources	\$	21,849,845
Less 2009 Recommended Operating Budget		(21,824,844)
Projected Available Balance (December 31, 2009)	<b>\$</b>	<b><u>25,001</u></b>

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**2009 Revenue Summary**

HEALTH SPECIAL REVENUE REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2006-2009				
REVENUE SUMMARY	2006 Actual	2007 Actual	2008 Estimated	2009 Proposed
General Fund Transfer	\$ 20,093,916	\$ 20,689,532	\$ 19,850,819	\$ 16,117,938
Licenses and Permit Fees	2,087,883	2,200,313	2,346,414	2,496,367
Rental Of Real Estate	3,510	-	-	-
Health Inspections	8,310	8,310	9,500	9,500
Vital Statistics	1,310,659	1,311,394	1,234,921	1,201,000
Employee Assist. Program	353,161	363,832	395,000	411,000
Occupational Health & Safety	211,429	228,390	178,413	15,000
Miscellaneous Charges for Services	1,678,324	1,430,626	1,323,093	1,355,840
Miscellaneous Revenues and Refunds	171,569	25,220	115,230	143,200
Home Health Visits	75,805	101,569	36,610	-
Encumbrance Cancellations	377,320	87,602	200,000	100,000
Unencumbered Cash Balance	821,664	1,106,348	210,117	-
<b>TOTAL RESOURCES</b>	<b>\$ 27,193,550</b>	<b>\$ 27,553,136</b>	<b>\$ 25,900,117</b>	<b>\$ 21,849,845</b>
PERCENT CHANGE		1.32%	-6.00%	-15.64%

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 \$16,117,938, representing 74 percent of Health's operating revenues, will decrease by 18.8 percent in 2009. As in 2008, the 2009 general fund subsidy figure does not include technology expenditures, which are budgeted in Finance and Management.
- 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 decrease by 0.13 percent.
- In 2009, total revenues, excluding the prior year unencumbered cash balance and estimated encumbrance cancellations, are projected to be \$21,749,845.

## Recreation and Parks Operation and Extension Fund

### 2009 Cash Balance Statement

The recreation and parks operation and extension fund cash balance statement is itemized below. Total available resources include the prior year unencumbered cash balance, revenues deposited into the fund, a general fund transfer subsidy and encumbrance cancellations. These resources are used to cover Recreation and Parks Department operating expenditures.

<b>2009 RECREATION AND PARKS OPERATION AND EXTENSION FUND BALANCE SUMMARY</b>	
Unencumbered Cash Balance (January 1, 2009)	\$ (14,723)
Plus Estimated 2009 Receipts	6,347,513
Plus General Fund Transfer	20,636,333
Plus Estimated Encumbrance Cancellations	<u>285,000</u>
Total Estimated Available Resources	\$ 27,254,123
Less 2009 Recommended Operating Budget	(27,268,846)
Projected Available Balance (December 31, 2009)	<u><b>\$ (14,723)</b></u>

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**2009 Revenue Summary**

RECREATION AND PARKS OPERATION AND EXTENSION FUND				
REVENUE BY SOURCE AND YEAR				
HISTORICAL AND PROJECTED				
2006-2009				
REVENUE SUMMARY	2006 Actual	2007 Actual	2008 Estimated	2009 Proposed
Adult Sports	\$ 780,920	\$ 861,738	\$ 969,982	\$ 983,000
Aquatics	88,966	85,975	60,695	61,000
Recreation Centers	760,653	756,725	678,016	778,951
Senior Citizen Centers	72,616	71,685	62,540	54,596
Other	3,245,202	2,757,627	3,105,097	2,719,286
Permits	765,817	890,918	900,125	971,500
Boat Docks and Stakes	170,630	179,308	193,640	232,180
CIP Reimbursement	431,494	359,952	425,000	500,000
Rent	36,408	30,282	62,000	35,000
Refunds	25,420	144,385	12,000	12,000
General Fund Transfer	25,438,910	28,038,283	26,223,237	20,636,333
Other Funds Transfer In	-	-	-	-
Encumbrance Cancellations	269,308	254,675	280,818	285,000
Unencumbered Cash Balance	297,140	(12,512)	157,729	(14,723)
<b>TOTAL RESOURCES</b>	<b>\$ 32,383,484</b>	<b>\$ 34,419,041</b>	<b>\$ 33,130,879</b>	<b>\$ 27,254,123</b>
PERCENT CHANGE		6.29%	-3.74%	-17.74%

## 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 2009 is \$20.6 million, which is 21.3 percent lower than the 2008 amount due to limited financial resources. Reductions were taken in recreation, specialized facilities, park maintenance and building maintenance part-time staff hours, as well as some vacant positions and layoffs. For the general fund subsidy, the 2008 and 2009 figures, unlike in preceding years, do 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 \$6.3 million.
- The city will operate four pools in 2009. 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 2009, generating estimated revenue of \$2 million.
- Other revenues from user fees, permits, and charges are projected at \$4.3 million in 2009.

