



City of Westerville, OH

FISCAL YEAR 2020

INTERIM FINANCIAL REPORT (UNAUDITED)

As of December 31, 2020

SOURCE: DEPARTMENT OF FINANCE
February 1, 2021

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To: City Council & Audit Finance Committee
From: Lee Ann Shortland, Director of Finance
Date: February 1, 2021
Subject: December 31, 2020 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 19 Through December	FY 20 Through December	% Variance	% FY 20 Estimate Collected
Property Tax	\$3,859,426	\$3,981,613	3.2%	100.00%
Income Tax (General Fund Only)	32,698,130	33,476,513	2.4%	96.46%
Income Tax (General Fund Only) Net of Income Tax Refunds & Transfers To Tax Redistribution Fund	30,636,874	31,326,663	2.3%	N/A
Intergovernmental Revenue:				
Local Government Funds: State	66,997	139,459	108.2%	100.00%
Local Government Funds: Counties	884,773	880,143	-0.5%	100.00%
Blendon Twp JEDZ	657,277	639,493	-2.7%	95.89%
Kilowatt Hour Tax	1,937,895	1,864,545	-3.8%	98.08%
Planning, Development, & Building	1,031,619	729,209	-29.3%	100.34%
Mayor's Court Fines & Costs	379,221	234,911	-38.1%	94.42%
Cemetery Fees	43,298	37,616	-13.1%	100.01%
Investment/Interest Earnings	2,253,308	1,143,137	-49.3%	81.65%

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 2019	% of Total Thru December 2020	% of Year 2019	% of Year 2018	% of Year 2017
Individual	7.3%	6.8%	7.2%	6.9%	7.4%
Business Net Profit	10.9%	10.4%	10.9%	13.8%	11.9%
Employer Withholding	81.9%	82.8%	81.9%	79.4%	80.6%

Through December 2020 tax collections derived from individual filings are down \$(136,955) or (3.9)% to the same period last year.

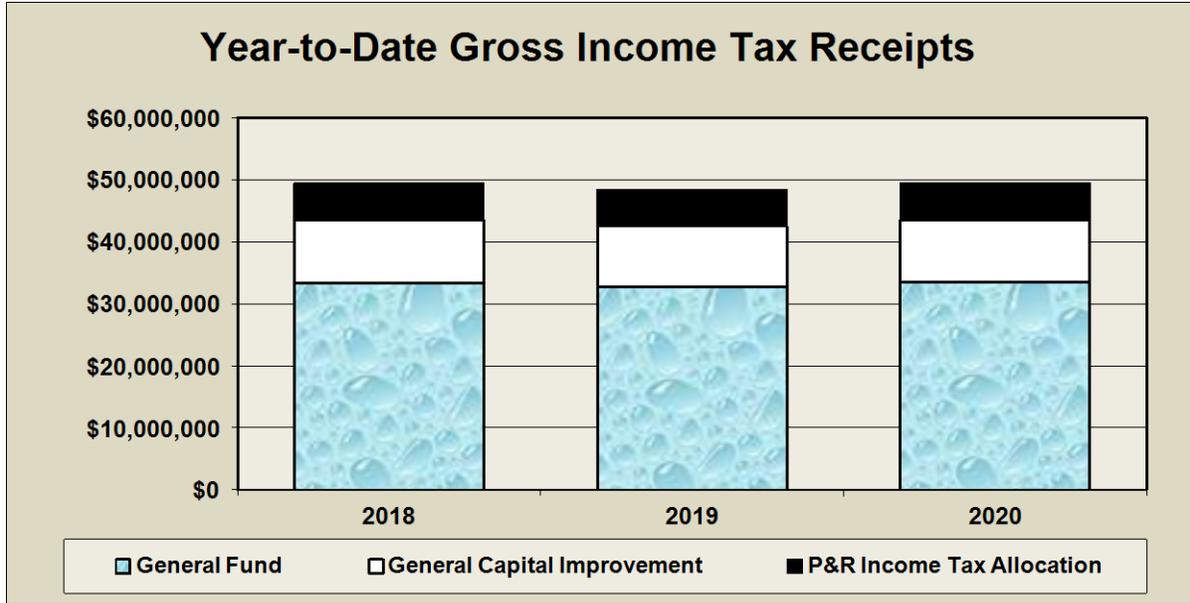
Through December 2020 tax collections derived from business net profit filings are down \$(125,521) or (2.4)% from the same period last year.

Through December 2020 tax collections derived from employer withholding filings are up \$1,340,964 or 3.4% 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 2019	% of Total Withholding Collections Y-T-D 2020	Y-T-D % Change Of Withholding Payments 2019 to 2020	% Change Of Withholding Payments 2018 to 2019
JP Morgan Chase Bank NA	13.8%	14.4%	7.9%	5.0%
Mount Carmel Health Systems	7.0%	6.4%	-6.2%	9.6%
Exel Logistics dba DHL Supply Chain	4.5%	4.9%	12.7%	0.2%
Westerville City Schools	3.6%	3.9%	11.1%	2.1%
T Marzetti Co	2.3%	2.8%	29.9%	17.9%
Central Ohio Primary Care Physicians	2.3%	2.6%	17.9%	1.5%
City of Westerville	2.0%	2.0%	4.9%	3.7%
Syneos Health US Inc (Gerbig Snell)	1.9%	1.7%	-6.0%	-10.0%
Bank of America NA	1.5%	1.6%	15.1%	3.0%
Vertiv Corp (Liebert)	1.7%	1.6%	-2.2%	-15.8%
Top Ten Totals	40.4%	41.9%		

Income Tax Revenues (continued):



Fund	2018	2019	2020
General Fund	33,316,926	32,698,130	33,476,513
General Capital Improvement	10,121,501	9,849,351	10,040,649
P&R Income Tax Allocation	6,024,731	5,862,709	5,976,576
Total	49,463,158	48,410,190	49,493,738

General Fund Y-T-D Fund Summary:

Year-To-Date Actual (Cash Basis)	General Fund
Total Revenues	\$43,739,565
Total Expenditures	(34,107,904)
Net Operating Cash Flow	9,631,661
Other Financing Sources:	
Sale of Fixed Assets	566,057
Proceeds from the Issuance of Debt	0
Advances - In (Other Funds)	1,143,390
Transfers -In (Other Funds)	0
Other Financing (Uses):	
Transfers-Out	(6,578,307)
Income Tax Refunds	(1,549,850)
Advances-Out	(650,000)
Total Fund Y-T-D Cash Flow	2,562,951
% of Revenue Budget Collected	96.28%
% of Appropriations Budget Expended	78.71%
Fund Balance/Fiscal Policy Ratio	1.33

Enterprise Funds:

Year-To-Date Actual (Cash Basis)	Fund Name				
	Water Fund	Sewer Fund	Refuse Fund	Electric Fund	Data Center Fund
Operating Revenues	\$6,075,027	\$8,797,842	\$3,188,684	\$46,769,646	\$1,508,322
Operating Expenditures	(3,126,012)	(8,219,873)	(2,742,672)	(41,544,945)	(1,078,313)
Net Operating Cash Flow	2,949,015	577,969	446,012	5,224,701	430,009
Non-Operating Revenues	710,284	334,052	0	822,311	473,223
Non-Operating Expenditures	(3,375,015)	(489,968)	(21,582)	(6,256,800)	(875,892)
Total Fund Cash Flow	284,284	422,053	424,430	(209,788)	27,340
% of Operating Revenue Budget Collected	100.23%	100.20%	100.30%	100.08%	81.10%
% of Operating Appropriations Budget Expended	67.87%	76.47%	85.68%	84.19%	81.00%
Fund Balance / Fiscal Policy Ratio	1.50	5.89	2.34	1.06	N/A

Source (Cash Basis):	FY 19 Through December	FY 20 Through December	% Variance	% FY 20 Estimate Collected
Electric Consumption Charges	\$48,736,771	\$46,433,460	-4.73%	100.08%
Water Consumption Charges	5,620,805	6,075,027	8.08%	100.23%
Water System Capacity Fees	719,081	527,027	-26.71%	100.36%
Sewer Treatment Charges	8,780,225	8,797,842	0.20%	100.20%
Sewer System Capacity Fees	307,175	162,850	-46.98%	100.00%
Refuse Collection Fees	2,588,876	3,173,984	22.60%	100.30%

Other Operating Funds:

Year-To-Date Actual (Cash Basis)	Fire Fund	Street Fund	Parks & Recreation Fund	Garage Fund	Cable TV Fund
Revenues	\$18,751,486	\$2,068,109	\$1,061,416	\$739,904	\$550,241
Expenditures	(17,019,340)	(2,216,775)	(8,619,529)	(754,711)	(2,793)
Net Cash Flow	1,732,146	(148,666)	(7,558,113)	(14,807)	547,448
Other Financing Sources	19,375	125,000	7,101,883	2,492	0
Other Financing (Uses)	0	0	0	0	(300,000)
Total Fund Cash Flow	1,751,521	(23,666)	(456,230)	(12,315)	247,448
% of Revenue Budget Collected	99.31%	100.00%	67.24%	59.57%	100.00%
% of Appropriations Budget Expended	86.89%	71.55%	76.72%	62.26%	100.00%

Source (Cash Basis):	FY 19 Through December	FY 20 Through December	% Variance	% FY 20 Estimate Collected
Fire Levy Tax Collections	14,275,042	14,755,485	3.37%	100.00%
Gasoline Excise Tax & MVL License Fees	2,216,698	2,548,304	14.96%	114.18%
Recreation and Park Fees	3,688,298	1,021,651	-72.30%	66.42%
Hotel Tax	436,410	184,901	-57.63%	100.00%
Cable T.V. Franchise Fees	560,113	550,241	-1.76%	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 2020 Contracts					
Cable Replacement Project	Danbert Electric	\$1,750,000	\$1,637,681	\$98,861	6.04%
N State St. Widening	Decker Construction	\$1,015,000	\$948,538	(\$15,899)	-1.68%
480 Hempstead Park Improvements	S.E.T. Inc	\$1,611,000	\$1,509,194	\$29,650	1.96%
Sidewalk Replacement Program	G&G Concrete Construction	\$780,000	\$718,087	(\$11,906)	-1.66%
Street Rehab, Contract A	Columbus Asphalt Paving	\$2,219,703	\$2,078,500	(\$140,967)	-6.78%
Street Rehab, Contract B	Columbus Asphalt Paving	\$1,330,000	\$1,242,313	\$65,720	5.29%
Substation 1 - Power Control Center	Powell Electrical Systems	\$1,537,000	\$1,397,639	\$11,794	0.84%
Fiscal Year 2019 Contracts					
Westar Place Phase II	Miller Bros Construction	\$5,219,000	\$4,878,223	(\$90,084)	-1.85%
Street Rehab Contract B	Strawser Paving	\$1,988,000	\$1,858,570	(\$56,876)	-3.06%
County Line/Towers Trail Pedestrian Signal	Danbert Electric	\$120,000	\$109,925	(\$2,318)	-2.11%
Fiscal Year 2018 Contracts					
Community Center Expansion	Robertson Construction	\$21,609,868	\$20,690,000	\$1,091,245	5.27%
Totals		\$39,179,571	\$37,068,669	\$979,221	2.64%

Investment / Interest earnings:

For comparison purposes the State Treasurer's Asset Reserve Fund (STAR Ohio) yield for the month of **December 2020 was 0.13% compared to 1.85% for December 2019.**

The market value of the City investment portfolio at the end of December 2020 was \$677,601 more 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 2020 Investment Portfolio:

Current Yield 0.74% Avg. Years to Redemption 1.86 Avg. Interest Rate 1.65

Avg. Yield to Maturity 1.33% 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 2020.

