



City of Westerville, OH

FISCAL YEAR 2018

INTERIM FINANCIAL REPORT (UNAUDITED)

As of December 31, 2018

**SOURCE: DEPARTMENT OF FINANCE
March 8, 2019**

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To: City Council & Audit Finance Committee
From: Lee Ann Shortland, Director of Finance
Date: March 8, 2019
Subject: December 31, 2018 Interim Financial Report

General Fund:

The following table reflects the activity of the major revenues credited to the General Fund:

(Cash Basis) Revenue Source:	FY 17 Through December	FY 18 Through December	% Variance	% FY 18 Estimate Collected
Property Tax	\$3,411,841	\$3,781,403	10.8%	100.00%
Income Tax (General Fund Only)	32,694,123	33,316,926	1.9%	100.20%
Income Tax (General Fund Only) Net of Income Tax Refunds & Transfers To Tax Redistribution Fund	30,677,713	31,357,042	2.2%	N/A
Intergovernmental Revenue:				
Local Government Funds: State	16,379	0	-100.0%	
Local Government Funds: Counties	816,417	860,268	5.4%	100.00%
Blendon Twp JEDZ ***	750,563	629,068	-16.2%	98.08%
Kilowatt Hour Tax	1,873,290	2,001,089	6.8%	100.56%
Planning, Development, & Building	1,139,140	1,112,635	-2.3%	98.14%
Mayor's Court Fines & Costs	522,918	356,397	-31.8%	97.76%
Cemetery Fees	35,792	19,141	-46.5%	100.01%
Investment/Interest Earnings	745,407	1,355,635	81.9%	106.27%

*** Note - The 2017 revenue includes the 4th quarter of 2016 for \$148,783 that was posted in January 2017.

Income Tax Revenues:

The City records income tax collections by source: individual, business net profit & employer withholding accounts. The following reflects the change in collections by source year-to-date and over the past three years:

Source:	% of Total Thru December 2017	% of Total Thru December 2018	% of Year 2017	% of Year 2016	% of Year 2015
Individual	7.4%	6.9%	7.4%	8.3%	8.3%
Business Net Profit	11.9%	13.8%	11.9%	11.3%	11.3%
Employer Withholding	80.6%	79.4%	80.6%	80.3%	80.3%

Through December 2018 tax collections derived from individual filings are down (\$231,365) or (6.6%) to the same period last year.

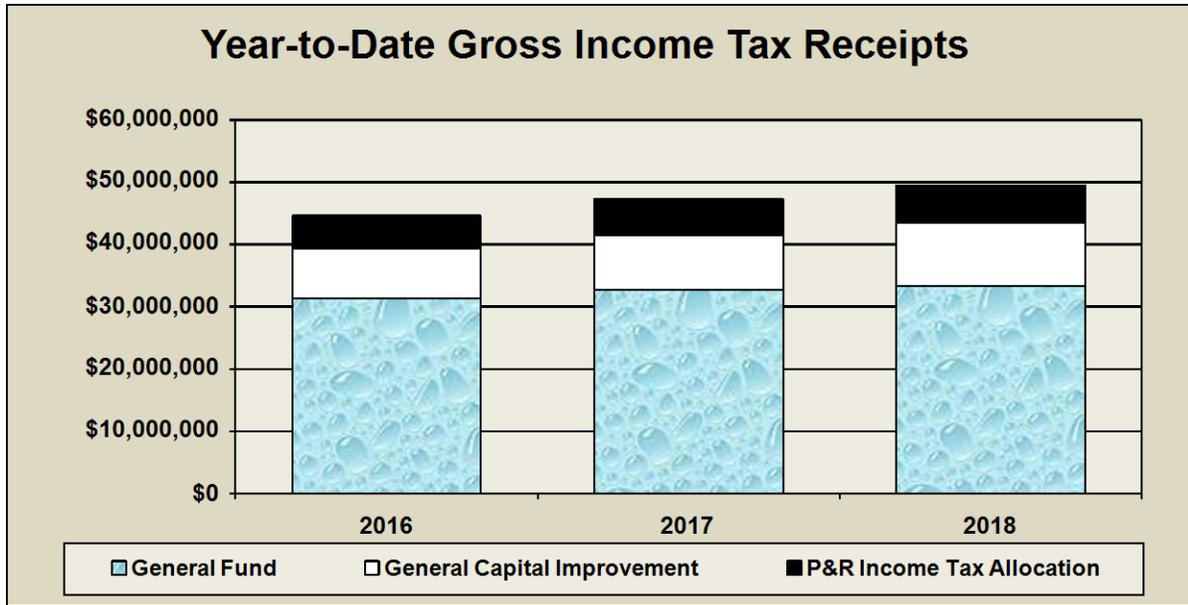
Through December 2018 tax collections derived from business net profit filings are up \$1471,996 or 26.0% from the same period last year.

Through December 2018 tax collections derived from employer withholding filings are up \$798,537 or 2.1% from the same period last year.

Listed below are the current top ten withholding accounts.

Income Tax Revenues Employer Name:	% of Total Withholding Collections Y-T-D 2017	% of Total Withholding Collections Y-T-D 2018	Y-T-D % Change Of Withholding Payments 2017 to 2018	% Change Of Withholding Payments 2016 to 2017
JP Morgan Chase Bank NA	13.2%	13.6%	5.0%	15.7%
Mount Carmel Health Systems	6.2%	6.7%	9.6%	4.4%
Exel Logistics dba DHL Supply Chain	4.8%	4.7%	0.2%	4.8%
Westerville City Schools	3.6%	3.6%	2.1%	3.6%
Alliance Data Systems Inc	2.4%	2.6%	9.9%	-2.1%
Liebert Corp	2.1%	2.1%	1.5%	45.2%
Inventiv Health Inc (Gerbig Snell)	2.1%	2.1%	1.8%	-2.0%
City of Westerville	2.3%	2.0%	-10.0%	-10.6%
Central Ohio Primary Care Physicians	1.9%	2.0%	3.7%	2.8%
T Marzetti Co	1.6%	1.8%	17.9%	N/A
Top Ten Totals	40.2%	41.1%		

Income Tax Revenues (continued):



Fund	2016	2017	2018
General Fund	31,331,797	32,694,123	33,316,926
General Capital Improvement	7,910,094	8,848,274	10,121,501
P&R Income Tax Allocation	5,381,076	5,745,749	6,024,731
Total	44,622,967	47,288,146	49,463,158

General Fund Y-T-D Fund Summary:

Year-To-Date Actual (Cash Basis)	General Fund
Total Revenues	\$44,241,571
Total Expenditures	(33,215,091)
Net Operating Cash Flow	11,026,480
Other Financing Sources:	
Sale of Fixed Assets	2,979,388
Proceeds from the Issuance of Debt	2,024,040
Advances - In (Other Funds)	900,216
Transfers -In (Other Funds)	0
Other Financing (Uses):	
Transfers-Out	(12,421,138)
Income Tax Refunds	(1,136,012)
Advances-Out	(200,000)
Total Fund Y-T-D Cash Flow	3,172,974
% of Revenue Budget Collected	100.24%
% of Appropriations Budget Expended	84.58%
Fund Balance/Fiscal Policy Ratio	1.39

Enterprise Funds:

Year-To-Date Actual (Cash Basis)	Fund Name				
	Water Fund	Sewer Fund	Refuse Fund	Electric Fund	Data Center Fund
Operating Revenues	\$5,191,795	\$8,607,072	\$2,406,307	\$49,694,651	\$1,863,119
Operating Expenditures	(3,283,027)	(7,709,931)	(2,546,359)	(43,615,063)	(1,630,853)
Net Operating Cash Flow	1,908,768	897,141	(140,052)	6,079,588	232,266
Non-Operating Revenues	1,089,419	228,100	0	231,741	405,371
Non-Operating Expenditures	(2,695,435)	(184,890)	(848)	(4,463,549)	(742,654)
Total Fund Cash Flow	302,752	940,351	(140,900)	1,847,780	(105,017)
% of Operating Revenue Budget Collected	94.05%	96.71%	94.36%	100.17%	97.26%
% of Operating Appropriations Budget Expended	70.56%	74.51%	86.52%	90.12%	92.27%
Fund Balance / Fiscal Policy Ratio	1.66	3.67	2.10	1.20	N/A

Source (Cash Basis):	FY 17 Through December	FY 18 Through December	% Variance	% FY 18 Estimate Collected
Electric Consumption Charges	\$48,141,312	\$49,092,671	1.98%	100.17%
Water Consumption Charges	4,855,229	5,191,795	6.93%	94.05%
Water System Capacity Fees	1,217,282	851,001	-30.09%	100.00%
Sewer Treatment Charges	8,713,357	8,607,072	-1.22%	96.71%
Sewer System Capacity Fees	379,537	223,550	-41.10%	100.00%
Refuse Collection Fees	2,335,660	2,403,807	2.92%	94.35%

Other Operating Funds:

Year-To-Date Actual (Cash Basis)	Fire Fund	Street Fund	Parks & Recreation Fund	Garage Fund	Cable TV Fund
Revenues	\$17,468,015	\$1,450,338	\$4,370,224	\$976,820	\$559,896
Expenditures	(15,580,157)	(2,205,860)	(10,402,028)	(1,040,031)	(326,351)
Net Cash Flow	1,887,858	(755,522)	(6,031,804)	(63,211)	233,545
Other Financing Sources	0	1,101,898	5,960,621	1,911	0
Other Financing (Uses)	0	0	0	0	(387,063)
Total Fund Cash Flow	1,887,858	346,376	(71,183)	(61,300)	(153,518)
% of Revenue Budget Collected	100.12%	98.90%	100.71%	82.09%	100.00%
% of Appropriations Budget Expended	88.21%	87.03%	86.77%	81.83%	76.44%

Source (Cash Basis):	FY 17 Through December	FY 18 Through December	% Variance	% FY 18 Estimate Collected
Fire Levy Tax Collections	13,705,397	13,955,819	1.83%	100.00%
Gasoline Excise Tax & MVL License Fees	2,324,866	1,898,251	-18.35%	119.72%
Recreation and Park Fees	4,247,839	4,262,338	0.34%	100.73%
Hotel Tax	55,318	258,704	367.67%	101.82%
Cable T.V. Franchise Fees	569,579	559,896	-1.70%	100.00%

Active / Open Construction Contracts Awarded:		Amount Of Funds Encumbered	Council Approved Contract W/Alternates	Approved Change Orders	Change Order Rate
Project Title	Contractor				
Fiscal Year 2018 Contracts					
Street Rehab Contract A	Strawser Paving	\$3,433,000	\$3,203,924	\$524,026	16.36%
Street Rehab Contract B	Strawser Paving	\$1,504,000	\$1,407,643	\$9,246	0.66%
Community Center Expansion	Robertson Construction	\$21,609,868	\$20,690,000	\$0	0.00%
Hempstead Rd Street Lighting	Danbert Electrical	\$415,000	\$387,513	\$0	0.00%
Westar Place & Old Town Stream Restorations	Environmental Management	\$704,900	\$572,429	\$92,960	16.24%
Sidewalk Program	Newcomer Concrete	\$840,000	\$788,664	(\$31,117)	-3.95%
Electric Light Pole Traffic Signal Painting	Brian Brothers Painting	\$120,000	\$83,350	\$27,922	33.50%
Pump House Electrical Improvements	Vaughn Industries LLC	\$554,000	\$517,700	\$0	0.00%
County Line/Spring Rd/Schrock Rd/Park Meadow Electrical	Jess Howard Electric	\$85,000	\$79,595	\$0	0.00%
Fiscal Year 2017 Contracts					
City Hall Improvements Phase 2	Builderscape	\$693,000	\$647,316	\$24,923	3.85%
Electric Light Pole Traffic Signal Painting	Martin Painting	\$110,000	\$102,855	\$0	0.00%
Electric Cable & Street Lighting Replacement	Precise Boring	\$1,035,000	\$779,250	\$153,177	19.66%
Cleveland Ave and Schrock Rd Improvement	Complete General	\$9,200,000	\$8,587,521	\$98,699	1.15%
Water Supply Well	Jamison Well Drilling Inc	\$377,000	\$351,895	\$0	0.00%
Fiscal Year 2015 Contracts					
S State St & Schrock Rd Phase 2	Karvo Paving Co	\$13,433,650	\$12,794,338	\$520,542	4.07%
Totals		\$54,114,418	\$50,993,993	\$1,420,378	2.79%

Investment / Interest earnings:

For comparison purposes the State Treasurer's Asset Reserve Fund (STAR Ohio) yield for the month of **December 2018 was 2.37% compared to 1.32% for December 2017.**

The market value of the City investment portfolio at the end of December 2018 was (\$498,271) less than the acquisition cost.

The following information is in connection with the December 2018 Investment Portfolio:

**Current Yield 1.8% Avg. Years to Redemption 1.74 Avg. Interest Rate 1.78
Avg. Yield to Maturity 2.61% Avg. Duration 1.69 years**

Personnel Related Matters:

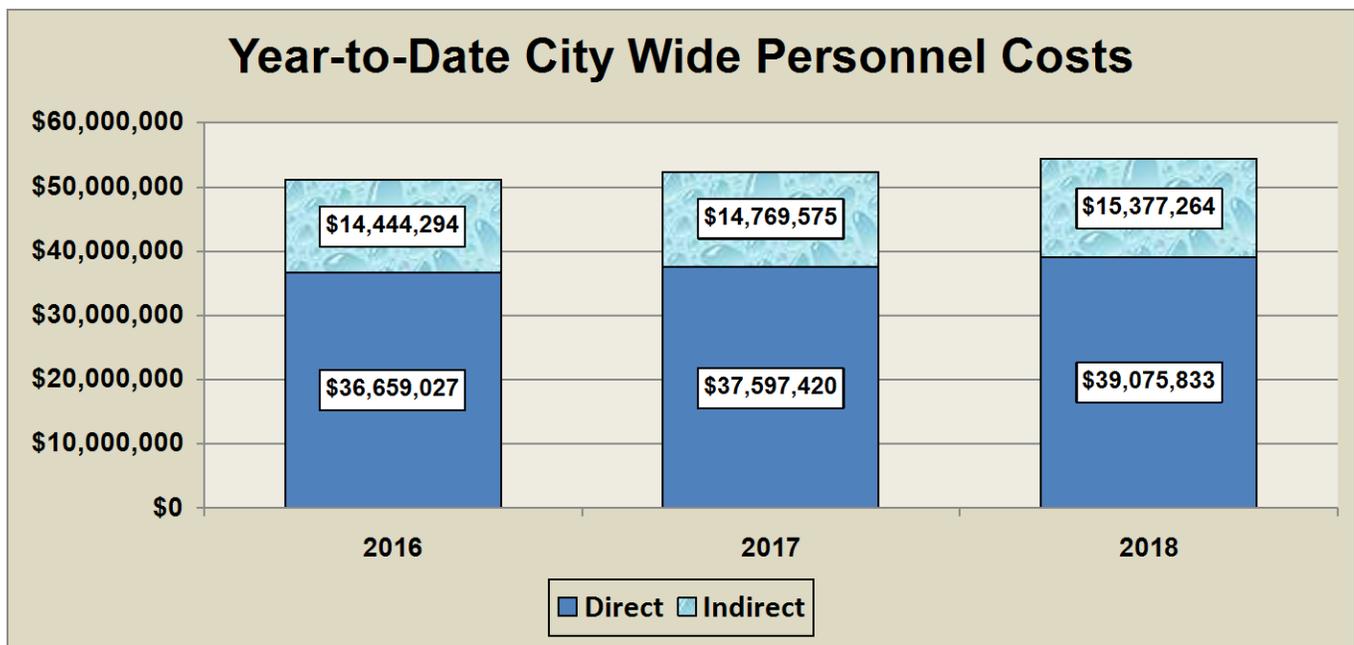
The following table reflects the authorized full time positions and vacancies by department as well as the percent of payroll budget expended as of the end of December 2018.