## Golf Course Operations Fund

### 2009 Cash Balance Statement

The golf course operations fund is projected to begin 2009 with an unencumbered cash balance of \$24,855 and end the year with a surplus balance of \$64,572. 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.

2009 GOLF COURSE OPERATIONS FUND BALANCE SUMMARY	
Unencumbered Cash Balance (January 1, 2009)	\$ 24,855
Plus Estimated 2009 Receipts	4,780,000
Plus Estimated Encumbrance Cancellations	\$ -
Total Estimated Available Resources	4,804,855
Less 2009 Recommended Operating Budget	(4,740,283)
Projected Available Balance (December 31, 2009)	<u><u>\$ 64,572</u></u>

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**2009 Revenue Summary**

<b>GOLF COURSE OPERATIONS FUND</b> <b>REVENUE BY SOURCE AND YEAR</b> <b>HISTORICAL AND PROJECTED</b> <b>2006-2009</b>				
<b>REVENUE SUMMARY</b>	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Actual</b>	<b>2008</b> <b>Estimated</b>	<b>2009</b> <b>Proposed</b>
Airport Golf Course	\$ 724,147	\$ 780,928	\$ 771,500	\$ 797,446
Mentel Golf Course	858,082	860,619	913,200	878,656
Champions Golf Course	713,184	701,127	674,300	714,392
Raymond/Wilson Road	1,344,920	1,402,144	1,364,000	1,434,288
Turnberry Golf Course	670,274	728,002	676,000	747,316
Walnut Hill Golf Course	208,183	204,429	201,000	207,902
Donations	-	-	-	-
Miscellaneous Revenues	246	-	26,177	-
Insurance Adjustment	-	-	-	-
Workers Comp	-	-	-	-
Encumbrance Cancellations	118,312	93,475	42,000	-
Unencumbered Cash Balance	834,173	518,835	193,040	24,855
<b>TOTAL RESOURCES</b>	<b>\$ 5,471,521</b>	<b>\$ 5,289,559</b>	<b>\$ 4,861,217</b>	<b>\$ 4,804,855</b>
PERCENT CHANGE		-3.33%	-8.10%	-1.16%

Revenue Notes:

- Revenue is directly related to weather conditions and difficult to project. Other factors that impact revenues include competition and the state of the economy.
- Total revenues for 2009 are estimated at \$4.78 million, a 3.33 percent increase from 2008 estimated revenues. No encumbrance cancellations are projected at this time, and the total resources available for 2009 are estimated at \$4.8 million, a 1.16 percent decrease from total resources available in 2008, primarily due to a decline in both the beginning cash balance as well as the encumbrance cancellations.
- 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

### 2009 Cash Balance Statement

In 2002, the city implemented a One Stop Shop initiative to provide coordinated, streamlined permitting and plan review for construction projects. The development services fund was established, into which all fees and charges associated with these services are deposited. Public Service has budgeted 45 full-time limited and 35 full-time regular employees to provide construction inspection services. Because of decreased revenues, the Development Department will layoff 10 employees during 2009. The fund is projected to end 2009 with an unencumbered cash balance of \$2,247,202.

<b>2009 DEVELOPMENT SERVICES FUND BALANCE SUMMARY</b>		
Unencumbered Cash Balance (January 1, 2009)	\$	1,613,986
Plus Estimated 2009 Receipts		27,108,000
Plus Estimated Encumbrance Cancellations		50,000
Total Estimated Available Resources	\$	28,771,986
Less 2009 Recommended Operating Budget		(26,524,784)
Projected Available Balance (December 31, 2009)	<b>\$</b>	<b><u>2,247,202</u></b>

## 2009 Revenue Summary

Revenues are generated by fees and charges associated with building inspections, permitting, plan review services, construction inspection, zoning, materials testing and prevailing wage service fees for services provided to both private and public entities.