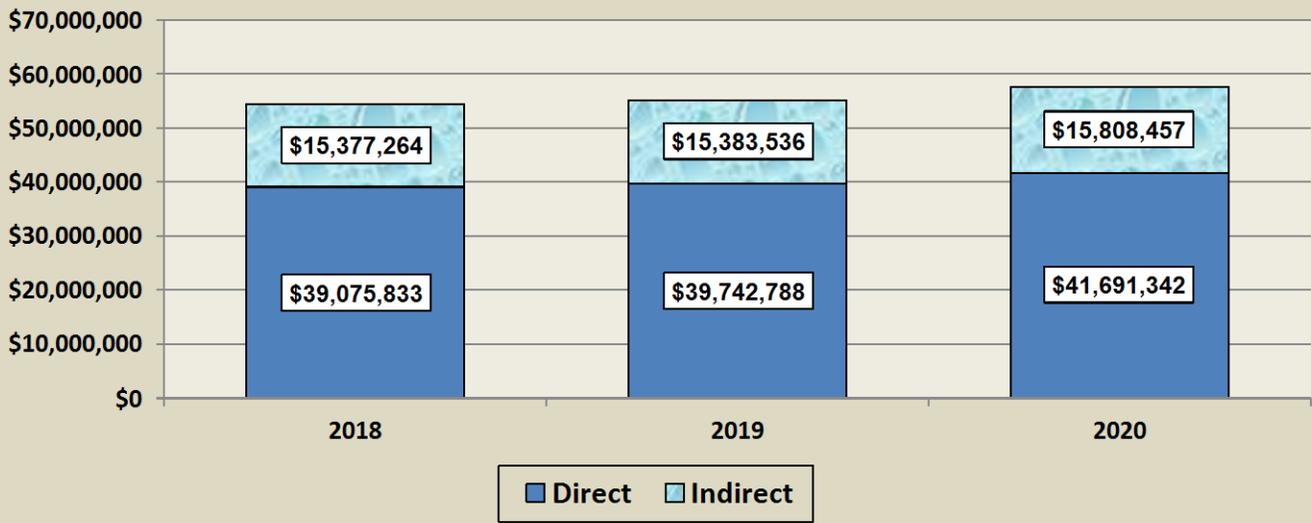
Department	Authorized Full Time Positions	Active Full Time Employees	Vacant Full Time Positions	% Of Payroll Budget Expended
City Council	1	1	0	94.44%
City Manager	8	8	0	91.90%
Fire	89	89	0	90.43%
Administrative Services	8	8	0	84.16%
Finance	20	19	1	89.51%
Information Systems	13	13	0	85.50%
Mayor's Court	3	3	0	74.31%
Buildings & Grounds	4	4	0	90.38%
Police	93	86	7	82.43%
Water	12	12	0	88.22%
Electric	45	43	2	89.38%
Parks & Recreation	58	49	9	84.99%
Data Center	2	2	0	79.62%
Public Service	39	36	3	83.49%
Planning & Development	31	28	3	81.55%
Communications	17	17	0	88.59%
Total	443	418	25	

*See Note Below

VACANCIES CONSIST OF THE FOLLOWING:

City Council	0	
City Manager	0	
Fire	0	
Administrative Services	0	
Finance	1	(1) Accounting Assistant
Information Systems	0	
Mayor's Court	0	
Buildings & Grounds	0	
Police	7	(1) Assistant Police Chief, (4) Police Officers, (1) Records Shift Supervisor, (1) Court/Records Clerk *There are (4) Patrol Officers authorized as temporary and transitional to provide for early replacement of scheduled retirements
Water	0	
Electric	2	(1) Metering Supervisor, (1) Line Worker II
Parks & Recreation	9	(1) Recreation Administrator, (1) Accountant, (1) Support Services Coordinator, (2) Program Supervisors, (1) Facilities Supervisor, (1) Administrative Support, (2) Maintenance Workers
Data Center	0	
Public Service	3	(1) Certified Garage Mechanic, (1) Maintenance Specialist, (1) Maintenance Worker
Planning & Development	3	(1) Plans Examiner, (1) Customer Service Representative, (1) Plans Coordinator
Communications	0	
	<u>25</u>	

Year-to-Date City Wide Personnel Costs



City of Westerville
General Fund No. 101 - Overview
As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Property Tax	\$3,781,402	\$3,859,425	\$3,822,117	\$3,981,614	\$3,981,613	100.00%
Municipal Income Tax	33,316,927	32,698,130	33,609,947	34,703,839	33,476,513	96.46%
Electric Kilowatt Hour Tax	2,001,089	1,937,895	2,010,000	1,901,000	1,864,545	98.08%
Intergovernmental:						
Local Government Funds-State	-	66,998	90,000	139,460	139,459	100.00%
Local Government Funds-County	860,266	884,771	860,000	880,143	880,143	100.00%
Utility Municipal Income Tax	42,241	21,755	50,000	62,452	62,451	100.00%
Blendon Township JEDZ/CEDA	629,069	657,278	666,900	666,900	639,493	95.89%
County Task Force	9,531	3,291	24,200	-	-	-
Federal Task Force & Grants	46,500	45,247	15,000	26,186	25,161	96.09%
Public Safety Revenue/Grants	327,708	596,085	420,000	281,000	151,184	53.80%
Other Intergovernmental Revenues	70,524	52,937	34,200	41,680	41,609	99.83%
Cemetery Fees	19,139	43,296	30,000	37,614	37,616	100.01%
Planning, Development & Building Fees	1,112,634	1,031,615	734,700	726,768	729,209	100.34%
Mayor's Court Fines and Forfeitures	356,396	379,220	351,265	248,781	234,911	94.42%
Investment Earnings	1,355,635	2,253,307	1,900,000	1,400,000	1,143,137	81.65%
Miscellaneous	312,503	271,345	285,005	331,621	332,521	100.27%
Total Revenues	\$44,241,564	\$44,802,595	\$44,903,334	\$45,429,058	\$43,739,565	96.28%

Expenditures:						
City Council & Clerk	\$285,016	\$297,892	\$377,126	\$383,469	\$294,744	76.86%
City Manager's Office	2,500,065	3,151,470	3,831,611	3,995,153	3,281,373	82.13%
Westar Place Land Sales	435,163	485,002	360,000	296,000	246,212	83.18%
Department of Administrative Services	1,223,252	1,178,316	1,455,517	1,504,101	1,155,765	76.84%
Buildings and Grounds Maintenance	856,969	930,836	1,199,572	1,191,500	881,329	73.97%
Finance Department						
Administration and Accounting	1,535,589	1,480,476	1,799,825	1,839,961	1,629,782	88.58%
Income Tax Administration	524,320	556,638	696,113	704,318	586,057	83.21%
Utility Billing Services	694,604	594,032	721,818	725,551	626,289	86.32%
Management Information Systems	2,372,228	2,475,299	3,487,870	3,518,895	2,591,264	73.64%
Mayor's Court	803,786	730,209	989,321	1,025,293	670,824	65.43%
Law Administration	696,743	762,861	799,409	848,651	700,844	82.58%
Security of Persons and Property						
Police Department	14,003,313	13,504,889	17,448,318	17,794,760	14,046,380	78.94%
Communications	1,919,940	2,070,862	2,522,165	2,530,693	2,157,536	85.25%
Department of Public Service						
Cemetery Maintenance	45,692	64,125	61,850	62,639	56,347	89.96%
Storm Sewer Maintenance and Improvements	756,963	860,784	1,078,916	1,129,403	830,361	73.52%
Department of Planning & Development	4,561,419	4,553,932	5,830,812	5,783,755	4,352,797	75.26%
Total Expenditures	\$33,215,062	\$33,697,623	\$42,660,243	\$43,334,142	\$34,107,904	78.71%

General Fund - Overview (continued)
As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020		
			Original Budget	Adjusted Budget	Year-End Actual
Excess of Revenues Over (Under) Expenditures	\$11,026,502	\$11,104,972	\$2,243,091	\$2,094,916	\$9,631,661

Other Financing Sources (Uses):					
Sale of Assets & Purchase Option	2,979,388	1,454,156	2,100,000	566,058	566,057
Proceeds from Issuance of Debt	2,000,000	-	-	-	-
Bond Premium	24,040	-	-	-	-
Advances-In	900,216	1,723,326	540,000	1,143,390	1,143,390
Income Tax Refunds	(1,136,011)	(1,391,257)	(1,250,000)	(1,550,000)	(1,549,850)
Debt Issuance Costs	(22,372)	-	-	-	-
Transfers-Out	(12,421,138)	(14,277,453)	(7,250,000)	(7,425,000)	(6,578,307)
Advances-Out	(200,000)	-	(650,000)	(650,000)	(650,000)
Total Other Sources Financing (Uses)	(\$7,875,877)	(\$12,491,228)	(\$6,510,000)	(\$7,915,552)	(\$7,068,710)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$3,150,625	(\$1,386,256)	(\$4,266,909)	(\$5,820,636)	\$2,562,951
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Beginning Balances	\$29,282,409	\$32,433,034		\$31,046,778	\$31,046,778
Ending Cash Balance	\$32,433,034	\$31,046,778			\$33,609,729
Ending Estimated Budget Balance				\$25,226,142	
Less: Outstanding Encumbrances		(1,137,899)			(1,432,925)
Unencumbered Cash Balance		\$29,908,879			\$32,176,804

Fiscal Policy - Designations of Fund Balance:	
Total Annual Expenditures (50% Reserve - 6 Months)	\$21,330,122
Total Annual Operating Transfers Out (50% Reserve - 6 Months)	2,875,000
Total Designations of Fund Balance (Per Policy)	\$24,205,122

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$51,810,243
Supplemental Appropriation	11,000
Prior Year Encumbrances Carried Forward	1,137,899
Total Appropriation Authority	\$52,959,142

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Property Tax	13,955,821	14,275,042	14,137,441	14,755,486	14,755,485	100.00%
Blendon Township Fire Contract	2,065,704	2,059,785	2,200,000	2,658,293	2,658,292	100.00%
Other Intergovernmental	78,139	25,821	-	12,636	12,635	99.99%
Federal Grants	18,148	15,796	-	0	-	0.00%
State Grants	3,360	-	-	-	-	
Investment Earnings	129,870	220,129	150,000	204,078	210,476	103.14%
Charges for Services	1,199,438	1,330,670	1,244,642	1,245,318	1,109,252	89.07%
Miscellaneous	17,535	1,650	1,500	5,347	5,346	99.98%
Total Revenues	\$17,468,015	\$17,928,893	\$17,733,583	\$18,881,158	\$18,751,486	99.31%

Expenditures:						
Personal Services	12,735,204	13,290,043	15,111,067	15,111,067	13,603,094	90.02%
Supplies & Materials	487,357	610,076	656,797	758,647	508,660	67.05%
Services & Charges	1,023,781	1,058,026	1,608,132	1,725,556	1,216,259	70.49%
Capital Outlay	1,333,800	176,834	1,768,985	1,992,808	1,691,327	84.87%
Total Expenditures	\$15,580,142	\$15,134,979	\$19,144,981	\$19,588,078	\$17,019,340	86.89%

Excess of Revenues Over (Under) Expenditures	\$1,887,873	\$2,793,914	(\$1,411,398)	(\$706,920)	\$1,732,146
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Other Financing Sources (Uses):					
Sale of Equipment and Vehicle	-	-	-	-	19,375
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$19,375

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$1,887,873	\$2,793,914	(\$1,411,398)	(\$706,920)	\$1,751,521
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Beginning Balances	\$9,489,895	\$11,377,768		\$14,171,682	\$14,171,682
Ending Cash Balance	\$11,377,768	\$14,171,682			\$15,923,203
Ending Estimated Budget Balance				\$13,464,762	
Less: Encumbrances		(\$411,718)			(275,413)
Unencumbered Cash Balance		\$13,759,964			\$15,647,790

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$19,144,981
Supplemental Appropriation	31,379
Prior Year Encumbrances Budget Adjustment	411,718
Total Appropriation Authority:	\$19,588,078

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

City of Westerville

Parks & Recreation Operating Special Revenue Fund No. 210

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Recreation & Park Fees	4,262,327	3,688,283	5,423,635	1,538,129	1,021,651	66.42%
Public Use Fees	76,478	30,825	17,000	34,509	34,510	100.00%
Investment Earnings	250	1,375	-	600	600	100.00%
Miscellaneous	31,406	37,561	-	5,281	4,655	88.15%
Total Revenues	\$4,370,461	\$3,758,044	\$5,440,635	\$1,578,519	\$1,061,416	67.24%

Expenditures:						
Personal Services	7,288,029	7,380,757	9,218,454	7,388,454	6,233,664	84.37%
Supplies & Materials	790,127	865,133	1,199,609	932,725	582,561	62.46%
Services & Charges	2,183,909	2,207,824	3,143,578	2,583,901	1,606,807	62.19%
Capital Outlay	128,286	200,821	411,400	295,005	164,299	55.69%
Refunds	11,679	11,734	20,000	35,000	32,198	91.99%
Total Expenditures	\$10,402,030	\$10,666,269	\$13,993,041	\$11,235,084	\$8,619,529	76.72%

Excess of Revenues Over (Under) Expenditures	(\$6,031,569)	(\$6,908,225)	(\$8,552,406)	(\$9,656,566)	(\$7,558,113)
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Other Financing Sources (Uses):					
Transfers-In	5,950,000	6,400,000	7,580,000	7,080,000	7,080,000
Sale of Equipment	7,625	1,419	-	-	-
Facility Deposits & Deferred Revenues	2,997	(6,088)	-	-	21,883
Total Other Financing Sources (Uses)	\$5,960,622	\$6,395,331	\$7,580,000	\$7,080,000	\$7,101,883

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$70,947)	(\$512,894)	(\$972,406)	(\$2,576,566)	(\$456,230)
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Beginning Balances	\$3,215,677	\$3,144,730		\$2,631,836	\$2,631,836
Ending Cash Balance	\$3,144,730	\$2,631,836			\$2,175,606
Ending Estimated Budget Balance				\$55,270	
Less: Encumbrances		(\$219,443)			(513,908)
Unencumbered Cash Balance		\$2,412,393			\$1,661,698

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$13,993,041
Supplemental Appropriation	(2,977,400)
Prior Year Encumbrances Budget Adjustment	219,443
Total Appropriation Authority:	\$11,235,084

