



City of Westerville, OH

FISCAL YEAR 2019

INTERIM FINANCIAL REPORT (UNAUDITED)

As of December 31, 2019

SOURCE: DEPARTMENT OF FINANCE
February 4, 2020

2/4/2020 3:41 PM

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To: City Council & Audit Finance Committee
From: Lee Ann Shortland, Director of Finance
Date: February 4, 2020
Subject: December 31, 2019 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 18 Through December	FY 19 Through December	% Variance	% FY 19 Estimate Collected
Property Tax	\$3,781,403	\$3,859,426	2.1%	100.00%
Income Tax (General Fund Only)	33,316,926	32,698,130	-1.9%	99.16%
Income Tax (General Fund Only) Net of Income Tax Refunds & Transfers To Tax Redistribution Fund	31,357,042	30,636,874	-2.3%	N/A
Intergovernmental Revenue:				
Local Government Funds: State	0	66,997	N/A	121.91%
Local Government Funds: Counties	860,268	884,773	2.8%	102.88%
Blendon Twp JEDZ	629,068	657,277	4.5%	95.51%
Kilowatt Hour Tax	2,001,089	1,937,895	-3.2%	96.89%
Planning, Development, & Building	1,112,635	1,031,619	-7.3%	100.29%
Mayor's Court Fines & Costs	356,397	379,221	6.4%	95.41%
Cemetery Fees	19,141	43,298	126.2%	100.00%
Investment/Interest Earnings	1,355,635	2,253,308	66.2%	97.15%

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 2018	% of Total Thru December 2019	% of Year 2018	% of Year 2017	% of Year 2016
Individual	6.9%	7.2%	6.9%	7.4%	8.3%
Business Net Profit	13.8%	10.9%	13.8%	11.9%	11.3%
Employer Withholding	79.4%	81.9%	79.4%	80.6%	80.3%

Through December 2019 tax collections derived from individual filings are up \$212,016 or 6.5% to the same period last year.

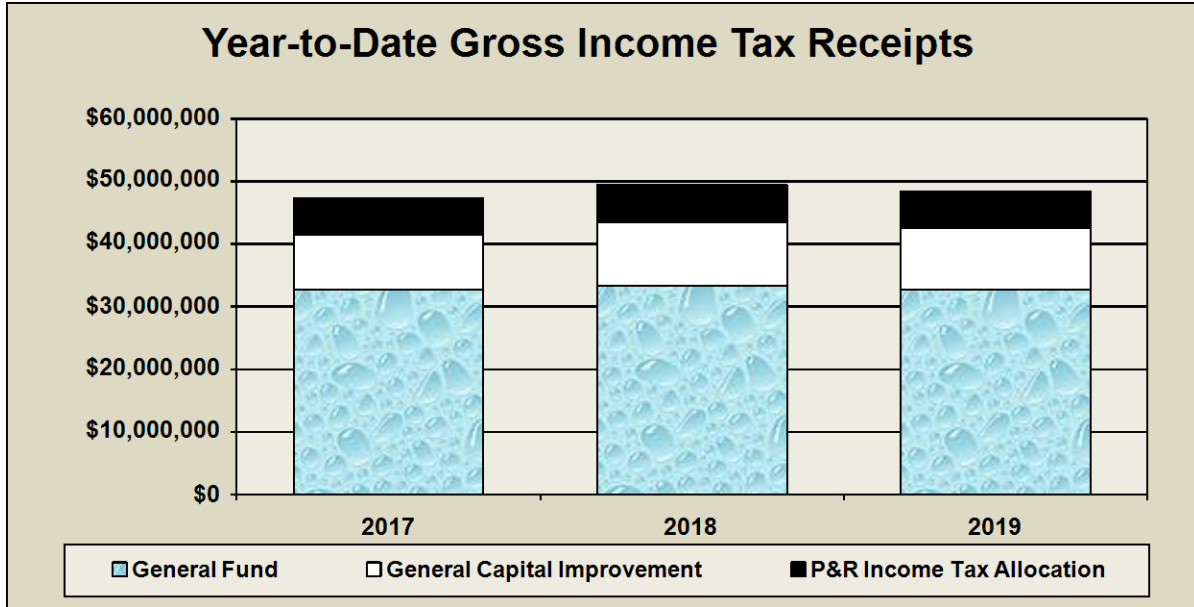
Through December 2019 tax collections derived from business net profit filings are down \$(1,875,231) or (26.3%) from the same period last year.

Through December 2019 tax collections derived from employer withholding filings are up \$577,328 or 1.5% 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 2018	% of Total Withholding Collections Y-T-D 2019	Y-T-D % Change Of Withholding Payments 2018 to 2019	% Change Of Withholding Payments 2017 to 2018
JP Morgan Chase Bank NA	13.6%	13.8%	3.3%	5.0%
Mount Carmel Health Systems	6.6%	7.0%	7.1%	9.6%
Exel Logistics dba DHL Supply Chain	4.7%	4.4%	-6.0%	0.2%
Westerville City Schools	3.6%	3.6%	1.5%	2.1%
Central Ohio Primary Care Physicians	2.1%	2.3%	9.3%	1.5%
T Marzetti Co	1.8%	2.2%	27.1%	17.9%
City of Westerville	2.0%	2.0%	1.9%	3.7%
Inventiv Health Inc (Gerbig Snell)	2.0%	1.9%	-7.9%	-10.0%
Alliance Data Systems Inc	2.6%	1.8%	-27.7%	9.9%
Ohio Health	2.0%	1.7%	-11.9%	-13.1%
Top Ten Totals	41.0%	40.7%		

Income Tax Revenues (continued):



Fund	2017	2018	2019
General Fund	32,694,123	33,316,926	32,698,130
General Capital Improvement	8,848,274	10,121,501	9,849,351
P&R Income Tax Allocation	5,745,749	6,024,731	5,862,709
Total	47,288,146	49,463,158	48,410,190

General Fund Y-T-D Fund Summary:

Year-To-Date Actual (Cash Basis)	General Fund
Total Revenues	\$44,802,602
Total Expenditures	(33,697,707)
Net Operating Cash Flow	11,104,895
Other Financing Sources:	
Sale of Fixed Assets	1,454,156
Proceeds from the Issuance of Debt	0
Advances - In (Other Funds)	1,723,327
Transfers -In (Other Funds)	0
Other Financing (Uses):	
Transfers-Out	(14,277,453)
Income Tax Refunds	(1,391,256)
Advances-Out	0
Total Fund Y-T-D Cash Flow	(1,386,331)
% of Revenue Budget Collected	99.37%
% of Appropriations Budget Expended	83.22%
Fund Balance/Fiscal Policy Ratio	1.31

Enterprise Funds:

Year-To-Date Actual (Cash Basis)	Fund Name				
	Water Fund	Sewer Fund	Refuse Fund	Electric Fund	Data Center Fund
Operating Revenues	\$5,620,805	\$8,780,225	\$2,588,876	\$49,044,339	\$2,043,000
Operating Expenditures	(3,381,749)	(8,001,849)	(2,477,926)	(43,209,756)	(1,298,534)
Net Operating Cash Flow	2,239,056	778,376	110,950	5,834,583	744,466
Non-Operating Revenues	1,011,030	311,725	0	2,542,335	343,162
Non-Operating Expenditures	(2,762,740)	(688,262)	(473)	(5,837,978)	(771,139)
Total Fund Cash Flow	487,346	401,839	110,477	2,538,940	316,489
% of Operating Revenue Budget Collected	100.07%	100.07%	100.11%	99.49%	87.98%
% of Operating Appropriations Budget Expended	77.79%	75.46%	86.81%	86.40%	75.32%
Fund Balance / Fiscal Policy Ratio	1.17	5.58	1.83	1.39	N/A

Source (Cash Basis):	FY 18 Through December	FY 19 Through December	% Variance	% FY 19 Estimate Collected
Electric Consumption Charges	\$49,092,671	\$48,736,771	-0.72%	99.51%
Water Consumption Charges	5,191,795	5,620,805	8.26%	100.07%
Water System Capacity Fees	851,001	719,081	-15.50%	95.00%
Sewer Treatment Charges	8,607,072	8,780,225	2.01%	100.07%
Sewer System Capacity Fees	223,550	307,175	37.41%	103.61%
Refuse Collection Fees	2,403,807	2,588,876	7.70%	100.11%

Other Operating Funds:

Year-To-Date Actual (Cash Basis)	Fire Fund	Street Fund	Parks & Recreation Fund	Garage Fund	Cable TV Fund
Revenues	\$17,928,891	\$1,746,831	\$3,758,059	\$1,010,199	\$560,113
Expenditures	(15,134,975)	(2,364,010)	(10,666,320)	(936,818)	(13,020)
Net Cash Flow	2,793,916	(617,179)	(6,908,261)	73,381	547,093
Other Financing Sources	0	1,101,522	6,395,332	1,401	0
Other Financing (Uses)	0	0	0	0	(300,000)
Total Fund Cash Flow	2,793,916	484,343	(512,929)	74,782	247,093
% of Revenue Budget Collected	100.20%	100.10%	96.99%	83.10%	100.00%
% of Appropriations Budget Expended	85.57%	86.31%	81.88%	77.50%	82.34%

Source (Cash Basis):	FY 18 Through December	FY 19 Through December	% Variance	% FY 19 Estimate Collected
Fire Levy Tax Collections	13,955,819	14,275,042	2.29%	100.00%
Gasoline Excise Tax & MVL License Fees	1,898,251	2,216,698	16.78%	117.58%
Recreation and Park Fees	4,262,338	3,688,298	-13.47%	96.93%
Hotel Tax	258,704	436,410	68.69%	96.45%
Cable T.V. Franchise Fees	559,896	560,113	0.04%	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 2019 Contracts					
Westar Place Phase II	Miller Bros Construction	\$5,219,000	\$4,878,223	(\$125,416)	-2.57%
Cupola and City Hall Roof Repair	Quality Masonry Co.	\$230,000	\$228,700	\$14,650	6.41%
Spring Rd. Improvements	Strawser Paving	\$3,495,000	\$3,272,102	\$163,267	4.99%
State St. Overlay	Strawser Paving	\$1,378,426	\$1,345,426	(\$95,548)	-7.10%
Uptown Sewer Lining	Granite Inliner	\$272,000	\$254,248	(\$52,125)	-20.50%
Street Rehab Contract B	Strawser Paving	\$1,988,000	\$1,858,570	\$8,771	0.47%
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	\$649,978	3.14%
Hempstead Rd Street Lighting	Danbert Electrical	\$415,000	\$387,513	\$18,500	4.77%
Westar Place & Old Town Stream Restorations	Environmental Management	\$704,900	\$572,429	\$79,638	13.91%
Sidewalk Program	Newcomer Concrete	\$840,000	\$788,664	(\$6,075)	-0.77%
Pump House Electrical Improvements	Vaughn Industries LLC	\$554,000	\$517,700	(\$540)	-0.10%
County Line/Spring Rd/Schrock Rd/Park Meadow Electrical	Jess Howard Electric	\$85,000	\$79,595	\$2,217	2.79%
Bridge & Culvert Maintenance	GM General Contracting	\$102,000	\$94,700	(\$10,700)	-11.30%
Booster Station	Claypool Electric	\$214,500	\$200,500	\$13,500	6.73%
First Responders Park	Janco LLC	\$1,204,500	\$1,140,500	\$46,682	4.09%
Fiscal Year 2017 Contracts					
Electric Light Pole Traffic Signal Painting	Martin Painting	\$120,000	\$74,649	\$38,988	52.23%
Cleveland Ave and Schrock Rd Improvement	Complete General	\$9,200,000	\$8,587,521	(\$71,267)	-0.83%
Water Supply Well	Jamison Well Drilling Inc	\$377,000	\$351,895	(\$2,329)	-0.66%
Totals		\$52,946,194	\$49,934,502	\$1,205,462	2.41%

Investment / Interest earnings:

For comparison purposes the State Treasurer's Asset Reserve Fund (STAR Ohio) yield for the month of **December 2019 was 1.85% compared to 2.37% for December 2018.**

The market value of the City investment portfolio at the end of December 2019 was (\$342,654) less than the acquisition cost.

