

2014

City of Pickerington, Ohio

Annual Report



For the year ended
December 31, 2014



City of Pickerington, Ohio
General Fund
Revenues
For the Period Ending December 31, 2014

Revenue Source	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Original Budget 2014	Actual YTD 2014	% of Budget Received to Date
<u>Taxes, Assessment & Related Revenue</u>							
Property Tax - Real Estate	\$867,817	\$899,120	\$854,342	\$894,284	\$865,000	\$856,557	99.02%
Personal Property Tax	2,573	351	21	0	0	0	0.00%
Intangible Tax	2,393	2,150	0	0	0	0	0.00%
Income Tax	4,706,536	5,010,596	5,116,287	5,129,900	5,332,985	5,594,125	104.90%
Income Tax - Electric Light	1,358	3,682	2,306	803	100	1,475	1475.00%
Hotel/ Motel Tax	98,427	101,392	107,033	122,605	110,000	131,605	119.64%
Subtotal - Tax Revenue	5,679,104	6,017,291	6,079,989	6,147,591	6,308,085	6,583,762	104.37%
<u>Intergovernmental Revenue</u>							
Estate Taxes	67,799	39,069	84,005	56,220	0	0	0.00%
Cigarette Tax	58	525	593	570	500	711	142.20%
Liquor Tax	26,482	23,167	29,088	29,905	29,000	32,427	111.82%
Local Government - State	51,583	19,701	24,308	19,810	19,700	19,571	99.35%
Local Government - County	285,482	284,960	206,225	162,557	163,649	159,369	97.38%
Homestead/ Rollback	102,229	99,739	100,847	102,497	100,000	98,891	98.89%
Public Utility Reimbursement	3,624	836	0	0	0	0	0.00%
Personal Property Tax Reimbursement	29,632	2,295	0	0	0	0	0.00%
Subtotal - Intergovernmental Revenue	566,889	470,292	445,066	371,560	312,849	310,969	99.40%
<u>Charges for Services</u>							
Weed Removal	6,120	4,072	3,712	11,202	10,000	14,815	148.15%
Subtotal - Charges for Services	6,120	4,072	3,712	11,202	10,000	14,815	148.15%
<u>Fines and Forfeiture Revenue</u>							
Mayor's Court Receipts	161,047	177,450	168,646	156,374	160,000	152,930	95.58%
Indigent Driver's Alcohol Monitoring	369	0	0	0	100	0	0.00%
Subtotal - Fines and Forfeitures	161,416	177,450	168,646	156,374	160,100	152,930	95.52%
<u>Development Revenue</u>							
Building Permit Fees	319,047	317,854	351,984	411,480	330,000	408,664	123.84%
Engineering Fees	96,870	78,915	145,685	131,447	75,000	164,581	219.44%
Zoning Fees	22,453	39,052	45,009	47,150	32,000	39,975	124.92%
License/ Permit Fees	37,311	32,525	36,611	37,729	36,000	31,614	87.82%
Subtotal - Development Revenue	475,681	468,346	579,289	627,806	473,000	644,834	136.33%
<u>Other Revenue</u>							
Sale of Assets	0	0	0	0	0	3,406	100.00%
Interest	92,033	50,110	35,092	36,760	26,000	51,734	198.98%
Donations/Verizon Wireless Agreement	14,136	12,743	39,007	45,034	20,000	59,461	297.31%
Franchise Fees/ Cellular Agreements	240,013	267,584	262,587	269,271	240,000	310,151	129.23%
Miscellaneous	32,448	40,093	43,878	63,127	53,000	46,564	87.86%
Refunds/ Reimbursements	81,571	50,139	28,929	51	2,000	18,120	906.00%
Transfers/Advances from Other Funds	230,000	782,880	0	177,800	0	0	0.00%
Subtotal - Other Revenue	690,201	1,203,549	409,493	592,042	341,000	489,436	143.53%
Total Operating Revenue	\$7,579,411	\$8,341,000	\$7,686,195	\$7,906,576	\$7,605,034	\$8,196,746	107.78%

Forecasted 2014	7,638,671	107.31%
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City of Pickerington, Ohio
General Fund
Expenses
For the Period Ending December 31, 2014