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Municipal Income Tax	6,024,730	5,862,709	6,236,351	5,966,351	5,976,576	100.17%
Total Revenues	\$6,024,730	\$5,862,709	\$6,236,351	\$5,966,351	\$5,976,576	100.17%

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

Excess of Revenues Over (Under) Expenditures	\$6,024,730	\$5,862,709	\$6,236,351	\$5,966,351	\$5,976,576	
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Other Financing Sources (Uses):						
Advance-In	-	100,000	90,000	170,000	170,000	
Transfer-In	-	-	-	-	-	
Transfer-Out	(7,134,850)	(5,962,829)	(6,524,250)	(5,649,250)	(5,642,704)	
Advance-Out	-	-	-	-	-	
Total Other Financing Uses	(\$7,134,850)	(\$5,862,829)	(6,434,250)	(5,479,250)	(\$5,472,704)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$1,110,120)	(\$120)	(\$197,899)	\$487,101	\$503,872	
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Beginning Balances	\$1,347,849	\$237,729		\$237,609	\$237,609
Ending Cash Balance	\$237,729	\$237,609			\$741,481
Ending Estimated Budget Balance				\$724,710	
Less: Encumbrances		\$0			\$0
Unencumbered Cash Balance		\$237,609			\$741,481

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$6,524,250
Supplemental Appropriation	(875,000)
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$5,649,250

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental	1,450,339	1,745,344	2,235,736	2,064,940	2,064,939	100.00%
Investment Earnings	-	431	-	205	211	103.00%
Other Charges	-	1,058	-	165	165	100.06%
Total Revenues	1,450,339	1,746,833	2,235,736	2,068,104	2,068,109	100.00%
Expenditures:						
Personal Services	1,388,670	1,487,333	1,673,417	1,673,417	1,501,226	89.71%
Supplies & Materials	320,977	451,254	610,758	611,063	295,224	48.31%
Services & Charges	359,712	396,503	473,089	522,023	382,932	73.36%
Capital Outlay	136,481	28,899	275,500	291,886	37,393	12.81%
Total Expenditures	\$2,205,840	\$2,363,989	\$3,032,764	\$3,098,390	\$2,216,775	71.55%
Excess of Revenues Over (Under) Expenditures	(\$755,501)	(\$617,156)	(\$797,028)	(\$1,030,286)	(\$148,666)	
Other Financing Sources (Uses):						
Proceeds from Sale of Assets	1,898.00	1,522	-	-	-	
Transfers-In	1,100,000	1,100,000	250,000	125,000	125,000	
Total Other Financing Sources	\$1,101,898	\$1,101,522	\$250,000	\$125,000	\$125,000	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$346,397	\$484,366	(\$547,028)	(\$905,286)	(\$23,666)	
Beginning Balances	\$1,808,745	\$2,155,142		\$2,639,508	\$2,639,508	
Ending Cash Balance	\$2,155,142	\$2,639,508			\$2,615,842	
Ending Estimated Budget Balance				\$1,734,222		
Less: Encumbrances		(\$65,626)			(68,368)	
Unencumbered Cash Balance		\$2,573,882			\$2,547,474	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #19-26			\$3,032,764			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			65,626			
Total Appropriation Authority:			\$3,098,390			

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental	117,595	141,514	181,286	166,978	166,977	100.00%
Investment Earnings	100	317	50	164	167	102.09%
Total Revenues	\$117,695	\$141,831	\$181,336	\$167,142	\$167,144	100.00%
Expenditures:						
Capital Outlay	197,400	725,691	196,000	642,685	642,685	100.00%
Total Expenditures	\$197,400	\$725,691	\$196,000	\$642,685	\$642,685	100.00%
Excess of Revenues Over (Under) Expenditures	(\$79,705)	(\$583,860)	(\$14,664)	(\$475,544)	(\$475,541)	
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	(\$79,705)	(\$583,860)	(\$14,664)	(\$475,544)	(\$475,541)	
Beginning Balances	\$1,241,196	\$1,161,491		\$577,631	\$577,631	
Ending Cash Balance	\$1,161,491	\$577,631			\$102,090	
Ending Estimated Budget Balance				\$102,087		
Less: Encumbrances		(\$446,685)			0	
Unencumbered Cash Balance		\$130,946			\$102,090	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #19-26			\$196,000			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			446,685			
Total Appropriation Authority:			\$642,685			

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Intergovernmental	330,316	329,841	320,000	316,389	316,388	100.00%
Investment Earnings	1,485	1,827	175	631	634	100.47%
Total Revenues	\$331,801	\$331,668	\$320,175	\$317,020	\$317,022	100.00%

Expenditures:						
Capital Outlay	489,425	400,000	400,000	400,000	400,000	100.00%
Total Expenditures	\$489,425	\$400,000	\$400,000	\$400,000	\$400,000	100.00%

Excess of Revenues Over (Under) Expenditures	(\$157,624)	(\$68,332)	(\$79,825)	(\$82,980)	(\$82,978)	
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$157,624)	(\$68,332)	(\$79,825)	(\$82,980)	(\$82,978)	
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Beginning Balances	\$393,145	\$235,521		\$167,189	\$167,189	
Ending Cash Balance	\$235,521	\$167,189			\$84,211	
Ending Estimated Budget Balance				\$84,209		
Less: Encumbrances		\$0			0	
Unencumbered Cash Balance		\$167,189			\$84,211	

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
State DARE Grant	-	-	-
Federal Forfeiture Funds	10,725	7,879	1,514
Investment Earnings	394	528	360
Miscellaneous	-	-	-
Forfeiture Funds	\$11,119	\$8,407	\$1,874
Expenditures:			
Supplies & Materials	14,451	300	8,024
Services & Charges	310	3,132	-
Total Expenditures	\$14,761	\$3,432	\$8,024
Excess of Revenues Over (Under) Expenditures	(\$3,642)	\$4,975	(\$6,150)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$3,642)	\$4,975	(\$6,150)
Beginning Balances	\$31,160	\$27,518	\$32,493
Ending Cash Balance	\$27,518	\$32,493	\$26,343
Less: Encumbrances			0
Unencumbered Cash Balance			\$26,343

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Fines and Forfeitures	1,064	1,096	1,170
Forfeiture Funds	\$1,064	\$1,096	\$1,170
Expenditures:			
Services & Charges	1,167	-	-
Total Expenditures	\$1,167	\$0	\$0
Excess of Revenues Over (Under) Expenditures	(\$103)	\$1,096	\$1,170
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$103)	\$1,096	\$1,170
Beginning Balances	\$16,044	\$15,941	\$17,037
Ending Cash Balance	\$15,941	\$17,037	\$18,207
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$18,207

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Adult Probation/Common Pleas	640	1,178	5,331
Investment Earnings	470	670	615
Total Revenues	\$1,110	\$1,848	\$5,946

Expenditures:			
Supplies and Materials	3,000	3,000	1,000
Total Expenditures	\$3,000	\$3,000	\$1,000

Excess of Revenues Over (Under) Expenditures	(\$1,890)	(\$1,152)	\$4,946
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$1,890)	(\$1,152)	\$4,946
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Beginning Balances	\$44,411	\$42,521	\$41,369
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Ending Cash Balance	\$42,521	\$41,369	\$46,315
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Less: Encumbrances			\$0
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Unencumbered Cash Balance			\$46,315
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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 2925.03 Trafficking, Aggravated Trafficking in Drugs. 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, 2020

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

Revenues:	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Forfeiture Funds	3,063	68,430	1,120
Investment Earnings	1,235	1,965	2,140
Total Revenues	\$4,298	\$70,395	\$3,260

Expenditures:			
Services and Charges	216	18,118	508
Total Expenditures	\$216	\$27,918	\$19,828

Excess of Revenues Over (Under) Expenditures	\$4,082	\$42,477	(\$16,568)
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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	\$4,082	\$42,477	(\$16,568)
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Beginning Balances	\$113,710	\$117,792	\$160,269
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Ending Cash Balance	\$117,792	\$160,269	\$143,701
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Less: Encumbrances			\$0
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Unencumbered Cash Balance			\$143,701
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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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Forfeiture Funds	105,689	70,911	18,139
Federal Grant	1,056	741	4,209
Investment Earnings	1,828	3,528	2,860
Total Revenues	\$108,573	\$75,180	\$25,208
Expenditures:			
Supplies and Materials	26,468	47,027	23,834
Services and Charges	524	-	-
Total Expenditures	\$26,992	\$79,027	\$23,834
Excess of Revenues Over (Under) Expenditures	\$81,581	(\$3,847)	\$1,374
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$81,581	(\$3,847)	\$1,374
Beginning Balances	\$115,576	\$197,157	\$193,310
Ending Cash Balance	\$197,157	\$193,310	\$194,684
Less: Encumbrances			(135,389)
Unencumbered Cash Balance			\$59,295

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Payments In Lieu of Taxes	2,786,979	2,587,345	1,815,369
Total Revenues	\$2,786,979	\$2,587,345	\$1,815,369
Expenditures:			
Economic Development Incentive Agreements	1,212,121	1,384,410	1,114,439
Westerville City School District Tax Sharing	1,275,995	1,041,411	944,778
Olentangy School District Tax Sharing	1,038,914	767,099	581,679
Total Expenditures	\$3,527,030	\$3,192,920	\$2,640,896
Excess of Revenues Over (Under) Expenditures	(\$740,051)	(\$605,575)	(\$825,527)
Other Financing Sources (Uses):			
Transfers-In	823,872	670,000	600,000
Total Other Financing Sources (Uses)	\$823,872	\$670,000	\$600,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$83,821	\$64,425	(\$225,527)
Beginning Balances	\$312,825	\$396,646	\$461,071
Ending Cash Balance	\$396,646	\$461,071	\$235,544
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$235,544

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Hotel Tax Revenues (75% of Total Tax Collections)	258,703	436,411	469,650	184,901	184,901	100.00%
Total Revenues	\$258,703	\$436,411	\$469,650	\$184,901	\$184,901	100.00%
Expenditures:						
Services & Charges	13,766	300,335	316,900	319,936	272,476	85.17%
Total Expenditures	\$13,766	\$300,335	\$316,900	\$319,936	\$272,476	85.17%
Excess of Revenues Over (Under) Expenditures	\$244,937	\$136,076	\$152,750	(\$135,035)	(\$87,575)	
Other Financing Sources (Uses):						
Advances-Repayment	(27,937)	-	-	-	-	
Total Other Financing Sources	(\$27,937.00)	\$0.00	\$0	\$0	\$0.00	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$217,000	\$136,076	\$152,750	(\$135,035)	(\$87,575)	
Beginning Balances	\$2,576	\$219,576		\$355,652	\$355,652	
Ending Cash Balance	\$219,576	\$355,652			\$268,077	
Less: Encumbrances					\$0	
Unencumbered Cash Balance					\$268,077	

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Court Computerization - Fines	18,107	24,428	13,644
Total Revenues	\$18,107	\$24,428	\$13,644

Expenditures:			
Supplies and Materials	6,314	-	-
Services and Charges	18,724	21,392	13,874
Capital Outlay	-	-	-
Total Expenditures	\$25,038	\$21,392	\$13,874

Excess of Revenues Over (Under) Expenditures	(\$6,931)	\$3,036	(\$230)
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$6,931)	\$3,036	(\$230)
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Beginning Balances	\$17,533	\$10,602	\$13,638
Ending Cash Balance	\$10,602	\$13,638	\$13,408
Less: Encumbrances			(308)
Unencumbered Cash Balance			\$13,100

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 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

Local Coronavirus Relief Special Revenue Fund No. 256

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Federal Grants	-	-	3,642,107.00
Investment Income	-	-	2,973.00
Total Revenues			3,645,080.00
Expenditures:			
Personal Services	-	-	2,705,977.00
Supplies and Materials	-	-	124,327.00
Services & Charges	-	-	266,567.00
Capital Outlay	-	-	98,211.00
Total Expenditures	\$0	\$0	3,195,082.00
Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$449,998
Other Financing Sources (Uses):			
WICC Incentive Agreements	-	-	(450,000.00)
Total Other Financing Sources	\$0	\$0	(450,000.00)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	(\$2)
Beginning Balances	\$0	\$0	\$0
Ending Cash Balance	\$0	\$0	(\$2)
Less: Encumbrances			\$0
Unencumbered Cash Balance			(\$2)

The Local Coronavirus Relief Fund was established to account for the Coronavirus Aid, Relief and Economic Security Act (CARES Act) 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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Cable T.V. Franchise Fees	559,898	560,113	473,083	550,242	550,241	100.00%
Total Revenues	\$559,898	\$560,113	\$473,083	\$550,242	\$550,241	100.00%

Expenditures:						
Services & Charges	326,350	13,020	-	2,793	2,793	100.00%
Total Expenditures	\$326,350	\$13,020	\$0	\$2,793	\$2,793	100.00%