The market value of the portfolio consisted of 0% Treasury Notes, 97% Government Agency Obligations and 3% STAR Ohio.

The following information is in connection with the December 2019 Investment Portfolio:

Current Yield 2.03% Avg. Years to Redemption 1.44 Avg. Interest Rate 1.98

Avg. Yield to Maturity 1.69% Avg. Duration 1.75 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 2019.

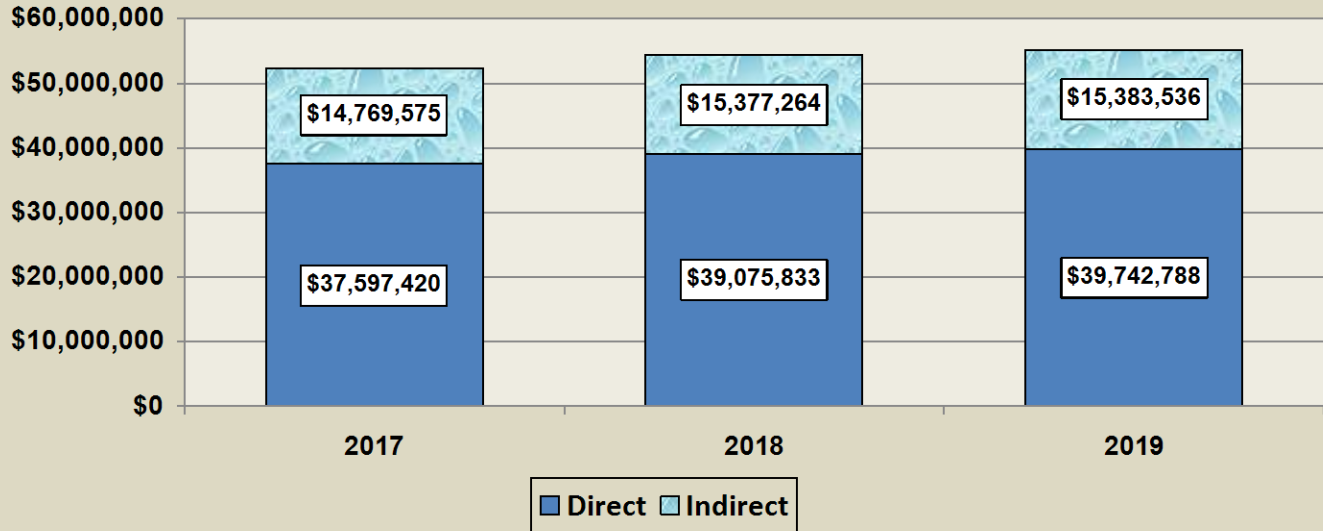
Department	Authorized Full Time Positions	Active Full Time Employees	Vacant Full Time Positions	% Of Payroll Budget Expended
City Council	1	1	0	99.42%
City Manager	8	8	0	88.27%
Fire	89	87	2	91.02%
Administrative Services	8	8	0	91.78%
Finance	20	20	0	90.07%
Information Systems	13	12	1	87.81%
Mayor's Court	3	2	1	81.23%
Buildings & Grounds	4	4	0	85.12%
Police	95	88	7	86.81%
Water	12	12	0	91.37%
Electric	45	44	1	95.26%
Parks & Recreation	55	52	3	89.88%
Data Center	2	1	1	35.28%
Public Service	39	39	0	89.63%
Planning & Development	30	28	2	91.70%
Communications	17	16	1	98.71%
Total	441	422	19	

*See Note Below

VACANCIES CONSIST OF THE FOLLOWING:

City Council	0
City Manager	0
Fire	2 (1) Firefighter/Medic, (1) Firefighter
Administrative Services	0
Finance	0
Information Systems	1 User Support Analyst
Mayor's Court	1 Deputy Clerk of Court
Buildings & Grounds	0
Police	(2) Police Sergeants, (1) Police Corporal, (2) Records Technicians, (2) 7 Crime Prevention Specialists
Water	0
Electric	1 Line Worker
Parks & Recreation	(1) Development Specialist, (1) Program Manager, (1) Administrative 3 Assistant
Data Center	1 Systems Engineer
Public Service	0
Planning & Development	2 (1) Plans Examiner, (1) Deputy Director
Communications	(1) Communication Technician *Council has approved the advanced hiring of (1) FT Communication Technician temporarily raising their staffing level to 17 employees

Year-to-Date City Wide Personnel Costs



City of Westerville
General Fund No. #101 - Overview
As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Property Tax	\$3,411,841	\$3,781,402	\$3,743,121	\$3,859,426	\$3,859,426	100.00%
Municipal Income Tax	32,694,122	33,316,927	33,244,118	32,973,542	32,698,130	99.16%
Electric Kilowatt Hour Tax	1,873,290	2,001,089	2,000,000	2,000,000	1,937,895	96.89%
Intergovernmental:						
Local Government Funds-State	16,379	-	-	54,954	66,997	121.91%
Local Government Funds-County	816,417	860,266	715,000	860,000	884,773	102.88%
Utility Municipal Income Tax	63,345	42,241	50,000	21,755	21,754	100.00%
Blendon Township JEDZ/CEDA	750,562	629,069	653,820	686,837	657,277	95.70%
County Task Force	33,504	9,531	24,200	4,800	3,292	68.58%
Federal Task Force & Grants	41,445	46,500	28,000	46,360	45,246	97.60%
Public Safety Revenue/Grants	619,659	327,708	390,000	465,321	596,084	128.10%
Other Intergovernmental Revenues	213,095	70,524	34,200	52,965	52,937	99.95%
Cemetery Fees	35,790	19,139	30,000	43,296	43,298	100.00%
Planning, Development & Building Fees	1,139,137	1,112,634	904,600	1,028,630	1,031,619	100.29%
Mayor's Court Fines and Forfeitures	522,919	356,396	541,969	397,480	379,221	95.41%
Investment Earnings	745,407	1,355,635	1,780,000	2,319,381	2,253,308	97.15%
Miscellaneous	287,305	312,503	294,699	271,766	271,345	99.85%
Total Revenues	\$43,264,217	\$44,241,564	\$44,433,727	\$45,086,512	\$44,802,602	99.37%
Expenditures:						
City Council & Clerk	\$272,743	\$285,016	\$349,946	\$351,349	\$297,890	84.78%
City Manager's Office	2,449,210	2,500,065	3,339,195	3,631,701	3,151,444	86.78%
Westar Place Land Sales	391,454	435,163	235,000	507,415	485,003	95.58%
Department of Administrative Services	1,127,377	1,223,252	1,337,274	1,352,502	1,178,316	87.12%
Buildings and Grounds Maintenance	817,789	856,969	1,256,323	1,307,245	930,841	71.21%
Finance Department						
Administration and Accounting	1,429,548	1,535,589	1,715,608	1,730,003	1,480,469	85.58%
Income Tax Administration	456,821	524,320	675,355	683,224	556,652	81.47%
Utility Billing Services	713,311	694,604	726,258	730,117	594,038	81.36%
Management Information Systems	2,444,293	2,372,228	3,060,664	3,202,312	2,475,323	77.30%
Mayor's Court	870,397	803,786	959,913	992,072	730,204	73.60%
Law Administration	659,190	696,743	786,576	833,722	762,861	91.50%
Security of Persons and Property						
Police Department	13,582,494	14,003,313	16,271,344	16,410,967	13,504,912	82.29%
Communications	1,935,588	1,919,940	2,167,153	2,166,025	2,070,873	95.61%
Department of Public Service						
Cemetery Maintenance	57,756	45,692	65,150	70,638	64,130	90.79%
Storm Sewer Maintenance and Improvements	736,203	756,963	1,040,753	1,109,995	860,812	77.55%
Department of Planning & Development	4,404,894	4,561,419	5,054,686	5,411,471	4,553,939	84.15%
Total Expenditures	\$32,349,068	\$33,215,062	\$39,041,198	\$40,490,758	\$33,697,707	83.22%

General Fund - Overview (continued)
As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019		
			Original Budget	Adjusted Budget	Year-End Actual
Excess of Revenues Over (Under) Expenditures	\$10,915,149	\$11,026,502	\$5,392,529	\$4,595,754	\$11,104,895

Other Financing Sources (Uses):					
Sale of Assets & Purchase Option	652,308	2,979,388	2,400,000	1,454,156	1,454,156
Proceeds from Issuance of Debt	3,500,000	2,000,000	-	-	-
Bond Premium	24,185	24,040	-	-	-
Advances-In	1,468,930	900,216	750,000	1,723,326	1,723,327
Income Tax Refunds	(1,165,016)	(1,136,011)	(1,250,000)	(1,600,000)	(1,391,256)
Debt Issuance Costs	(25,885)	(22,372)	-	-	-
Transfers-Out	(13,148,078)	(12,421,138)	(11,640,000)	(14,277,453)	(14,277,453)
Advances-Out	(600,000)	(200,000)	-	-	-
Total Other Sources Financing (Uses)	(\$9,293,556)	(\$7,875,877)	(\$9,740,000)	(\$12,699,971)	(\$12,491,226)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$1,621,593	\$3,150,625	(\$4,347,471)	(\$8,104,217)	(\$1,386,331)
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Beginning Balances	\$27,660,807	\$29,282,400		\$32,433,025	\$32,433,025
Ending Cash Balance	\$29,282,400	\$32,433,025			\$31,046,694
Ending Estimated Budget Balance				\$24,328,808	
Less: Outstanding Encumbrances		(1,175,560)			(1,459,606)
Unencumbered Cash Balance		\$31,257,465			\$29,587,088

Fiscal Policy - Designations of Fund Balance:	
Total Annual Expenditures (50% Reserve - 6 Months)	\$19,520,599
Total Annual Operating Transfers Out (50% Reserve - 6 Months)	3,085,000
Total Designations of Fund Balance (Per Policy)	\$22,605,599

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$51,931,198
Supplemental Appropriation	3,261,453
Prior Year Encumbrances Carried Forward	1,175,560
Total Appropriation Authority	\$56,368,211

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Property Tax	13,705,397	13,955,821	13,863,821	14,275,043	14,275,042	100.00%
Blendon Township Fire Contract	2,274,214	2,065,704	2,200,000	2,059,785	2,059,785	100.00%
Other Intergovernmental	-	78,139	-	25,822	25,821	100.00%
Federal Grants	21,072	18,148	-	15,796	15,796	100.00%
State Grants	5,525	3,360	-	-	-	
Investment Earnings	60,608	129,870	150,000	182,985	220,129	120.30%
Charges for Services	1,271,572	1,199,438	1,244,642	1,331,485	1,330,668	99.94%
Miscellaneous	2,432	17,535	1,500	1,651	1,650	99.94%
Total Revenues	\$17,340,820	\$17,468,015	\$17,459,963	\$17,892,567	\$17,928,891	100.20

Expenditures:						
Personal Services	12,034,140	12,735,204	14,600,640	14,600,640	13,290,019	91.02%
Supplies & Materials	420,395	487,357	768,308	862,452	610,089	70.74%
Services & Charges	987,964	1,023,781	1,554,430	1,646,419	1,058,033	64.26%
Capital Outlay	593,199	1,333,800	418,900	576,914	176,834	30.65%
Total Expenditures	\$14,035,698	\$15,580,142	\$17,342,278	\$17,686,425	\$15,134,975	85.57%

Excess of Revenues Over (Under) Expenditures	\$3,305,122	\$1,887,873	\$117,685	\$206,142	\$2,793,916
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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	\$3,305,122	\$1,887,873	\$117,685	\$206,142	\$2,793,916
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Beginning Balances	\$6,184,773	\$9,489,895		\$11,377,768	\$11,377,768
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Ending Cash Balance	\$9,489,895	\$11,377,768			\$14,171,684
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Ending Estimated Budget Balance				\$11,583,910	
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Less: Encumbrances		(\$344,147)			(517,944)
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Unencumbered Cash Balance		\$11,033,621			\$13,653,740
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Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$17,342,278
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	344,147
Total Appropriation Authority:	\$17,686,425