Department	Authorized Full Time Positions	Active Full Time Employees	Vacant Full Time Positions	% Of Payroll Budget Expended
City Council	1	1	0	99.33%
City Manager	8	8	0	91.66%
Fire	89	89	0	92.49%
Administrative Services	8	7	1	94.26%
Finance	20	18	2	87.98%
Information Systems	13	13	0	92.04%
Mayor's Court	3	3	0	86.13%
Buildings & Grounds	4	4	0	93.37%
Police	90	87	3	91.73%
Water	12	12	0	90.63%
Electric	45	44	1	95.50%
Parks & Recreation	55	54	1	92.75%
Public Service	39	38	1	85.41%
Planning & Development	30	29	1	92.41%
Communications	16	16	0	90.56%
Total	433	423	10	

VACANCIES CONSIST OF THE FOLLOWING:

- Administrative Services 1 HR Coordinator
- Finance 2 Budget Analyst, Accounting Assistant
- Police 3 Police Lieutenant, (2) Police Officer
- Electric 1 Line Worker I
- Parks & Recreation 1 Administrative Assistant
- Public Service 1 Certified Garage Mechanic
- Planning & Development 1 Plans Examiner

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City of Westerville
General Fund No. #101 - Overview
As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Unaudited - Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Property Tax	\$3,445,932	\$3,411,841	\$3,398,000	\$3,781,403	\$3,781,403	100.00%
Municipal Income Tax	31,331,796	32,694,122	31,323,521	33,250,838	33,316,926	100.20%
Electric Kilowatt Hour Tax	1,933,179	1,873,290	1,990,000	1,990,000	2,001,089	100.56%
Intergovernmental:						
Local Government Funds-State	45,148	16,379	-	-	-	
Local Government Funds-County	820,230	816,417	715,000	860,267	860,268	100.00%
Utility Municipal Income Tax	106,565	63,345	50,000	50,000	42,241	84.48%
Estate Tax	1,913	-	-	-	-	
Blendon Township JEDZ/CEDA	616,102	750,562	641,000	641,000	629,068	98.14%
County Task Force	24,730	33,504	24,200	10,108	9,531	94.29%
Federal Task Force & Grants	36,099	41,445	28,000	46,501	46,498	99.99%
Public Safety Revenue/Grants	355,067	619,659	390,000	327,708	327,707	100.00%
Other Intergovernmental Revenues	61,193	213,095	34,200	71,924	70,525	98.05%
Cemetery Fees	40,622	35,790	30,000	19,139	19,141	100.01%
Planning, Development & Building Fees	1,263,869	1,139,137	961,000	1,133,694	1,112,635	98.14%
Mayor's Court Fines and Forfeitures	513,802	522,919	526,365	364,557	356,397	97.76%
Investment Earnings	562,941	745,407	1,070,000	1,275,639	1,355,635	106.27%
Miscellaneous	409,655	287,305	286,307	313,271	312,507	99.76%
Total Revenues	\$41,568,843	\$43,264,217	\$41,467,593	\$44,136,049	\$44,241,571	100.24

Expenditures:						
City Council	\$272,943	\$272,743	\$314,612	\$315,496	\$285,023	90.34%
City Manager's Office	2,216,627	2,449,210	2,759,263	3,021,556	2,500,049	82.74%
Westar Place Land Sales	294,494	391,454	345,000	650,549	435,164	66.89%
Department of Administrative Services	1,026,804	1,127,377	1,300,229	1,350,395	1,223,255	90.58%
Buildings and Grounds Maintenance	827,165	817,789	994,501	1,023,476	856,971	83.73%
Finance Department						
Administration and Accounting	1,387,255	1,429,548	1,681,225	1,725,137	1,535,592	89.01%
Income Tax Administration	486,411	456,821	706,461	730,153	524,316	71.81%
Utility Billing Services	799,807	713,311	829,704	836,630	694,601	83.02%
Management Information Systems	2,188,172	2,444,293	2,977,554	3,080,067	2,372,244	77.02%
Mayor's Court	901,409	870,397	1,059,574	1,095,372	803,785	73.38%
Law Administration	690,871	659,190	765,242	817,397	696,742	85.24%
Security of Persons and Property						
Police Department	13,212,677	13,582,494	15,731,847	15,874,173	14,003,329	88.21%
Communications	1,930,850	1,935,588	2,170,640	2,172,961	1,919,948	88.36%
Department of Public Service						
Cemetery Maintenance	46,589	57,756	61,150	61,232	45,693	74.62%
Storm Sewer Maintenance and Improvements	790,240	736,203	991,456	1,026,904	756,974	73.71%
Department of Planning & Development	4,068,003	4,404,894	5,247,357	5,490,845	4,561,405	83.07%
Total Expenditures	\$31,140,317	\$32,349,068	\$37,935,815	\$39,272,343	\$33,215,091	84.58%

General Fund - Overview (continued)
As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Unaudited - Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018		
			Original Budget	Adjusted Budget	Year-End Actual
Excess of Revenues Over (Under) Expenditures	\$10,428,526	\$10,915,149	\$3,531,778	\$4,863,706	\$11,026,480

Other Financing Sources (Uses):					
Sale of Assets & Purchase Option	1,203,415	652,308	1,500,000	2,979,388	2,979,388
Proceeds from Issuance of Debt	5,820,000	3,500,000	2,000,000	2,000,000	2,000,000
Bond Premium	32,082	24,185	-	24,040	24,040
Advances-In	261,978	1,468,930	2,317,280	1,402,280	900,216
Transfers-In	-	-	100,000	-	-
Income Tax Refunds	(1,443,156)	(1,165,016)	(1,250,000)	(1,250,000)	(1,136,012)
Debt Issuance Costs	(32,082)	(25,885)	-	(22,372)	(22,372)
Transfers-Out	(13,095,375)	(13,148,078)	(9,943,872)	(12,421,138)	(12,421,138)
Advances-Out	(250,000)	(600,000)	-	(200,000)	(200,000)
Total Other Sources Financing (Uses)	(\$7,503,138)	(\$9,293,556)	(\$5,276,592)	(\$7,487,802)	(\$7,875,878)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$2,925,388	\$1,621,593	(\$1,744,814)	(\$2,624,096)	\$3,150,602
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Beginning Balances	\$24,735,411	\$27,660,799		\$29,282,392	\$29,282,392
Ending Cash Balance	\$27,660,799	\$29,282,392			\$32,432,994
Ending Estimated Budget Balance				\$26,658,296	
Less: Outstanding Encumbrances		(1,293,528)			(1,581,390)
Unencumbered Cash Balance		\$27,988,864			\$30,851,604

Fiscal Policy - Designations of Fund Balance:	
Total Annual Expenditures (50% Reserve - 6 Months)	\$18,967,908
Total Annual Operating Transfers Out (50% Reserve - 6 Months)	3,186,936
Total Designations of Fund Balance (Per Policy)	\$22,154,844

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$49,129,687
Supplemental Appropriation	2,742,638
Prior Year Encumbrances Carried Forward	1,293,528
Total Appropriation Authority	\$53,165,853

The General Fund is the general operating fund of the City and is used to account for all financial resources except those required by law to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City.

City of Westerville

Fire Operating Special Revenue Fund No. #201

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Property Tax	10,812,522	13,705,397	13,660,000	13,955,822	13,955,819	100.00%
Blendon Township Fire Contract	1,942,441	2,274,214	2,200,000	2,065,705	2,065,704	100.00%
Other Intergovernmental	-	-	-	78,140	78,139	100.00%
Federal Grants	-	21,072	-	18,149	18,148	99.99%
State Grants	3,500	5,525	-	3,360	3,360	100.00%
Investment Earnings	44,289	60,608	50,000	122,548	129,870	105.97%
Charges for Services	1,128,142	1,271,572	1,244,642	1,186,068	1,199,440	101.13%
Miscellaneous	53	2,432	1,500	17,535	17,535	100.00%
Total Revenues	\$13,930,947	\$17,340,820	\$17,156,142	\$17,447,327	\$17,468,015	100.12

Expenditures:						
Personal Services	11,820,553	12,034,140	13,581,168	13,768,668	12,735,203	92.49%
Supplies & Materials	395,552	420,395	629,001	709,738	487,365	68.67%
Services & Charges	1,008,161	987,964	1,495,485	1,538,943	1,023,789	66.53%
Capital Outlay	1,043,797	593,199	876,700	1,645,523	1,333,800	81.06%
Total Expenditures	\$14,268,063	\$14,035,698	\$16,582,354	\$17,662,872	\$15,580,157	88.21%

Excess of Revenues Over (Under) Expenditures	(\$337,116)	\$3,305,122	\$573,788	(\$215,545)	\$1,887,858
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Other Financing Sources (Uses):						
Sale of Equipment and Vehicle	10,050	-	-	-	-	
Total Other Financing Sources	\$10,050	\$0	\$0	\$0	\$0	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$327,066)	\$3,305,122	\$573,788	(\$215,545)	\$1,887,858
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Beginning Balances	\$6,511,843	\$6,184,777		\$9,489,899	\$9,489,899
Ending Cash Balance	\$6,184,777	\$9,489,899			\$11,377,757
Ending Estimated Budget Balance				\$9,274,354	
Less: Encumbrances		(\$893,018)			(464,654)
Unencumbered Cash Balance		\$8,596,881			\$10,913,103

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$16,582,354
Supplemental Appropriation	187,500
Prior Year Encumbrances Budget Adjustment	893,018
Total Appropriation Authority:	\$17,662,872

The purpose of this fund is to account for the operations of the Division of Fire which provides fire and emergency medical services to its residents and to Blendon Township under a cooperative service agreement. The Division of Fire is primarily funded through the collection of property taxes voted and approved by Westerville & Blendon Township residents via a series of continuing levies.

City of Westerville

Parks & Recreation Operating Special Revenue Fund No. #210

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Recreation & Park Fees	4,252,984	4,247,829	4,408,450	4,231,415	4,262,338	100.73%
Public Use Fees	121,142	68,371	30,000	76,479	76,480	100.00%
Miscellaneous	8,654	11,775	-	31,407	31,406	100.00%
Total Revenues	\$4,382,780	\$4,327,975	\$4,438,450	\$4,339,301	\$4,370,224	100.71%

Expenditures:						
Personal Services	6,943,297	7,033,761	7,857,775	7,857,775	7,288,001	92.75%
Supplies & Materials	691,577	805,599	910,423	968,705	790,134	81.57%
Services & Charges	1,889,445	2,159,762	2,632,568	2,899,504	2,183,929	75.32%
Capital Outlay	248,929	137,336	162,725	242,067	128,286	53.00%
Refunds	11,006	12,989	20,000	20,000	11,678	58.39%
Total Expenditures	\$9,784,254	\$10,149,447	\$11,583,491	\$11,988,051	\$10,402,028	86.77%

Excess of Revenues Over (Under) Expenditures	(\$5,401,474)	(\$5,821,472)	(\$7,145,041)	(\$7,648,750)	(\$6,031,804)
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Other Financing Sources (Uses):					
Transfers-In	4,040,000	6,800,000	6,700,000	5,950,000	5,950,000
Sale of Equipment	325	-	-	7,625	7,625
Facility Deposits & Deferred Revenues	18,538	3,956	-	-	2,996
Total Other Financing Sources (Uses)	\$4,058,863	\$6,803,956	\$6,700,000	\$5,957,625	\$5,960,621

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$1,342,611)	\$982,484	(\$445,041)	(\$1,691,125)	(\$71,183)
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Beginning Balances	\$3,575,788	\$2,233,177		\$3,215,661	\$3,215,661
Ending Cash Balance	\$2,233,177	\$3,215,661			\$3,144,478
Ending Estimated Budget Balance				\$1,524,536	
Less: Encumbrances		(\$379,560)			(529,892)
Unencumbered Cash Balance		\$2,836,101			\$2,614,586

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$11,583,491
Supplemental Appropriation	25,000
Prior Year Encumbrances Budget Adjustment	379,560
Total Appropriation Authority:	\$11,988,051

This fund accounts for the receipt of revenues from the operations of the parks and recreation facilities which are used to fund programs and activities of the Parks and Recreation Department. The fund provides for the expenditures associated with the Parks & Recreation Department responsible for maintaining a Community Center, the outdoor Highlands Pool, leisure paths and bike trails and an extensive park system which offers various recreational opportunities & programs.

City of Westerville

Parks & Recreation Income Tax Allocation Fund No. #211

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Municipal Income Tax	5,381,076	5,745,749	5,807,800	6,024,730	6,024,731	100.00%
Total Revenues	\$5,381,076	\$5,745,749	\$5,807,800	\$6,024,730	\$6,024,731	100.00%

Expenditures:						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	

Excess of Revenues Over (Under) Expenditures	\$5,381,076	\$5,745,749	\$5,807,800	\$6,024,730	\$6,024,731	
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Other Financing Sources (Uses):						
Advance-In	270,000	991,106	300,000	-	-	
Transfer-Out	(4,964,988)	(6,559,485)	(6,734,850)	(7,134,850)	(7,134,850)	
Advance-Out	(10,000)	-	-	-	-	
Total Other Financing Uses	(\$4,704,988)	(\$5,568,379)	(\$6,434,850)	(\$7,134,850)	(\$7,134,850)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$676,088	\$177,370	(\$627,050)	(\$1,110,120)	(\$1,110,119)	
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Beginning Balances	\$494,391	\$1,170,479		\$1,347,849	\$1,347,849	
Ending Cash Balance	\$1,170,479	\$1,347,849			\$237,730	
Ending Estimated Budget Balance				\$237,729		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$1,347,849			\$237,730	

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$6,734,850
Supplemental Appropriation	400,000
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$7,134,850

The electors of the City of Westerville, at an election held on August 4, 1998, approved the passage of an additional one-quarter (1/4%) levy on income commencing on January 1, 1999 through December 31, 2020 for the purpose, in part, of constructing, equipping and furnishing park and recreational facilities, acquiring and improving real estate for such facilities, paying debt service for such purposes, and paying costs of operating and maintaining park and recreational facilities and activities. On November 4, 2014, the electors approved a twenty (20) year continuation of the one-quarter (1/4%) levy on income tax commencing January 1, 2021 through December 31, 2040. The purpose of this fund is to account for the additional one-quarter (1/4%) income tax revenue collections and to provide for annual allocations for capital improvements and debt thereon, and operating subsidies to the Parks & Recreation Operating Fund.