Excess of Revenues Over (Under) Expenditures	\$233,548	\$547,093	\$473,083	\$547,449	\$547,448
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Other Financing Sources (Uses):					
Transfer-Out	(400,000)	(300,000)	(300,000)	(300,000)	(300,000)
Advances-In	12,937.00	-	-	-	-
Total Other Financing Sources (Uses)	(\$387,063)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$153,515)	\$247,093	\$173,083	\$247,449	\$247,448
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Beginning Balances	\$294,775	\$141,260		\$388,353	\$388,353
Ending Cash Balance	\$141,260	\$388,353			\$635,801
Ending Estimated Budget Balance				\$635,802	
Less: Encumbrances		(\$2,793)			0
Unencumbered Cash Balance		\$385,560			\$635,801

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$300,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	2,793
Total Appropriation Authority:	\$302,793

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Miscellaneous	975	850	550
Total Revenues	\$975	\$850	\$550
Expenditures:			
Supplies & Materials	-	-	-
Services & Charges	-	1,797	100
Total Expenditures	\$0	\$1,797	\$100
Excess of Revenues Over (Under) Expenditures	\$975	(\$947)	\$450
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$975	(\$947)	\$450
Beginning Balances	\$23	\$998	\$51
Ending Cash Balance	\$998	\$51	\$501
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$501

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Property Tax	187,052	119,264	141,121	147,756	147,754	100.00%
Blendon Fire Service	30,338	29,838	29,275	29,275	29,276	100.00%
Total Revenues	\$217,390	\$149,102	\$170,396	\$177,159	\$177,158	100.00%

Expenditures:						
Debt Service:						
Debt Principal	7,706,760	5,430,000	3,856,000	4,081,000	4,075,000	99.85%
Debt Interest	1,993,316	2,297,069	2,129,495	2,129,495	2,123,330	99.71%
Total Expenditures	\$9,700,076	\$7,727,069	\$5,985,495	\$6,210,495	\$6,198,330	99.80%

Excess of Revenues Over (Under) Expenditures	(\$9,482,686)	(\$7,577,967)	(\$5,815,099)	(\$6,033,336)	(\$6,021,172)
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Other Financing Sources (Uses):						
Transfer-In	8,648,318	6,139,103	5,786,459	6,011,459	5,992,556	
Bond Premium	892,041	-	-	1,090,910	1,090,910	
Total Other Financing Sources	\$9,540,359	\$6,139,103	\$5,786,459	\$7,102,369	\$7,083,466	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$57,673	(\$1,438,864)	(\$28,640)	\$1,069,033	\$1,062,294
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Beginning Balances	\$1,650,762	\$1,708,435		\$269,571	\$269,571
Ending Cash Balance	\$1,708,435	\$269,571			\$1,331,865
Ending Estimated Budget Balance				\$1,338,604	
Less: Encumbrances		\$0			\$0
Unencumbered Cash Balance		\$269,571			\$1,331,865

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$5,985,495
Supplemental Appropriation	225,000
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$6,210,495

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Municipal Income Tax	10,121,502	9,849,352	10,561,562	10,011,562	10,040,649	100.29%
Charges for Services - Sidewalk Improvement	30,904	45,621	95,000	23,411	23,411	100.00%
Miscellaneous	24,537	112	-	-	-	
Total Revenues	\$10,176,943	\$9,895,085	\$10,656,562	\$10,034,973	\$10,064,060	100.29%

Expenditures:						
Uses of Available Funds:						
Capital Outlay:						
Land	320,535	3,814	-	-	-	
Infrastructure - Roads	5,980,539	3,727,167	5,938,000	9,829,338	7,561,852	76.93%
Infrastructure - Sidewalks	41,505	77,239	150,000	176,798	160,807	90.96%
Infrastructure - Traffic Signals	218,863	125,887	240,000	657,559	548,691	83.44%
Infrastructure - Bridges	53,409	94,991	75,000	50,382	34,152	67.79%
Infrastructure - Sewer	119,784	350,371	-	124,650	40,899	32.81%
Land Improvement - General	394,585	469,206	223,060	112,595	109,655	97.39%
Land Improvement - Parks	242,532	92,895	500,000	581,050	187,394	32.25%
Buildings	1,830,919	73,567	1,500,000	18,490,320	839,800	4.54%
Building Improvements	382,636	729,738	231,000	267,351	112,426	42.05%
Equipment	513,702	344,920	433,495	493,908	261,832	53.01%
Vehicles	-	-	200,000	200,000	-	0.00%
Total Expenditures	\$10,099,009	\$6,089,795	\$9,497,555	\$30,990,952	\$9,857,508	31.81%

Excess of Revenues Over (Under) Expenditures	\$77,934	\$3,805,290	\$1,159,007	(\$20,955,979)	\$206,552	
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General Capital Improvement Fund No. 401 (Continued)

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020		
			Original Budget	Adjusted Budget	Year-to-Date Actual
Other Financing Sources (Uses):					
Transfer-In	2,475,598	6,037,453	1,400,000	1,485,783	1,485,782
Advance-In	300,000	1,490,000	-	544,705	544,705
Proceeds from Sale of Bonds	-	-	-	15,000,000	15,000,000
Bond Premium	-	-	-	241,776	241,775
Bond Issuance Costs	-	-	-	(241,776)	(241,775)
Transfer-Out	(2,181,267)	(8,683,039)	(2,419,979)	(2,587,209)	(2,438,802)
Advance-Out	(150,000)	-	-	(544,705)	(544,705)
Total Other Financing Sources	\$444,331	(\$1,155,586)	(\$1,019,979)	\$13,898,574	\$14,046,980

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$522,265	\$2,649,704	\$139,028	(\$7,057,405)	\$14,253,532
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Beginning Balances	\$8,901,405	\$9,423,670		\$12,073,374	\$12,073,374
Ending Cash Balance	\$9,423,670	\$12,073,374			\$26,326,906
Ending Estimated Budget Balance				\$5,015,969	
Less: Encumbrances		(\$5,948,777)			(20,578,466)
Unencumbered Cash Balance		\$6,124,597			\$5,748,440
Cash Reserved for Future Projects				\$4,037,504	\$4,037,504
Balance After Reserve				\$978,465	\$1,710,936

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$11,917,534
Supplemental Appropriation	1,498,331
Prior Year Encumbrances Budget Adjustment	5,948,777
Total Appropriation Authority:	\$19,364,642

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, 2020

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	400,000	400,000
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
Ordinance No. 2019-26	553,307	553,307
Total Funds Available	<u><u>\$19,930,804</u></u>	<u><u>\$19,930,804</u></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
Ordinance No. 2020-17	500,000	500,000
Ordinance No. 2019-26	1,500,000	1,500,000
Total Uses of Cash Reserve	<u><u>\$15,893,300</u></u>	<u><u>\$15,893,300</u></u>
Balance of Cash Reserve for Future Projects	<u><u>\$4,037,504</u></u>	<u><u>\$4,037,504</u></u>

City of Westerville

Parks Capital Improvement (PROS) Fund No. 410

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
State Grants	-	384,970	-	115,028	115,028	100.00%
Investment Earnings	61,565	451,164	-	51,683	51,694	100.02%
Contributions, Pledges & Donations	260,000	446,718	10,000	11,000	11,000	100.00%
Total Revenues	\$321,565	\$1,282,852	\$10,000	\$177,711	\$177,722	100.01%

Expenditures:						
Capital Outlay:						
Land Improvement - General	5,688	-	-	1,525	1,525	100.00%
Land Improvement - Parks	960,299	1,269,488	1,805,600	1,865,024	1,652,992	88.63%
Building Improvements	927,531	11,557,413	190,000	12,263,093	9,720,386	79.27%
Equipment	-	-	-	35,040	35,040	100.00%
Total Expenditures	\$1,893,518	\$12,826,901	\$2,370,600	\$14,164,681	\$11,409,943	80.55%

Excess of Revenues Over (Under) Expenditures	(\$1,571,953)	(\$11,544,049)	(\$2,360,600)	(\$13,986,970)	(\$11,232,221)
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Other Financing Sources (Uses):					
Bond Proceeds	20,000,000	-	-	-	-
Bond Premium	212,480	-	-	-	-
Transfers-In	2,136,970	1,828,132	150,000	75,000	75,000.00
Advances-In	200,000	-	650,000	650,000	650,000.00
Debt Issuance Costs	(371,230.00)	-	-	-	-
Total Other Financing Sources	\$22,178,220	\$1,828,132	\$800,000	\$725,000	\$725,000

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$20,606,267	(\$9,715,917)	(\$1,560,600)	(\$13,261,970)	(\$10,507,221)
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Beginning Balances	\$2,633,287	\$23,239,554		\$13,523,637	\$13,523,637
Ending Cash Balance	\$23,239,554	\$13,523,637			\$3,016,416
Ending Estimated Budget Balance				\$261,667	
Less: Encumbrances		(\$11,794,081)			(2,702,362)
Unencumbered Cash Balance		\$1,729,556			\$314,054

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$2,370,600
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	11,794,081
Total Appropriation Authority:	\$14,164,681

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Land Improvement - General	709,029	454,136	732,400	753,939	672,808	89.24%
Building Improvements	65,340	8,699	-	46,350	42,050	90.72%
Equipment	-	-	-	159,264	159,264	100.00%
Total Expenditures	\$774,369	\$462,835	\$732,400	\$959,553	\$874,122	91.10%

Excess of Revenues Over (Under) Expenditures	(\$774,369)	(\$462,835)	(\$732,400)	(\$959,553)	(\$874,122)
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Other Financing Sources (Uses):					
Transfers-In	520,000	450,000	800,000	500,000	500,000
Total Other Financing Sources	\$520,000	\$450,000	\$800,000	\$500,000	\$500,000

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$254,369)	(\$12,835)	\$67,600	(\$459,553)	(\$374,122)
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Beginning Balances	\$1,096,096	\$841,727		\$828,892	\$828,892
Ending Cash Balance	\$841,727	\$828,892			\$454,770
Ending Estimated Budget Balance				\$369,339	
Less: Encumbrances		(\$417,153)			(69,360)
Unencumbered Cash Balance		\$411,739			\$385,410

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$732,400
Supplemental Appropriation	(190,000)
Prior Year Encumbrances Budget Adjustment	417,153
Total Appropriation Authority:	\$959,553

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	1,712,609	22,363	745,000	833,778	576,966	69.20%
Infrastructure - Traffic Signals	-	-	-	108,568	108,569.00	100.00%
Total Expenditures	\$1,712,609	\$22,363	\$745,000	\$942,347	\$685,535	72.75%

Excess of Revenues Over (Under) Expenditures	(\$1,712,609)	(\$22,363)	(\$745,000)	(\$942,347)	(\$685,535)
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Other Financing Sources (Uses):						
Transfers-In	400,000	450,000	550,000	550,000	412,500	
Advance-In	700,000	300,000	-	-	-	
Total Other Financing Sources	\$1,100,000	\$750,000	\$550,000	\$550,000	\$412,500	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$612,609)	\$727,637	(\$195,000)	(\$392,347)	(\$273,035)
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Beginning Balances	\$763,758	\$151,149		\$878,786	\$878,786
Ending Cash Balance	\$151,149	\$878,786			\$605,751
Ending Estimated Budget Balance				\$486,439	
Less: Encumbrances		(\$197,347)			(42,034)
Unencumbered Cash Balance		\$681,439			\$563,717

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$745,000
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	197,347
Total Appropriation Authority:	\$942,347

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Perimeter Road Fees	44,100	45,000	9,000	6,400	5,400	84.38%
Total Revenues	\$44,100	\$45,000	\$9,000	\$6,400	\$5,400	84.38%

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

Excess of Revenues Over (Under) Expenditures	\$44,100	\$45,000	\$9,000	\$6,400	\$5,400	
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$44,100	\$45,000	\$9,000	\$6,400	\$5,400	
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Beginning Balances	\$234,995	\$279,095		\$324,095	\$324,095	
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Ending Cash Balance	\$279,095	\$324,095			\$329,495	
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Ending Estimated Budget Balance				\$330,495		
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Less: Encumbrances		\$0			0	
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Unencumbered Cash Balance		\$324,095			\$329,495	
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Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$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

Stormwater Capital Improvement Fund No. 422

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$0	\$0	

Expenditures:						
Infrastructure - Storm Sewer	-	-	410,000	191,500	139,877.00	73.04%
Land Improvement - General	-	-	10,000	10,000	-	0.00%
Total Expenditures	\$0	\$0	\$420,000	\$201,500	\$139,877	69.42%

Excess of Revenues Over (Under) Expenditures	\$0	\$0	(\$420,000)	(\$201,500)	(\$139,877)	
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Other Financing Sources (Uses):						
Transfers-In	-	-	500,000	300,000	300,000	
Total Other Financing Sources	\$0.00	\$0.00	\$500,000	\$300,000	\$300,000.00	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$80,000	\$98,500	\$160,123	
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Beginning Balances	\$0	\$0		\$0	\$0	
Ending Cash Balance	\$0	\$0			\$160,123	
Ending Estimated Budget Balance				\$98,500		
Less: Encumbrances		\$0			(41,823)	
Unencumbered Cash Balance		\$0			\$118,300	

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$420,000
Supplemental Appropriation	(218,500)
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$201,500

The Storm Water Capital Improvement Fund was established to account for the receipt and expenditure of governmental funds related to storm water improvement projects. The Fund's primary revenue source will be transfer-in from the General Fund. Other financial resources may include grants, loans and proceeds from bonded debt issues. The Fund was approved by Council action on November 5, 2019 with Ordinance 2019-21.