The purpose of this fund is to account for the operations of the Division of Fire which provides fire an 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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Recreation & Park Fees	4,247,829	4,262,327	4,463,025	3,805,180	3,688,298	96.93%
Public Use Fees	68,371	76,478	11,000	30,825	30,825	100.00%
Investment Earnings	-	250	-	1,275	1,375	107.84%
Miscellaneous	11,775	31,406	-	37,561	37,561	100.00%
Total Revenues	\$4,327,975	\$4,370,461	\$4,474,025	\$3,874,841	\$3,758,059	96.99%

Expenditures:						
Personal Services	7,033,761	7,288,029	8,211,548	8,211,548	7,380,796	89.88%
Supplies & Materials	805,599	790,127	1,118,981	1,184,306	865,137	73.05%
Services & Charges	2,159,762	2,183,909	2,983,072	3,231,060	2,207,831	68.33%
Capital Outlay	137,336	128,286	366,700	379,205	200,821	52.96%
Refunds	12,989	11,679	20,000	20,000	11,735	58.68%
Total Expenditures	\$10,149,447	\$10,402,030	\$12,700,301	\$13,026,119	\$10,666,320	81.88%

Excess of Revenues Over (Under) Expenditures	(\$5,821,472)	(\$6,031,569)	(\$8,226,276)	(\$9,151,278)	(\$6,908,261)
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Other Financing Sources (Uses):					
Transfers-In	6,800,000	5,950,000	6,400,000	6,400,000	6,400,000
Sale of Equipment	-	7,625	-	1,419	1,419
Facility Deposits & Deferred Revenues	3,966	2,997	-	-	(6,087)
Total Other Financing Sources (Uses)	\$6,803,966	\$5,960,622	\$6,400,000	\$6,401,419	\$6,395,332

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$982,494	(\$70,947)	(\$1,826,276)	(\$2,749,859)	(\$512,929)
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Beginning Balances	\$2,233,185	\$3,215,679		\$3,144,732	\$3,144,732
Ending Cash Balance	\$3,215,679	\$3,144,732			\$2,631,803
Ending Estimated Budget Balance				\$394,873	
Less: Encumbrances		(\$325,818)			(502,039)
Unencumbered Cash Balance		\$2,818,914			\$2,129,764

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$12,700,301
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	325,818
Total Appropriation Authority:	\$13,026,119

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Municipal Income Tax	5,745,749	6,024,730	6,168,136	5,912,204	5,862,709	99.16%
Total Revenues	\$5,745,749	\$6,024,730	\$6,168,136	\$5,912,204	\$5,862,709	99.16%

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

Excess of Revenues Over (Under) Expenditures	\$5,745,749	\$6,024,730	\$6,168,136	\$5,912,204	\$5,862,709	
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Other Financing Sources (Uses):						
Advance-In	991,106	-	-	100,000	100,000	
Transfer-In	-	-	100,000	-	-	
Transfer-Out	(6,559,485)	(7,134,850)	(6,218,626)	(6,218,626)	(5,962,829)	
Advance-Out	-	-	-	-	-	
Total Other Financing Uses	(\$5,568,379)	(\$7,134,850)	(6,118,626)	(6,118,626)	(\$5,862,829)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$177,370	(\$1,110,120)	\$49,510	(\$206,422)	(\$120)	
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Beginning Balances	\$1,170,479	\$1,347,849		\$237,729	\$237,729
Ending Cash Balance	\$1,347,849	\$237,729			\$237,609
Ending Estimated Budget Balance				\$31,307	
Less: Encumbrances		\$0			\$0
Unencumbered Cash Balance		\$237,729			\$237,609

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$6,218,626
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$6,218,626

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental	1,458,117	1,450,339	1,465,000	1,743,768	1,745,342	100.09%
Investment Earnings	5	-	-	289	431	149.13%
Other Charges	-	-	-	1,058	1,058	99.96%
Total Revenues	1,458,122	1,450,339	1,465,000	1,745,115	1,746,831	100.10%
Expenditures:						
Personal Services	1,363,105	1,388,670	1,527,053	1,527,053	1,487,345	97.40%
Supplies & Materials	175,145	320,977	622,870	575,866	451,257	78.36%
Services & Charges	361,387	359,712	446,130	512,338	396,509	77.39%
Capital Outlay	180,815	136,481	95,200	123,625	28,899	23.38%
Total Expenditures	\$2,080,452	\$2,205,840	\$2,691,253	\$2,738,882	\$2,364,010	86.31%
Excess of Revenues Over (Under) Expenditures	(\$622,330)	(\$755,501)	(\$1,226,253)	(\$993,766)	(\$617,179)	
Other Financing Sources (Uses):						
Proceeds from Sale of Assets	-	1,898	-	1,522	1,522.00	
Transfers-In	675,000	1,100,000	1,100,000	1,100,000	1,100,000	
Total Other Financing Sources	\$675,000	\$1,101,898	\$1,100,000	\$1,101,522	\$1,101,522	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$52,670	\$346,397	(\$126,253)	\$107,756	\$484,343	
Beginning Balances	\$1,756,074	\$1,808,744		\$2,155,141	\$2,155,141	
Ending Cash Balance	\$1,808,744	\$2,155,141			\$2,639,484	
Ending Estimated Budget Balance				\$2,262,897		
Less: Encumbrances		(\$47,629)			(75,524)	
Unencumbered Cash Balance		\$2,107,512			\$2,563,960	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #18-30			\$2,691,253			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			47,629			
Total Appropriation Authority:			\$2,738,882			

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental	118,225	117,595	118,875	141,483	141,514	100.02%
Investment Earnings	438	100	50	244	317	129.84%
Total Revenues	\$118,663	\$117,695	\$118,925	\$141,727	\$141,831	100.07%
Expenditures:						
Capital Outlay	70,525	197,400	1,200,000	1,228,000	725,692	59.10%
Total Expenditures	\$70,525	\$197,400	\$1,200,000	\$1,228,000	\$725,692	59.10%
Excess of Revenues Over (Under) Expenditures	\$48,138	(\$79,705)	(\$1,081,075)	(\$1,086,273)	(\$583,861)	
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	\$48,138	(\$79,705)	(\$1,081,075)	(\$1,086,273)	(\$583,861)	
Beginning Balances	\$1,193,058	\$1,241,196		\$1,161,491	\$1,161,491	
Ending Cash Balance	\$1,241,196	\$1,161,491			\$577,630	
Ending Estimated Budget Balance				\$75,218		
Less: Encumbrances		(\$28,000)			(\$502,234)	
Unencumbered Cash Balance		\$1,133,491			\$75,396	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #18-30			\$1,200,000			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			28,000			
Total Appropriation Authority:			\$1,228,000			

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental	748,523	330,316	310,000	320,000	329,842	103.08%
Investment Earnings	1,683	1,485	175	1,903	1,826	95.93%
Total Revenues	\$750,206	\$331,801	\$310,175	\$321,903	\$331,668	103.03%

Expenditures:						
Capital Outlay	944,671	489,425	400,000	400,000	399,999	100.00%
Total Expenditures	\$944,671	\$489,425	\$400,000	\$400,000	\$399,999	100.00%

Excess of Revenues Over (Under) Expenditures	(\$194,465)	(\$157,624)	(\$89,825)	(\$78,097)	(\$68,331)
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$194,465)	(\$157,624)	(\$89,825)	(\$78,097)	(\$68,331)
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Beginning Balances	\$587,611	\$393,146		\$235,522	\$235,522
Ending Cash Balance	\$393,146	\$235,522			\$167,191
Ending Estimated Budget Balance				\$157,425	
Less: Encumbrances		\$0			0
Unencumbered Cash Balance		\$235,522			\$167,191

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$400,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$400,000

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
State DARE Grant	3,045	-	-
Federal Forfeiture Funds	2,781	10,725	7,879
Investment Earnings	239	394	530
Miscellaneous	1,695	-	-
Forfeiture Funds	\$7,760	\$11,119	\$8,409
Expenditures:			
Supplies & Materials	8,790	14,451	300
Services & Charges	1,866	310	3,132
Total Expenditures	\$10,656	\$14,761	\$3,432
Excess of Revenues Over (Under) Expenditures	(\$2,896)	(\$3,642)	\$4,977
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$2,896)	(\$3,642)	\$4,977
Beginning Balances	\$34,055	\$31,159	\$27,517
Ending Cash Balance	\$31,159	\$27,517	\$32,494
Less: Encumbrances			(8,148)
Unencumbered Cash Balance			\$24,346

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Fines and Forfeitures	1,304	1,064	1,096
Forfeiture Funds	\$1,304	\$1,064	\$1,096
Expenditures:			
Services & Charges	1,560	1,167	-
Total Expenditures	\$1,560	\$1,167	\$0
Excess of Revenues Over (Under) Expenditures	(\$256)	(\$103)	\$1,096
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$256)	(\$103)	\$1,096
Beginning Balances	\$16,300	\$16,044	\$15,941
Ending Cash Balance	\$16,044	\$15,941	\$17,037
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$17,037

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Adult Probation/Common Pleas	395	640	1,178
Investment Earnings	300	470	670
Total Revenues	\$695	\$1,110	\$1,848

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

Excess of Revenues Over (Under) Expenditures	(\$2,305)	(\$1,890)	(\$1,152)
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$2,305)	(\$1,890)	(\$1,152)
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Beginning Balances	\$46,716	\$44,411	\$42,521
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Ending Cash Balance	\$44,411	\$42,521	\$41,369
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Less: Encumbrances			\$0
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Unencumbered Cash Balance			\$41,369
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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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Forfeiture Funds	8,507	3,063	68,430
Investment Earnings	724	1,235	1,965
Total Revenues	\$9,231	\$4,298	\$70,395

Expenditures:			
Services and Charges	216	216	18,118
Capital Outlay	-	-	9,800
Total Expenditures	\$216	\$216	\$27,918

Excess of Revenues Over (Under) Expenditures	\$9,015	\$4,082	\$42,477
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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	\$9,015	\$4,082	\$42,477
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Beginning Balances	\$104,695	\$113,710	\$117,792
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Ending Cash Balance	\$113,710	\$117,792	\$160,269
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Less: Encumbrances			(\$190)
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Unencumbered Cash Balance			\$160,079
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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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Forfeiture Funds	25,033	105,689	70,910
Federal Grant	4,266	1,056	741
Investment Earnings	715	1,828	3,528
Total Revenues	\$30,014	\$108,573	\$75,179
Expenditures:			
Supplies and Materials	3,719	26,468	47,027
Services and Charges	5,127	524	-
Capital Outlay	-	-	32,000
Total Expenditures	\$8,846	\$26,992	\$79,027
Excess of Revenues Over (Under) Expenditures	\$21,168	\$81,581	(\$3,848)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$21,168	\$81,581	(\$3,848)
Beginning Balances	\$94,407	\$115,575	\$197,156
Ending Cash Balance	\$115,575	\$197,156	\$193,308
Less: Encumbrances			(758)
Unencumbered Cash Balance			\$192,550

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Payments In Lieu of Taxes	2,694,015	2,786,979	2,587,345
Total Revenues	\$2,694,015	\$2,786,979	\$2,587,345
Expenditures:			
Economic Development Incentive Agreements	1,233,100	1,212,121	1,384,410
Westerville City School District Tax Sharing	1,466,226	1,275,995	1,041,411
Olentangy School District Tax Sharing	953,704	1,038,914	767,099
Total Expenditures	\$3,653,030	\$3,527,030	\$3,192,920
Excess of Revenues Over (Under) Expenditures	(\$959,015)	(\$740,051)	(\$605,575)
Other Financing Sources (Uses):			
Transfers-In	851,393	823,872	670,000
Total Other Financing Sources (Uses)	\$851,393	\$823,872	\$670,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$107,622)	\$83,821	\$64,425
Beginning Balances	\$420,448	\$312,826	\$396,647
Ending Cash Balance	\$312,826	\$396,647	\$461,072
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$461,072