<b>DEVELOPMENT SERVICES FUND</b>				
<b>REVENUE BY SOURCE AND YEAR</b>				
<b>HISTORICAL AND PROJECTED</b>				
<b>2006-2009</b>				
<b>REVENUE SUMMARY</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Estimated</b>	<b>2009 Proposed</b>
Service Public Inspections	\$ 1,785,063	\$ 2,706,510	\$ 3,135,000	\$ 3,250,000
Service Private Inspections	2,936,394	3,008,754	3,500,000	3,800,000
Service Capital Inspections	2,540,356	3,527,392	4,000,000	4,100,000
Service Other	458,936	568,454	417,000	417,000
BSD Residential Construction	2,646,267	2,432,852	2,733,705	2,824,853
BSD Multi-Family Construction	1,993,168	1,871,738	1,160,113	1,340,767
BSD Commercial Construction	5,065,024	5,683,250	8,006,189	8,103,323
BSD Platting	165,989	-	-	-
BSD Zoning	2,111,669	2,196,271	1,239,578	1,175,834
BSD Application Verification	478,010	-	-	-
BSD Address Creation	54,030	-	-	-
BSD License/Registration	-	1,758,959	1,799,641	1,781,465
BSD All Other	-	826,736	387,975	314,758
BSD Demolition	117,681	-	-	-
Insurance Trust Fund Transfer	-	-	136,500	-
Unencumbered Cash Balance	2,042,320	(178,759)	1,129,776	1,613,986
Encumbrance Cancellations	63,622	59,175	74,392	50,000
<b>TOTAL RESOURCES</b>	<b>\$ 22,458,529</b>	<b>\$ 24,461,332</b>	<b>\$ 27,719,869</b>	<b>\$ 28,771,986</b>
<b>PERCENT CHANGE</b>		<b>8.92%</b>	<b>13.32%</b>	<b>3.80%</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 2 percent in the years 2010 - 2018.
- Operations and maintenance expenses, excluding personnel, pro rata and health insurance, are inflated at three percent per year. Personnel expenses assume 2 percent growth in 2010, 1 percent in 2011 and 3 percent in all other years. Health insurance is projected to grow ten percent per year. Pro rata fees represent approximately 4.5 percent of non-city revenue.