City of Westerville

Cleveland Avenue Capital Improvement Fund No. 430

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	35,216	30,852	43,761	31,083	30,581	98.38%
Ohio Public Works Commission Grant	-	2,087,399	-	173,184	173,185	100.00%
Miscellaneous	-	-	-	25,666	25,666	100.00%
ODOT Highway Safety Grant	4,542,141	1,813,036	-	671,486	671,485	100.00%
Total Revenues	\$4,577,357	\$3,931,287	\$43,761	\$901,420	\$900,917	99.94%
Expenditures:						
Capital Outlay:						
Infrastructure - Roads	5,406,950	2,178,381	-	847,564	847,063	99.94%
Total Expenditures	\$5,406,950	\$2,178,381	\$0	\$847,564	\$847,063	99.94%
Excess of Revenues Over (Under) Expenditures	(\$829,593)	\$1,752,906	\$43,761	\$53,856	\$53,854	
Other Financing Sources (Uses):						
Advances-In	-	-	-	544,705	544,705	
Advances-Out	(835,216)	(1,831,000)	-	(638,096)	(638,095)	
Total Other Financing Sources	(\$835,216)	(\$1,831,000)	\$0	(\$93,391)	(\$93,390)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$1,664,809)	(\$78,094)	\$43,761	(\$39,535)	(\$39,536)	
Beginning Balances	\$1,782,440	\$117,631		\$39,537	\$39,537	
Ending Cash Balance	\$117,631	\$39,537			\$1	
Ending Estimated Budget Balance				\$2		
Less: Encumbrances		(\$302,859)			0	
Unencumbered Cash Balance		(\$263,322)			\$1	*
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #19-26					\$0	
Supplemental Appropriation					1,182,801	
Prior Year Encumbrances Budget Adjustment					302,859	
Total Appropriation Authority:					\$1,485,660	

*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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			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):						
Advance-In	-	-	-	-	-	
Advances-Out	-	-	-	(48)	(48)	
Total Other Financing Sources	-	-	-	(48)	(48.00)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$0	(\$48)	(\$48)	
Beginning Balances	\$48	\$48		\$48	\$48	
Ending Cash Balance	\$48	\$48			\$0	
Ending Estimated Budget Balance				\$0		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$48			\$0	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #19-26			\$0			
Supplemental Appropriation			48			
Prior Year Encumbrances Budget Adjustment			0			
Total Appropriation Authority:			\$48			

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			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 Out-One Time	-	-	-	(134,248)	(134,248)	
Total Other Financing Sources	\$0	\$0	\$0	(\$134,248)	(\$134,248)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$0	(\$134,248)	(\$134,248)	
Beginning Balances	\$134,248	\$134,248		\$134,248	\$134,248	
Ending Cash Balance	\$134,248	\$134,248			-	
Ending Estimated Budget Balance				\$0		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$134,248			\$0	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #19-26					\$0	
Supplemental Appropriation					134,248	
Prior Year Encumbrances Budget Adjustment					0	
Total Appropriation Authority:					\$134,248	

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			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 Out-One Time	-	-	-	(40,000)	(40,000)	
Total Other Financing Sources	\$0	\$0	\$0	(\$40,000)	(\$40,000)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$0	\$0	(\$40,000)	(\$40,000)	
Beginning Balances	\$40,000	\$40,000		\$40,000	\$40,000	
Ending Cash Balance	\$40,000	\$40,000			-	
Ending Estimated Budget Balance				\$0		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$40,000			\$0	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #19-26			\$0			
Supplemental Appropriation			40,000			
Prior Year Encumbrances Budget Adjustment			0			
Total Appropriation Authority:			\$40,000			

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			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	-	-	500,000	500,000	
Advances-Out	(300,000)	-	-	(500,000)	(500,000)	
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 #19-26			\$0			
Supplemental Appropriation			500,000			
Prior Year Encumbrances Budget Adjustment			0			
Total Appropriation Authority:			\$500,000			

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

City of Westerville

North State Street Capital Improvement Fund No. 435

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Total Revenues	\$0	\$0	\$0	\$1,759	\$0	0.00%
Expenditures:						
Capital Outlay:						
Infrastructure - Roads	43,000.00	48,295.00	135,000	138,705	135,472.00	97.67%
Total Expenditures	\$43,000	\$48,295	\$135,000	\$138,705	\$135,472	97.67%
Excess of Revenues Over (Under) Expenditures						
	(\$43,000)	(\$48,295)	(\$135,000)	(\$136,946)	(\$135,472)	
Other Financing Sources (Uses):						
Advances-In	-	-	-	-	-	
Advances-Out	-	-	-	-	-	
Transfers Out-One Time	-	-	-	(11,824)	(11,824.00)	
Total Other Financing Uses	\$0.00	\$0.00	\$0	\$0	(11,824.00)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses						
	(\$43,000)	(\$48,295)	(\$135,000)	(\$136,946)	(\$147,296)	
Beginning Balances	\$240,065	\$197,065		\$148,770	\$148,770	
Ending Cash Balance	\$197,065	\$148,770			\$1,474	
Ending Estimated Budget Balance				\$11,824		
Less: Encumbrances		(\$3,705)			(\$1,474)	
Unencumbered Cash Balance		\$145,065			\$0	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #19-26			\$135,000			
Supplemental Appropriation			11,824			
Prior Year Encumbrances Budget Adjustment			3,705			
Total Appropriation Authority:			\$150,529			

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, 2020

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

Revenues:	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Delaware County Share	86,553	-	-	-	-	
Federal Congestion Mitigation Grant	403,503	-	-	-	-	
Project Delay Fees	4,333	-	-	-	-	
Total Revenues	\$494,389	\$0	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	383,753	3,450	-	-	-	
Total Expenditures	\$383,753	\$3,450	\$0	\$0	\$0	

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

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

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$0
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$0

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, 2020

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

Revenues:	F Y 2018	F Y 2019	Fiscal Year 2020			
	Year-End Actual	Year-End Actual	Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
State Grants	-	497,999	-	-	-	
Total Revenues	\$0	\$497,999	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	-	2,337,710	-	1,049,893	516,600	49.21%
Infrastructure - Sewer	-	386,500.00	-	7,000	-	0.00%
Total Expenditures	\$0	\$2,724,210	\$0	\$1,056,893	\$516,600	48.88%

Excess of Revenues Over (Under) Expenditures	\$0	(\$2,226,211)	\$0	(\$1,056,893)	(\$516,600)
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Other Financing Sources (Uses):						
OPWC Loan Proceeds	-	574,319	-	401,847	401,847	
OPWC Loan Repayment	-	-	(57,770)	-	-	
Transfers-In	-	2,013,000	57,770	-	-	
Transfers-Out	-	-	-	(246,356)	(246,355.00)	
Total Other Financing Sources	\$0	\$2,587,319	\$0	\$155,491	\$155,492	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$0	\$361,108	\$0	(\$901,401)	(\$361,108)
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Beginning Balances	\$0	\$0	\$361,108	\$361,108
Ending Cash Balance	\$0	\$361,108		\$0
Ending Estimated Budget Balance			(\$540,293)	
Less: Encumbrances		(\$1,056,893)		0
Unencumbered Cash Balance		(\$695,785)		\$0

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$57,770
Supplemental Appropriation	188,586
Prior Year Encumbrances Budget Adjustment	1,056,893
Total Appropriation Authority:	\$1,303,249

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	193,990	344,019	658,818	475,322	475,322	100.00%
Total Revenues	\$193,990	\$344,019	\$658,818	\$475,322	\$475,322	100.00%

Expenditures:						
Capital Outlay:						
Land Improvement - General	177,676.00	120,697.00	-	21,427	21,427.00	100.00%
Land Improvement - Parks	-	-	396,000	-	-	
Total Expenditures	\$177,676	\$120,697	\$541,000	\$166,427	\$123,607	74.27%

Excess of Revenues Over (Under) Expenditures	\$16,314	\$223,322	\$117,818	\$308,895	\$351,715
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Other Financing Sources (Uses):					
Transfer-Out	-	-	-	-	-
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$16,314	\$223,322	\$117,818	\$308,895	\$351,715
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Beginning Balances	\$397,542	\$413,856		\$637,178	\$637,178
Ending Cash Balance	\$413,856	\$637,178			\$988,893
Ending Estimated Budget Balance				\$946,073	
Less: Encumbrances		(\$21,427)			(\$42,821)
Unencumbered Cash Balance		\$615,751			\$946,072

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$541,000
Supplemental Appropriation	(396,000)
Prior Year Encumbrances Budget Adjustment	21,427
Total Appropriation Authority:	\$166,427

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	697,190	746,011	1,060,176	906,163	906,163	100.00%
Total Revenues	\$697,190	\$746,011	\$1,060,176	\$906,163	\$906,163	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	16,367	632,462	445,000	550,645	550,646	100.00%
Infrastructure - Fiber	-	149,771	-	57,864	57,865	100.00%
Total Expenditures	\$16,367	\$782,233	\$1,290,000	\$753,509	\$748,654	99.36%

Excess of Revenues Over (Under) Expenditures	\$680,823	(\$36,222)	(\$229,824)	\$152,654	\$157,509
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Other Financing Sources (Uses):						
Advances-Out	-	-	-	-	-	
Transfers-Out	(325,000)	-	-	(500,000)	(500,000)	
Total Other Financing Sources	(\$325,000)	\$0	\$0	(\$500,000)	(\$500,000)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$355,823	(\$36,222)	(\$229,824)	(\$347,346)	(\$342,491)
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Beginning Balances	\$315,924	\$671,747		\$635,525	\$635,525
Ending Cash Balance	\$671,747	\$635,525			\$293,034
Ending Estimated Budget Balance				\$288,179	
Less: Encumbrances		(\$163,509)			(4,856)
Unencumbered Cash Balance		\$472,016			\$288,178

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$1,290,000
Supplemental Appropriation	(200,000)
Prior Year Encumbrances Budget Adjustment	163,509
Total Appropriation Authority:	\$1,253,509

The City, pursuant to the Ohio Revised Code and City Ordinance #2003-55 and #2005-50 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, 2020

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

Revenues:	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Payments in Lieu of Taxes	151,656	150,726	151,656	149,714	149,713	100.00%
Homestead & Rollback Tax	15,969	16,222	15,969	16,273	16,272	99.99%
City of Columbus Worthington Rd Imp Share	12,640	12,640	12,640	6,320	6,320	100.00%
Total Revenues	\$180,265	\$179,588	\$180,265	\$172,307	\$172,305	100.00%

Expenditures:						
Debt Service:						
Debt Principal	28,026	28,026	28,027	28,027	14,013	50.00%
Total Expenditures	\$28,026	\$28,026	\$28,027	\$28,027	\$14,013	50.00%

Excess of Revenues Over (Under) Expenditures	\$152,239	\$151,562	\$152,238	\$144,280	\$158,292
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Other Financing Sources (Uses):					
Advances-Out	(150,000)	(150,000)	-	(200,000)	(200,000)
Total Other Financing Sources	(\$150,000)	(\$150,000)	\$0	(\$200,000)	(\$200,000)

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$2,239	\$1,562	\$152,238	(\$55,720)	(\$41,708)
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Beginning Balances	\$93,975	\$96,214	\$97,776	\$97,776
Ending Cash Balance	\$96,214	\$97,776	\$42,056	\$56,068
Ending Estimated Budget Balance			\$42,056	
Less: Encumbrances		\$0		0
Unencumbered Cash Balance		\$97,776		\$56,068

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$28,027
Supplemental Appropriation	200,000
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$228,027

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, 2020

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

Revenues:	F Y 2018	F Y 2019	Fiscal Year 2020			
	Year-End Actual	Year-End Actual	Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Payments in Lieu of Taxes	157,855	735,342	1,392,386	1,197,694	1,197,693	100.00%
Total Revenues	157,855	735,342	1,392,386	1,197,694	1,197,693	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	288,165	4,412,274	-	115,830	115,830	100.00%
Land Improvement - General	43,280.00	2,260.00	-	7,610	3,740	49.15%
Total Expenditures	331,445	4,414,534	-	123,440	119,570	96.87%

Excess of Revenues Over (Under) Expenditures	(173,590)	(3,679,192)	1,392,386	1,074,254	1,078,123
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Other Financing Sources (Uses):						
Advances-In	150,000	-	-	-	-	
Transfers-In	25,000	4,500,000	-	-	-	
Westerville City School District Service Payments	(11,127)	(10,539)	(177,269)	(177,269)	(177,269)	
Advance Repayment	-	(400,000)	-	(350,000)	(350,000)	
Transfers-Out	(118,000)	(209,460)	(890,000)	(890,000)	(889,762)	
Total Other Financing Sources	45,873	3,880,001	(1,067,269)	(1,417,269)	(1,417,031)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(127,717)	200,809	325,117	(343,015)	(338,908)
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Beginning Balances	515,160	387,443		588,252	588,252
Ending Cash Balance	387,443	588,252			249,344
Ending Estimated Budget Balance				245,237	
Less: Encumbrances		(123,440)			(3,870)
Unencumbered Cash Balance		464,812			245,474