Expenses	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Original Budget 2014	Actual YTD 2014	% of Budget Spent to Date
General Government	\$656,765	\$502,020	\$576,173	\$357,913	\$454,783	\$456,449	100.37%
Legislative	196,898	229,465	263,841	269,971	280,108	241,018	86.04%
Mayor	43,913	33,284	48,227	49,932	54,303	49,976	92.03%
City Manager	136,773	139,955	153,415	149,010	168,481	166,643	98.91%
Finance Department	613,594	650,614	714,335	670,020	639,445	688,916	107.74%
Human Resources Department	219,781	178,125	176,715	174,689	179,248	169,744	94.70%
Legal Department	351,700	225,736	233,202	298,899	264,500	290,752	109.93%
Mayor's Court	106,292	109,191	111,107	112,258	136,968	117,205	85.57%
Engineering	303,050	237,301	278,815	280,318	198,203	270,763	136.61%
Land and Buildings	312,635	340,017	433,965	407,766	443,332	401,489	90.56%
Planning and Zoning Department	224,493	118,845	105,106	261,148	188,189	174,129	92.53%
Development Department	80,207	110,492	135,950	141,817	171,188	156,812	91.60%
Building Department	339,258	279,037	257,335	285,399	297,838	306,392	102.87%
Public Information	39,098	23,983	23,428	10,370	42,500	11,513	27.09%
Total Operating Expenditures	3,624,457	3,178,065	3,511,614	3,469,512	3,519,086	3,501,801	99.51%
Refunds	17,008	202	250	261	0	575	0.00%
School District TIF Payment	13,715	44,685	46,619	0	1,500	0	0.00%
Transfers	3,529,913	3,613,247	4,745,580	4,012,746	4,180,125	3,965,616	94.87%
Advances	60,000	722,880	0	149,235	0	175,100	0.00%
Total Non-Operating Expenditures	3,620,636	4,381,014	4,792,449	4,162,242	4,181,625	4,141,291	99.04%
Total Expenditures	7,245,093	7,559,079	8,304,063	7,631,753	7,700,711	7,643,092	99.25%
<i>Net Change in Fund Balance</i>	334,318	781,921	(617,868)	274,822	(95,677)	553,654	
<i>Cash Balance, January 1</i>	2,411,221	2,745,539	3,527,460	2,909,592	3,184,414	3,184,414	
<i>Cash Balance, December 31</i>	2,745,539	3,527,460	2,909,592	3,184,414	3,088,737	3,738,068	
<i>Encumbrances</i>	34,737	63,841	89,256	90,409	0	110,802	
Total Available Funds	\$2,710,802	\$3,463,619	\$2,820,336	\$3,094,005	\$3,088,737	\$3,627,266	

Forecasted		
2014	7,620,731	100.29%

City of Pickerington, Ohio
Street Fund
Revenues and Expenses
For the Period Ending December 31, 2014

	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Original Budget 2014	Actual YTD 2014	% of Budget Received or Spent to Date
Intergovernmental Revenue							
Permissive Tax	\$79,584	\$78,457	\$82,566	\$84,418	\$78,000	\$90,733	116.32%
Motor Vehicle License Fees	119,155	153,210	125,716	135,817	125,000	109,174	87.34%
Motor Vehicle Gas Tax	497,090	484,360	509,957	517,474	490,000	564,502	115.20%
Subtotal Intergovernmental Revenue	695,829	716,027	718,239	737,708	693,000	764,409	110.30%
Other Revenue							
Sale of Capital Asset	0	9,165	0	0	0	5,695	100.00%
Interest	626	474	656	574	350	372	106.29%
Miscellaneous	100	40	2,646	1,423	0	7,325	100.00%
Insurance Employee Contribution	3,097	4,038	8,539	8,856	9,742	7,671	78.74%
Reimbursements	11,672	10,791	3,286	29,257	0	6,548	0.00%
Transfers from the General Fund	0	0	786,000	625,000	250,000	334,000	133.60%
Insurance Reimbursement	4,286	0	48,316	13,216	0	6,751	100.00%
Subtotal Other Revenue	19,781	24,508	849,443	678,327	260,092	368,362	141.63%
Total Revenues	715,610	740,535	1,567,682	1,416,035	953,092	1,132,771	118.85%
Personal Services	313,661	301,855	329,317	360,017	387,593	367,270	94.76%
Contractual Services	314,095	147,739	840,081	705,278	311,937	345,528	110.77%
Materials and Supplies	164,613	188,336	172,414	207,691	189,548	243,711	128.57%
Capital	66,598	28,894	147,541	101,583	113,902	174,958	153.60%
Total Expenses	858,967	666,824	1,489,353	1,374,570	1,002,980	1,131,467	112.81%
Net Change in Fund Balance	(143,357)	73,711	78,329	41,465	(49,888)	1,304	
<i>Cash Balance, January 1</i>	436,608	293,251	366,962	445,291	486,756	486,756	
<i>Cash Balance, December 31</i>	293,251	366,962	445,291	486,756	436,868	488,060	
<i>Encumbrances</i>	30,390	68,927	13,885	114,940	0	34,531	
Total Available Funds	\$262,861	\$298,035	\$431,406	\$371,816	\$436,868	\$453,529	