<b>DEVELOPMENT SERVICES FUND</b>												
<b>PRO FORMA OPERATING STATEMENT</b>												
REVENUE SOURCE	Actual 2007	Estimated 2008	Proposed 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>TRANSPORTATION:</b>												
PUBLIC INSPECTIONS	\$ 2,706,510	\$ 3,135,000	\$ 3,250,000	\$ 3,315,000	\$ 3,381,300	\$ 3,448,926	\$ 3,517,905	\$ 3,588,263	\$ 3,660,028	\$ 3,733,228	\$ 3,807,893	\$ 3,884,051
PRIVATE INSPECTIONS	3,008,754	3,500,000	3,800,000	3,876,000	3,953,520	4,032,590	4,113,242	4,195,507	4,279,417	4,365,006	4,452,306	4,541,352
CAPITAL IMPROVEMENT INSPECTIONS	3,527,392	4,000,000	4,100,000	4,182,000	4,265,640	4,350,953	4,437,972	4,526,731	4,617,266	4,709,611	4,803,803	4,899,880
OTHER	568,454	417,000	417,000	425,340	433,847	442,524	451,374	460,402	469,610	479,002	488,582	498,354
<b>BUILDING SERVICES:</b>												
RESIDENTIAL CONSTRUCTION	2,432,852	2,733,705	2,824,853	2,881,350	2,938,977	2,997,757	3,057,712	3,118,866	3,181,243	3,244,868	3,309,766	3,375,961
MULTI-FAMILY CONSTRUCTION	1,871,738	1,160,113	1,340,767	1,367,582	1,394,934	1,422,833	1,451,289	1,480,315	1,509,921	1,540,120	1,570,922	1,602,341
COMMERCIAL CONSTRUCTION	5,683,250	8,006,189	8,103,323	8,265,389	8,430,697	8,599,311	8,771,297	8,946,723	9,125,658	9,308,171	9,494,334	9,684,221
ZONING	2,196,271	1,239,578	1,175,834	1,199,351	1,223,338	1,247,804	1,272,761	1,298,216	1,324,180	1,350,664	1,377,677	1,405,230
LICENSE/REGISTRATION	1,758,959	1,799,641	1,781,465	1,817,094	1,853,436	1,890,505	1,928,315	1,966,881	2,006,219	2,046,343	2,087,270	2,129,016
ALL OTHER	826,736	387,975	314,758	321,053	327,474	334,024	340,704	347,518	354,469	361,558	368,789	376,165
INSURANCE TRUST FUND TRANSFER	-	136,500	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>24,580,916</b>	<b>26,515,701</b>	<b>27,108,000</b>	<b>27,650,160</b>	<b>28,203,163</b>	<b>28,767,226</b>	<b>29,342,571</b>	<b>29,929,422</b>	<b>30,528,011</b>	<b>31,138,571</b>	<b>31,761,343</b>	<b>32,396,569</b>
BEGINNING FUND BALANCE	(178,759)	1,129,776	1,613,986	2,247,202	2,195,171	2,126,493	1,626,012	653,240	(835,843)	(2,889,128)	(5,558,732)	(8,901,396)
ENCUMBRANCE CANCELLATIONS	59,175	74,392	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>TOTAL RESOURCES</b>	<b>24,461,332</b>	<b>27,719,869</b>	<b>28,771,986</b>	<b>29,947,362</b>	<b>30,448,334</b>	<b>30,943,720</b>	<b>31,018,583</b>	<b>30,632,663</b>	<b>29,742,168</b>	<b>28,299,443</b>	<b>26,252,611</b>	<b>23,545,173</b>
<b>EXPENDITURES</b>												
<b>OPERATIONS &amp; MAINTENANCE:</b>												
PERSONNEL SERVICES	17,431,389	18,582,926	19,080,680	19,462,294	19,656,917	20,246,624	20,854,023	21,479,643	22,124,033	22,787,754	23,471,386	24,175,528
EMPLOYEE INSURANCE	2,272,950	2,604,702	2,614,493	2,875,942	3,163,537	3,479,890	3,827,879	4,210,667	4,631,734	5,094,907	5,604,398	6,164,838
27th PAY PERIOD	-	660,894	-	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	222,933	120,621	148,521	152,977	157,566	162,293	167,162	172,177	177,342	182,662	188,142	193,786
SERVICES	1,001,703	1,340,578	1,414,020	1,456,441	1,500,134	1,545,138	1,591,492	1,639,237	1,688,414	1,739,066	1,791,238	1,844,975
PRO RATA	827,446	873,563	920,638	1,244,257	1,269,142	1,294,525	1,320,416	1,346,824	1,373,760	1,401,236	1,429,260	1,457,846
TECHNOLOGY	1,063,863	1,130,462	1,848,798	1,848,798	1,848,798	1,848,798	1,848,798	1,848,798	1,848,798	1,848,798	1,848,798	1,848,798
FLEET	495,451	492,431	461,634	475,483	489,748	504,440	519,573	535,160	551,215	567,752	584,784	602,328
OTHER	15,821	90,936	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
CAPITAL OUTLAY	-	208,770	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>23,331,556</b>	<b>26,105,883</b>	<b>26,524,784</b>	<b>27,752,191</b>	<b>28,321,841</b>	<b>29,317,708</b>	<b>30,365,342</b>	<b>31,468,506</b>	<b>32,631,296</b>	<b>33,858,175</b>	<b>35,154,007</b>	<b>36,524,099</b>
<b>TOTAL EXPENSE</b>	<b>23,331,556</b>	<b>26,105,883</b>	<b>26,524,784</b>	<b>27,752,191</b>	<b>28,321,841</b>	<b>29,317,708</b>	<b>30,365,342</b>	<b>31,468,506</b>	<b>32,631,296</b>	<b>33,858,175</b>	<b>35,154,007</b>	<b>36,524,099</b>
ENDING UNENCUMBERED FUND BAL.	\$ 1,129,776	\$ 1,613,986	\$ 2,247,202	\$ 2,195,171	\$ 2,126,493	\$ 1,626,012	\$ 653,240	\$ (835,843)	\$ (2,889,128)	\$ (5,558,732)	\$ (8,901,396)	\$ (12,978,926)

## 1111 East Broad Street Fund

### 2009 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 non-city 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 2009 with an unencumbered cash balance of \$376,440. Revenue receipts from leases are projected at \$1,337,134, with \$952,153 generated from COWIC and \$384,981 from the Department of Technology. A budgeted general fund transfer to this fund of \$292,171 brings total estimated available resources to \$2,005,745. Operational expenses in 2009 are projected to be just over \$1.6 million.

<b>2009 1111 EAST BROAD STREET FUND BALANCE SUMMARY</b>		
Unencumbered Cash Balance (January 1, 2009)	\$	376,440
Plus Estimated 2009 Receipts		1,337,134
Plus Estimated 2009 General Fund Transfer		292,171
Plus Estimated Encumbrance Cancellations		-
Total Estimated Available Resources	\$	2,005,745
Less 2009 Recommended Operating Budget		(1,629,305)
Projected Available Balance (December 31, 2009)	<b>\$</b>	<b>376,440</b>