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$1,067,269
Supplemental Appropriation	350,000
Prior Year Encumbrances Budget Adjustment	123,440
Total Appropriation Authority:	\$1,540,709

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	861,939	1,163,811	1,163,810	907,476	907,476	100.00%
License, Permits, and Fees	85,565	-	-	-	-	
Total Revenues	\$947,504	\$1,163,811	\$1,163,810	\$909,132	\$909,132	100.00%

Expenditures:						
Debt Service:						
Debt Principal	68,182	338,896	338,896	169,449	169,448	100.00%
Capital Outlay:						
Infrastructure - Roads	158,027	76,554	-	-	-	
Infrastructure - Sidewalks	-	-	247,000	247,000	145,205	58.79%
Total Expenditures	\$226,209	\$415,450	\$585,896	\$416,449	\$314,653	75.56%

Excess of Revenues Over (Under) Expenditures	\$721,295	\$748,361	\$577,914	\$492,683	\$594,479
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Other Financing Sources (Uses):						
OPWC Loan Proceeds	481,843	-	-	-	-	
Advance Repayments	(530,000)	(1,467,783)	-	(350,000)	(350,000)	
Transfers-Out	(71,171)	(45,952)	(116,000)	(116,000)	(115,950)	
Total Other Financing Sources	(\$119,328)	(\$1,513,735)	(\$116,000)	(\$466,000)	(\$465,950)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$601,967	(\$765,374)	\$461,914	\$26,683	\$128,529
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Beginning Balances	\$214,902	\$816,869		\$51,495	\$51,495
Ending Cash Balance	\$816,869	\$51,495			\$180,024
Ending Estimated Budget Balance				\$78,178	
Less: Encumbrances		\$0			(88,238)
Unencumbered Cash Balance		\$51,495			\$91,786

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$701,896
Supplemental Appropriation	180,553
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$882,449

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	734,607	821,154	824,281	992,247	992,247	100.00%
Total Revenues	\$734,607	\$821,154	\$824,281	\$992,247	\$992,247	100.00%

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

Excess of Revenues Over (Under) Expenditures	\$503,613	\$814,420	\$824,281	\$992,247	\$992,247
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Other Financing Sources (Uses):						
School District Service Payments	-	(517,259)	(453,733)	(453,733)	(389,247)	
Transfers-Out	(200,000)	(408,956)	(603,000)	(603,000)	(601,838)	
Total Other Financing Sources	(\$200,000)	(\$926,215)	(\$1,056,733)	(\$1,056,733)	(\$991,085)	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$303,613	(\$111,795)	(\$232,452)	(\$64,486)	\$1,162
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Beginning Balances	\$336,678	\$640,291		\$528,496	\$528,496
Ending Cash Balance	\$640,291	\$528,496			\$529,658
Ending Estimated Budget Balance				\$464,010	
Less: Encumbrances		\$0			0
Unencumbered Cash Balance		\$528,496			\$529,658

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$1,056,733
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$1,056,733

The City, pursuant to the Ohio Revised Code and City Ordinance #2013-02 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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Homestead & Rollback Taxes	23,844	104,387	100,185	137,074	137,074	100.00%
Total Revenues	\$23,844	\$104,387	\$100,185	\$137,074	\$137,074	100.00%

Expenditures:						
Capital Outlay:						
Land Improvement - General	-	98,230.00	103,458	133,458	133,458.00	100.00%
Total Expenditures	\$0	\$98,230	\$103,458	\$133,458	\$133,458	100.00%

Excess of Revenues Over (Under) Expenditures	\$23,844	\$6,157	(\$3,273)	\$3,616	\$3,616
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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	\$23,844	\$6,157	(\$3,273)	\$3,616	\$3,616
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Beginning Balances	\$0	\$23,844		\$30,001	\$30,001
Ending Cash Balance	\$23,844	\$30,001			\$33,617
Ending Estimated Budget Balance				\$33,617	
Less: Encumbrances		(\$5,000)			\$0
Unencumbered Cash Balance		\$25,001			\$33,617

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$103,458
Supplemental Appropriation	25,000
Prior Year Encumbrances Budget Adjustment	5,000
Total Appropriation Authority:	\$133,458

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
State Grants	-	-	-	-	-	
Total Revenues	\$0	\$0	\$0	\$0	\$0	

Expenditures:						
Capital Outlay:						
Land	-	-	-	-	-	
Total Expenditures	\$0	\$0	\$0	\$0	\$0	

Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0
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Other Financing Sources (Uses):					
Advances-Out	-	-	-	-	-
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
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Beginning Balances	\$24,337	\$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 #19-26	\$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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Homestead & Rollback Tax	63,522.00	95,443.00	112,267	122,367	122,365.00	100.00%
Total Revenues	\$63,522	\$95,443	\$112,267	\$122,367	\$122,365	100.00%
Expenditures:						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	
Excess of Revenues Over (Under) Expenditures						
	\$63,522	\$95,443	\$112,267	\$122,367	\$122,365	
Other Financing Sources (Uses):						
Advance Repayment	-	(100,000)	-	(170,000)	(170,000)	
Total Other Financing Sources	-	(100,000)	-	(170,000)	(170,000)	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses						
	\$63,522	(\$4,557)	\$112,267	(\$47,633)	(\$47,635)	
Beginning Balances	\$15,279	\$78,801		\$74,244	\$74,244	
Ending Cash Balance	\$78,801	\$74,244			\$26,609	
Ending Estimated Budget Balance				\$26,611		
Less: Encumbrances		\$0			\$0	
Unencumbered Cash Balance		\$74,244			\$26,609	
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #19-26					\$0	
Supplemental Appropriation					170,000	
Prior Year Encumbrances Budget Adjustment					0	
Total Appropriation Authority:					\$170,000	

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Payments in Lieu of Taxes	89,823	139,953	149,235	194,740	194,740	100.00%
Total Revenues	\$89,823	\$139,953	\$149,235	\$194,740	\$194,740	100.00%

Expenditures:						
Capital Outlay:						
Infrastructure - Roads	250,000	-	-	-	-	
Land Improvement - General	-	-	149,235	340,000	340,000.00	100.00%
Total Expenditures	\$250,000	\$0	\$149,235	\$340,000	\$340,000	100.00%

Excess of Revenues Over (Under) Expenditures	(\$160,177)	\$139,953	\$0	(\$145,260)	(\$145,260)
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Other Financing Sources (Uses):						
Advances-Out	(100,000)	-	-	-	-	
Total Other Financing Sources	(\$100,000)	\$0	\$0	\$0	\$0	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$260,177)	\$139,953	\$0	(\$145,260)	(\$145,260)
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Beginning Balances	\$266,976	\$6,799		\$146,752	\$146,752
Ending Cash Balance	\$6,799	\$146,752			\$1,492
Ending Estimated Budget Balance				\$1,492	
Less: Encumbrances		(\$146,752)			0
Unencumbered Cash Balance		\$0			\$1,492

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$149,235
Supplemental Appropriation	44,013
Prior Year Encumbrances Budget Adjustment	146,752
Total Appropriation Authority:	\$340,000

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

City of Westerville

Tree Replacement Capital Improvement Fund No. 470

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Revenues:						
Charges for Services	71,100	190,200	-	-	-	
Total Revenues	\$71,100	\$190,200	\$0	\$0	\$0	

Expenditures:						
Land Improvement - General	-	-	-	120,000	-	0.00%
Total Expenditures	\$0	\$0	\$0	\$120,000	\$0	0.00%

Excess of Revenues Over (Under) Expenditures	\$71,100	\$190,200	\$0	(\$120,000)	\$0
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Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$71,100	\$190,200	\$0	(\$120,000)	\$0
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Beginning Balances	\$41,799	\$112,899		\$303,099	\$303,099
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Ending Cash Balance	\$112,899	\$303,099			\$303,099
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Ending Estimated Budget Balance				\$183,099	
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Less: Encumbrances		\$0			\$0
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Unencumbered Cash Balance		\$303,099			\$303,099
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Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$0
Supplemental Appropriation	120,000
Prior Year Encumbrances Budget Adjustment	0
Total Appropriation Authority:	\$120,000

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Consumption Charges	49,092,670	48,736,771	49,878,351	46,395,155	46,433,460	100.08%
Charges For Other Services	601,980	307,567	426,181	337,339	336,186	99.66%
Total Operating Revenues	\$49,694,650	\$49,044,338	\$50,304,532	\$46,732,494	\$46,769,646	100.08%

Operating Expenditures:						
Personal Services	5,008,058	5,323,086	6,081,451	6,081,451	5,413,218	89.01%
Supplies & Materials	610,033	872,524	1,018,703	1,049,548	662,501	63.12%
Services & Charges	1,786,290	1,704,407	2,745,421	3,549,101	1,721,615	48.51%
Purchased Power	36,210,685	35,309,743	35,793,221	38,665,078	33,747,611	87.28%
Total Operating Expenditures	\$43,615,066	\$43,209,760	\$45,638,796	\$49,345,178	\$41,544,945	84.19%

Excess of Operating Revenues Over (Under) Operating Expenditures	\$6,079,584	\$5,834,578	\$4,665,736	(\$2,612,685)	\$5,224,701
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Nonoperating Revenues (Expenditures):					
Advances-In	30,000	350,000	200,000	350,000	350,000
Sale of Assets	-	2,114,135	-	24,200	24,200
Other Intergovernmental	-	3,000	-	-	-
Investment Earnings	76,101	5,157	75,000	363,325	373,461
Miscellaneous	125,641	70,042	60,000	74,650	74,650
Capital Outlay	(1,988,267)	(2,966,616)	(7,047,805)	(8,023,813)	(3,767,802)
Debt Principal	(1,853,240)	(2,305,000)	(1,550,000)	(1,990,000)	(1,990,000)
Debt Interest	(622,043)	(566,363)	(499,000)	(499,000)	(498,998)
Total Nonoperating Revenues (Expenditures)	(\$4,231,808)	(\$3,295,645)	(\$8,761,805)	(\$9,700,638)	(\$5,434,489)

Net Total Revenues (Expenditures)	\$1,847,776	\$2,538,933	(\$4,096,069)	(\$12,313,323)	(\$209,788)
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Beginning Balances	\$20,985,888	\$22,833,664		\$25,372,597	\$25,372,597
Ending Cash Balance	\$22,833,664	\$25,372,597			\$25,162,809
Ending Estimated Budget Balance				\$13,059,274	
Less: Encumbrances		(\$4,682,391)			(8,517,093)
Unencumbered Cash Balance		\$20,690,206			\$16,645,716
Reserve for Retirement of Revenue Bonds in 2023					(\$3,000,000)
Balance After Reserve					\$13,645,716

Electric Utility Enterprise Fund No. 510 (Continued)

As of December 31, 2020

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

Designation of Fund Balance:	
Working Capital Reserve (25% Current System Maint. Expenses)	\$2,670,025
Capital Contingency Reserve (15% Next Year System Maint. Exp.)	1,354,836
Improvement Fund (100% Next Year Capital Expenses Funded with Cash)	2,365,500
Debt Service Reserve (Next Year Net Principal & Interest)	2,041,000
Rate Stabilization Reserve (10% Current Purchased Power)	3,866,508
Total Designation of Fund Balance (Per Policy)	\$12,297,869

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$54,735,601
Supplemental Appropriation	440,000
Prior Year Encumbrances Budget Adjustment	4,682,391
Total Appropriation Authority	\$59,857,992

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Treatment Charges	8,607,071	8,780,225	8,650,000	8,779,989	8,797,842	100.20%
Total Operating Revenues	\$8,607,071	\$8,780,225	\$8,650,000	\$8,779,989	\$8,797,842	100.20%
Operating Expenditures:						
Personal Services	527,545	544,334	679,566	679,566	528,372	77.75%
Supplies & Materials	19,181	27,882	53,677	55,538	22,002	39.62%
Services & Charges	132,545	184,583	277,885	284,091	198,503	69.87%
Contractual Treatment Charges	7,030,648	7,245,033	8,000,000	9,730,587	7,470,996	76.78%
Total Operating Expenditures	\$7,709,919	\$8,001,832	\$9,011,128	\$10,749,781	\$8,219,873	76.47%
Excess of Operating Revenues Over (Under) Operating Expenditures	\$897,152	\$778,393	(\$361,128)	(\$1,969,792)	\$577,969	
Nonoperating Revenues (Expenditures):						
Assessment Fees	4,550	4,550	-	-	-	
Capacity and Connection Charges	223,550	307,175	103,000	162,850	162,850	
Investment Earnings	-	-	-	166,299	171,202	
Capital Outlay	(44,465)	(349,822)	(332,433)	(819,295)	(422,542)	
Debt Principal	(96,035)	(296,580)	(35,000)	(35,000)	(35,000)	
Debt Interest	(44,389)	(41,858)	(33,000)	(33,000)	(32,426)	
Total Other Financing Sources	\$43,211	(\$376,535)	(\$297,433)	(\$558,145)	(\$155,916)	
Net Total Revenues (Expenditures)	\$940,363	\$401,858	(\$658,561)	(\$2,527,938)	\$422,053	
Beginning Balances	\$10,433,220	\$11,373,583		\$11,775,441	\$11,775,441	
Ending Cash Balance	\$11,373,583	\$11,775,441			\$12,197,494	
Ending Estimated Budget Balance				\$9,247,503		
Less: Encumbrances		(\$2,225,515)			(2,398,400)	
Unencumbered Cash Balance		\$9,549,926			\$9,799,094	