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Hotel Tax Revenues (75% of Total Tax Collections)	55,317	258,703	418,231	452,456	436,410	96.45%
Total Revenues	\$55,317	\$258,703	\$418,231	\$452,456	\$436,410	96.45%
Expenditures:						
Services & Charges	55,317	13,766	384,400	384,400	300,337	78.13%
Total Expenditures	\$55,317	\$13,766	\$384,400	\$384,400	\$300,337	78.13%
Excess of Revenues Over (Under) Expenditures	\$0	\$244,937	\$33,831	\$68,056	\$136,073	
Other Financing Sources (Uses):						
Advances-Repayment	-	(27,937)	-	-	-	-
Total Other Financing Sources	\$0.00	(\$27,937.00)	\$0	\$0	\$0.00	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$217,000	\$33,831	\$68,056	\$136,073	
Beginning Balances	\$2,576	\$2,576		\$219,576	\$219,576	
Ending Cash Balance	\$2,576	\$219,576			\$355,649	
Less: Encumbrances					(\$22,371)	
Unencumbered Cash Balance					\$333,278	

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Court Computerization - Fines	27,602	18,107	24,428
Total Revenues	\$27,602	\$18,107	\$24,428

Expenditures:			
Supplies and Materials	873	6,314	-
Services and Charges	40,427	18,724	21,392
Capital Outlay	5,847	-	-
Total Expenditures	\$47,147	\$25,038	\$21,392

Excess of Revenues Over (Under) Expenditures	(\$19,545)	(\$6,931)	\$3,036
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$19,545)	(\$6,931)	\$3,036
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Beginning Balances	\$37,078	\$17,533	\$10,602
Ending Cash Balance	\$17,533	\$10,602	\$13,638
Less: Encumbrances			(3,081)
Unencumbered Cash Balance			\$10,557

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Cable T.V. Franchise Fees	569,579	559,898	503,280	560,114	560,113	100.00%
Total Revenues	\$569,579	\$559,898	\$503,280	\$560,114	\$560,113	100.00%

Expenditures:						
Services & Charges	603,456	326,350	-	15,813	13,020	82.34%
Total Expenditures	\$603,456	\$326,350	\$0	\$15,813	\$13,020	82.34%

Excess of Revenues Over (Under) Expenditures	(\$33,877)	\$233,548	\$503,280	\$544,301	\$547,093
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Other Financing Sources (Uses):					
Transfer-Out	(300,000)	(400,000)	(150,000)	(300,000)	(300,000)
Advances-In	-	12,937.00	-	-	-
Total Other Financing Sources (Uses)	(\$300,000)	(\$387,063)	(\$150,000)	(\$300,000)	(\$300,000)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$333,877)	(\$153,515)	\$353,280	\$244,301	\$247,093
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Beginning Balances	\$628,651	\$294,774		\$141,259	\$141,259
Ending Cash Balance	\$294,774	\$141,259			\$388,352
Ending Estimated Budget Balance				\$385,560	
Less: Encumbrances		(\$15,813)			(2,793)
Unencumbered Cash Balance		\$125,446			\$385,559

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$150,000
Supplemental Appropriation	150,000
Prior Year Encumbrances Budget Adjustment	15,813
Total Appropriation Authority:	\$315,813

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Miscellaneous	800	975	850
Total Revenues	\$800	\$975	\$850
Expenditures:			
Supplies & Materials	226	-	-
Services & Charges	1,879	-	1,797
Total Expenditures	\$2,105	\$0	\$1,797
Excess of Revenues Over (Under) Expenditures	(\$1,305)	\$975	(\$947)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	(\$1,305)	\$975	(\$947)
Beginning Balances	\$1,328	\$23	\$998
Ending Cash Balance	\$23	\$998	\$51
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$51

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Property Tax	209,573	187,052	182,700	119,265	119,264	100.00%
Blendon Fire Service	30,838	30,338	29,838	29,838	29,838	100.00%
Total Revenues	\$240,411	\$217,390	\$212,538	\$149,103	\$149,102	100.00%

Expenditures:						
Debt Service:						
Debt Principal	9,780,090	7,706,760	5,185,000	5,435,000	5,430,000	99.91%
Debt Interest	1,881,151	1,993,316	2,302,647	2,302,647	2,297,068	99.76%
Total Expenditures	\$11,661,241	\$9,700,076	\$7,487,647	\$7,737,647	\$7,727,068	99.86%

Excess of Revenues Over (Under) Expenditures	(\$11,420,830)	(\$9,482,686)	(\$7,275,109)	(\$7,588,544)	(\$7,577,966)
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Other Financing Sources (Uses):						
Transfer-In	11,370,367	8,648,318	6,608,739	6,858,739	6,139,103	
Bond Premium	161,909	892,041	-	-	-	
Total Other Financing Sources	\$11,532,276	\$9,540,359	\$6,608,739	\$6,858,739	\$6,139,103	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$111,446	\$57,673	(\$666,370)	(\$729,805)	(\$1,438,863)
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Beginning Balances	\$1,539,317	\$1,650,763		\$1,708,436	\$1,708,436
Ending Cash Balance	\$1,650,763	\$1,708,436			\$269,573
Ending Estimated Budget Balance				\$978,631	
Less: Encumbrances		\$0			\$0
Unencumbered Cash Balance		\$1,708,436			\$269,573

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$7,487,647
Supplemental Appropriation	250,000
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$7,737,647

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Municipal Income Tax	8,848,275	10,121,502	10,446,037	9,938,503	9,849,351	99.10%
Charges for Services - Sidewalk Improvement	45,624	30,904	50,000	45,622	45,622	100.00%
Miscellaneous	-	24,537	-	112	112	100.00%
Total Revenues	\$8,893,899	\$10,176,943	\$10,496,037	\$9,984,237	\$9,895,085	99.11%

Expenditures:						
Uses of Available Funds:						
Capital Outlay:						
Land	103,101	320,535	-	3,814	3,814	100.00%
Infrastructure - Roads	4,714,481	5,980,539	7,227,000	8,680,795	3,727,167	42.94%
Infrastructure - Sidewalks	57,788	41,505	100,000	105,340	77,239	73.32%
Infrastructure - Traffic Signals	86,790	218,863	527,800	600,678	125,885	20.96%
Infrastructure - Bridges	52,987	53,409	75,000	98,841	94,991	96.10%
Infrastructure - Sewer	172,932	119,784	-	492,957	350,372	71.08%
Land Improvement - General	888,368	394,585	374,500	733,153	469,207	64.00%
Land Improvement - Parks	40,086	242,532	561,000	244,312	92,896	38.02%
Buildings	-	1,830,919	-	77,767	73,567	94.60%
Building Improvements	322,078	382,636	401,000	940,701	729,738	77.57%
Equipment	616,722	513,702	487,400	565,629	344,921	60.98%
Vehicles	-	-	25,000	-	-	-
Total Expenditures	\$7,055,333	\$10,099,009	\$9,778,700	\$12,543,986	\$6,089,797	48.55%

Excess of Revenues Over (Under) Expenditures	\$1,838,566	\$77,934	\$717,337	(\$2,559,749)	\$3,805,288
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General Capital Improvement Fund No. #401 (Continued)

As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019		
			Original Budget	Adjusted Budget	Year-to-Date Actual
Other Financing Sources (Uses):					
Transfer-In	1,264,385	2,475,598	3,400,000	6,037,453	6,037,453
Advance-In	-	300,000	200,000	1,490,000	1,490,000
Proceeds from Sale of Bonds	3,000,000	-	-	-	-
Bond Premium	17,234	-	-	-	-
Bond Issuance Costs	(82,476)	-	-	-	-
Transfer-Out	(2,002,530)	(2,181,267)	(8,623,289)	(8,873,289)	(8,683,039)
Advance-Out	-	(150,000)	-	-	-
Total Other Financing Sources	\$2,196,613	\$444,331	(\$5,023,289)	(\$1,345,836)	(\$1,155,586)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$4,035,179	\$522,265	(\$4,305,952)	(\$3,905,585)	\$2,649,702
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Beginning Balances	\$4,866,226	\$8,901,405		\$9,423,670	\$9,423,670
Ending Cash Balance	\$8,901,405	\$9,423,670			\$12,073,372
Ending Estimated Budget Balance				\$5,518,085	
Less: Encumbrances		(\$2,231,286)			(6,207,030)
Unencumbered Cash Balance		\$7,192,384			\$5,866,342
Cash Reserved for Future Projects				\$5,284,197	\$5,284,197
Balance After Reserve				\$233,888	\$582,145

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$18,401,989
Supplemental Appropriation	784,000
Prior Year Encumbrances Budget Adjustment	2,231,286
Total Appropriation Authority:	\$21,417,275

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
Capital Opportunities Reserve - CORE
As of December 31, 2019

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. 2013-25	200,000	200,000
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. 2016-08	1,000,000	1,000,000
Ordinance No. 2017-09	1,264,385	1,264,385
Ordinance No. 2018-03	2,475,598	2,475,598
Ordinance No. 2018-30 & 2019-22	1,431,909	1,431,909
Ordinance No. 2019-02	4,605,544	4,605,544
Total Funds Available	<u>\$19,177,497</u>	<u>\$19,177,497</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. 2018-15	150,000	150,000
Ordinance No. 2018-17	2,252,500	2,252,500
Ordinance No. 2018-30	4,500,000	4,500,000
Total Uses of Cash Reserve	<u>\$13,893,300</u>	<u>\$13,893,300</u>
Balance of Cash Reserve for Future Projects	<u>\$5,284,197</u>	<u>\$5,284,197</u>

City of Westerville

Parks Capital Improvement (PROS) Fund No. #410

As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
State Grants	-	-	500,000	500,000	384,970	76.99%
Investment Earnings	-	61,565	-	430,819	451,163	104.72%
Contributions, Pledges & Donations	333,991	260,000	260,000	446,718	446,718	100.00%
Total Revenues	\$333,991	\$321,565	\$760,000	\$1,377,537	\$1,282,851	93.13%

Expenditures:						
Capital Outlay:						
Land Improvement - General	-	5,688	-	12,898	-	0.00%
Land Improvement - Parks	2,122,371	960,299	1,131,900	1,347,847	1,269,489	94.19%
Building Improvements	491,695	927,531	1,000,000	23,265,773	11,557,412	49.68%
Equipment	-	-	35,100	36,100	-	0.00%
Total Expenditures	\$2,614,066	\$1,893,518	\$2,167,000	\$24,662,618	\$12,826,901	52.01%

Excess of Revenues Over (Under) Expenditures	(\$2,280,075)	(\$1,571,953)	(\$1,407,000)	(\$23,285,081)	(\$11,544,050)
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Other Financing Sources (Uses):					
Bond Proceeds	1,750,000	20,000,000	-	-	-
Bond Premium	10,053	212,480	-	-	-
Transfers-In	450,000	2,136,970	1,904,176	1,904,176	1,828,132.00
Advances-In	-	200,000	-	-	-
Debt Issuance Costs	(48,111.00)	(371,230.00)	-	-	-
Total Other Financing Sources	\$2,161,942	\$22,178,220	\$1,904,176	\$1,904,176	\$1,828,132

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$118,133)	\$20,606,267	\$497,176	(\$21,380,905)	(\$9,715,918)
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Beginning Balances	\$2,751,419	\$2,633,286		\$23,239,553	\$23,239,553
Ending Cash Balance	\$2,633,286	\$23,239,553			\$13,523,635
Ending Estimated Budget Balance				\$1,858,648	
Less: Encumbrances		(\$22,454,618)			(11,824,134)
Unencumbered Cash Balance		\$784,935			\$1,699,501

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$2,167,000
Supplemental Appropriation	41,000
Prior Year Encumbrances Budget Adjustment	22,454,618
Total Appropriation Authority:	\$24,662,618

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Land Improvement - General	469,652	709,029	747,700	884,246	454,136	51.36%
Building Improvements	458,011	65,340	82,250	82,250	8,699	10.58%
Equipment	110,000	-	160,000	160,000	-	0.00%
Total Expenditures	\$1,037,663	\$774,369	\$989,950	\$1,126,496	\$462,835	41.09%

Excess of Revenues Over (Under) Expenditures	(\$1,037,663)	(\$774,369)	(\$989,950)	(\$1,126,496)	(\$462,835)
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Other Financing Sources (Uses):					
Transfers-In	700,000	520,000	600,000	600,000	450,000
Total Other Financing Sources	\$700,000	\$520,000	\$600,000	\$600,000	\$450,000