City of Westerville

Street Maintenance & Repair Special Revenue Fund No. #220

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental	1,454,445	1,458,117	1,465,000	1,466,523	1,450,338	98.90%
Investment Earnings	-	5	-	-	-	
Miscellaneous	194	-	-	-	-	
Total Revenues	\$1,454,639	\$1,458,122	\$1,465,000	\$1,466,523	\$1,450,338	98.90%
Expenditures:						
Personal Services	1,367,516	1,363,105	1,524,505	1,524,505	1,388,689	91.09%
Supplies & Materials	442,520	175,145	409,620	413,464	320,979	77.63%
Services & Charges	299,415	361,387	416,818	429,181	359,711	83.81%
Capital Outlay	134,408	180,815	129,000	167,500	136,481	81.48%
Total Expenditures	\$2,243,859	\$2,080,452	\$2,479,943	\$2,534,650	\$2,205,860	87.03%
Excess of Revenues Over (Under) Expenditures	(\$789,220)	(\$622,330)	(\$1,014,943)	(\$1,068,127)	(\$755,522)	
Other Financing Sources (Uses):						
Proceeds from Sale of Assets	-	-	-	-	1,898.00	
Transfers-In	850,000	675,000	1,100,000	1,100,000	1,100,000	
Total Other Financing Sources	\$850,000	\$675,000	\$1,100,000	\$1,100,000	\$1,101,898	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$60,780	\$52,670	\$85,057	\$31,873	\$346,376	
Beginning Balances	\$1,695,291	\$1,756,071		\$1,808,741	\$1,808,741	
Ending Cash Balance	\$1,756,071	\$1,808,741			\$2,155,117	
Ending Estimated Budget Balance				\$1,840,614		
Less: Encumbrances		(\$54,707)			(55,199)	
Unencumbered Cash Balance		\$1,754,034			\$2,099,918	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18			\$2,479,943			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			54,707			
Total Appropriation Authority:			\$2,534,650			

The Ohio Revised Code Section requires this separate fund to account for 92.5% revenues received from the licensing of motor vehicles and receipts from fuel taxes. In order to maintain a positive fund balance, the General Fund provides annual inter-fund operating transfers. Expenditures are restricted by state law for the construction, maintenance and repair of the City's streets.

City of Westerville

Highway Maintenance Special Revenue Fund No. #221

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental	117,928	118,225	118,875	118,989	117,597	98.83%
Investment Earnings	239	438	50	89	101	113.48%
Total Revenues	\$118,167	\$118,663	\$118,925	\$119,078	\$117,698	98.84%
Expenditures:						
Capital Outlay	34,455	70,525	150,000	235,400	197,400	83.86%
Total Expenditures	\$34,455	\$70,525	\$150,000	\$235,400	\$197,400	83.86%
Excess of Revenues Over (Under) Expenditures	\$83,712	\$48,138	(\$31,075)	(\$116,322)	(\$79,702)	
Other Financing Sources (Uses):						
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$83,712	\$48,138	(\$31,075)	(\$116,322)	(\$79,702)	
Beginning Balances	\$1,109,346	\$1,193,058		\$1,241,196	\$1,241,196	
Ending Cash Balance	\$1,193,058	\$1,241,196			\$1,161,494	
Ending Estimated Budget Balance				\$1,124,874		
Less: Encumbrances		(\$85,400)			(28,000)	
Unencumbered Cash Balance		\$1,155,796			\$1,133,494	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18			\$150,000			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			85,400			
Total Appropriation Authority:			\$235,400			

The Ohio Revised Code Section requires this separate fund to account for 7.5% revenues received from the licensing of motor vehicles and receipts from fuel taxes. Expenditures are restricted by state law for maintenance and repair of state highways within the City (State Route 3).

City of Westerville

Motor Vehicle License Fee Special Revenue Fund No. #222

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental	320,644	748,523	310,000	330,316	330,316	100.00%
Investment Earnings	574	1,683	175	1,325	1,485	112.08%
Total Revenues	\$321,218	\$750,206	\$310,175	\$331,641	\$331,801	100.05%

Expenditures:						
Capital Outlay	513,485	944,671	400,000	490,100	489,425	99.86%
Total Expenditures	\$513,485	\$944,671	\$400,000	\$490,100	\$489,425	99.86%

Excess of Revenues Over (Under) Expenditures	(\$192,267)	(\$194,465)	(\$89,825)	(\$158,459)	(\$157,624)
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$192,267)	(\$194,465)	(\$89,825)	(\$158,459)	(\$157,624)
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Beginning Balances	\$779,878	\$587,611		\$393,146	\$393,146
Ending Cash Balance	\$587,611	\$393,146			\$235,522
Ending Estimated Budget Balance				\$234,687	
Less: Encumbrances		(\$90,100)			(675)
Unencumbered Cash Balance		\$303,046			\$234,847

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$400,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	90,100
Total Appropriation Authority:	\$490,100

The Ohio Revised Code Section requires this separate fund to account for permissive tax fees in addition to the motor vehicle license tax. Funds derived from the annual permissive motor vehicle license tax fees are restricted to planning, constructing, improving, maintaining and repairing public roads, highways and streets. The current appropriation is earmarked for partial funding toward the Annual Street Rehabilitation Program.

City of Westerville

DARE Special Revenue Fund No. # 230

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
State DARE Grant	1,236	3,045	-
Federal Forfeiture Funds	5,444	2,781	10,725
Investment Earnings	205	239	393
Miscellaneous	2,011	1,695	-
Forfeiture Funds	\$8,896	\$7,760	\$11,118
Expenditures:			
Supplies & Materials	12,957	8,790	14,451
Services & Charges	1,180	1,866	310
Total Expenditures	\$14,137	\$10,656	\$14,761
Excess of Revenues Over (Under) Expenditures	(\$5,241)	(\$2,896)	(\$3,643)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$5,241)	(\$2,896)	(\$3,643)
Beginning Balances	\$39,296	\$34,055	\$31,159
Ending Cash Balance	\$34,055	\$31,159	\$27,516
Less: Encumbrances			0
Unencumbered Cash Balance			\$27,516

The Drug Abuse Resistance Education Program Fund "DARE" was created to account for charitable contributions and other intergovernmental fund revenues which are restricted for expenditures associated with the City's DARE programs. All revenues received are deemed appropriated and the appropriate City officials are authorized to make expenditures from this fund for any lawful purpose consistent with the purpose for which this fund was established. (Reference: Ordinance Number 90-28)

City of Westerville

O.M.V.I. Special Revenue Fund No. #231

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Fines and Forfeitures	1,935	1,304	1,064
Forfeiture Funds	\$1,935	\$1,304	\$1,064
Expenditures:			
Services & Charges	1,370	1,560	1,167
Total Expenditures	\$1,370	\$1,560	\$1,167
Excess of Revenues Over (Under) Expenditures	\$565	(\$256)	(\$103)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$565	(\$256)	(\$103)
Beginning Balances	\$15,735	\$16,300	\$16,044
Ending Cash Balance	\$16,300	\$16,044	\$15,941
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$15,941

The City of Westerville receives funds as a portion of each fine imposed for a State Law OMVI violation when the City's Police Division was primarily responsible for arresting the offender. Pursuant to the Ohio Revised Code, this fund was established to account for funds collected for this purpose. All assets received are deemed appropriated and the appropriate City Officials are authorized to make expenditures to enforce the state and local OMVI laws, to inform the public of such laws and the dangers of operating a motor vehicle under the influence of alcohol and / or drugs, and other information relating to the operation of a motor vehicle and the consumption of alcoholic beverages. (Reference: Ordinance Number 91-6)

City of Westerville

Drug Enforcement Fund No. #232

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Adult Probation/Common Pleas	1,380	395	641
Investment Earnings	270	300	469
Total Revenues	\$1,650	\$695	\$1,110

Expenditures:			
Supplies and Materials	-	3,000	3,000
Total Expenditures	\$0	\$3,000	\$3,000

Excess of Revenues Over (Under) Expenditures	\$1,650	(\$2,305)	(\$1,890)
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$1,650	(\$2,305)	(\$1,890)
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Beginning Balances	\$45,066	\$46,716	\$44,411
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Ending Cash Balance	\$46,716	\$44,411	\$42,521
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Less: Encumbrances			\$0
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Unencumbered Cash Balance			\$42,521
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The purpose of this fund is to account for revenues from penalties assessed in accordance with violations involving the Ohio Revised Code. All assets received are deemed appropriated and the appropriate City Officials are authorized to make expenditures for any law enforcement purpose which is consistent with the rules and regulations State and Local Law.

City of Westerville

State Forfeiture Fund No. #233

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Forfeiture Funds	31,488	8,507	3,063
Investment Earnings	526	724	1,236
Total Revenues	\$32,014	\$9,231	\$4,299

Expenditures:			
Services and Charges	316	216	216
Total Expenditures	\$316	\$216	\$216

Excess of Revenues Over (Under) Expenditures	\$31,698	\$9,015	\$4,083
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Other Financing Sources (Uses):			
Sale of Seized Property	-	-	-
Total Other Financing Sources	\$0	\$0	\$0

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$31,698	\$9,015	\$4,083
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Beginning Balances	\$72,997	\$104,695	\$113,710
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Ending Cash Balance	\$104,695	\$113,710	\$117,793
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Less: Encumbrances			\$0
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Unencumbered Cash Balance			\$117,793
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The City of Westerville receives assets as a result of the Division of Police participating in investigations and / or prosecutions that result in state forfeiture of property. This fund was established pursuant to the state law. All assets received are deemed appropriated and the appropriate City Officials are authorized to make expenditures for any lawful purpose which is consistent with State and Local rules and regulations.

City of Westerville

Federal Forfeiture Fund No. #234

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

Revenues:	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Forfeiture Funds	46,943	25,033	105,689
Federal Grant	15,722	4,266	1,056
Investment Earnings	588	715	1,828
Miscellaneous	4,498	-	-
Total Revenues	\$67,751	\$30,014	\$108,573

Expenditures:			
Supplies and Materials	43,961	3,719	26,467
Services and Charges	17,824	5,127	524
Capital Outlay	51,931	-	-
Total Expenditures	\$113,716	\$8,846	\$26,991

Excess of Revenues Over (Under) Expenditures	(\$45,965)	\$21,168	\$81,582
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$45,965)	\$21,168	\$81,582
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Beginning Balances	\$140,372	\$94,407	\$115,575
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Ending Cash Balance	\$94,407	\$115,575	\$197,157
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Less: Encumbrances			(20,823)
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Unencumbered Cash Balance			\$176,334
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The City of Westerville receives assets as a result of the Division of Police participating in investigations and / or prosecutions that result in federal forfeiture of property. This fund was established pursuant to the federal forfeiture law and federal equitable sharing program. All assets received are deemed appropriated and the appropriate City Officials are authorized to make expenditures for any lawful purpose which is consistent with the rules and regulations of the United States Attorney General. (Reference: Ordinance Number 97-20)

City of Westerville

Tax Incentive & Redistribution Fund No. #240

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Payments In Lieu of Taxes	2,285,290	2,694,015	2,786,980
Total Revenues	\$2,285,290	\$2,694,015	\$2,786,980
Expenditures:			
Economic Development Incentive Agreements	783,637	1,233,100	1,212,121
Westerville City School District Tax Sharing	1,459,269	1,466,226	1,275,995
Olentangy School District Tax Sharing	953,562	953,704	1,038,914
Total Expenditures	\$3,196,468	\$3,653,030	\$3,527,030
Excess of Revenues Over (Under) Expenditures	(\$911,178)	(\$959,015)	(\$740,050)
Other Financing Sources (Uses):			
Transfers-In	685,401	851,393	823,872
Total Other Financing Sources (Uses)	\$685,401	\$851,393	\$823,872
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$225,777)	(\$107,622)	\$83,822
Beginning Balances	\$646,225	\$420,448	\$312,826
Ending Cash Balance	\$420,448	\$312,826	\$396,648
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$396,648

This fund was created to account for payments made by property owners who are recipients of property tax abatements. As provided by Community Reinvestment Area Agreements, payments made to the City credited to this fund are in lieu of abated real property taxes. In accordance with the Tax Incentive / Redistribution Agreement between the City and the Westerville School District and / or applicable income tax sharing provisions of the Ohio Revised Code, all payments made to the Westerville School District and the Olentangy School District are authorized from this fund. To the extent funds have been collected pursuant to authorized Community Reinvestment Area Agreements, payments to the Westerville School District and the Olentangy School District are deemed appropriated for the purpose and no further action of City Council is required. The purpose of this fund is to also account for Council approved Development & Incentive Agreements whereby companies receive from the City annual payments to partially offset income taxes attributed to newly created jobs and paid by the Company. (Reference: Ordinance Number 01-45)

City of Westerville

Hotel Tax Special Revenue Fund No. #245

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Hotel Tax Revenues (75% of Total Tax Collections)	63,678	55,317	424,337	254,086	258,704	101.82%
Total Revenues	\$63,678	\$55,317	\$424,337	\$254,086	\$258,704	101.82%
Expenditures:						
Services & Charges	63,678	55,317	-	56,943	13,765	24.17%
Total Expenditures	\$63,678	\$55,317	\$0	\$56,943	\$13,765	24.17%
Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$424,337	\$197,143	\$244,939	
Other Financing Sources (Uses):						
Advances-Repayment	-	-	-	(27,937)	(27,937)	
Total Other Financing Sources	\$0.00	\$0.00	\$0	(\$27,937)	(\$27,937.00)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$424,337	\$169,206	\$217,002	
Beginning Balances	\$2,576	\$2,576		\$2,576	\$2,576	
Ending Cash Balance	\$2,576	\$2,576			\$219,578	
Less: Encumbrances					\$0	
Unencumbered Cash Balance					\$219,578	

Currently there is levied six percent (6%) excise tax pursuant to the authorization of Ohio R. C. 5739.02 and 5739.024 on transactions in which lodging by a hotel is furnished to transient guests. Upon receipt of transient occupancy tax collections, four and one-half (4 1/2 %) is credited to the Hotel Tax Revenue Fund and one and one-half percent (1 1/2%) is credited to the Hotel Tax Agency Fund for mandatory distributions to the Westerville Visitors and Convention Bureau. The 2017 Annual Appropriations Ordinance #16-39 (section 3.) provides for the following provision: All tax revenues pursuant to Section 195.02 of the Codified Ordinance (imposition of Transient Occupancy Tax) not to exceed the sum of \$70,000 are hereby deemed appropriated and payable to the Westerville Visitors and Convention Bureau. (Reference: Ordinance Number 87-66)

City of Westerville

Mayor's Court Computer Fund No. # 250

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Court Computerization - Fines	26,674	27,602	18,107
Total Revenues	\$26,674	\$27,602	\$18,107

Expenditures:			
Supplies and Materials	661	873	6,314
Services and Charges	5,723	40,427	18,724
Capital Outlay	1,488	5,847	-
Total Expenditures	\$7,872	\$47,147	\$25,038

Excess of Revenues Over (Under) Expenditures	\$18,802	(\$19,545)	(\$6,931)
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$18,802	(\$19,545)	(\$6,931)
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Beginning Balances	\$18,277	\$37,079	\$17,534
Ending Cash Balance	\$37,079	\$17,534	\$10,603
Less: Encumbrances			(3,405)
Unencumbered Cash Balance			\$7,198

The Ohio Revised Code Section authorizes the collection of additional court costs to assist in the computerization of the office of the Clerk of Courts. Expenditures from this fund shall be limited to the acquisition of computer equipment, training and services to assist in the efficient operation of the Westerville Mayor's Court. (Reference: Ordinance Number 92-87)

City of Westerville

FEMA Grant Special Revenue Fund No. #255

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Total Expenditures	\$0	\$0	\$0
Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$0
Other Financing Sources (Uses):			
Total Other Financing Sources	\$0	\$0	\$0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$0
Beginning Balances	\$3,150	\$3,150	\$3,150
Ending Cash Balance	\$3,150	\$3,150	\$3,150
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$3,150

The FEMA Grant Fund was established to account for the FEMA grant receipts and for either direct payment of costs identified by the grant or transfers of monies to various City Funds that originally incurred the costs. The reimbursement or transfers to various City Funds in connection with emergencies associated with natural disasters are deemed appropriated, subject to the terms of the grant and authorization of the City Manager.