**Sewer Utility Enterprise Fund No. 520 (Continued)
As of December 31, 2020**

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

Operating / Working Capital Reserve (2 Months)	\$169,900
Improvement Fund (100% Next Year Capital Expenses Funded with Cash)	355,000
Debt Service Reserve (Next Year Net Principal & Interest)	72,000
Rate Stabilization Reserve (10% Current Year Contractual Treatment)	973,059
Total Designation of Fund Balance (Per Policy)	\$1,569,959

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$9,411,561
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	2,225,515
Total Appropriation Authority:	\$11,637,076

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Consumption Charges	5,191,795	5,620,805	5,950,000	6,061,200	6,075,027	100.23%
Total Operating Revenues	\$5,191,795	\$5,620,805	\$5,950,000	\$6,061,200	\$6,075,027	100.23%

Operating Expenditures:						
Personal Services	1,856,410	1,886,710	2,221,000	2,221,000	1,890,970	85.14%
Supplies & Materials	489,087	605,964	905,419	915,959	499,406	54.52%
Services & Charges	937,501	889,058	1,330,131	1,469,104	735,636	50.07%
Total Operating Expenditures	\$3,282,998	\$3,381,732	\$4,456,550	\$4,606,063	\$3,126,012	67.87%

Excess of Operating Revenues Over (Under) Operating Expenditures	\$1,908,797	\$2,239,073	\$1,493,450	\$1,455,137	\$2,949,015
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Nonoperating Revenues (Expenditures)					
Transfers-In	70,000	-	29,000	29,000	29,000
OWDA Loan Proceeds	-	142,878	-	-	-
State Grants	-	723	-	-	-
Sale of Assets	-	6,050	-	-	-
Capacity Charges	850,999	719,081	303,400	525,156	527,027
Rental of Property	98,475	108,517	109,700	117,736	117,738
Other Miscellaneous	66,033	31,281	10,000	33,483	33,483
Meter Deposits	3,909	2,499	-	-	3,036
Investment Earnings	-	-	-	94,245	97,124
Capital Outlay	(1,310,160)	(1,306,815)	(1,925,450)	(3,036,582)	(1,753,964)
Debt Principal	(942,071)	(1,045,861)	(874,577)	(1,254,367)	(1,252,629)
Debt Interest	(443,200)	(410,065)	(369,000)	(369,210)	(368,422)
Total Nonoperating Revenues (Expenditures)	(1,606,015)	(1,751,712)	(2,716,927)	(3,860,538)	(2,567,607)

Net Total Revenues (Expenditures)	\$302,782	\$487,361	(\$1,223,477)	(\$2,405,401)	\$381,408
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Beginning Balances	\$5,992,286	\$6,295,068		\$6,782,429	\$6,782,429
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Ending Cash Balance	\$6,295,068	\$6,782,429			\$7,163,837
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Ending Estimated Budget Balance				\$4,377,028	
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Less: Encumbrances		(\$2,020,645)			(1,531,439)
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Unencumbered Cash Balance		\$4,761,784			\$5,632,398
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Designation of Fund Balance:	
Operating / Working Capital Reserve (2 Months)	\$767,831
Improvement Fund (100% Next Year Capital Expenses funded with Cash)	895,500
Debt Service Reserve (Next Year Net Principal & Interest)	1,260,577
Total Designation of Fund Balance (Per Policy)	\$2,923,908

Water Utility Enterprise Fund No. 530 (Continued)

As of December 31, 2020

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

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$7,625,577
Supplemental Appropriation	(380,000)
Prior Year Encumbrances Budget Adjustment	2,020,645
Total Appropriation Authority:	\$9,266,222

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Charges for Services	2,403,808	2,588,876	2,982,662	3,164,415	3,173,984	100.30%
State Grants	-	-	-	14,700	14,700	100.00%
Other Governmental	2,500	-	-	-	-	
Total Operating Revenues	2,406,308	\$2,588,876	\$2,982,662	\$3,179,115	\$3,188,684	100.30%
Operating Expenditures:						
Personal Services	129,462	110,184	137,594	137,594	110,187	80.08%
Supplies & Materials	1,000	3,356	12,656	12,656	2,999	23.70%
Services & Charges	2,415,907	2,364,394	2,860,035	3,050,637	2,629,486	86.19%
Total Operating Expenditures	\$2,546,369	\$2,477,934	\$3,010,285	\$3,200,887	\$2,742,672	85.68%
Excess of Operating Revenues Over (Under) Operating Expenditures	(\$140,061)	\$110,942	(\$27,623)	(\$21,772)	\$446,012	
Nonoperating Revenues (Expenditures):						
Investment Earnings	-	-	-	21,891	22,583	
Capital Outlay	(848)	(473)	(4,912)	(25,974)	(21,582)	
Total Nonoperating Revenues (Expenditures)	(\$848)	(\$473)	(\$4,912)	(\$4,083)	\$1,001	
Net Total Revenues (Expenditures)	(\$140,909)	\$110,469	(\$32,535)	(\$25,855)	\$447,013	
Beginning Balances	\$1,303,535	\$1,162,626		\$1,273,095	\$1,273,095	
Ending Cash Balance	\$1,162,626	\$1,273,095			\$1,720,108	
Ending Estimated Budget Balance				\$1,247,240		
Less: Encumbrances		(\$211,664)			(229,028)	
Unencumbered Cash Balance		\$1,061,431			\$1,491,080	
Designation of Fund Balance:						
Rate Stabilization Reserve (2 Months of Operating Expenditures)			\$533,588			
Total Designation of Fund Balance (Per Policy)			\$533,588			
Summary of Appropriation Authority:						
Annual Appropriation Budget - Ordinance #19-26			\$3,015,197			
Supplemental Appropriation			0			
Prior Year Encumbrances Budget Adjustment			211,664			
Total Appropriation Authority			\$3,226,861			

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Charges for Services	1,863,118	2,042,999	1,737,541	1,859,784	1,508,322	81.10%
Total Operating Revenues	\$1,863,118	\$2,042,999	\$1,737,541	\$1,859,784	\$1,508,322	81.10%

Operating Expenditures:						
Personal Services	-	33,521.00	330,336	330,336	261,134.00	79.05%
Supplies & Materials	30,293	4,917	24,452	24,452	13,548	55.41%
Services & Charges	1,600,547	1,260,088	901,663	976,515	803,631	82.30%
Total Operating Expenditures	\$1,630,840	\$1,298,526	\$1,256,451	\$1,331,303	\$1,078,313	81.00%

Excess of Operating Revenues Over (Under) Operating Expenditures	\$232,278	\$744,473	\$481,090	\$528,480	\$430,009
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Nonoperating Revenues (Expenditures):						
Transfers-In	400,000	300,000	300,000	300,000	300,000	
Investment Earnings	3,190	4,854	3,242	10,464	9,898	
Miscellaneous	2,181	38,306	25,401	188,325	163,325	
Capital Outlay	(5,544)	(31,539)	(150,000)	(305,095)	(135,598)	
Debt Principal	(390,000)	(405,000)	(421,000)	(421,000)	(420,000)	
Debt Interest	(347,109)	(334,599)	(321,000)	(321,000)	(320,294)	
Total Nonoperating Revenues (Expenditures)	(\$337,282)	(\$427,978)	(\$563,357)	(\$548,306)	(\$402,669)	

Net Total Revenues (Expenditures)	(\$105,004)	\$316,495	(\$82,267)	(\$19,826)	\$27,340
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Beginning Balances	\$265,327	\$160,323		\$476,818	\$476,818
Ending Cash Balance	\$160,323	\$476,818			\$504,158
Ending Estimated Budget Balance				\$456,992	
Less: Encumbrances		(\$79,948)			(131,553)
Unencumbered Cash Balance		\$396,870			\$372,605

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$2,148,451
Supplemental Appropriation	150,000
Prior Year Encumbrances Budget Adjustment	79,948
Total Appropriation Authority	\$2,378,399

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	Fiscal Year 2020			
			Original Budget	Adjusted Budget	Year-to-Date Actual	Percent Realized
Operating Revenues:						
Vehicle Maintenance Charges	631,852	677,129	803,947	803,947	508,965	63.31%
Fuel Charges	344,971	333,070	438,155	438,155	230,912	52.70%
Miscellaneous	-	-	-	27	27	100.52%
Total Revenues	\$976,823	\$1,010,199	\$1,242,102	\$1,242,129	\$739,904	59.57%

Expenditures:						
Personal Services	421,970	411,230	504,534	504,534	383,317	75.97%
Supplies & Materials	500,120	452,194	595,842	599,336	294,075	49.07%
Services & Charges	79,149	73,397	100,475	102,850	75,737	73.64%
Capital Outlay	38,790	-	4,345	5,407	1,582	29.26%
Total Expenditures	\$1,040,029	\$936,821	\$1,205,196	\$1,212,127	\$754,711	62.26%

Excess of Revenues Over (Under) Expenditures	(\$63,206)	\$73,378	\$36,906	\$30,002	(\$14,807)
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Other Financing Sources (Uses):						
Fuel Tax Refund	1,910	1,401	3,200	3,200	2,492	
Total Other Financing Sources	\$1,910	\$1,401	\$3,200	\$3,200	\$2,492	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$61,296)	\$74,779	\$40,106	\$33,202	(\$12,315)
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Beginning Balances	\$202,687	\$141,391		\$216,170	\$216,170
Ending Cash Balance	\$141,391	\$216,170			\$203,855
Ending Estimated Budget Balance				\$249,372	
Less: Encumbrances		(\$6,931)			(39,329)
Unencumbered Cash Balance		\$209,239			\$164,526

Summary of Appropriation Authority:	
Annual Appropriation Budget - Ordinance #19-26	\$1,205,196
Supplemental Appropriation	0
Prior Year Encumbrances Budget Adjustment	6,931
Total Appropriation Authority	\$1,212,127

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Charges for Services	658,628	799,565	642,033
Miscellaneous	18	-	127
Total Revenues	\$658,646	\$799,565	\$642,160
Expenditures:			
Services & Charges	666,635	354,079	723,354
Total Expenditures	\$666,635	\$354,079	\$723,354
Excess of Revenues Over (Under) Expenditures	(\$7,989)	\$445,486	(\$81,194)
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	(\$7,989)	\$445,486	(\$81,194)
Beginning Balances	\$1,062,253	\$1,054,264	\$1,499,750
Ending Cash Balance	\$1,054,264	\$1,499,750	\$1,418,556
Ending Estimated Budget Balance			
Less: Encumbrances			(927)
Unencumbered Cash Balance			\$1,417,629
Fiscal Policy - Designations of Fund Balance:			
Operating/Working Capital Reserve (12 Months of Claims for Medical, Dental and Vision)			\$271,820
Funding for Extraordinary Claims (2 Occurrences Meeting Stop Gap of \$500,000)			1,000,000
Rate Stabilization Reserve (6 Months of Administration Costs)			34,495
Recommended Total Designation of Fiscal Policy			\$1,306,315

The purpose of this fund is that for the purposes of paying Workers' Compensation claims, actions, and judgements, and for the purpose of employing professional services rendered in connection with the investigation, adjustment and settlement of such claims, actions or judgements. That the revenues of this fund are deemed appropriated for expenditure and that the appropriate City officials are authorized to make expenditures from the fund for any lawful purpose which is consistent with the purpose for which the fund is established (Ord No. 2010-60)

City of Westerville

Self-Insurance Fund No. 615

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Insurance Claim Reimbursement	23,873	23,650	2,257
Total Revenues	\$23,873	\$23,650	\$2,257
Expenditures:			
Services & Charges	33,609	31,670	56,644
Total Expenditures	\$33,609	\$31,670	\$99,825
Excess of Revenues Over (Under) Expenditures	(\$9,736)	(\$8,020)	(\$97,568)
Other Financing Sources (Uses):			
Transfers-In	-	-	100,000
Total Other Financing Sources	\$0	\$0	\$100,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$9,736)	(\$8,020)	\$2,432
Beginning Balances	\$151,695	\$141,959	\$133,939
Ending Cash Balance	\$141,959	\$133,939	\$136,371
Ending Estimated Budget Balance			
Less: Encumbrances			(9,078)
Unencumbered Cash Balance			\$127,293