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$337,663)	(\$254,369)	(\$389,950)	(\$526,496)	(\$12,835)
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Beginning Balances	\$1,433,758	\$1,096,095		\$841,726	\$841,726
Ending Cash Balance	\$1,096,095	\$841,726			\$828,891
Ending Estimated Budget Balance				\$315,230	
Less: Encumbrances		(\$136,546)			(442,626)
Unencumbered Cash Balance		\$705,180			\$386,265

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$989,950
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	136,546
Total Appropriation Authority:	\$1,126,496

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	167,186	1,712,609	160,000	160,000	22,363	13.98%
Infrastructure - Traffic Signals	-	-	122,000	122,000	-	0.00%
Total Expenditures	\$167,186	\$1,712,609	\$282,000	\$282,000	\$22,363	7.93%

Excess of Revenues Over (Under) Expenditures	(\$167,186)	(\$1,712,609)	(\$282,000)	(\$282,000)	(\$22,363)
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Other Financing Sources (Uses):						
Transfers-In	350,000	400,000	450,000	450,000	450,000	
Advance-In	-	700,000	-	300,000	300,000	
Total Other Financing Sources	\$350,000	\$1,100,000	\$450,000	\$750,000	\$750,000	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$182,814	(\$612,609)	\$168,000	\$468,000	\$727,637
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Beginning Balances	\$580,944	\$763,758		\$151,149	\$151,149
Ending Cash Balance	\$763,758	\$151,149			\$878,786
Ending Estimated Budget Balance				\$619,149	
Less: Encumbrances		\$0			(205,437)
Unencumbered Cash Balance		\$151,149			\$673,349

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$282,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$282,000

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Perimeter Road Fees	58,500	44,100	9,000	45,000	45,000	100.00%
Total Revenues	\$58,500	\$44,100	\$9,000	\$45,000	\$45,000	100.00%

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

Excess of Revenues Over (Under) Expenditures	\$58,500	\$44,100	\$9,000	\$45,000	\$45,000	
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$58,500	\$44,100	\$9,000	\$45,000	\$45,000	
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Beginning Balances	\$176,495	\$234,995		\$279,095	\$279,095	
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Ending Cash Balance	\$234,995	\$279,095			\$324,095	
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Ending Estimated Budget Balance				\$324,095		
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Less: Encumbrances		\$0			0	
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Unencumbered Cash Balance		\$279,095			\$324,095	
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Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	48,929	35,216	43,761	30,852	30,852	100.00%
Ohio Public Works Commission Grant	93,065	-	-	3,045,925	2,087,399	68.53%
ODOT Highway Safety Grant	3,989,533	4,542,141	-	2,135,322	1,813,037	84.91%
Total Revenues	\$4,131,527	\$4,577,357	\$43,761	\$5,212,099	\$3,931,288	75.43%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	4,005,802	5,406,950	-	3,241,201	2,178,383	67.21%
Total Expenditures	\$4,005,802	\$5,406,950	\$0	\$3,241,201	\$2,178,383	67.21%

Excess of Revenues Over (Under) Expenditures	\$125,725	(\$829,593)	\$43,761	\$1,970,898	\$1,752,905
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Other Financing Sources (Uses):					
Advances-In	600,000	-	-	-	-
Advances-Out	(1,048,930)	(835,216)	-	(1,831,000)	(1,831,000)
Total Other Financing Sources	(\$448,930)	(\$835,216)	\$0	(\$1,831,000)	(\$1,831,000)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$323,205)	(\$1,664,809)	\$43,761	\$139,898	(\$78,095)
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Beginning Balances	\$2,105,645	\$1,782,440		\$117,631	\$117,631
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Ending Cash Balance	\$1,782,440	\$117,631			\$39,536
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Ending Estimated Budget Balance				\$257,529	
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Less: Encumbrances		(\$3,241,201)			(1,062,820)
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Unencumbered Cash Balance		(\$3,123,570)			(\$1,023,284) *
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Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$0
Supplemental Appropriation	1,831,000
Prior Year Encumbrances Budget Adjustment	3,241,201
Total Appropriation Authority:	\$5,072,201

*Auditor of State Bulletin 2002-004 states that a negative fund balance may exist if the 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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			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 #18-30						\$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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			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 #18-30					\$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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			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 #18-30					\$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 94-15)

City of Westerville

Maxtown Road Capital Improvement Fund No. #434

As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			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	
Other Financing Sources (Uses):						
Transfers-In	-	300,000.00	-	-	-	
Advances-Out	-	(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 #18-30					\$0	
Supplemental Appropriation					0	
Prior Year Encumbrances Budget Adjustment					0	
Total Appropriation Authority:					\$0	

This fund accounts for street improvements financed by developer fees and transfers from the General Fund. This fund was established by Ordinance No. 94-39.

City of Westerville

North State Street Capital Improvement Fund No. #435

As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	
Expenditures:						
Capital Outlay:						
Infrastructure - Roads	-	43,000.00	52,000	52,000	48,295.00	92.88%
Total Expenditures	\$0	\$43,000	\$52,000	\$52,000	\$48,295	92.88%
Excess of Revenues Over (Under) Expenditures	\$0	(\$43,000)	(\$52,000)	(\$52,000)	(\$48,295)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	(\$43,000)	(\$52,000)	(\$52,000)	(\$48,295)	
Beginning Balances	\$240,065	\$240,065		\$197,065	\$197,065	
Ending Cash Balance	\$240,065	\$197,065			\$148,770	
Ending Estimated Budget Balance				\$145,065		
Less: Encumbrances		\$0			(\$3,705)	
Unencumbered Cash Balance		\$197,065			\$145,065	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #18-30			\$52,000			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			0			
Total Appropriation Authority:			\$52,000			

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, 2019

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

Revenues:	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Delaware County Share	465,367	86,553	-	-	-	
Federal Congestion Mitigation Grant	3,439,291	403,503	-	-	-	
Project Delay Fees	-	4,333	-	-	-	
Total Revenues	\$3,904,658	\$494,389	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	4,351,321	383,753	-	3,450	3,450	99.99%
Total Expenditures	\$4,351,321	\$383,753	\$0	\$3,450	\$3,450	99.99%

Excess of Revenues Over (Under) Expenditures	(\$446,663)	\$110,636	\$0	(\$3,450)	(\$3,450)
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Other Financing Sources (Uses):					
Total Other Financing Sources	\$0	\$0	\$0	(\$14,544)	(\$14,544)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$446,663)	\$110,636	\$0	(\$17,994)	(\$17,994)
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Beginning Balances	\$354,021	(\$92,642)		\$17,994	\$17,994
Ending Cash Balance	(\$92,642)	\$17,994			\$0
Ending Estimated Budget Balance				(\$0)	
Less: Encumbrances		(\$3,450)			0
Unencumbered Cash Balance		\$14,544			\$0

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$0
Supplemental Appropriation	14,544
Prior Year Encumbrances Budget Adjustment	3,450
Total Appropriation Authority:	\$17,994

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

Spring Road Capital Improvement Fund No. #437

As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
State Grants	-	-	497,999	497,999	497,998	100.00%
Total Revenues	\$0	\$0	\$497,999	\$497,999	\$497,998	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	-	-	3,721,500	3,721,500	2,337,710	62.82%
Infrastructure - Sewer	-	-	413,500	413,500	386,500.00	93.47%
Total Expenditures	\$0	\$0	\$4,135,000	\$4,135,000	\$2,724,210	65.88%

Excess of Revenues Over (Under) Expenditures	\$0	\$0	(\$3,637,001)	(\$3,637,001)	(\$2,226,212)
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Other Financing Sources (Uses):					
OPWC Loan Proceeds	-	-	1,502,000	1,502,000	574,319
Transfers-In	-	-	2,150,000	2,150,000	2,013,000
Total Other Financing Sources	\$0	\$0	\$3,652,000	\$3,652,000	\$2,587,319

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$14,999	\$14,999	\$361,107
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Beginning Balances	\$0	\$0	\$0	\$0
Ending Cash Balance	\$0	\$0		\$361,107
Ending Estimated Budget Balance			\$14,999	
Less: Encumbrances		\$0		(1,064,796)
Unencumbered Cash Balance		\$0		(\$703,689)

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$4,135,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$4,135,000

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

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

City of Westerville

Westar / Olentangy TIF Fund No. #450

As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	200,212	193,990	358,818	344,020	344,019	100.00%
Total Revenues	\$200,212	\$193,990	\$358,818	\$344,020	\$344,019	100.00%

Expenditures:						
Capital Outlay:						
Land Improvement - General	-	177,676.00	-	142,124	120,697.00	84.92%
Land Improvement - Parks	-	-	181,000	-	-	
Total Expenditures	\$0	\$177,676	\$181,000	\$142,124	\$120,697	84.92%

Excess of Revenues Over (Under) Expenditures	\$200,212	\$16,314	\$177,818	\$201,896	\$223,322
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Other Financing Sources (Uses):					
Transfer-Out	(25,000)	-	-	-	-
Total Other Financing Sources	(\$25,000)	\$0	\$0	\$0	\$0

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$175,212	\$16,314	\$177,818	\$201,896	\$223,322
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Beginning Balances	\$222,330	\$397,542		\$413,856	\$413,856
Ending Cash Balance	\$397,542	\$413,856			\$637,178
Ending Estimated Budget Balance				\$615,752	
Less: Encumbrances		(\$142,124)			(\$21,427)
Unencumbered Cash Balance		\$271,732			\$615,751

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$181,000
Supplemental Appropriation	(181,000)
Prior Year Encumbrances Budget Adjustment	142,124
Total Appropriation Authority:	\$142,124

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	639,177	697,190	825,176	746,011	746,011	100.00%
Total Revenues	\$639,177	\$697,190	\$825,176	\$746,011	\$746,011	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	-	16,367	782,000	827,228	632,462	76.46%
Infrastructure - Fiber	-	-	266,000	266,000	149,770	56.30%
Total Expenditures	\$0	\$16,367	\$1,048,000	\$1,093,228	\$782,232	71.55%

Excess of Revenues Over (Under) Expenditures	\$639,177	\$680,823	(\$222,824)	(\$347,217)	(\$36,221)
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Other Financing Sources (Uses):						
Advances-Out	(630,000)	-	-	-	-	-
Transfers-Out	(485,000)	(325,000)	-	-	-	-
Total Other Financing Sources	(\$1,115,000)	(\$325,000)	\$0	\$0	\$0	-

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$475,823)	\$355,823	(\$222,824)	(\$347,217)	(\$36,221)
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Beginning Balances	\$791,748	\$315,925		\$671,748	\$671,748
Ending Cash Balance	\$315,925	\$671,748			\$635,527
Ending Estimated Budget Balance				\$324,531	
Less: Encumbrances		(\$45,228)			(296,944)
Unencumbered Cash Balance		\$626,520			\$338,583

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$1,048,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	45,228
Total Appropriation Authority:	\$1,093,228

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, 2019

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

Revenues:	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Payments in Lieu of Taxes	156,664	151,656	156,000	150,726	150,725	100.00%
Homestead & Rollback Tax	16,883	15,969	-	16,223	16,222	99.99%
City of Columbus Worthington Rd Imp Share	12,640	12,640	12,640	12,640	12,640	100.00%
Total Revenues	\$186,187	\$180,265	\$168,640	\$179,589	\$179,587	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	\$158,161	\$152,239	\$140,613	\$151,562	\$151,561
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Other Financing Sources (Uses):					
Advances-Out	(120,000)	(150,000)	-	(150,000)	(150,000)
Total Other Financing Sources	(\$120,000)	(\$150,000)	\$0	(\$150,000)	(\$150,000)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$38,161	\$2,239	\$140,613	\$1,562	\$1,561
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Beginning Balances	\$55,815	\$93,976	\$96,215	\$96,215
Ending Cash Balance	\$93,976	\$96,215	\$97,776	\$97,776
Ending Estimated Budget Balance			\$97,777	
Less: Encumbrances		\$0		0
Unencumbered Cash Balance		\$96,215		\$97,776

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$28,027
Supplemental Appropriation	150,000
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, 2019