City of Westerville

Cable T.V. Franchise Fee Special Revenue Fund No. #270

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Cable T.V. Franchise Fees	610,356	569,579	599,000	559,898	559,896	100.00%
Total Revenues	\$610,356	\$569,579	\$599,000	\$559,898	\$559,896	100.00%

Expenditures:						
Services & Charges	577,493	603,456	369,400	426,953	326,351	76.44%
Total Expenditures	\$577,493	\$603,456	\$369,400	\$426,953	\$326,351	76.44%

Excess of Revenues Over (Under) Expenditures	\$32,863	(\$33,877)	\$229,600	\$132,945	\$233,545	
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Other Financing Sources (Uses):						
Transfer-Out	(150,000)	(300,000)	(150,000)	(400,000)	(400,000)	
Advances-In	-	-	-	12,937	12,937	
Total Other Financing Sources (Uses)	(\$150,000)	(\$300,000)	(\$150,000)	(\$387,063)	(\$387,063)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$117,137)	(\$333,877)	\$79,600	(\$254,118)	(\$153,518)	
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Beginning Balances	\$745,788	\$628,651		\$294,774	\$294,774	
Ending Cash Balance	\$628,651	\$294,774			\$141,256	
Ending Estimated Budget Balance				\$40,656		
Less: Encumbrances		(\$57,553)			(42,012)	
Unencumbered Cash Balance		\$237,221			\$99,244	

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$519,400
Supplemental Appropriation	250,000
Prior Year Encumbrances Budget Adjustment	57,553
Total Appropriation Authority:	\$826,953

The purpose of this fund is to account for revenues received from video service providers pursuant to Section 767.01 of the Codified Ordinances for service including utilization of the public rights-of-way in providing services to their subscribers within the City. Cable television service companies currently consist of Charter Communications, Wide Open West and AT&T. The City currently provides a web-based Westerville TV as a means of providing government and public access programming within the City. The Cable Fund is a revenue source for video production and other related professional services necessary for broadcast of Westerville TV. Additional annual expenditures from the Cable Fund include discretionary funding payments as approved by Council to qualified organizations which promote and enhance the quality of life for its citizens. This is referred to as the Community Partners Program, which is limited to no more than 35% of Cable Fund revenues per City Council policy.
(Reference: Section 767.01 of the Codified Ordinances)

City of Westerville

Mayor's Task Force Special Revenue Fund No. #275

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Miscellaneous	1,250	800	975
Total Revenues	\$1,250	\$800	\$975
Expenditures:			
Supplies & Materials	-	226	-
Services & Charges	-	1,879	-
Total Expenditures	\$0	\$2,105	\$0
Excess of Revenues Over (Under) Expenditures	\$1,250	(\$1,305)	\$975
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$1,250	(\$1,305)	\$975
Beginning Balances	\$78	\$1,328	\$23
Ending Cash Balance	\$1,328	\$23	\$998
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$998

The City Mayor periodically conducts marriage services for which a fee is assessed and made payable to the City of Westerville. This fund was established to account for all charges for marriage services conducted with all proceeds limited for the purpose of promoting the City of Westerville and its governmental functions. All charges for marriage services are deemed appropriated upon collection and that the appropriate City officials are authorized to make expenditures from this fund for any lawful purpose. (Reference: Ordinance Number 92-55)

City of Westerville

General Bond Retirement Fund No. #301

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Property Tax	210,572	209,573	209,000	187,054	187,053	100.00%
Blendon Fire Service	31,338	30,838	31,747	30,338	30,338	100.00%
Total Revenues	\$241,910	\$240,411	\$240,747	\$217,392	\$217,391	100.00%

Expenditures:						
Debt Service:						
Debt Principal	9,930,085	9,780,090	7,706,760	7,706,760	7,706,760	100.00%
Debt Interest	1,934,636	1,881,151	2,222,551	2,222,551	1,993,316	89.69%
Total Expenditures	\$11,864,721	\$11,661,241	\$9,929,311	\$9,929,311	\$9,700,076	97.69%

Excess of Revenues Over (Under) Expenditures	(\$11,622,811)	(\$11,420,830)	(\$9,688,564)	(\$9,711,919)	(\$9,482,685)
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Other Financing Sources (Uses):						
Transfer-In	11,654,283	11,370,367	9,114,447	8,659,145	8,648,318	
Bond Premium	22,730	161,909	-	892,041	892,041	
Total Other Financing Sources	\$11,677,013	\$11,532,276	\$9,114,447	\$9,551,186	\$9,540,359	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$54,202	\$111,446	(\$574,117)	(\$160,733)	\$57,674
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Beginning Balances	\$1,485,116	\$1,539,318		\$1,650,764	\$1,650,764
Ending Cash Balance	\$1,539,318	\$1,650,764			\$1,708,438
Ending Estimated Budget Balance				\$1,490,031	
Less: Encumbrances		\$0			\$0
Unencumbered Cash Balance		\$1,650,764			\$1,708,438

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$9,929,311
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$9,929,311

The purpose of this fund is to account for accumulation of resources for, and the payment of, general long-term debt principal and interest of the City's Governmental Funds and Activities. The Enterprise Debt of the City's Utility Funds are paid directly from those funds.

City of Westerville
General Capital Improvement Fund No. #401
As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Municipal Income Tax	7,910,093	8,848,275	9,839,533	10,121,502	10,121,501	100.00%
Local Government	150,000	-	-	-	-	
Charges for Services - Sidewalk Improvement	48,902	45,624	125,000	30,905	30,904	100.00%
Miscellaneous	8,500	-	-	24,537	24,537	100.00%
Total Revenues	\$8,117,495	\$8,893,899	\$9,964,533	\$10,176,944	\$10,176,942	100.00%

Expenditures:						
Uses of Available Funds:						
Capital Outlay:						
Land	91,196	103,101	-	330,433	320,535	97.00%
Infrastructure - Roads	3,937,504	4,714,481	4,160,000	6,443,923	5,980,539	92.81%
Infrastructure - Sidewalks	35,674	57,788	50,000	50,500	41,504	82.19%
Infrastructure - Traffic Signals	72,066	86,790	164,000	361,901	218,864	60.48%
Infrastructure - Bridges	35,541	52,987	150,000	183,474	53,410	29.11%
Infrastructure - Sewer	95,232	172,932	1,040,250	680,650	119,785	17.60%
Land Improvement - General	1,088,697	888,368	464,400	889,272	394,586	44.37%
Land Improvement - Parks	1,002,462	40,086	545,000	545,000	242,533	44.50%
Buildings	-	-	-	1,988,294	1,830,919	92.08%
Building Improvements	531,799	322,078	550,000	942,341	382,636	40.60%
Equipment	1,406,372	616,722	376,600	1,036,215	513,703	49.57%
Total Expenditures	\$8,296,543	\$7,055,333	\$7,500,250	\$13,452,002	\$10,099,014	75.07%

Excess of Revenues Over (Under) Expenditures	(\$179,048)	\$1,838,566	\$2,464,283	(\$3,275,058)	\$77,928	
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General Capital Improvement Fund No. #401 (Continued)

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018		
			Original Budget	Adjusted Budget	Year-to-Date Actual
Other Financing Sources (Uses):					
Transfer-In	1,071,124	1,264,385	-	2,475,598	2,475,598
Advance-In	-	-	1,200,000	1,200,000	300,000
Proceeds from Sale of Bonds	1,995,000	3,000,000	-	-	-
Bond Premium	164,474	17,234	-	-	-
Bond Issuance Costs	(43,852)	(82,476)	-	-	-
Escrow Trustee Bond Defeasance	(2,116,679)	-	-	-	-
Transfer-Out	(2,032,245)	(2,002,530)	(2,189,597)	(2,189,597)	(2,181,267)
Advance-Out	(1,000,000)	-	-	(150,000)	(150,000)
Total Other Financing Sources	(\$1,962,178)	\$2,196,613	(\$989,597)	\$1,336,001	\$444,331

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$2,141,226)	\$4,035,179	\$1,474,686	(\$1,939,057)	\$522,259
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Beginning Balances	\$7,007,450	\$4,866,224		\$8,901,403	\$8,901,403
Ending Cash Balance	\$4,866,224	\$8,901,403			\$9,423,662
Ending Estimated Budget Balance				\$6,962,346	
Less: Encumbrances		(\$3,559,252)			(2,508,604)
Unencumbered Cash Balance		\$5,342,151			\$6,915,058
Cash Reserved for Future Projects				\$2,846,744	\$2,846,744
Balance After Reserve				\$4,115,602	\$4,068,314

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$9,689,847
Supplemental Appropriation	2,542,500
Prior Year Encumbrances Budget Adjustment	3,559,252
Total Appropriation Authority:	\$15,791,599

The purpose of this general capital improvement fund is to account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by the City's enterprise utility funds). The primary funding source for these projects is an annual transfer from the City's General Fund.

City of Westerville
General Capital Improvement Fund No. #401
As of December 31, 2018

Schedule of Cash Reserve for Future Projects

	<u>Budget</u>	<u>Actual</u>
Source of Funds		
Ordinance No. 2012-08	\$1,023,100	\$1,023,100
Ordinance No. 2013-06	1,773,267	1,773,267
Ordinance No. 2014-03	2,974,972	2,974,972
Ordinance No. 2015-07	1,729,598	1,729,598
Ordinance No. 2016-06	699,124	699,124
Ordinance No. 2017-09	1,264,385	1,264,385
Ordinance No. 2018-03	2,475,598	2,475,598
Ordinance No. 2013-25	200,000	200,000
Ordinance No. 2016-08	100,000	100,000
Total Funds Available	<u>\$12,240,044</u>	<u>\$12,240,044</u>
Uses of Available Funds		
Ordinance No. 2013-07	\$225,800	\$225,800
Ordinance No. 2013-25	400,000	400,000
Ordinance No. 2015-03	365,000	365,000
Ordinance No. 2015-34	5,000,000	5,000,000
Ordinance No. 2016-08	1,000,000	1,000,000
Ordinance No. 2018-17	2,252,500	2,252,500
Ordinance No. 2018-15	150,000	150,000
Total Uses of Cash Reserve	<u>\$9,393,300</u>	<u>\$9,393,300</u>
Balance of Cash Reserve for Future Projects	<u>\$2,846,744</u>	<u>\$2,846,744</u>

City of Westerville

Parks Capital Improvement (PROS) Fund No. #410

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Contributions, Pledges & Donations	30,000	333,991	260,000	260,000	260,000	100.00%
Total Revenues	\$30,000	\$333,991	\$260,000	\$298,191	\$321,565	107.84%

Expenditures:						
Capital Outlay:						
Land	883,600	-	-	-	-	
Land Improvement - General	-	-	124,000	21,529	5,688	26.42%
Land Improvement - Parks	103,279	2,122,371	532,620	1,160,349	960,299	82.76%
Building Improvements	-	491,695	20,000,000	23,193,305	927,532	4.00%
Total Expenditures	\$986,879	\$2,614,066	\$20,656,620	\$24,375,183	\$1,893,519	7.77%

Excess of Revenues Over (Under) Expenditures	(\$956,879)	(\$2,280,075)	(\$20,396,620)	(\$24,076,992)	(\$1,571,954)
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Other Financing Sources (Uses):					
Bond Proceeds	-	1,750,000	20,000,000	20,000,000	20,000,000.00
Bond Premium	-	10,053	-	212,481	212,480.00
Transfers-In	1,725,681	450,000	450,000	2,136,970	2,136,970.00
Advances-In	-	-	-	200,000	200,000.00
Debt Issuance Costs	-	(48,111.00)	-	(371,230)	(371,230.00)
Total Other Financing Sources	\$1,725,681	\$2,161,942	\$20,450,000	\$22,178,221	\$22,178,220

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$768,802	(\$118,133)	\$53,380	(\$1,898,771)	\$20,606,266
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Beginning Balances	\$1,982,617	\$2,751,419		\$2,633,286	\$2,633,286
Ending Cash Balance	\$2,751,419	\$2,633,286			\$23,239,552
Ending Estimated Budget Balance				\$734,515	
Less: Encumbrances		(\$2,146,063)			(22,427,586)
Unencumbered Cash Balance		\$487,223			\$811,966

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$20,656,620
Supplemental Appropriation	1,943,730
Prior Year Encumbrances Budget Adjustment	2,146,063
Total Appropriation Authority:	\$24,746,413

The electors of the City of Westerville, at an election held on August 4, 1998, approved the passage of an additional one-quarter (1/4%) levy on income commencing on January 1, 1999 through December 31, 2020 for the purpose, in part, of constructing, equipping and furnishing park and recreational facilities, acquiring and improving real estate for such facilities, paying debt service for such purposes, and paying costs of operating and maintaining park and recreational facilities and activities. The purpose of this fund is to account for the Capital Infrastructure Improvements of the City's Parks & Recreation Department.

City of Westerville

Parks & Recreation Replacement and Reserve Capital Improvement Fund No. #415

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Land Improvement - General	226,832	469,652	666,450	1,024,171	709,029	69.23%
Building Improvements	63,730	458,011	-	65,340	65,340	100.00%
Equipment	-	110,000	-	-	-	
Total Expenditures	\$290,562	\$1,037,663	\$666,450	\$1,089,511	\$774,369	71.07%

Excess of Revenues Over (Under) Expenditures	(\$290,562)	(\$1,037,663)	(\$666,450)	(\$1,089,511)	(\$774,369)
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Other Financing Sources (Uses):						
Transfers-In	495,000	700,000	600,000	520,000	520,000	
Total Other Financing Sources	\$495,000	\$700,000	\$600,000	\$520,000	\$520,000	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$204,438	(\$337,663)	(\$66,450)	(\$569,511)	(\$254,369)
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Beginning Balances	\$1,229,320	\$1,433,758		\$1,096,095	\$1,096,095
Ending Cash Balance	\$1,433,758	\$1,096,095			\$841,726
Ending Estimated Budget Balance				\$526,584	
Less: Encumbrances		(\$423,061)			(244,262)
Unencumbered Cash Balance		\$673,034			\$597,464

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$666,450
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	423,061
Total Appropriation Authority:	\$1,089,511

The Parks and Recreation Replacement and Reserve Fund was established to account for annual transfers of income tax revenues from the Parks and Recreation Income Tax Special Revenue Fund. The fund balance maintained in the "Parks and Recreation Replacement & Reserve Fund" is earmarked & designated to offset any unforeseen revenue shortfalls and to minimize the need for issuance of debt in connection with the maintenance of the capital assets approved by a vote of the electorate on August 4, 1998. The balance to be maintained in this fund shall be subject to appropriation by City Council and is intended to provide supplemental funding for the replacement and repair of capital assets of the City's parks and recreation system.