2014 Forecasted Revenues	1,091,290	103.80%
2014 Forecasted Expenses	1,208,398	93.63%

City of Pickerington, Ohio
Parks and Recreation Fund
Revenues and Expenses
For the Period Ending December 31, 2014

	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Original Budget 2014	Actual YTD 2014	% of Budget Received or Spent to Date
Charges for Services							
Miscellaneous Recreation Classes	\$62,937	\$73,658	\$78,019	\$88,550	\$85,000	\$72,749	85.59%
Miscellaneous Special Events	0	0	0	0	4,000	2,818	70.45%
Adult Leagues	20,100	16,425	14,715	13,825	15,000	12,275	81.83%
Facility Rental	6,490	8,009	13,938	12,307	9,000	16,366	181.84%
Subtotal Charges for Services	89,527	98,092	106,672	114,682	113,000	104,208	92.22%
Other Revenue							
Movie Donations	2,739	3,135	3,365	3,700	3,000	3,500	116.67%
Band Donation	20,600	18,000	18,000	200	22,500	2,675	11.89%
4th of July Donation/ Donations	0	4,775	3,325	150	0	15,250	0.00%
Sale of Capital Asset	0	1,025	0	7,075	0	2,503	100.00%
Miscellaneous Receipts	100	300	250	7	0	1,508	0.00%
Community Garden Plot Sale	1,080	1,510	1,670	1,395	1,200	1,505	125.42%
Security Deposits Received	0	500	0	0	15,000	1,500	0.00%
Insurance Employee Contribution	2,819	3,175	4,596	5,566	6,122	4,109	67.12%
Vending Income	2,255	204	827	1,644	750	1,680	224.00%
Transfers from General Fund	325,000	350,000	370,000	425,000	542,000	445,000	82.10%
Refunds/ Reimbursements	0	368	9,873	2,060	225	2,497	1109.78%
Subtotal Other Revenue	354,593	382,992	411,906	446,796	590,797	481,727	81.54%
Total Revenues	444,120	481,084	518,578	561,478	703,797	585,935	83.25%
Expenses							
Personal Services	238,535	242,365	265,187	299,771	314,981	302,870	96.16%
Contractual Services	162,939	189,832	203,690	202,294	292,946	206,613	70.53%
Materials and Supplies	21,572	44,694	32,699	49,250	82,500	50,177	60.82%
Capital	990	1,000	7,011	4,948	13,500	13,119	97.18%
Total Expenses	424,036	477,891	508,587	556,263	703,927	572,779	81.37%
Net Change in Fund Balance	20,084	3,193	9,991	5,214	(130)	13,156	
<i>Cash Balance, January 1</i>	71,836	91,920	95,113	105,104	110,318	110,318	
<i>Cash Balance, December 31</i>	91,920	95,113	105,104	110,318	110,188	123,474	
<i>Encumbrances</i>	1,339	4,184	64	11,242	0	22,060	
Total Available Funds	\$90,581	\$90,929	\$105,040	\$99,076	\$110,188	\$101,414	

2014 Forecasted Revenues	659,397	88.86%
2014 Forecasted Expenses	665,049	86.13%

City of Pickerington, Ohio
Police Fund
Revenues and Expenses
For the Period Ending December 31, 2014