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

Revenues:	F Y 2017	F Y 2018	Fiscal Year 2019			
	Year-End Actual	Year-End Actual	Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Payments in Lieu of Taxes	16,459	157,855	5,300,000	735,342	735,342	100.00%
Total Revenues	16,459	157,855	5,300,000	735,342	735,342	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	156,894	288,165	4,500,000	4,547,856	4,412,274	97.02%
Land Improvement - General	46,850.00	43,280.00	-	9,870	2,260	22.90%
Total Expenditures	203,744	331,445	4,500,000	4,557,726	4,414,534	96.86%

Excess of Revenues Over (Under) Expenditures	(187,285)	(173,590)	800,000	(3,822,384)	(3,679,192)
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Other Financing Sources (Uses):						
Advances-In	-	150,000	-	-	-	
Transfers-In	510,000	25,000	-	4,500,000	4,500,000	
Westerville City School District Service Payments	(5,432)	(11,127)	(9,694)	(10,540)	(10,539)	
Advance Repayment	-	-	-	(400,000)	(400,000)	
Transfers-Out	(510,238)	(118,000)	(625,000)	(625,000)	(209,460)	
Total Other Financing Sources	(5,670)	45,873	(634,694)	3,464,460	3,880,001	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(192,955)	(127,717)	165,306	(357,924)	200,809
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Beginning Balances	708,114	515,159		387,442	387,442
Ending Cash Balance	515,159	387,442			588,251
Ending Estimated Budget Balance				29,518	
Less: Encumbrances		(57,726)			(143,172)
Unencumbered Cash Balance		329,716			445,079

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$5,134,694
Supplemental Appropriation	400,846
Prior Year Encumbrances Budget Adjustment	57,726
Total Appropriation Authority:	\$5,593,266

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	699,552	861,939	817,653	1,163,811	1,163,811	100.00%
License, Permits, and Fees	-	85,565	-	-	-	-
Total Revenues	\$699,552	\$947,504	\$817,653	\$1,163,811	\$1,163,811	100.00%

Expenditures:						
Debt Service:						
Debt Principal	68,182	68,182	353,473	353,473	338,896	95.88%
Capital Outlay:						
Infrastructure - Roads	3,281,423	158,027	-	76,554	76,554	100.00%
Infrastructure - Electric	694,821	-	-	-	-	-
Total Expenditures	\$4,044,426	\$226,209	\$353,473	\$430,027	\$415,450	96.61%

Excess of Revenues Over (Under) Expenditures	(\$3,344,874)	\$721,295	\$464,180	\$733,784	\$748,361
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Other Financing Sources (Uses):						
OPWC Loan Proceeds	3,573,648	481,843	-	-	-	-
Advance Repayments	(250,000)	(530,000)	-	(1,467,783)	(1,467,783)	-
Transfers-Out	(70,876)	(71,171)	(71,000)	(71,000)	(45,952)	-
Total Other Financing Sources	\$3,252,772	(\$119,328)	(\$71,000)	(\$1,538,783)	(\$1,513,735)	-

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$92,102)	\$601,967	\$393,180	(\$804,999)	(\$765,374)
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Beginning Balances	\$307,005	\$214,903		\$816,870	\$816,870
Ending Cash Balance	\$214,903	\$816,870			\$51,496
Ending Estimated Budget Balance				\$11,871	
Less: Encumbrances		(\$76,554)			0
Unencumbered Cash Balance		\$740,316			\$51,496

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$424,473
Supplemental Appropriation	1,467,783
Prior Year Encumbrances Budget Adjustment	76,554
Total Appropriation Authority:	\$1,968,810

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	148,963	734,607	734,607	821,154	821,154	100.00%
Total Revenues	\$148,963	\$734,607	\$734,607	\$821,154	\$821,154	100.00%

Expenditures:						
Capital Outlay:						
Land	-	230,994	-	6,734	6,734	99.99%
Total Expenditures	\$0	\$230,994	\$0	\$6,734	\$6,734	99.99%

Excess of Revenues Over (Under) Expenditures	\$148,963	\$503,613	\$734,607	\$814,420	\$814,420
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Other Financing Sources (Uses):						
School District Service Payments	-	-	(517,259)	(517,259)	(517,259)	
Transfers-Out	(354,938)	(200,000)	(605,000)	(605,000)	(408,956)	
Total Other Financing Sources	(\$354,938)	(\$200,000)	(\$1,122,259)	(\$1,122,259)	(\$926,215)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$205,975)	\$303,613	(\$387,652)	(\$307,839)	(\$111,795)
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Beginning Balances	\$542,653	\$336,678		\$640,291	\$640,291
Ending Cash Balance	\$336,678	\$640,291			\$528,496
Ending Estimated Budget Balance				\$332,452	
Less: Encumbrances		(\$6,734)			0
Unencumbered Cash Balance		\$633,557			\$528,496

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$1,122,259
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	6,734
Total Appropriation Authority:	\$1,128,993

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Homestead & Rollback Taxes	-	23,844	103,458	104,387	104,386	100.00%
Total Revenues	\$0	\$23,844	\$103,458	\$104,387	\$104,386	100.00%

Expenditures:						
Capital Outlay:						
Land Improvement - General	-	-	103,458	103,458	98,230.00	94.95%
Total Expenditures	\$0	\$0	\$103,458	\$103,458	\$98,230	94.95%

Excess of Revenues Over (Under) Expenditures	\$0	\$23,844	\$0	\$929	\$6,156
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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	\$23,844	\$0	\$929	\$6,156
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Beginning Balances	\$0	\$0	\$23,844	\$23,844
Ending Cash Balance	\$0	\$23,844		\$30,000
Ending Estimated Budget Balance			\$24,773	
Less: Encumbrances		\$0		(\$5,000)
Unencumbered Cash Balance		\$23,844		\$25,000

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$103,458
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$103,458

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
State Grants	361,106	-	-	-	-	
Total Revenues	\$361,106	\$0	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Land	457,138	-	-	-	-	
Total Expenditures	\$457,138	\$0	\$0	\$0	\$0	

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

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

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$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

Bigham TIF Fund No. #458

As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Homestead & Rollback Tax	-	63,522.00	75,337	95,444	95,443.00	100.00%
Total Revenues	\$0	\$63,522	\$75,337	\$95,444	\$95,443	100.00%
Expenditures:						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues Over (Under) Expenditures						
	\$0	\$63,522	\$75,337	\$95,444	\$95,443	
Other Financing Sources (Uses):						
Advance Repayment	-	-	-	(100,000)	(100,000)	
Total Other Financing Sources	-	-	-	(100,000)	(100,000)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses						
	\$0	\$63,522	\$75,337	(\$4,556)	(\$4,557)	
Beginning Balances	\$15,279	\$15,279		\$78,801	\$78,801	
Ending Cash Balance	\$15,279	\$78,801			\$74,244	
Ending Estimated Budget Balance				\$74,245		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$78,801			\$74,244	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #18-30					\$0	
Supplemental Appropriation					100,000	
Prior Year Encumbrances Budget Adjustment					0	
Total Appropriation Authority:					\$100,000	

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

Zumstein TIF Fund No. #459

As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	66,663	89,823	149,235	139,954	139,953	100.00%
Total Revenues	\$66,663	\$89,823	\$149,235	\$139,954	\$139,953	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	-	250,000	-	-	-	
Land Improvement - General	-	-	149,235	146,754	-	0.00%
Total Expenditures	\$0	\$250,000	\$149,235	\$146,754	\$0	0.00%

Excess of Revenues Over (Under) Expenditures	\$66,663	(\$160,177)	\$0	(\$6,800)	\$139,953
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Other Financing Sources (Uses):						
Advances-Out	(60,000)	(100,000)	-	-	-	
Total Other Financing Sources	(\$60,000)	(\$100,000)	\$0	\$0	\$0	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$6,663	(\$260,177)	\$0	(\$6,800)	\$139,953
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Beginning Balances	\$260,313	\$266,976		\$6,799	\$6,799
Ending Cash Balance	\$266,976	\$6,799			\$146,752
Ending Estimated Budget Balance				(\$1)	
Less: Encumbrances		\$0			(146,752)
Unencumbered Cash Balance		\$6,799			\$0

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$149,235
Supplemental Appropriation	(2,481)
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$146,754

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Charges for Services	-	71,100	-	190,200	190,200	100.00%
Total Revenues	\$0	\$71,100	\$0	\$190,200	\$190,200	100.00%
Expenditures:						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues Over (Under) Expenditures	\$0	\$71,100	\$0	\$190,200	\$190,200	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$71,100	\$0	\$190,200	\$190,200	
Beginning Balances	\$41,799	\$41,799		\$112,899	\$112,899	
Ending Cash Balance	\$41,799	\$112,899			\$303,099	
Ending Estimated Budget Balance				\$303,099		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$112,899			\$303,099	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #18-30						\$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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Consumption Charges	48,141,312	49,092,670	48,978,503	48,978,503	48,736,771	99.51%
Charges For Other Services	318,873	601,980	354,026	318,263	307,568	96.64%
Total Operating Revenues	\$48,460,185	\$49,694,650	\$49,332,529	\$49,296,766	\$49,044,339	99.49%

Operating Expenditures:						
Personal Services	5,016,601	5,008,058	5,586,898	5,586,898	5,323,080	95.28%
Supplies & Materials	648,516	610,033	1,017,279	1,111,259	872,515	78.52%
Services & Charges	1,493,639	1,786,290	2,551,296	3,144,938	1,704,417	54.20%
Purchased Power	34,313,657	36,210,685	37,165,590	40,168,571	35,309,744	87.90%
Total Operating Expenditures	\$41,472,413	\$43,615,066	\$46,321,063	\$50,011,666	\$43,209,756	86.40%

Excess of Operating Revenues Over (Under) Operating Expenditures	\$6,987,772	\$6,079,584	\$3,011,466	(\$714,899)	\$5,834,583
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Nonoperating Revenues (Expenditures):					
Advances-In	10,000	30,000	50,000	350,000	350,000
Other Intergovernmental	-	-	-	9,000	3,000
Investment Earnings	16,372	76,101	-	5,043	5,158
Miscellaneous	64,814	125,641	60,000	70,043	70,042
Capital Outlay	(2,107,835)	(1,988,267)	(3,685,800)	(4,850,121)	(2,966,616)
Debt Principal	(1,799,910)	(1,853,240)	(1,811,000)	(2,306,000)	(2,305,000)
Debt Interest	(681,763)	(622,043)	(570,000)	(570,000)	(566,362)
Total Nonoperating Revenues (Expenditures)	(\$4,498,322)	(\$4,231,808)	(\$5,956,800)	(\$5,177,899)	(\$3,295,643)

Net Total Revenues (Expenditures)	\$2,489,450	\$1,847,776	(\$2,945,334)	(\$5,892,798)	\$2,538,940
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Beginning Balances	\$18,496,428	\$20,985,878		\$22,833,654	\$22,833,654
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Ending Cash Balance	\$20,985,878	\$22,833,654			\$25,372,594
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Ending Estimated Budget Balance				\$16,940,856	
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Less: Encumbrances		(\$5,454,923)			(5,178,123)
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Unencumbered Cash Balance		\$17,378,731			\$20,194,471
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Reserve for Retirement of Revenue Bonds in 2023					(\$2,400,000)
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Balance After Reserve					\$17,794,471
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Electric Utility Enterprise Fund No. #510 (Continued)

As of December 31, 2019

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

Designation of Fund Balance:	
Working Capital Reserve (25% Current System Maint. Expenses)	\$2,460,774
Capital Contingency Reserve (15% Next Year System Maint. Exp.)	1,280,588
Improvement Fund (100% Next Year Capital Expenses Funded with Cash)	2,107,105
Debt Service Reserve (Next Year Net Principal & Interest)	2,306,000
Rate Stabilization Reserve (10% Current Purchased Power)	4,016,857
Total Designation of Fund Balance (Per Policy)	\$12,171,324

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$52,387,863
Supplemental Appropriation	(105,000)
Prior Year Encumbrances Budget Adjustment	5,454,923
Total Appropriation Authority	\$57,737,786