City of Westerville

Street Replacement and Reserve Capital Improvement Fund No. #420

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental / Delaware County	-	-	250,000	-	-	
Total Revenues	\$0	\$0	\$250,000	\$0	\$0	

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	279,067	167,186	1,300,000	1,712,609	1,712,609	100.00%
Total Expenditures	\$279,067	\$167,186	\$1,300,000	\$1,712,609	\$1,712,609	100.00%

Excess of Revenues Over (Under) Expenditures	(\$279,067)	(\$167,186)	(\$1,050,000)	(\$1,712,609)	(\$1,712,609)
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Other Financing Sources (Uses):						
Transfers-In	300,000	350,000	400,000	400,000	400,000	
Advance-In	-	-	1,000,000	1,000,000	700,000	
Advance-Out	(1,000,000)	-	-	-	-	
Total Other Financing Sources	(\$700,000)	\$350,000	\$1,400,000	\$1,400,000	\$1,100,000	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$979,067)	\$182,814	\$350,000	(\$312,609)	(\$612,609)
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Beginning Balances	\$1,560,011	\$580,944		\$763,758	\$763,758
Ending Cash Balance	\$580,944	\$763,758			\$151,149
Ending Estimated Budget Balance				\$451,149	
Less: Encumbrances		(\$412,609)			0
Unencumbered Cash Balance		\$351,149			\$151,149

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$1,300,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	412,609
Total Appropriation Authority:	\$1,712,609

The Street Replacement and Rehabilitation Reserve Fund was established to account for annual transfers of income tax revenues from the General Fund. The fund balance maintained in the "Street Replacement & Reserve Fund" is designated to offset any revenue shortfalls in the General Fund and to minimize the need for issuance of debt in connection with the City's Annual Street Replacement and Rehabilitation Program. The balance to be maintained in this fund shall be subject to appropriation by City Council and is intended to provide supplemental funding for the rehabilitation and improvements to major roadways within the City's transportation system. The following major roads in the City designated as "Super Arterials" include; Cleveland Avenue, Polaris Parkway, County Line Road, Sunbury Road, Maxtown Road, Schrock Road (State to Cleveland), and the extreme North and south ends of State Street. The City's goal is create a revolving 10-year program whereby one-tenth of the lane miles would be annually resurfaced and that the percentage of Super Arterials in good or excellent condition be at 85%.

City of Westerville

Perimeter Road Improvement Fund No. #421

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Perimeter Road Fees	62,100	58,500	27,000	44,100	44,100	100.00%
Total Revenues	\$62,100	\$58,500	\$27,000	\$44,100	\$44,100	100.00%

Expenditures:						
Capital Outlay:						
Land Improvement - Parks	22,359	-	-	-	-	
Total Expenditures	\$22,359	\$0	\$0	\$0	\$0	

Excess of Revenues Over (Under) Expenditures	\$39,741	\$58,500	\$27,000	\$44,100	\$44,100
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$39,741	\$58,500	\$27,000	\$44,100	\$44,100
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Beginning Balances	\$136,754	\$176,495		\$234,995	\$234,995
Ending Cash Balance	\$176,495	\$234,995			\$279,095
Ending Estimated Budget Balance				\$279,095	
Less: Encumbrances		\$0			0
Unencumbered Cash Balance		\$234,995			\$279,095

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$0
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$0

The purpose of this fund is to account for fees charged to developers for deferred planned improvements to each perimeter road providing access to developments. The Westerville Planning Commission, pursuant to Section 1201.07 of the City's Codified Ordinances determine whether improvement and / or construction of part or all of a perimeter road may be required to minimize future hardship or expense to the public or abutting property owners in connection with any proposed subdivision. Currently a \$900 fee is collected for each residential lot within any subdivision determined to abut a perimeter street necessitating improvement. The fee is determined to be proportional to the nature and extent of each proposed development's impact and reasonable based on consideration of factors such as trip generation rates, average trip length, estimates of the costs which may reasonably be expected for necessary road improvements, and potential tax revenues from the proposed land development. The fee may be reduced by the City Manager upon a demonstration of actual cost of improvements which are determined to relate to the perimeter road, including sidewalks or utilities. (Reference: Ordinance Number 78-35 & Executive Order 95-1).

City of Westerville

Cleveland Avenue Capital Improvement Fund No. #430

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	43,200	48,929	43,761	35,216	35,216	100.00%
Ohio Public Works Commission Grant	216,510	93,065	-	3,045,926	-	0.00%
ODOT Highway Safety Grant	268,043	3,989,533	-	6,915,975	4,542,141	65.68%
Total Revenues	\$527,753	\$4,131,527	\$43,761	\$9,997,117	\$4,577,357	45.79%
Expenditures:						
Capital Outlay:						
Infrastructure - Roads	154,927	4,005,802	-	9,168,877	5,406,949	58.97%
Total Expenditures	\$154,927	\$4,005,802	\$0	\$9,168,877	\$5,406,949	58.97%
Excess of Revenues Over (Under) Expenditures	\$372,826	\$125,725	\$43,761	\$828,240	(\$829,592)	
Other Financing Sources (Uses):						
Advances-In	2,000,000	600,000	-	-	-	
Advances-Out	(43,761)	(1,048,930)	(2,637,280)	(2,637,280)	(835,216)	
Total Other Financing Sources	\$1,956,239	(\$448,930)	(\$2,637,280)	(\$2,637,280)	(\$835,216)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$2,329,065	(\$323,205)	(\$2,593,519)	(\$1,809,040)	(\$1,664,808)	
Beginning Balances	(\$223,420)	\$2,105,645		\$1,782,440	\$1,782,440	
Ending Cash Balance	\$2,105,645	\$1,782,440			\$117,632	
Ending Estimated Budget Balance				(\$26,600)		
Less: Encumbrances		(\$9,168,877)			(3,249,584)	
Unencumbered Cash Balance		(\$7,386,437)			(\$3,131,952) *	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18			\$2,637,280			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			9,168,877			
Total Appropriation Authority:			\$11,806,157			

* Auditor of State Bulletin 2002-004 states a negative fund balance if capital project is to be funded with OPWC grants or loans that are approved.

City of Westerville

Africa Road Capital Improvement Fund No. #431

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	
Expenditures:						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$0	\$0	\$0	
Beginning Balances	\$48	\$48		\$48		\$48
Ending Cash Balance	\$48	\$48				\$48
Ending Estimated Budget Balance				\$48		
Less: Encumbrances		\$0				\$0
Unencumbered Cash Balance		\$48				\$48
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18					\$0	
Supplemental Appropriation					0	
Prior Year Encumbrances Budget Adjustment					0	
Total Appropriation Authority:					\$0	

This fund accounts for street improvements financed by transfers from the General Fund.

City of Westerville

Dempsey Road Capital Improvement Fund No. #432

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	
Expenditures:						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$0	\$0	\$0	
Beginning Balances	\$134,248	\$134,248		\$134,248	\$134,248	
Ending Cash Balance	\$134,248	\$134,248			\$134,248	
Ending Estimated Budget Balance				\$134,248		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$134,248			\$134,248	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18					\$0	
Supplemental Appropriation					0	
Prior Year Encumbrances Budget Adjustment					0	
Total Appropriation Authority:					\$0	

Purpose of Fund: To account for Grant Revenues (OPWC), Governmental Cooperative Agreements (Franklin County) and public improvements pertaining to Dempsey Road. **Sources of Revenue:** Transfers from the General Fund, potential grant revenues & cooperative revenue payments from other governmental entities. (Reference: Ordinance Number 09-15)

City of Westerville

McCorkle Boulevard Capital Improvement Fund No. #433

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	
Expenditures:						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$0	\$0	\$0	
Beginning Balances	\$40,000	\$40,000		\$40,000	\$40,000	
Ending Cash Balance	\$40,000	\$40,000			\$40,000	
Ending Estimated Budget Balance				\$40,000		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$40,000			\$40,000	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18						\$0
Supplemental Appropriation						0
Prior Year Encumbrances Budget Adjustment						0
Total Appropriation Authority:						\$0

Purpose of Fund: To account for expenditures of governmental funds for professional services to complete environmental studies and to make application for State and Federal environmental approval necessary for the development of McCorkle Boulevard Extension Project. **Source of Funds:** Transfers from the General Fund, potential grant revenues and cooperative revenue payments from other governmental entities. (Reference: Ordinance Number 09-14)

City of Westerville

Maxtown Road Capital Improvement Fund No. #434

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Genoa Township TIF Revenues	-	-	-	-	-	
Total Revenues	\$0	\$0	\$0	\$0	\$0	
Expenditures:						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0	
Other Financing Sources (Uses):						
Transfers-In	-	-	300,000	300,000	300,000	
Advances-Out	-	-	(300,000)	(300,000)	(300,000)	
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$0	\$0	\$0	
Beginning Balances	\$4,548	\$4,548		\$4,548	\$4,548	
Ending Cash Balance	\$4,548	\$4,548			\$4,548	
Ending Estimated Budget Balance				\$4,548		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$4,548			\$4,548	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18			\$300,000			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			0			
Total Appropriation Authority:			\$300,000			

This fund accounts for street improvements financed by developer fees and transfers from the General Fund. This fund was established by Ordinance No. 94-15.

City of Westerville

North State Street Capital Improvement Fund No. #435

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	
Expenditures:						
Capital Outlay:						
Infrastructure - Roads	-	-	43,000	43,000	42,999.00	100.00%
Total Expenditures	\$0	\$0	\$43,000	\$43,000	\$42,999	100.00%
Excess of Revenues Over (Under) Expenditures	\$0	\$0	(\$43,000)	(\$43,000)	(\$42,999)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	(\$43,000)	(\$43,000)	(\$42,999)	
Beginning Balances	\$240,065	\$240,065		\$240,065	\$240,065	
Ending Cash Balance	\$240,065	\$240,065			\$197,066	
Ending Estimated Budget Balance				\$197,065		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$240,065			\$197,066	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18			\$43,000			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			0			
Total Appropriation Authority:			\$43,000			

The purpose of this fund was to account for the City's improvements to North State Street and the improvements associated with the Genoa TIF. This fund originally received a transfer from the General Fund in order to provide for the expenditures associated with this capital infrastructure improvement. With the adoption of the 2010 Annual Budget, the sum of \$1,261,000 is scheduled to be transferred from this fund back to the General Fund.

City of Westerville

Sunbury Road Capital Improvement Fund No. #436

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Delaware County Share	54,656	465,367	-	86,554	86,553	100.00%
Federal Congestion Mitigation Grant	-	3,439,291	-	1,335,029	403,503	30.22%
Project Delay Fees	-	-	-	4,333	4,333	100.00%
Total Revenues	\$54,656	\$3,904,658	\$0	\$1,425,916	\$494,389	34.67%

Expenditures:						
Capital Outlay:						
Land	13,097	-	-	-	-	
Infrastructure - Roads	14,555	4,351,321	-	406,190	383,752	94.48%
Total Expenditures	\$27,652	\$4,351,321	\$0	\$406,190	\$383,752	94.48%

Excess of Revenues Over (Under) Expenditures	\$27,004	(\$446,663)	\$0	\$1,019,726	\$110,637
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Other Financing Sources (Uses):					
Transfers-In	200,000	-	-	-	-
Advances-Out	-	-	(600,000)	-	-
Total Other Financing Sources	\$200,000	\$0	(\$600,000)	\$0	\$0

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$227,004	(\$446,663)	(\$600,000)	\$1,019,726	\$110,637
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Beginning Balances	\$127,017	\$354,021		(\$92,642)	(\$92,642)
Ending Cash Balance	\$354,021	(\$92,642)			\$17,995
Ending Estimated Budget Balance				\$927,084	
Less: Encumbrances		(\$406,190)			(22,436)
Unencumbered Cash Balance		(\$498,832)			(\$4,441)

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$600,000
Supplemental Appropriation	(600,000)
Prior Year Encumbrances Budget Adjustment	406,190
Total Appropriation Authority:	\$406,190

This fund was established by Ordinance No. 94-15.

* The construction for this project is funded by a federal grant on the reimbursement basis. The project has been awarded and the funds have been encumbered causing the negative unencumbered cash. The funds will be requested once the expenditures have been made.

City of Westerville

Westar / Olentangy TIF Fund No. #450

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	116,733	200,212	200,000	193,991	193,990	100.00%
Total Revenues	\$116,733	\$200,212	\$200,000	\$193,991	\$193,990	100.00%

Expenditures:						
Capital Outlay:						
Land Improvement - General	-	-	320,000	320,000	177,676.00	55.52%
Land Improvement - Parks	-	-	181,000	-	-	
Total Expenditures	\$0	\$0	\$501,000	\$320,000	\$177,676	55.52%

Excess of Revenues Over (Under) Expenditures	\$116,733	\$200,212	(\$301,000)	(\$126,009)	\$16,314
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Other Financing Sources (Uses):						
Transfer-Out	(95,000)	(25,000)	-	-	-	
Total Other Financing Sources	(\$95,000)	(\$25,000)	\$0	\$0	\$0	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$21,733	\$175,212	(\$301,000)	(\$126,009)	\$16,314
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Beginning Balances	\$200,597	\$222,330		\$397,542	\$397,542
Ending Cash Balance	\$222,330	\$397,542			\$413,856
Ending Estimated Budget Balance				\$271,533	
Less: Encumbrances		\$0			(\$142,124)
Unencumbered Cash Balance		\$397,542			\$271,732

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$501,000
Supplemental Appropriation	(181,000)
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$320,000

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

Northridge Crossing TIF Fund No. #451

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	633,952	639,177	639,176	697,190	697,190	100.00%
Total Revenues	\$633,952	\$639,177	\$639,176	\$697,190	\$697,190	100.00%

Expenditures:						
Services & Charges	613	-	-	-	-	
Capital Outlay:						
Infrastructure - Roads	90,000	-	66,000	66,000	16,367	24.80%
Total Expenditures	\$90,613	\$0	\$66,000	\$66,000	\$16,367	24.80%

Excess of Revenues Over (Under) Expenditures	\$543,339	\$639,177	\$573,176	\$631,190	\$680,823
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Other Financing Sources (Uses):					
Advances-Out	(270,000)	(630,000)	(300,000)	-	-
Transfers-Out	(350,000)	(485,000)	(325,000)	(325,000)	(325,000)
Total Other Financing Sources	(\$620,000)	(\$1,115,000)	(\$625,000)	(\$325,000)	(\$325,000)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$76,661)	(\$475,823)	(\$51,824)	\$306,190	\$355,823
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Beginning Balances	\$868,408	\$791,747		\$315,924	\$315,924
Ending Cash Balance	\$791,747	\$315,924			\$671,747
Ending Estimated Budget Balance				\$622,114	
Less: Encumbrances		\$0			(45,933)
Unencumbered Cash Balance		\$315,924			\$625,814