That for the purpose of paying the administration costs and the costs of employee health insurance claims, actions, and judgements in connection with the City's operation and maintenance of an Employee Health Insurance Program and paying for services related to the Employee Assistance Program (EAP) along with employing and paying for all necessary professional services and costs related to such administration, claims, actions, judgements and services, including but not limited to network medical service providers, third party administrators, purchase of umbrella, (stop loss) insurance coverage(s), adjustment, attorneys, doctors, and health care professionals, the Employee Health Insurance Retention Fund (the "Fund") is hereby created. That the amounts in this Fund are deemed appropriated for expenditure and that the appropriate City officials are authorized to make expenditures from the Fund for any lawful purpose which is consistent with the purpose for which the Fund is established (Ord No. 2013-42)

City of Westerville

Employee Health Insurance Retention Fund No. 620

As of December 31, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Charges for Services	6,462,248	6,284,447	6,259,031
Miscellaneous	65,818	62,948	72,901
Total Revenues	\$6,528,066	\$6,347,395	\$6,331,932
Expenditures:			
Services & Charges	5,533,759	6,287,004	5,794,515
Total Expenditures	\$5,533,759	\$6,287,004	\$5,794,515
Excess of Revenues Over (Under) Expenditures	\$994,307	\$60,391	\$537,417
Other Financing Sources (Uses):			
Transfers-In	47,866	33,422	34,374
Total Other Financing Sources	\$47,866	\$33,422	\$34,374
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$1,042,173	\$93,813	\$571,791
Beginning Balances	\$1,455,643	\$2,497,816	\$2,591,629
Ending Cash Balance	\$2,497,816	\$2,591,629	\$3,163,420
Ending Estimated Budget Balance			
Less: Encumbrances			(\$171)
Unencumbered Cash Balance			\$3,163,249
Fiscal Policy - Designation of Fund Balance:			
Operating/Working Capital Reserve (3 Months of Claims for Medical, Dental and Vision)			\$1,299,990
Extraordinary Claims (5 Occurrences Meeting the \$100,000 Specific Stop Loss, Plus \$500,000 toward Aggregate Stop Loss)			1,000,000
Rate Stabilization Reserve (3 Months of Administration Costs)			271,762
Recommended Total Designation of Fiscal Policy			\$2,571,752

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Contributions and Donations	9,591	10,583	10,524
Total Revenues	\$9,591	\$10,583	\$10,524
Expenditures:			
Supplies and Materials	4,781	-	-
Services & Charges	2,800.00	-	-
Capital Outlay	-	9,686.00	23,905
Total Expenditures	\$7,581	9,686.00	\$23,905
Excess of Revenues Over (Under) Expenditures	\$2,010	\$897	(\$13,381)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$2,010	\$897	(\$13,381)
Beginning Balances	\$45,447	\$47,457	\$48,354
Ending Cash Balance	\$47,457	\$48,354	\$34,973
Less: Encumbrances			0
Unencumbered Cash Balance			\$34,973

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Contributions and Donations	9,591	10,583	10,524
Total Revenues	\$9,591	\$10,583	\$10,524
Expenditures:			
Supplies and Materials	-	-	5,624
Total Expenditures	\$0	\$9,686	\$29,529
Excess of Revenues Over (Under) Expenditures	\$9,591	\$897	(\$19,005)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$9,591	\$897	(\$19,005)
Beginning Balances	\$52,073	\$61,664	\$62,561
Ending Cash Balance	\$61,664	\$62,561	\$43,556
Less: Encumbrances			0
Unencumbered Cash Balance			\$43,556

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, 2020

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

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020 Year-to-Date Actual
Revenues:			
Contributions and Donations	4,796	5,292	5,262
Total Revenues	\$4,796	\$5,292	\$5,262
Expenditures:			
Total Expenditures	\$0	\$0	\$0
Excess of Revenues Over (Under) Expenditures	\$4,796	\$5,292	\$5,262
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$4,796	\$5,292	\$5,262
Beginning Balances	\$51,465	\$56,261	\$61,553
Ending Cash Balance	\$56,261	\$61,553	\$66,815
Less: Encumbrances			\$0
Unencumbered Cash Balance			\$66,815

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, 2020

	2020			
	Beginning Balance	Increase	Decrease	Ending Balance
Advances To Funds:				
410 Parks & Recreation Capital Improvement Fund	\$200,000	\$650,000	\$0	\$850,000
430 Cleveland Avenue Extension	365,895	544,705	638,095	272,505
431 Africa Road Capital Improvement	135,000	0	0	135,000
434 Maxtown Road Capital Improvement	1,330,810	0	500,000	830,810
452 Northstar TIF	1,061,121	0	200,000	861,121
453 Altair TIF	6,010,340	0	350,000	5,660,340
454 S State Street TIF	1,019,137	0	350,000	669,137
457 Central College TIF	120,369	0	0	120,369
458 Bigham TIF	510,000	0	170,000	340,000
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	\$14,543,412	\$1,194,705	\$2,208,095	\$13,530,022

	2020			
	Beginning Balance	Increase	Decrease	Ending Balance
Advances From Funds:				
101 General Fund	\$6,966,866	\$650,000	\$1,143,390	\$6,473,476
211 Parks & Recreation Income Tax Allocation Fund	630,369	0	170,000	460,369
270 Cable TV Fund	412,040	0	0	412,040
401 General Capital Improvement Fund	5,515,000	544,705	544,705	5,515,000
510 Electric	1,019,137	0	350,000	669,137
Totals	\$14,543,412	\$1,194,705	\$2,208,095	\$13,530,022

City of Westerville

Agency Funds - Activity and Balances

As of December 31, 2020

Agency Fund	2020			
	Beginning Balance	Increase	Decrease	Ending Balance
110 Unclaimed Funds	203,178	61,447	262	264,363
511 Utility Suspense Fund	4,171,870	1,831,405	5,865,221	138,054
701 Payroll Liability Fund	295,875	22,093,076	22,027,144	361,807
710 Blendon JEDZ Income Tax Agency Fund	339,696	2,380,772	2,378,074	342,394
715 Hotel Tax Agency Fund (WVCB)*	-	64,134	56,002	8,132
720 State Building Standards Agency Fund	899	12,863	12,890	872
725 Performance Bond Agency Fund	667,221	295,703	463,457	499,467
730 Columbus Sewer Capacity Agency Fund	100,982	208,018	187,725	121,275
735 Sales Tax Agency Fund	6,786	50,034	54,527	2,293
740 Public Use Agency Fund	23,500	0	0	23,500
755 Financial Assistance Program	0	17,956	12,063	5,893
760 PACe Property Assessment	0	190,795	190,795	0
799 General Holding Account Fund	50	925	950	25
Totals	\$5,810,057	\$27,207,128	\$31,249,110	\$1,768,075

*The Hotel Tax Agency Fund accounts for mandatory distributions to the Westerville Visitors & Convention Bureau (WVCB). The hotel excise tax (bed tax) is levied at a rate of 6% as authorized by Ohio Revised Code 5739.02 and 5739.024 on transactions in which lodging by a hotel is furnished to transient guests. Upon receipt of the tax, 4.5% (equaling 75% of the total tax collected) is posted to the Hotel Tax Revenue Fund and 1.5% (equaling 25% of the total tax collected) is posted to the Hotel Tax Agency Fund which is deemed appropriated for mandatory distributions to the WVCB.

City of Westerville
Personnel Costs Comparisons
All City Departments
As of December 31, 2020

	F Y 2018 Year-End Actual	F Y 2019 Year-End Actual	F Y 2020		
			Adjusted Budget	Year-to-Date Actual	Percent Realized
Direct Personnel Costs					
Full Time Salaries and Wages	33,243,013	34,130,546	36,372,280	37,014,995	101.77%
Part Time Wages	2,696,981	2,720,570	3,896,615	1,981,965	50.86%
Overtime	1,748,740	1,752,198	2,836,034	1,490,265	52.55%
Longevity	447,758	445,606	478,827	467,861	97.71%
Termination Compensation	322,327	164,258	377,685.00	191,463	50.69%
Other Compensation	616,987	529,607	2,802,974.00	544,793	19.44%
Total Direct Personnel Costs	\$39,075,806	\$39,742,785	\$46,764,415	\$41,691,342	89.15%
Indirect Personnel Costs					
Pension Benefits	6,511,560	6,604,072	7,822,545	7,060,203	90.25%
Insurance Benefits	7,385,396	7,135,971	9,358,439	7,187,643	76.80%
Workers' Compensation	658,628	799,564	856,045	642,038	75.00%
Other Benefits Expense	821,710	843,930	965,536	918,573	95.14%
Total Indirect Personnel Costs	\$15,377,294	\$15,383,537	\$19,002,565	\$15,808,457	83.19%
Grand Total	\$54,453,100	\$55,126,322	\$65,766,980	\$57,499,799	87.43%

**GENERAL FUND & GENERAL CAPITAL IMPROVEMENT FUND
GROSS INCOME TAX AFTER DISTRIBUTION OF 0.25% TO PARKS & RECREATION
ASSUMED 1.7% INCREASE FOR BUDGET**

As of December 31, 2020

	FY 2020	FY 2019 Actual	\$ Difference Month	% Difference Month	% Difference Y-T-D
January - Actual	\$3,552,917.08	\$3,207,973	\$344,944	10.75%	10.75%
February - Actual	\$3,823,200.33	\$3,469,190	\$354,010	10.20%	10.47%
March - Actual	\$3,679,561.96	\$3,400,444	\$279,118	8.21%	9.71%
April - Actual	\$3,686,497.37	\$5,866,315	-\$2,179,818	-37.16%	-7.54%
May - Actual	\$3,297,657.06	\$3,134,895	\$162,762	5.19%	-5.45%
June - Actual	\$3,284,498.62	\$3,777,783	-\$493,285	-13.06%	-6.70%
July - Actual	\$4,299,005.22	\$2,886,828	\$1,412,178	48.92%	-0.47%
August - Actual	\$3,456,029.60	\$2,962,660	\$493,369	16.65%	1.30%
September - Actual	\$3,946,007.37	\$4,043,822	-\$97,815	-2.42%	0.84%
October - Actual	\$3,542,479.73	\$3,097,544	\$444,936	14.36%	2.01%
November - Actual	\$3,299,701.35	\$3,172,521	\$127,180	4.01%	2.17%
December - Actual	\$3,649,602.71	\$3,527,505	\$122,097	3.46%	2.28%
Totals	\$43,517,158	\$42,547,481	\$969,677		2.28%

Needed Revenue 2020	\$43,517,158
Less: Budgeted 2020	(44,171,509)
Difference	(\$654,351)

Actual Y-T-D Revenue plus 3.7% 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, 2020**

	Current	PY	\$ Diff. Month	% Month	% Y-T-D
Total	\$43,186,832	\$42,547,481	\$639,351	3.46%	1.50%

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

GENERAL FUND	YTD 2020	YTD 2019	\$ INCREASE	% INCREASE
INCOME TAX - GROSS YTD	\$43,517,158	\$42,547,481		
TOTALS	\$43,517,158	\$42,547,481	\$969,677	2.28%
TOTALS AS ABOVE	\$43,517,158	\$42,547,481		
LESS: INCOME TAX REFUNDS	(\$1,549,851)	(\$1,391,257)		
LESS: TRANSFER TO TAX INCENTIVE & REDISTRIBUTION FUND *	(\$600,000)	(\$670,000)		
NET TOTALS	\$41,367,308	\$40,486,225	\$881,083	2.18%

GENERAL FUND - INCOME TAX REVENUE - 2019 ACTUAL - VS - 2018 ACTUAL

2019 ANNUAL COLLECTIONS (GROSS)	\$42,547,481
2018 ANNUAL COLLECTIONS (GROSS)	\$43,438,428
ANNUAL \$ DOLLAR DIFFERENCE	-\$890,946
ANNUAL % PERCENTAGE DIFFERENCE	-2.05%

BLENDON TOWNSHIP JEDZ INCOME TAX COLLECTIONS			CHANGE YTD
	FY 2020	FY 2019	
January	\$301,550.15	\$259,433.00	\$42,117
February	\$236,984.24	\$165,336.00	\$113,765
March	\$203,104.49	\$220,428.00	\$96,442

April	\$260,259.24	\$342,783.00	\$13,918
May	\$157,070.15	\$174,445.00	(\$3,457)
June	\$179,215.03	\$198,838.58	(\$23,080)
July	\$201,453.23	\$173,460.80	\$4,912
August	\$182,235.42	\$156,936.29	\$30,211
September	\$151,152.01	\$243,515.18	(\$62,152)
October	\$191,942.00	\$163,688.83	(\$33,899)
November	\$167,105.91	\$154,809.70	(\$21,603)
December	\$147,251.83	\$198,841.92	(\$73,193)
Totals	\$2,379,323.70	\$2,452,516.30	-2.98%
YTD REFUNDS	(\$84,469.82)	(\$94,230.17)	
Net	\$2,294,853.88	\$2,358,286.13	