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Treatment Charges	8,713,356	8,607,071	9,000,000	8,773,844	8,780,225	100.07%
Total Operating Revenues	\$8,713,356	\$8,607,071	\$9,000,000	\$8,773,844	\$8,780,225	100.07%
Operating Expenditures:						
Personal Services	510,429	527,545	657,474	657,474	544,347	82.79%
Supplies & Materials	25,869	19,181	53,490	59,850	27,884	46.59%
Services & Charges	134,411	132,545	252,044	298,627	184,585	61.81%
Contractual Treatment Charges	6,991,705	7,030,648	7,900,000	9,588,643	7,245,033	75.56%
Total Operating Expenditures	\$7,662,414	\$7,709,919	\$8,863,008	\$10,604,593	\$8,001,849	75.46%
Excess of Operating Revenues Over (Under) Operating Expenditures						
	\$1,050,942	\$897,152	\$136,992	(\$1,830,750)	\$778,376	
Nonoperating Revenues (Expenditures):						
Assessment Fees	4,550	4,550	-	4,550	4,550	
Capacity and Connection Charges	379,537	223,550	74,000	296,475	307,175	
Capital Outlay	(474,363)	(44,465)	(1,269,185)	(1,486,117)	(349,824)	
Capacity Fee Refund	(74,150)	-	-	-	-	
Debt Principal	(93,130)	(96,035)	(97,000)	(297,545)	(296,580)	
Debt Interest	(47,586)	(44,389)	(42,000)	(42,000)	(41,858)	
Total Other Financing Sources	(\$305,142)	\$43,211	(\$1,334,185)	(\$1,524,637)	(\$376,537)	
Net Total Revenues (Expenditures)	\$745,800	\$940,363	(\$1,197,193)	(\$3,355,387)	\$401,839	
Beginning Balances	\$9,687,418	\$10,433,218		\$11,373,581	\$11,373,581	
Ending Cash Balance	\$10,433,218	\$11,373,581			\$11,775,420	
Ending Estimated Budget Balance				\$8,018,195		
Less: Encumbrances		(\$1,958,517)			(2,303,515)	
Unencumbered Cash Balance		\$9,415,064			\$9,471,905	

**Sewer Utility Enterprise Fund No. #520 (Continued)
As of December 31, 2019**

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

Operating / Working Capital Reserve (2 Months)	\$169,359
Improvement Fund (100% Next Year Capital Expenses Funded with Cash)	170,939
Debt Service Reserve (Next Year Net Principal & Interest)	139,000
Rate Stabilization Reserve (10% Current Year Contractual Treatment)	958,864
Total Designation of Fund Balance (Per Policy)	\$1,438,162

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$10,271,193
Supplemental Appropriation	200,545
Prior Year Encumbrances Budget Adjustment	1,958,517
Total Appropriation Authority:	\$12,430,255

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Consumption Charges	4,855,230	5,191,795	5,900,000	5,616,954	5,620,805	100.07%
Total Operating Revenues	\$4,855,230	\$5,191,795	\$5,900,000	\$5,616,954	\$5,620,805	100.07%

Operating Expenditures:						
Personal Services	1,814,068	1,856,410	2,091,907	2,091,907	1,886,704	90.19%
Supplies & Materials	621,661	489,087	918,784	988,756	605,971	61.29%
Services & Charges	593,749	937,501	1,152,683	1,266,386	889,074	70.21%
Total Operating Expenditures	\$3,029,478	\$3,282,998	\$4,163,374	\$4,347,049	\$3,381,749	77.79%

Excess of Operating Revenues Over (Under) Operating Expenditures	\$1,825,752	\$1,908,797	\$1,736,626	\$1,269,905	\$2,239,056
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Nonoperating Revenues (Expenditures)					
Transfers-In	35,000	70,000	-	-	-
OWDA Loan Proceeds	279,846	-	-	142,878	142,878
Capacity Charges	1,217,281	850,999	254,300	756,942	719,081
Rental of Property	84,014	98,475	107,250	108,517	108,519
Other Miscellaneous	54,136	66,033	12,600	30,302	31,280
Meter Deposits	940	3,909	-	-	2,499
Capital Outlay	(1,391,985)	(1,310,160)	(2,150,000)	(3,459,000)	(1,306,814)
Capacity Fee Refund	(260,195)	-	-	-	-
Debt Principal	(910,710)	(942,071)	(976,577)	(1,276,032)	(1,045,861)
Debt Interest	(469,504)	(443,200)	(420,000)	(420,000)	(410,065)
Total Nonoperating Revenues (Expenditures)	(1,361,177)	(1,606,015)	(3,172,427)	(4,109,620)	(1,751,710)

Net Total Revenues (Expenditures)	\$464,575	\$302,782	(\$1,435,801)	(\$2,839,716)	\$487,346
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Beginning Balances	\$5,527,711	\$5,992,286		\$6,295,068	\$6,295,068
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Ending Cash Balance	\$5,992,286	\$6,295,068			\$6,782,414
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Ending Estimated Budget Balance				\$3,455,352	
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Less: Encumbrances		(\$1,324,676)			(2,292,624)
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Unencumbered Cash Balance		\$4,970,392			\$4,489,790
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Designation of Fund Balance:	
Operating / Working Capital Reserve (2 Months)	\$724,653
Improvement Fund (100% Next Year Capital Expenses funded with Cash)	762,686
Debt Service Reserve (Next Year Net Principal & Interest)	1,469,577
Total Designation of Fund Balance (Per Policy)	\$2,956,916

Water Utility Enterprise Fund No. #530 (Continued)

As of December 31, 2019

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

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$7,709,951
Supplemental Appropriation	467,455
Prior Year Encumbrances Budget Adjustment	1,324,676
Total Appropriation Authority:	\$9,502,082

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Charges for Services	2,335,661	2,403,808	2,672,316	2,585,917	2,588,876	100.11%
Other Governmental	-	2,500	-	-	-	
Total Operating Revenues	2,335,661	\$2,406,308	\$2,672,316	\$2,585,917	\$2,588,876	100.11%
Operating Expenditures:						
Personal Services	123,549	129,462	132,119	132,119	110,175	83.39%
Supplies & Materials	1,729	1,000	9,430	9,430	3,358	35.61%
Services & Charges	2,113,677	2,415,907	2,530,390	2,712,904	2,364,393	87.15%
Total Operating Expenditures	\$2,238,955	\$2,546,369	\$2,671,939	\$2,854,453	\$2,477,926	86.81%
Excess of Operating Revenues Over (Under) Operating Expenditures	\$96,706	(\$140,061)	\$377	(\$268,536)	\$110,950	
Nonoperating Revenues (Expenditures):						
Capital Outlay	(716)	(848)	(24,200)	(24,200)	(473)	
Total Nonoperating Revenues (Expenditures)	(\$716)	(\$848)	(\$24,200)	(\$24,200)	(\$473)	
Net Total Revenues (Expenditures)	\$95,990	(\$140,909)	(\$23,823)	(\$292,736)	\$110,477	
Beginning Balances	\$1,207,545	\$1,303,535		\$1,162,626	\$1,162,626	
Ending Cash Balance	\$1,303,535	\$1,162,626			\$1,273,103	
Ending Estimated Budget Balance				\$869,890		
Less: Encumbrances		(\$182,514)			(213,706)	
Unencumbered Cash Balance		\$980,112			\$1,059,397	
Designation of Fund Balance:						
Rate Stabilization Reserve (2 Months of Operating Expenditures)			\$475,837			
Total Designation of Fund Balance (Per Policy)			\$475,837			
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #18-30			\$2,696,139			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			182,514			
Total Appropriation Authority			\$2,878,653			

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Charges for Services	1,815,352	1,863,118	2,316,195	2,322,251	2,043,000	87.98%
Total Operating Revenues	\$1,815,352	\$1,863,118	\$2,316,195	\$2,322,251	\$2,043,000	87.98%

Operating Expenditures:						
Personal Services	-	-	-	95,000	33,519.00	35.28%
Supplies & Materials	26,649	30,293	83,553	83,553	4,916	5.88%
Services & Charges	1,221,890	1,600,547	1,533,680	1,545,491	1,260,099	81.53%
Total Operating Expenditures	\$1,248,539	\$1,630,840	\$1,617,233	\$1,724,044	\$1,298,534	75.32%

Excess of Operating Revenues Over (Under) Operating Expenditures	\$566,813	\$232,278	\$698,962	\$598,207	\$744,466
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Nonoperating Revenues (Expenditures):						
Transfers-In	313,294	400,000	150,000	300,000	300,000	
Investment Earnings	2,829	3,190	-	3,606	4,856	
Miscellaneous	20,813	2,181	-	38,307	38,306	
Capital Outlay	(106,597)	(5,544)	(150,000)	(150,000)	(31,539)	
Debt Principal	(385,000)	(390,000)	(406,000)	(406,000)	(405,000)	
Debt Interest	(359,469)	(347,109)	(335,000)	(335,000)	(334,600)	
Total Nonoperating Revenues (Expenditures)	(\$514,130)	(\$337,282)	(\$741,000)	(\$549,087)	(\$427,977)	

Net Total Revenues (Expenditures)	\$52,683	(\$105,004)	(\$42,038)	\$49,120	\$316,489
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Beginning Balances	\$212,644	\$265,327		\$160,323	\$160,323
Ending Cash Balance	\$265,327	\$160,323			\$476,812
Ending Estimated Budget Balance				\$209,443	
Less: Encumbrances		(\$106,811)			(87,855)
Unencumbered Cash Balance		\$53,512			\$388,957

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$2,508,233
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	106,811
Total Appropriation Authority	\$2,615,044

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	Fiscal Year 2019			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Vehicle Maintenance Charges	575,198	631,852	785,789	785,789	677,129	86.17%
Fuel Charges	291,865	344,971	429,800	429,800	333,070	77.49%
Miscellaneous	170	-	-	-	-	
Total Revenues	\$867,233	\$976,823	\$1,215,589	\$1,215,589	\$1,010,199	83.10%

Expenditures:						
Personal Services	373,345	421,970	511,041	511,041	411,228	80.47%
Supplies & Materials	401,061	500,120	590,200	592,734	452,193	76.29%
Services & Charges	72,008	79,149	101,245	102,260	73,397	71.77%
Capital Outlay	-	38,790	2,700	2,700	-	0.00%
Total Expenditures	\$846,414	\$1,040,029	\$1,205,186	\$1,208,735	\$936,818	77.50%

Excess of Revenues Over (Under) Expenditures	\$20,819	(\$63,206)	\$10,403	\$6,854	\$73,381
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Other Financing Sources (Uses):					
Fuel Tax Refund	2,102	1,910	3,200	1,401	1,401
Total Other Financing Sources	\$2,102	\$1,910	\$3,200	\$1,401	\$1,401

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$22,921	(\$61,296)	\$13,603	\$8,255	\$74,782
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Beginning Balances	\$179,765	\$202,686		\$141,390	\$141,390
Ending Cash Balance	\$202,686	\$141,390			\$216,172
Ending Estimated Budget Balance				\$149,645	
Less: Encumbrances		(\$3,549)			(14,605)
Unencumbered Cash Balance		\$137,841			\$201,567

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #18-30	\$1,205,186
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	3,549
Total Appropriation Authority	\$1,208,735

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Charges for Services	722,901	658,628	799,566
Miscellaneous	-	18	-
Total Revenues	\$722,901	\$658,646	\$799,566
Expenditures:			
Services & Charges	398,776	666,635	354,076
Total Expenditures	\$398,776	\$666,635	\$354,076
Excess of Revenues Over (Under) Expenditures	\$324,125	(\$7,989)	\$445,490
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	\$324,125	(\$7,989)	\$445,490
Beginning Balances	\$738,127	\$1,062,252	\$1,054,263
Ending Cash Balance	\$1,062,252	\$1,054,263	\$1,499,753
Ending Estimated Budget Balance			
Less: Encumbrances			0
Unencumbered Cash Balance			\$1,499,753