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$691,000
Supplemental Appropriation	(300,000)
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$391,000

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

Northstar TIF Fund No. #452

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

Revenues:	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Payments in Lieu of Taxes	130,254	156,664	156,000	151,656	151,656	100.00%
Homestead & Rollback Tax	16,150	16,883	16,800	15,969	15,968	99.99%
City of Columbus Worthington Rd Imp Share	12,640	12,640	12,640	12,640	12,640	100.00%
Total Revenues	\$159,044	\$186,187	\$185,440	\$180,265	\$180,264	100.00%

Expenditures:						
Debt Service:						
Debt Principal	28,026	28,026	28,027	28,027	28,026	100.00%
Total Expenditures	\$28,026	\$28,026	\$28,027	\$28,027	\$28,026	100.00%

Excess of Revenues Over (Under) Expenditures	\$131,018	\$158,161	\$157,413	\$152,238	\$152,238
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Other Financing Sources (Uses):					
Advances-Out	(100,000)	(120,000)	(150,000)	(150,000)	(150,000)
Total Other Financing Sources	(\$100,000)	(\$120,000)	(\$150,000)	(\$150,000)	(\$150,000)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$31,018	\$38,161	\$7,413	\$2,238	\$2,238
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Beginning Balances	\$24,796	\$55,814		\$93,975	\$93,975
Ending Cash Balance	\$55,814	\$93,975			\$96,213
Ending Estimated Budget Balance				\$96,213	
Less: Encumbrances		\$0			0
Unencumbered Cash Balance		\$93,975			\$96,213

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$178,027
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$178,027

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

Altair TIF Incentive Fund No. #453

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	28,175	16,459	16,000	157,856	157,855	100.00%
Total Revenues	28,175	16,459	16,000	157,856	157,855	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	4,268,078	156,894	-	336,021	288,164	85.76%
Land Improvement - General	-	46,850.00	-	53,150	43,280	81.43%
Total Expenditures	4,268,078	203,744	-	389,171	331,444	85.17%

Excess of Revenues Over (Under) Expenditures	(4,239,903)	(187,285)	16,000	(231,315)	(173,589)
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Other Financing Sources (Uses):						
Advances-In	-	-	-	150,000	150,000	
Bond Proceeds	220,000	-	-	-	-	
Bonds Premium	7,751	-	-	-	-	
Transfers-In	445,000	510,000	25,000	25,000	25,000	
Bond Issue Escrow Costs	(3,914)	-	-	-	-	
Westerville City School District Service Payments	(4,649)	(5,432)	(9,694)	(12,694)	(11,127)	
Escrow Trustee Bond Defeasance	(223,031)	-	-	-	-	
Transfers-Out	(426,131)	(510,238)	(118,000)	(118,000)	(118,000)	
Total Other Financing Sources	15,026	(5,670)	(102,694)	44,306	45,873	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,224,877)	(192,955)	(86,694)	(187,009)	(127,716)
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Beginning Balances	4,932,992	708,115		515,160	515,160
Ending Cash Balance	708,115	515,160			387,444
Ending Estimated Budget Balance				328,151	
Less: Encumbrances		(139,171)			(57,726)
Unencumbered Cash Balance		375,989			329,718

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$127,694
Supplemental Appropriation	253,000
Prior Year Encumbrances Budget Adjustment	139,171
Total Appropriation Authority:	\$519,865

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

South State Street TIF Fund No. #454

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	654,573	699,552	699,000	861,940	861,939	100.00%
State Grants	935,809	-	-	46,435	-	0.00%
License, Permits, and Fees	-	-	-	85,565	85,564	100.00%
Total Revenues	\$1,590,382	\$699,552	\$699,000	\$993,940	\$947,503	95.33%

Expenditures:						
Debt Service:						
Debt Principal	68,182	68,182	353,473	353,473	68,182	19.29%
Capital Outlay:						
Infrastructure - Roads	4,292,640	3,281,423	-	234,582	158,027	67.37%
Infrastructure - Electric	255,179	694,821	-	-	-	
Total Expenditures	\$4,616,001	\$4,044,426	\$353,473	\$588,055	\$226,209	38.47%

Excess of Revenues Over (Under) Expenditures	(\$3,025,619)	(\$3,344,874)	\$345,527	\$405,885	\$721,294
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Other Financing Sources (Uses):						
OPWC Loan Proceeds	1,900,222	3,573,648	-	1,403,321	481,843	
Advances-Out	(200,000)	(250,000)	(530,000)	(530,000)	(530,000)	
Transfers-Out	(69,181)	(70,876)	(72,000)	(72,000)	(71,171)	
Total Other Financing Sources	\$1,631,041	\$3,252,772	(\$602,000)	\$801,321	(\$119,328)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$1,394,578)	(\$92,102)	(\$256,473)	\$1,207,206	\$601,966
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Beginning Balances	\$1,701,582	\$307,004		\$214,902	\$214,902
Ending Cash Balance	\$307,004	\$214,902			\$816,868
Ending Estimated Budget Balance				\$1,422,108	
Less: Encumbrances		(\$234,582)			(76,554)
Unencumbered Cash Balance		(\$19,680)			\$740,314

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$955,473
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	234,582
Total Appropriation Authority:	\$1,190,055

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

Worthington Road TIF Fund No. #455

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	28,441	148,963	148,000	734,608	734,608	100.00%
Total Revenues	\$28,441	\$148,963	\$148,000	\$734,608	\$734,608	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	103,174	-	-	-	-	
Land Improvement - Parks	-	-	242,000	-	-	
Total Expenditures	\$103,174	\$0	\$242,000	\$242,000	\$230,994	95.45%

Excess of Revenues Over (Under) Expenditures	(\$74,733)	\$148,963	(\$94,000)	\$492,608	\$503,614
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Other Financing Sources (Uses):					
Transfers-Out	(368,888)	(354,938)	(200,000)	(200,000)	(200,000)
Total Other Financing Sources	(\$368,888)	(\$354,938)	(\$200,000)	(\$200,000)	(\$200,000)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$443,621)	(\$205,975)	(\$294,000)	\$292,608	\$303,614
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Beginning Balances	\$986,274	\$542,653		\$336,678	\$336,678
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Ending Cash Balance	\$542,653	\$336,678			\$640,292
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Ending Estimated Budget Balance				\$629,286	
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Less: Encumbrances		\$0			(6,734)
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Unencumbered Cash Balance		\$336,678			\$633,558
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Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$442,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$442,000

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

State & Hoff TIF Fund No. #456

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Homestead & Rollback Taxes	-	-	51,729	23,845	23,844	100.00%
Total Revenues	\$0	\$0	\$51,729	\$23,845	\$23,844	100.00%

Expenditures:						
Capital Outlay:						
Land Improvement - General	-	-	51,729	23,844	-	0.00%
Total Expenditures	\$0	\$0	\$51,729	\$23,844	\$0	0.00%

Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$1	\$23,844
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Other Financing Sources (Uses):					
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$0	\$1	\$23,844
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Beginning Balances	\$0	\$0		\$0	\$0
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Ending Cash Balance	\$0	\$0			\$23,844
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Ending Estimated Budget Balance				\$1	
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Less: Encumbrances		\$0			\$0
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Unencumbered Cash Balance		\$0			\$23,844
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Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$51,729
Supplemental Appropriation	(27,885)
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$23,844

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

Central College TIF Fund No. #457

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
State Grants	-	361,106	-	-	-	
Total Revenues	\$0	\$361,106	\$0	\$0	\$0	

Expenditures:						
Services & Charges	-	-	-	24,336	-	0.00%
Capital Outlay:						
Land	-	457,138	-	-	-	
Total Expenditures	\$0	\$457,138	\$0	\$24,336	\$0	0.00%

Excess of Revenues Over (Under) Expenditures	\$0	(\$96,032)	\$0	(\$24,336)	\$0
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Other Financing Sources (Uses):					
Advances-Out	-	(361,106)	-	-	-
Total Other Financing Sources	\$0	(\$361,106)	\$0	\$0	\$0

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	(\$457,138)	\$0	(\$24,336)	\$0
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Beginning Balances	\$481,475	\$481,475		\$24,337	\$24,337
Ending Cash Balance	\$481,475	\$24,337			\$24,337
Ending Estimated Budget Balance				\$1	
Less: Encumbrances		\$0			\$0
Unencumbered Cash Balance		\$24,337			\$24,337

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$0
Supplemental Appropriation	24,336
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$24,336

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

Bigham TIF Fund No. #458

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Homestead & Rollback Tax	-	-	38,407	63,522	63,520.00	100.00%
Total Revenues	\$0	\$0	\$38,407	\$63,522	\$63,520	100.00%
Expenditures:						
Capital Outlay:						
Land	594,722	-	-	-	-	-
Total Expenditures	\$594,722	\$0	\$0	\$0	\$0	\$0
Excess of Revenues Over (Under) Expenditures						
	(\$594,722)	\$0	\$38,407	\$63,522	\$63,520	
Other Financing Sources (Uses):						
Advances-In	10,000	-	-	-	-	-
Total Other Financing Sources	\$10,000	\$0	\$0	\$0	\$0	\$0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses						
	(\$584,722)	\$0	\$38,407	\$63,522	\$63,520	
Beginning Balances	\$600,000	\$15,278		\$15,278	\$15,278	
Ending Cash Balance	\$15,278	\$15,278			\$78,798	
Ending Estimated Budget Balance				\$78,800		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$15,278			\$78,798	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18				\$0		
Supplemental Appropriation				0		
Prior Year Encumbrances Budget Adjustment				0		
Total Appropriation Authority:				\$0		

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

Zumstein TIF Fund No. #459

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	10,313	66,663	86,000	89,824	89,824	100.00%
Total Revenues	\$10,313	\$66,663	\$86,000	\$89,824	\$89,824	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	-	-	-	250,000	250,000	100.00%
Total Expenditures	\$0	\$0	\$0	\$250,000	\$250,000	100.00%

Excess of Revenues Over (Under) Expenditures	\$10,313	\$66,663	\$86,000	(\$160,176)	(\$160,176)
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Other Financing Sources (Uses):					
Advances-In	250,000	-	-	-	-
Advances-Out	-	(60,000.00)	(100,000)	(100,000)	(100,000.00)
Total Other Financing Sources	\$250,000	(\$60,000)	(\$100,000)	(\$100,000)	(\$100,000)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$260,313	\$6,663	(\$14,000)	(\$260,176)	(\$260,176)
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Beginning Balances	\$0	\$260,313	\$266,976	\$266,976
Ending Cash Balance	\$260,313	\$266,976		\$6,800
Ending Estimated Budget Balance			\$6,800	
Less: Encumbrances		(\$250,000)		0
Unencumbered Cash Balance		\$16,976		\$6,800

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$100,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	250,000
Total Appropriation Authority:	\$350,000

The City, pursuant to the Ohio Revised Code and City Ordinances has established this Tax Increment Financing "TIF" Fund. A TIF represents a geographical area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" will then repay the City for capital outlay expenditures relating to public improvements within or adjacent to the TIF area. Property values existing before the commencement date of the TIF continue to be subject to property taxes.

City of Westerville

Tree Replacement Capital Improvement Fund No. #470

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Charges for Services	15,600	-	-	71,100	71,100	100.00%
Total Revenues	\$15,600	\$0	\$0	\$71,100	\$71,100	100.00%
Expenditures:						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues Over (Under) Expenditures	\$15,600	\$0	\$0	\$71,100	\$71,100	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$15,600	\$0	\$0	\$71,100	\$71,100	
Beginning Balances	\$26,199	\$41,799		\$41,799	\$41,799	
Ending Cash Balance	\$41,799	\$41,799			\$112,899	
Ending Estimated Budget Balance				\$112,899		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$41,799			\$112,899	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18						\$0
Supplemental Appropriation						0
Prior Year Encumbrances Budget Adjustment						0
Total Appropriation Authority:						\$0

The City has established a Tree Replacement Policy, as outlined in Section 1173.04 of the Westerville Codified Ordinances, that requires the replacement of major trees removed during the course of development. This fund was established to account for payments made by developers and / or owners required to replace major trees removed and that the proceeds are intended to purchase and install replacement trees. (Reference: Ordinance Number 02-24)

City of Westerville

Electric Utility Enterprise Fund No. #510

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Unaudited-Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Consumption Charges	49,241,654	48,141,312	48,988,503	49,008,990	49,092,671	100.17%
Charges For Other Services	294,380	318,873	345,010	601,982	601,980	100.00%
Total Operating Revenues	\$49,536,034	\$48,460,185	\$49,333,513	\$49,610,972	\$49,694,651	100.17%

Operating Expenditures:						
Personal Services	4,881,954	5,016,601	5,262,242	5,244,242	5,008,051	95.50%
Supplies & Materials	647,881	648,516	913,457	928,401	610,031	65.71%
Services & Charges	1,435,146	1,493,639	2,117,364	2,767,562	1,786,295	64.54%
Purchased Power	36,228,128	34,313,657	36,126,412	39,453,934	36,210,686	91.78%
Total Operating Expenditures	\$43,193,109	\$41,472,413	\$44,419,475	\$48,394,139	\$43,615,063	90.12%

Excess of Operating Revenues Over (Under) Operating Expenditures	\$6,342,925	\$6,987,772	\$4,914,038	\$1,216,833	\$6,079,588
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Nonoperating Revenues (Expenditures):					
Advances-In	81,783	10,000	30,000	30,000	30,000
Grants	46,436	-	-	-	-
Bond Premium	328,713	-	-	-	-
Sale of Assets	966	-	16,000	-	-
Investment Earnings	6,186	16,372	-	74,002	76,100
Miscellaneous	73,007	64,814	60,000	125,641	125,641
Debt Proceeds	3,780,000	-	-	-	-
Capital Outlay	(5,612,266)	(2,107,835)	(2,437,400)	(4,096,748)	(1,988,267)
Debt Principal	(1,734,915)	(1,799,910)	(1,854,000)	(1,854,000)	(1,853,240)
Debt Interest	(704,915)	(681,763)	(700,000)	(700,000)	(622,042)
Bond Issuance Costs	(83,085)	-	-	-	-
Escrow Trustee Bond Defeasance	(4,015,012)	-	-	-	-
Total Nonoperating Revenues (Expenditures)	(\$7,833,102)	(\$4,498,322)	(\$4,885,400)	(\$6,421,105)	(\$4,231,808)

Net Total Revenues (Expenditures)	(\$1,490,177)	\$2,489,450	\$28,638	(\$5,204,272)	\$1,847,780
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Beginning Balances	\$19,986,603	\$18,496,426		\$20,985,876	\$20,985,876
Ending Cash Balance	\$18,496,426	\$20,985,876			\$22,833,656

Ending Estimated Budget Balance				\$15,781,604	
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Less: Encumbrances		(\$5,634,012)			(5,866,934)
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Unencumbered Cash Balance		\$15,351,864			\$16,966,722
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Reserve for Retirement of Revenue Bonds in 2023					(\$1,800,000)
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Balance After Reserve					\$15,166,722
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Electric Utility Enterprise Fund No. #510 (Continued)

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

Designation of Fund Balance:	
Working Capital Reserve (25% Current System Maint. Expenses)	\$2,073,266
Capital Contingency Reserve (15% Next Year System Maint. Exp.)	1,207,847
Improvement Fund (100% Next Year Capital Expenses Funded with Cash)	3,825,000
Debt Service Reserve (Next Year Net Principal & Interest)	2,451,000
Rate Stabilization Reserve (10% Current Purchased Power)	3,612,641
Total Designation of Fund Balance (Per Policy)	\$13,169,754

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$49,410,875
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	5,634,012
Total Appropriation Authority	\$55,044,887

This fund is maintained as an Enterprise Fund for the purposes of accounting for the activities of this City Utility in a manner similar to private businesses, where the costs of providing goods and services to the general public on a continuing basis are financed and recovered primarily through user charges.