	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Original Budget 2014	Actual YTD 2014	% of Budget Received or Spent to Date
Taxes, Assessment & Related Revenue							
Property Tax - Real Estate	\$1,427,707	\$1,539,269	\$1,469,077	\$1,534,266	\$1,485,000	\$1,541,553	103.81%
Personal Property Tax	6,152	839	50	0	0	0	0.00%
Subtotal Tax Revenue	1,433,859	1,540,108	1,469,127	1,534,266	1,485,000	1,541,553	103.81%
Intergovernmental Revenue							
Homestead/ Rollback	165,958	170,119	172,378	176,077	178,200	180,148	101.09%
Public Utility Reimbursement	1,999	1,999	0	0	0	0	0.00%
Personal Property Tax Reimbursement	16,137	5,488	0	0	0	0	0.00%
DARE Grant	40,868	16,086	8,063	11,138	11,197	11,671	104.23%
CPT Reimbursement from State	580	540	0	0	0	0	0.00%
Subtotal Intergovernmental Revenue	225,542	194,232	180,441	187,215	189,397	191,819	101.28%
Charges for Services							
School Contract	45,944	53,176	66,952	56,222	64,144	51,187	79.80%
Special Duty/ OT Task Force	393	6,362	0	17,194	5,000	12,999	0.00%
Festival Overtime Reimbursement	5,000	0	0	0	0	0	0.00%
911 Wireless Fee	35,353	44,457	42,604	37,034	35,000	31,914	91.18%
Subtotal Charges for Services	86,690	103,995	109,556	110,449	104,144	96,100	92.28%
Other Income							
Sale of Fixed Assets	0	70	0	0	0	0	0.00%
DARE Program Donation	0	250	0	0	0	0	0.00%
K-9 Unit Donation	1,750	0	0	0	0	0	0.00%
Donations	0	0	2,525	0	0	10,575	0.00%
Miscellaneous Revenue	58	422	13,467	1,038	0	2,367	100.00%
DARE Fundraisers	887	152	298	571	100	970	970.00%
DARE Golf Outing	8,738	0	0	0	0	0	0.00%
DARE Pop Machine	51	178	173	199	100	216	216.00%
Insurance Employee Contribution	35,416	43,517	58,297	61,958	68,250	67,456	98.84%
Police Reports	3,016	810	40	115	100	10	10.00%
Fingerprint Copies	77,328	74,357	75,434	82,831	68,000	88,031	129.46%
Subtotal Other Income	127,244	119,756	150,234	146,712	136,550	169,625	124.22%
Transfers/ Reimbursements							
Transfers from the General Fund	2,150,000	2,116,137	2,215,000	2,525,000	2,885,000	2,650,000	91.85%
Refunds	1,560	421	0	23,836	0	27,222	0.00%
Insurance Reimbursements	34,031	0	1,480	3,265	0	18,730	100.00%
Subtotal Transfers/ Reimbursements	2,185,591	2,116,558	2,216,480	2,552,101	2,885,000	2,695,952	93.45%
Total Revenues	4,058,926	4,074,649	4,125,838	4,530,743	4,800,091	4,695,049	97.81%
Expenses							
Personal Services	3,354,971	3,443,846	3,577,286	3,815,470	4,217,749	3,991,752	94.64%
Contractual Services	305,575	351,668	331,592	351,416	379,888	359,042	94.51%
Materials and Supplies	158,273	168,892	185,294	154,045	178,750	157,624	88.18%
Capital	136,917	40,474	198,753	184,570	163,943	155,230	94.69%
Total Expenses	3,955,736	4,004,880	4,292,925	4,505,501	4,940,330	4,663,648	94.40%
Net Change in Fund Balance	103,190	69,769	(167,087)	25,243	(140,239)	31,401	
Cash Balance, January 1	372,223	475,352	545,121	378,034	403,277	403,277	
Cash Balance, December 31	475,352	545,121	378,034	403,277	263,038	434,678	
Encumbrances	54,330	42,285	17,469	25,509	0	40,585	
Total Available Funds	\$421,022	\$502,836	\$360,565	\$377,767	\$263,038	\$394,093	

2014 Forecasted Revenues	4,863,420	96.54%
2014 Forecasted Expenses	4,854,104	96.08%