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Insurance Claim Reimbursement	21,937	23,873	23,650
Total Revenues	\$21,937	\$23,873	\$23,650
Expenditures:			
Services & Charges	95,278	33,609	31,671
Total Expenditures	\$95,278	\$33,609	\$31,671
Excess of Revenues Over (Under) Expenditures	(\$73,341)	(\$9,736)	(\$8,021)
Other Financing Sources (Uses):			
Transfers-In	150,000	-	-
Total Other Financing Sources	\$150,000	\$0	\$0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$76,659	(\$9,736)	(\$8,021)
Beginning Balances	\$75,035	\$151,694	\$141,958
Ending Cash Balance	\$151,694	\$141,958	\$133,937
Ending Estimated Budget Balance			
Less: Encumbrances			(56,664)
Unencumbered Cash Balance			\$77,273

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, in the City Manager's discretion is authorized to settle and pay all claims, actions and judgments, whether legal or moral brought against the City which do not exceed \$50,000; and further, the City Manager is authorized and directed to employ and pay from such Fund professional services, including legal counsel, expert witnesses, insurance consultants, appraisers, adjusting companies, and actuaries necessary in connection with such claims, actions, judgements or settlements. (Reference: Ordinance Number 88-40 and Ordinance Number: 2013-16)

City of Westerville

Employee Health Insurance Retention Fund No. #620

As of December 31, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Charges for Services	5,700,582	6,462,248	6,284,447
Miscellaneous	41,219	65,818	62,947
Total Revenues	\$5,741,801	\$6,528,066	\$6,347,394
Expenditures:			
Services & Charges	5,200,304	5,533,759	6,287,006
Total Expenditures	\$5,200,304	\$5,533,759	\$6,287,006
Excess of Revenues Over (Under) Expenditures	\$541,497	\$994,307	\$60,388
Other Financing Sources (Uses):			
Transfers-In	-	47,866	33,422
Total Other Financing Sources	\$0	\$47,866	\$33,422
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$541,497	\$1,042,173	\$93,810
Beginning Balances	\$914,147	\$1,455,644	\$2,497,817
Ending Cash Balance	\$1,455,644	\$2,497,817	\$2,591,627
Ending Estimated Budget Balance			
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$2,591,627

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Contributions and Donations	9,039	9,591	10,583
Total Revenues	\$9,039	\$9,591	\$10,583
Expenditures:			
Supplies and Materials	-	4,781	-
Services & Charges	-	2,800	-
Capital Outlay	4,070.00	-	9,686
Total Expenditures	\$4,070	7,581.00	\$9,686
Excess of Revenues Over (Under) Expenditures	\$4,969	\$2,010	\$897
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$4,969	\$2,010	\$897
Beginning Balances	\$40,478	\$45,447	\$47,457
Ending Cash Balance	\$45,447	\$47,457	\$48,354
Less: Encumbrances			(32,564)
Unencumbered Cash Balance			\$15,790

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Contributions and Donations	9,039	9,591	10,583
Total Revenues	\$9,039	\$9,591	\$10,583
Expenditures:			
Supplies and Materials	7,000	-	-
Total Expenditures	\$7,000	\$0	\$9,686
Excess of Revenues Over (Under) Expenditures	\$2,039	\$9,591	\$897
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$2,039	\$9,591	\$897
Beginning Balances	\$50,034	\$52,073	\$61,664
Ending Cash Balance	\$52,073	\$61,664	\$62,561
Less: Encumbrances			(32,564)
Unencumbered Cash Balance			\$29,997

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, 2019

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

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019 Year-to-Date Actual
Revenues:			
Contributions and Donations	4,520	4,796	5,292
Total Revenues	\$4,520	\$4,796	\$5,292
Expenditures:			
Total Expenditures	\$0	\$0	\$0
Excess of Revenues Over (Under) Expenditures	\$4,520	\$4,796	\$5,292
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$4,520	\$4,796	\$5,292
Beginning Balances	\$46,945	\$51,465	\$56,261
Ending Cash Balance	\$51,465	\$56,261	\$61,553
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$61,553

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, 2019

	2019			
	Beginning Balance	Increase	Decrease	Ending Balance
Advances To Funds:				
245 Hotel Tax Fund	\$0	\$0	\$0	\$0
410 Parks & Recreation Capital Improvement Fund	200,000	0	0	200,000
430 Cleveland Avenue Extension	2,196,895	0	1,831,000	365,895
431 Africa Road Capital Improvement	135,000	0	0	135,000
434 Maxtown Road Capital Improvement	1,330,810	0	0	1,330,810
436 Sunbury Road Capital Improvement	600,000	0	600,000	0
452 Northstar TIF	1,211,121	0	150,000	1,061,121
453 Altair TIF	6,410,340	0	400,000	6,010,340
454 S State Street TIF	2,486,920	0	1,467,783	1,019,137
457 Central College TIF	120,369	0	0	120,369
458 Bigham TIF	610,000	0	100,000	510,000
459 Zumstein TIF	90,000	0	0	90,000
540 Refuse Fund	204,000	0	0	204,000
550 Community Data Center	3,496,740	0	0	3,496,740
Totals	\$19,092,195	\$0	\$4,548,783	\$14,543,412

	2019			
	Beginning Balance	Increase	Decrease	Ending Balance
Advances From Funds:				
101 General Fund	\$9,275,649	\$0	\$2,308,783	\$6,966,866
211 Parks & Recreation Income Tax Allocation Fund	730,369	0	100,000	630,369
270 Cable TV Fund	412,040	0	0	412,040
401 General Capital Improvement Fund	7,005,000	0	1,490,000	5,515,000
420 Street Replacement & Reserve Fund	300,000	0	300,000	0
510 Electric	1,369,137	0	350,000	1,019,137
Totals	\$19,092,195	\$0	\$4,548,783	\$14,543,412

City of Westerville

Agency Funds - Activity and Balances

As of December 31, 2019

Agency Fund	2019			
	Beginning Balance	Increase	Decrease	Ending Balance
110 Unclaimed Funds	194,370	24,602	15,794	203,178
511 Utility Suspense Fund	3,030,566	1,239,308	98,003	4,171,871
701 Payroll Liability Fund	249,427	20,470,532	20,424,080	295,879
710 Blendon JEDZ Income Tax Agency Fund	381,713	2,455,153	2,497,172	339,694
715 Hotel Tax Agency Fund	-	145,469	145,469	0
720 State Building Standards Agency Fund	2,049	18,020	19,170	899
725 Performance Bond Agency Fund	478,060	475,794	286,632	667,222
730 Columbus Sewer Capacity Agency Fund	403,375	239,468	541,861	100,982
735 Sales Tax Agency Fund	5,424	53,611	52,249	6,786
740 Public Use Agency Fund	23,500	-	-	23,500
799 General Holding Account Fund	0	800	750	50
Totals	\$4,768,484	\$25,121,957	\$24,080,430	\$5,810,011

City of Westerville
Personnel Costs Comparisons
All City Departments
As of December 31, 2019

	F Y 2017 Year-End Actual	F Y 2018 Year-End Actual	F Y 2019		
			Adjusted Budget	Year-to-Date Actual	Percent Realized
Direct Personnel Costs					
Full Time Salaries and Wages	31,751,156	33,243,013	34,907,881	34,130,548	97.77%
Part Time Wages	2,592,783	2,696,981	3,557,833	2,720,572	76.47%
Overtime	1,910,255	1,748,740	2,704,390	1,752,197	64.79%
Longevity	442,953	447,758	463,478	445,607	96.14%
Termination Compensation	173,090	322,327	448,932.27	164,258	36.59%
Other Compensation	727,184	616,987	1,028,217.00	529,606	51.51%
Total Direct Personnel Costs	\$37,597,421	\$39,075,806	\$43,110,731	\$39,742,788	92.19%
Indirect Personnel Costs					
Pension Benefits	6,310,728	6,511,560	7,537,131	6,604,056	87.62%
Insurance Benefits	7,009,333	7,385,396	8,838,228	7,135,911	80.74%
Workers' Compensation	722,901	658,628	799,002	799,582	100.07%
Other Benefits Expense	726,535	821,710	921,951	843,987	91.54%
Total Indirect Personnel Costs	\$14,769,497	\$15,377,294	\$18,096,312	\$15,383,536	85.01%
Grand Total	\$52,366,918	\$54,453,100	\$61,207,043	\$55,126,324	90.07%

**GENERAL FUND & GENERAL CAPITAL IMPROVEMENT FUND
GROSS INCOME TAX AFTER DISTRIBUTION OF 0.25% TO PARKS & RECREATION
ASSUMED 0.81% INCREASE FOR BUDGET
As of December 31, 2019**

	FY 2019	FY 2018 Actual	\$ Difference Month	% Difference Month	% Difference Y-T-D
January - Actual	\$3,207,973	\$3,160,892	\$47,081	1.49%	1.49%
February - Actual	\$3,469,190	\$3,023,159	\$446,031	14.75%	7.97%
March - Actual	\$3,400,444	\$3,386,818	\$13,626	0.40%	5.29%
April - Actual	\$5,866,315	\$4,956,732	\$909,583	18.35%	9.75%
May - Actual	\$3,134,895	\$3,920,637	-\$785,742	-20.04%	3.42%
June - Actual	\$3,777,783	\$4,053,606	-\$275,823	-6.80%	1.58%
July - Actual	\$2,886,828	\$3,228,245	-\$341,417	-10.58%	0.05%
August - Actual	\$2,962,660	\$2,998,816	-\$36,156	-1.21%	-0.08%
September - Actual	\$4,043,822	\$4,360,491	-\$316,669	-7.26%	-1.03%
October - Actual	\$3,097,544	\$3,480,404	-\$382,860	-11.00%	-1.98%
November - Actual	\$3,172,522	\$2,924,268	\$248,254	8.49%	-1.20%
December - Actual	\$3,527,505	\$3,944,360	-\$416,855	-10.57%	-2.05%
Totals	\$42,547,481	\$43,438,428	-\$890,947		-2.05%

Assumed Revenue 2019	\$42,547,481
Less: Budgeted 2019	(43,690,155)
Difference	(\$1,142,674)

Actual Y-T-D Revenue plus 0.81% 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, 2019**

	Current	PY	\$ Diff. Month	% Month	% Y-T-D
Total	\$42,547,481	\$43,438,428	-\$890,947	0.40%	-2.05%

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

GENERAL FUND	YTD 2019	YTD 2018	\$ INCREASE	% INCREASE
INCOME TAX - GROSS YTD	\$42,547,481	\$43,438,428		
TOTALS	\$42,547,481	\$43,438,428	-\$890,947	-2.05%
TOTALS AS ABOVE	\$42,547,481	\$43,438,428		
LESS: INCOME TAX REFUNDS	(\$1,391,257)	(\$1,136,011)		
LESS: TRANSFER TO TAX INCENTIVE & REDISTRIBUTION FUND *	(\$670,000)	(\$823,872)		
NET TOTALS	\$40,486,224	\$41,478,545	(\$992,320)	-2.39%

GENERAL FUND - INCOME TAX REVENUE - 2018 ACTUAL - VS - 2017 ACTUAL

2018 ANNUAL COLLECTIONS (GROSS)	\$43,438,428
2017 ANNUAL COLLECTIONS (GROSS)	\$41,542,195
ANNUAL \$ DOLLAR DIFFERENCE	\$1,896,233
ANNUAL % PERCENTAGE DIFFERENCE	4.56%

BLENDON TOWNSHIP JEDZ INCOME TAX COLLECTIONS			CHANGE YTD
	FY 2019	FY 2018	
January	\$259,433	\$272,884	(\$13,451)
February	\$165,336	\$156,103	\$9,233
March	\$220,428	\$149,843	\$70,585

April	\$342,783	\$329,349	\$13,434
May	\$174,445	\$160,181	\$14,264
June	\$198,839	\$178,300	\$20,539
July	\$173,461	\$161,262	\$12,199
August	\$156,936	\$158,035	(\$1,099)
September	\$243,515	\$216,942	\$26,573
October	\$163,689	\$171,073	(\$7,384)
November	\$154,810	\$162,277	(\$7,467)
December	\$198,842	\$198,057	\$785
Totals	\$2,452,516	\$2,314,306	5.97%
YTD REFUNDS	(\$94,230)	(\$57,278)	
Net	\$2,358,286	\$2,257,028	