The amounts deposited in the Reserve for Retirement of Revenue Bonds Account are intended for the retirement of debt in 2023 unless, at the discretion of Council, an emergency exists within the Electric Enterprise Fund, or if a bridge in fiscal policy becomes necessary to remedy a temporary deficit. Initial designated reserve will be considered by Council first quarter of 2016 based upon 2015 actual enterprise results. This administrative policy was established during Council Capital Improvement Work Session, April 12, 2014.

City of Westerville

Sewer Utility Enterprise Fund No. #520

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Unaudited-Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Treatment Charges	8,451,896	8,713,356	8,900,000	8,900,000	8,607,072	96.71%
Total Operating Revenues	\$8,451,896	\$8,713,356	\$8,900,000	\$8,900,000	\$8,607,072	96.71%
Operating Expenditures:						
Personal Services	537,809	510,429	665,300	665,300	527,554	79.30%
Supplies & Materials	30,206	25,869	43,100	45,391	19,182	42.26%
Services & Charges	238,194	134,411	237,586	241,914	132,546	54.79%
Contractual Treatment Charges	6,514,711	6,991,705	7,700,000	9,394,757	7,030,649	74.84%
Total Operating Expenditures	\$7,320,920	\$7,662,414	\$8,645,986	\$10,347,362	\$7,709,931	74.51%
Excess of Operating Revenues Over (Under) Operating Expenditures	\$1,130,976	\$1,050,942	\$254,014	(\$1,447,362)	\$897,141	
Nonoperating Revenues (Expenditures):						
Assessment Fees	4,550	4,550	-	4,550	4,550	
Capacity and Connection Charges	493,386	379,537	135,000	223,550	223,550	
Bond Proceeds	580,000	-	-	-	-	
Bond Premium	47,031	-	-	-	-	
Capital Outlay	(252,154)	(474,363)	(327,500)	(368,068)	(44,465)	
Capacity Fee Refund	-	(74,150)	-	-	-	
Debt Principal	(88,130)	(93,130)	(97,000)	(97,000)	(96,035)	
Debt Interest	(46,203)	(47,586)	(45,000)	(45,000)	(44,390)	
Debt Issuance Cost	(11,128)	-	-	-	-	
Escrow Trustee Bond Defeasance	(613,471)	-	-	-	-	
Total Other Financing Sources	\$113,881	(\$305,142)	(\$334,500)	(\$281,968)	\$43,210	
Net Total Revenues (Expenditures)	\$1,244,857	\$745,800	(\$80,486)	(\$1,729,330)	\$940,351	
Beginning Balances	\$8,442,558	\$9,687,415		\$10,433,215	\$10,433,215	
Ending Cash Balance	\$9,687,415	\$10,433,215			\$11,373,566	
Ending Estimated Budget Balance				\$8,703,885		
Less: Encumbrances		(\$1,741,944)			(2,356,088)	
Unencumbered Cash Balance		\$8,691,271			\$9,017,478	

Sewer Utility Enterprise Fund No. #520 (Continued)
As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

Operating / Working Capital Reserve (2 Months)	\$157,696
Improvement Fund (100% Next Year Capital Expenses Funded with Cash)	1,305,000
Debt Service Reserve (Next Year Net Principal & Interest)	139,000
Rate Stabilization Reserve (10% Current Year Contractual Treatment)	770,000
Total Designation of Fund Balance (Per Policy)	\$2,371,696

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$9,115,486
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	1,741,944
Total Appropriation Authority:	\$10,857,430

This fund is maintained as an Enterprise Fund for the purposes of accounting for the activities of this City Utility in a manner similar to private businesses, where the costs of providing goods and services to the general public on a continuing basis are financed and recovered primarily through user charges.

City of Westerville

Water Utility Enterprise Fund No. #530

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Unaudited-Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Consumption Charges	4,438,866	4,855,230	5,520,000	5,520,000	5,191,795	94.05%
Total Operating Revenues	\$4,438,866	\$4,855,230	\$5,520,000	\$5,520,000	\$5,191,795	94.05%

Operating Expenditures:						
Personal Services	1,796,446	1,814,068	2,083,020	2,083,020	1,856,421	89.12%
Supplies & Materials	606,889	621,661	909,012	953,158	489,092	51.31%
Services & Charges	869,282	593,749	1,092,286	1,616,714	937,514	57.99%
Total Operating Expenditures	\$3,272,617	\$3,029,478	\$4,084,318	\$4,652,892	\$3,283,027	70.56%

Excess of Operating Revenues Over (Under) Operating Expenditures	\$1,166,249	\$1,825,752	\$1,435,682	\$867,108	\$1,908,768
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Nonoperating Revenues (Expenditures)					
Transfers-In	50,000	35,000	70,000	70,000	70,000
Debt Proceeds	1,399,056	-	-	-	-
OWDA Loan Proceeds	-	279,846	-	-	-
Bond Proceeds	2,265,000	-	-	-	-
Bond Premium	170,599	-	-	-	-
Capacity Charges	1,265,340	1,217,281	300,000	850,999	851,001
Rental of Property	79,721	84,014	77,150	91,406	98,476
Other Miscellaneous	68,892	54,136	15,100	66,033	66,033
Meter Deposits	2,500	940	-	-	3,909
Capital Outlay	(3,036,951)	(1,391,985)	(1,232,453)	(2,863,283)	(1,310,163)
Capacity Fee Refund	-	(260,195)	-	-	-
Debt Principal	(891,807)	(910,710)	(932,577)	(945,133)	(942,071)
Debt Interest	(480,646)	(469,504)	(456,000)	(443,444)	(443,201)
Bond Issuance Costs	(47,652)	-	-	-	-
Escrow Trustee Bond Defeasance	(2,374,752)	-	-	-	-
Total Nonoperating Revenues (Expenditures)	(1,530,700)	(1,361,177)	(2,158,780)	(3,173,422)	(1,606,016)

Net Total Revenues (Expenditures)	(\$364,451)	\$464,575	(\$723,098)	(\$2,306,314)	\$302,752
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Beginning Balances	\$5,892,157	\$5,527,706		\$5,992,281	\$5,992,281
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Ending Cash Balance	\$5,527,706	\$5,992,281			\$6,295,033
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Ending Estimated Budget Balance				\$3,685,967	
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Less: Encumbrances		(\$2,199,404)			(1,737,976)
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Unencumbered Cash Balance		\$3,792,877			\$4,557,057
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Designation of Fund Balance:	
Operating / Working Capital Reserve (2 Months)	\$680,856
Improvement Fund (100% Next Year Capital Expenses funded with Cash)	126,950
Debt Service Reserve (Next Year Net Principal & Interest)	1,413,077
Total Designation of Fund Balance (Per Policy)	\$2,220,883

Water Utility Enterprise Fund No. #530 (Continued)

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$6,705,348
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	2,199,404
Total Appropriation Authority:	\$8,904,752

This fund is maintained as an Enterprise Fund for the purposes of accounting for the activities of this City Utility in a manner similar to private businesses, where the costs of providing goods and services to the general public on a continuing basis are financed and recovered primarily through user charges.

City of Westerville

Refuse Utility Enterprise Fund No. #540

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Unaudited-Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Charges for Services	2,401,588	2,335,661	2,547,659	2,547,659	2,403,807	94.35%
Other Governmental	-	-	-	2,500	2,500	100.00%
Total Operating Revenues	2,401,588	\$2,335,661	\$2,547,659	\$2,550,159	\$2,406,307	94.36%
Operating Expenditures:						
Personal Services	113,788	123,549	147,971	147,971	129,453	87.49%
Supplies & Materials	2,813	1,729	6,300	6,489	1,001	15.43%
Services & Charges	1,924,019	2,113,677	2,440,139	2,788,609	2,415,905	86.63%
Total Operating Expenditures	\$2,040,620	\$2,238,955	\$2,594,410	\$2,943,069	\$2,546,359	86.52%
Excess of Operating Revenues Over (Under) Operating Expenditures	\$360,968	\$96,706	(\$46,751)	(\$392,910)	(\$140,052)	
Nonoperating Revenues (Expenditures):						
Capital Outlay	(5,678)	(716)	-	(848)	(848)	
Total Nonoperating Revenues (Expenditures)	(\$5,678)	(\$716)	\$0	(\$848)	(\$848)	
Net Total Revenues (Expenditures)	\$355,290	\$95,990	(\$46,751)	(\$393,758)	(\$140,900)	
Beginning Balances	\$852,254	\$1,207,544		\$1,303,534	\$1,303,534	
Ending Cash Balance	\$1,207,544	\$1,303,534			\$1,162,634	
Ending Estimated Budget Balance				\$909,776		
Less: Encumbrances		(\$349,507)			(191,283)	
Unencumbered Cash Balance		\$954,027			\$971,351	
Designation of Fund Balance:						
Rate Stabilization Reserve (2 Months of Operating Expenditures)			\$432,488			
Total Designation of Fund Balance (Per Policy)			\$432,488			
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #17-18			\$2,594,410			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			349,507			
Total Appropriation Authority			\$2,943,917			

This fund is maintained as an Enterprise Fund for the purposes of accounting for the activities of this City Utility in a manner similar to private businesses, where the costs of providing goods and services to the general public on a continuing basis are financed and recovered primarily through user charges.

City of Westerville

Community Data Center Enterprise Fund No. #550

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Unaudited-Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Charges for Services	1,750,421	1,815,352	2,300,902	1,915,605	1,863,119	97.26%
Total Operating Revenues	\$1,750,421	\$1,815,352	\$2,300,902	\$1,915,605	\$1,863,119	97.26%

Operating Expenditures:						
Supplies & Materials	11,986	26,649	97,675	36,272	30,294	83.52%
Services & Charges	1,189,362	1,221,890	1,311,618	1,731,128	1,600,559	92.46%
Total Operating Expenditures	\$1,201,348	\$1,248,539	\$1,409,293	\$1,767,400	\$1,630,853	92.27%

Excess of Operating Revenues Over (Under) Operating Expenditures	\$549,073	\$566,813	\$891,609	\$148,205	\$232,266
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Nonoperating Revenues (Expenditures):						
Transfers-In	218,787	313,294	150,000	400,000	400,000	
Investment Earnings	2,307	2,829	-	3,087	3,190	
Miscellaneous	6,381	20,813	-	2,182	2,181	
Capital Outlay	-	(106,597)	(150,000)	(12,148)	(5,544)	
Debt Principal	-	(385,000)	(391,000)	(391,000)	(390,000)	
Debt Interest	-	(359,469)	(348,000)	(348,000)	(347,110)	
Advances-Out	-	-	(330,000)	-	-	
Transfers-Out	(742,587)	-	-	-	-	
Total Nonoperating Revenues (Expenditures)	(\$515,112)	(\$514,130)	(\$1,069,000)	(\$345,879)	(\$337,283)	

Net Total Revenues (Expenditures)	\$33,961	\$52,683	(\$177,391)	(\$197,675)	(\$105,017)
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Beginning Balances	\$178,681	\$212,642		\$265,325	\$265,325
Ending Cash Balance	\$212,642	\$265,325			\$160,308
Ending Estimated Budget Balance				\$67,650	
Less: Encumbrances		(\$218,756)			(110,282)
Unencumbered Cash Balance		\$46,569			\$50,026

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$2,628,293
Supplemental Appropriation	(328,500)
Prior Year Encumbrances Budget Adjustment	218,756
Total Appropriation Authority	\$2,518,549

This fund is maintained as an Enterprise Fund for the purposes of accounting for the activities of this City Utility in a manner similar to private businesses, where the costs of providing goods and services to the general public on a continuing basis are financed and recovered primarily through user charges.

City of Westerville

Municipal Garage Fund No. #601

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	Fiscal Year 2018			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Vehicle Maintenance Charges	585,651	575,198	774,839	774,839	631,851	81.55%
Fuel Charges	319,984	291,865	415,050	415,050	344,969	83.12%
Miscellaneous	391	170	-	-	-	
Total Revenues	\$906,026	\$867,233	\$1,189,889	\$1,189,889	\$976,820	82.09%

Expenditures:						
Personal Services	426,763	373,345	524,055	524,055	421,969	80.52%
Supplies & Materials	406,871	401,061	567,250	589,575	500,121	84.83%
Services & Charges	67,295	72,008	98,687	116,873	79,151	67.72%
Capital Outlay	-	-	40,400	40,400	38,790	96.01%
Total Expenditures	\$900,929	\$846,414	\$1,230,392	\$1,270,903	\$1,040,031	81.83%

Excess of Revenues Over (Under) Expenditures	\$5,097	\$20,819	(\$40,503)	(\$81,014)	(\$63,211)
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Other Financing Sources (Uses):						
Fuel Tax Refund	3,797	2,102	3,200	3,200	1,911	
Total Other Financing Sources	\$3,797	\$2,102	\$3,200	\$3,200	\$1,911	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$8,894	\$22,921	(\$37,303)	(\$77,814)	(\$61,300)
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Beginning Balances	\$170,871	\$179,765		\$202,686	\$202,686
Ending Cash Balance	\$179,765	\$202,686			\$141,386
Ending Estimated Budget Balance				\$124,872	
Less: Encumbrances		(\$40,511)			(19,769)
Unencumbered Cash Balance		\$162,175			\$121,617

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #17-18	\$1,230,392
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	40,511
Total Appropriation Authority	\$1,270,903

The City's Municipal Garage Fund is an Internal Service Fund and as such is used to account for the financing of goods and services provided by one department or agency of the City to other departments or agencies on a cost-reimbursement basis. Charges are intended only to recoup the total cost of such services. This fund is used to account for the operations of the Municipal Garage which provides fuel, maintenance and repair on all City vehicles and equipment.

City of Westerville

Self-Insurance Workers' Compensation Fund No. #610

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Charges for Services	438,981	722,901	658,628
Miscellaneous	448	-	18
Total Revenues	\$439,429	\$722,901	\$658,646
Expenditures:			
Services & Charges	429,306	398,776	666,633
Total Expenditures	\$429,306	\$398,776	\$666,633
Excess of Revenues Over (Under) Expenditures	\$10,123	\$324,125	(\$7,987)
Other Financing Sources (Uses):			
Total Other Financing Sources	\$0	\$0	\$0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$10,123	\$324,125	(\$7,987)
Beginning Balances	\$728,005	\$738,128	\$1,062,253
Ending Cash Balance	\$738,128	\$1,062,253	\$1,054,266
Ending Estimated Budget Balance			
Less: Encumbrances			0
Unencumbered Cash Balance			\$1,054,266

The purpose of this fund is to account for the payment of general liability claims, actions and judgments against the City, its officers, agents and employees, and for the purpose of employing professional services rendered in connection with the investigation, adjustment, and settlement of such claims, actions or judgments. The City Manager is authorized to settle and pay all claims, actions and judgments, whether legal or moral brought against the City which do not exceed \$20,000 and to employ professional services necessary in connection with investigation, adjustment or settlement of such claims, actions or judgments. (Reference: Ordinance Number 88-40)

City of Westerville

Self-Insurance Fund No. #615

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Insurance Claim Reimbursement	14,258	21,937	23,874
Total Revenues	\$14,258	\$21,937	\$23,874
Expenditures:			
Services & Charges	97,472	95,278	33,609
Total Expenditures	\$97,472	\$95,278	\$33,609
Excess of Revenues Over (Under) Expenditures	(\$83,214)	(\$73,341)	(\$9,735)
Other Financing Sources (Uses):			
Transfers-In	-	150,000	-
Total Other Financing Sources	\$0	\$150,000	\$0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$83,214)	\$76,659	(\$9,735)
Beginning Balances	\$158,248	\$75,034	\$151,693
Ending Cash Balance	\$75,034	\$151,693	\$141,958
Ending Estimated Budget Balance			
Less: Encumbrances			(21,970)
Unencumbered Cash Balance			\$119,988

The purpose of this fund is to account for the payment of general liability claims, actions and judgments against the City, its officers, agents and employees, and for the purpose of employing professional services rendered in connection with the investigation, adjustment, and settlement of such claims, actions or judgments. The City Manager is authorized to settle and pay all claims, actions and judgments, whether legal or moral brought against the City which do not exceed \$20,000 and to employ professional services necessary in connection with investigation, adjustment or settlement of such claims, actions or judgments. (Reference: Ordinance Number 88-40)

City of Westerville

Employee Health Insurance Retention Fund No. #620

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Charges for Services	6,092,011	5,700,582	6,462,247
Miscellaneous	38,635	41,219	65,817
Total Revenues	\$6,130,646	\$5,741,801	\$6,528,064
Expenditures:			
Services & Charges	5,480,671	5,200,304	5,533,761
Total Expenditures	\$5,480,671	\$5,200,304	\$5,533,761
Excess of Revenues Over (Under) Expenditures	\$649,975	\$541,497	\$994,303
Other Financing Sources (Uses):			
Transfers-In	-	-	47,866
Total Other Financing Sources	\$0	\$0	\$47,866
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$649,975	\$541,497	\$1,042,169
Beginning Balances	\$264,172	\$914,147	\$1,455,644
Ending Cash Balance	\$914,147	\$1,455,644	\$2,497,813
Ending Estimated Budget Balance			
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$2,497,813

The purpose of this fund is to account for the payment of general liability claims, actions and judgments against the City, its officers, agents and employees, and for the purpose of employing professional services rendered in connection with the investigation, adjustment, and settlement of such claims, actions or judgments. The City Manager is authorized to settle and pay all claims, actions and judgments, whether legal or moral brought against the City which do not exceed \$20,000 and to employ professional services necessary in connection with investigation, adjustment or settlement of such claims, actions or judgments. (Reference: Ordinance Number 88-40)

City of Westerville

McVay Fire Endowment Fund No. #260

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Contributions and Donations	8,658	9,039	9,591
Total Revenues	\$8,658	\$9,039	\$9,591
Expenditures:			
Capital Outlay	-	4,070.00	-
Total Expenditures	\$0	\$4,070	\$7,581
Excess of Revenues Over (Under) Expenditures	\$8,658	\$4,969	\$2,010
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$8,658	\$4,969	\$2,010
Beginning Balances	\$31,819	\$40,477	\$45,446
Ending Cash Balance	\$40,477	\$45,446	\$47,456
Less: Encumbrances			0
Unencumbered Cash Balance			\$47,456

The purpose of this fund is to account for the Maurice R. and Dorothy J. McVay Endowment administered by the Columbus Foundation. The endowment grant provides annual revenues earmarked as follows: 20% for the use and benefit of the Westerville Senior Center, 40% for the benefit of the Police Division and 40% for the benefit of the Fire Division. All assets received are deemed appropriated and the appropriate City Officials are authorized to make expenditures for any lawful purpose which is consistent with law. (Reference: Ordinance Number 03-49)

City of Westerville

McVay Police Endowment Fund No. #261

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Contributions and Donations	8,658	9,039	9,591
Total Revenues	\$8,658	\$9,039	\$9,591
Expenditures:			
Supplies and Materials	-	7,000	-
Total Expenditures	\$0	\$7,000	\$0
Excess of Revenues Over (Under) Expenditures	\$8,658	\$2,039	\$9,591
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$8,658	\$2,039	\$9,591
Beginning Balances	\$41,375	\$50,033	\$52,072
Ending Cash Balance	\$50,033	\$52,072	\$61,663
Less: Encumbrances			0
Unencumbered Cash Balance			\$61,663

The purpose of this fund is to account for the Maurice R. and Dorothy J. McVay Endowment administered by the Columbus Foundation. The endowment grant provides annual revenues earmarked as follows: 20% for the use and benefit of the Westerville Senior Center, 40% for the benefit of the Police Division and 40% for the benefit of the Fire Division. All assets received are deemed appropriated and the appropriate City Officials are authorized to make expenditures for any lawful purpose which is consistent with law. (Reference: Ordinance Number 03-49)

City of Westerville

McVay Senior Center Endowment Fund No. #262

As of December 31, 2018

Statement of Revenues, Expenditures, and Changes in Unencumbered Balance - (Cash Basis)

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018 Year-to-Date Actual
Revenues:			
Contributions and Donations	4,329	4,520	4,796
Total Revenues	\$4,329	\$4,520	\$4,796
Expenditures:			
Total Expenditures	\$0	\$0	\$0
Excess of Revenues Over (Under) Expenditures	\$4,329	\$4,520	\$4,796
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$4,329	\$4,520	\$4,796
Beginning Balances	\$42,616	\$46,945	\$51,465
Ending Cash Balance	\$46,945	\$51,465	\$56,261
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$56,261

The purpose of this fund is to account for the Maurice R. and Dorothy J. McVay Endowment administered by the Columbus Foundation. The endowment grant provides annual revenues earmarked as follows: 20% for the use and benefit of the Westerville Senior Center, 40% for the benefit of the Police Division and 40% for the benefit of the Fire Division. All assets received are deemed appropriated and the appropriate City Officials are authorized to make expenditures for any lawful purpose which is consistent with law. (Reference: Ordinance Number 03-49)

City of Westerville

Advance Activity and Balances

As of December 31, 2018

	2018			
	Beginning Balance	Increase	Decrease	Ending Balance
Advances To Funds:				
245 Hotel Tax Fund	\$27,937	\$0	\$27,937	\$0
430 Cleveland Avenue Extension	3,032,111	0	835,216	2,196,895
431 Africa Road Capital Improvement	135,000	0	0	135,000
434 Maxtown Road Capital Improvement	1,630,810	0	300,000	1,330,810
436 Sunbury Road Capital Improvement	600,000	0	0	600,000
452 Northstar TIF	1,361,121	0	150,000	1,211,121
453 Altair TIF	6,260,340	150,000	0	6,410,340
454 S State Street TIF	3,016,920	0	530,000	2,486,920
457 Central College TIF	120,369	0	0	120,369
458 Bigham TIF	610,000	0	0	610,000
459 Zumstein TIF	190,000	0	100,000	90,000
540 Refuse Fund	204,000	0	0	204,000
550 Community Data Center	3,496,740	0	0	3,496,740
410 Parks & Recreation Capital Improvement Fund	0	200,000	0	200,000.00
Totals	\$20,685,348	\$350,000	\$1,943,153	\$19,092,195

	2018			
	Beginning Balance	Increase	Decrease	Ending Balance
Advances From Funds:				
101 General Fund	\$9,975,865	\$200,000	\$900,216	\$9,275,649
211 Parks & Recreation Income Tax Allocation Fund	730,369	0	0	730,369
270 Cable TV Fund	424,977	0	12,937	412,040
401 General Capital Improvement Fund	7,155,000	150,000	300,000	7,005,000
420 Street Replacement & Reserve Fund	1,000,000	0	700,000	300,000
510 Electric	1,399,137	0	30,000	1,369,137
Totals	\$20,685,348	\$350,000	\$1,943,153	\$19,092,195

City of Westerville

Agency Funds - Activity and Balances

As of December 31, 2018

Agency Fund	2018			
	Beginning Balance	Increase	Decrease	Ending Balance
110 Unclaimed Funds	124,115	71,611	1,356	194,370
511 Utility Suspense Fund	1,658,789	1,435,736	63,958	3,030,567
701 Payroll Liability Fund	133,377	20,401,972	20,285,924	249,425
710 Blendon JEDZ Income Tax Agency Fund	335,704	2,322,785	2,276,778	381,711
715 Hotel Tax Agency Fund	-	86,235	86,235	0
720 State Building Standards Agency Fund	1,319	20,409	19,681	2,047
725 Performance Bond Agency Fund	424,685	459,234	405,858	478,061
730 Columbus Sewer Capacity Agency Fund	142,579	611,877	351,081	403,375
735 Sales Tax Agency Fund	8,646	65,825	69,048	5,423
740 Public Use Agency Fund	23,500	-	-	23,500
Totals	\$2,852,714	\$25,475,684	\$23,559,919	\$4,768,479

City of Westerville
Personnel Costs Comparisons
All City Departments
As of December 31, 2018

	F Y 2016 Year-End Actual	F Y 2017 Year-End Actual	F Y 2018		
			Adjusted Budget	Year-to-Date Actual	Percent Realized
Direct Personnel Costs					
Full Time Salaries and Wages	30,304,623	31,751,156	33,784,463	33,243,022	98.40%
Part Time Wages	2,606,362	2,592,783	3,339,379	2,696,986	80.76%
Overtime	2,466,000	1,910,255	2,604,499	1,748,753	67.14%
Longevity	432,580	442,953	464,953	447,761	96.30%
Termination Compensation	237,985	173,090	362,906.92	322,327	88.82%
Other Compensation	611,465	727,184	1,003,142.00	616,984	61.51%
Total Direct Personnel Costs	\$36,659,015	\$37,597,421	\$41,559,343	\$39,075,833	94.02%
Indirect Personnel Costs					
Pension Benefits	6,078,335	6,310,728	7,460,714	6,511,551	87.28%
Insurance Benefits	7,220,880	7,009,333	8,347,447	7,385,327	88.47%
Workers' Compensation	438,981	722,901	788,487	658,628	83.53%
Other Benefits Expense	706,099	726,535	914,236	821,758	89.88%
Total Indirect Personnel Costs	\$14,444,295	\$14,769,497	\$17,510,884	\$15,377,264	87.82%
Grand Total	\$51,103,310	\$52,366,918	\$59,070,227	\$54,453,097	92.18%

GENERAL FUND & GENERAL CAPITAL IMPROVEMENT FUND
GROSS INCOME TAX AFTER DISTRIBUTION OF 0.25% TO PARKS & RECREATION
ASSUMED 0.69% DECLINE FOR BUDGET

As of December 31, 2018

	FY 2018	FY 2017 Actual	\$ Difference Month	% Difference Month	% Difference Y-T-D
January - Actual	\$3,160,891	\$3,274,306	-\$113,415	-3.46%	-3.46%
February - Actual	\$3,023,159	\$2,874,469	\$148,690	5.17%	0.57%
March - Actual	\$3,386,818	\$3,295,760	\$91,058	2.76%	1.34%
April - Actual	\$4,956,732	\$5,335,091	-\$378,359	-7.09%	-1.71%
May - Actual	\$3,920,637	\$3,374,079	\$546,558	16.20%	1.62%
June - Actual	\$4,053,606	\$3,496,071	\$557,535	15.95%	3.94%
July - Actual	\$3,228,245	\$3,121,415	\$106,830	3.42%	3.87%
August - Actual	\$2,998,816	\$2,831,123	\$167,693	5.92%	4.08%
September - Actual	\$4,360,492	\$3,891,911	\$468,581	12.04%	5.06%
October - Actual	\$3,480,404	\$3,250,296	\$230,108	7.08%	5.25%
November - Actual	\$2,924,268	\$2,870,923	\$53,345	1.86%	4.99%
December - Actual	\$3,944,360	\$3,926,751	\$17,609	0.45%	4.56%
Totals	\$43,438,428	\$41,542,195	\$1,896,233		4.56%

Assumed Revenue 2018	\$43,438,428
Less: Budgeted 2018	(41,163,054)
Difference	\$2,275,374

Actual Y-T-D Revenue plus 1.0% growth for balance of year
Currently Reflected in the City's Estimated Revenue Ledger
THIS IS BEFORE ANY TRANSFERS OF INCOME TAX TO THE GENERAL CAPITAL IMPROVEMENT FUND

GENERAL FUND & GENERAL CAPITAL IMPROVEMENT FUND
Income Tax 12 Month Rolling Schedule
As of December 31, 2018

	Current	PY	\$ Diff. Month	% Y-T-D
Total	\$43,438,427	\$41,542,194	\$1,896,233	4.56%

GROSS INCOME TAX AFTER DISTRIBUTION OF 0.25% TO PARKS & RECREATION

GENERAL FUND	YTD 2018	YTD 2017	\$ INCREASE	%INCREASE
INCOME TAX - GROSS YTD	\$43,438,428	\$41,542,195		
TOTALS	\$43,438,428	\$41,542,195	\$1,896,233	4.56%
TOTALS AS ABOVE	\$43,438,428	\$41,542,195		
LESS: INCOME TAX REFUNDS	(\$1,136,011)	(\$1,165,016)		
LESS: TRANSFER TO TAX INCENTIVE & REDISTRIBUTION FUND *	(\$823,872)	(\$851,393)		
NET TOTALS	\$41,478,545	\$39,525,786	\$1,952,759	4.94%

GENERAL FUND - INCOME TAX REVENUE - 2017 ACTUAL - VS - 2016 ACTUAL

2017 ANNUAL COLLECTIONS (GROSS)	\$41,542,195
2016 ANNUAL COLLECTIONS (GROSS)	\$39,251,889
ANNUAL \$ DOLLAR DIFFERENCE	\$2,290,305
ANNUAL % PERCENTAGE DIFFERENCE	5.83%

BLENDON TOWNSHIP JEDZ INCOME TAX COLLECTIONS			CHANGE YTD
	FY 2018	FY 2017	
January	\$272,884	\$258,745	\$14,139
February	\$156,103	\$161,789	\$8,453
March	\$149,843	\$185,194	(\$26,898)
April	\$329,349	\$296,018	\$6,433
May	\$160,181	\$218,453	(\$51,839)
June	\$178,300	\$152,668	(\$26,207)
July	\$161,262	\$154,264	(\$19,209)
August	\$158,035	\$164,871	(\$26,045)
September	\$216,942	\$176,102	\$14,796
October	\$171,073	\$175,397	\$10,471
November	\$162,277	\$140,748	\$32,000
December	\$198,057	\$170,682	\$59,375
Totals	\$2,314,306	\$2,254,931	2.63%
YTD REFUNDS	(\$57,278)	(\$87,433)	
Net	\$2,257,028	\$2,167,498	