



2016

City of Pickerington, Ohio Annual Report



For the year ended
December 31, 2016



CITY OF PICKERINGTON

January 9, 2017

In accordance with Section 4.03 of the City Charter, Pickerington's City Manager has the privilege to submit this 2016 annual report for the City of Pickerington.

In 2016, the City of Pickerington's Mayor, City Council and administration continued their vigilance in monitoring the City's budget as did Pickerington's second-to-none Finance Department which again received the State Auditor's Award with Distinction for the year of 2015 (a fiscal accounting/annual audit award received by only 5% of local government entities in the State of Ohio).

In 2017, the City of Pickerington will continue to maintain the highest levels of public service while sustaining an unwavering dedication to professional accountability and continual improvement within our local government as we remain at your service!

Respectfully submitted,

William M. Vance
City Manager

**City of Pickerington, Ohio
General Fund
Revenues
For the Period Ending December 31, 2016**

Revenue Source	Actual 2013	Actual 2014	Actual 2015	Original Budget 2016	Actual YTD 2016	% of Budget Received to Date
<u>Taxes, Assessment & Related Revenue</u>						
Property Tax - Real Estate	\$894,284	\$856,557	\$900,563	\$862,000	\$907,194	105.24%
Income Tax	5,129,900	5,594,125	5,885,310	6,196,053	6,346,017	102.42%
Income Tax - Electric Light	803	1,475	1,305	1,000	1,871	187.10%
Hotel/ Motel Tax	122,605	131,605	131,676	125,000	138,805	111.04%
Subtotal - Tax Revenue	6,147,591	6,583,762	6,918,854	7,184,053	7,393,887	102.92%
<u>Intergovernmental Revenue</u>						
Estate Taxes	56,220	0	0	0	73,275	100.00%
Cigarette Tax	570	711	501	500	263	52.60%
Pawnbroker License Renewal	0	0	0	0	150	
Liquor Tax	29,905	32,427	34,305	30,000	31,044	103.48%
Local Government - State	19,810	19,571	15,379	18,000	7,225	40.14%
Local Government - County	162,557	159,369	173,963	172,575	170,642	98.88%
Homestead/ Rollback	102,497	98,891	101,341	98,500	103,776	105.36%
Subtotal - Intergovernmental Revenue	371,560	310,969	325,489	319,575	386,375	120.90%
<u>Charges for Services</u>						
Weed Removal	11,202	14,815	13,159	18,000	26,614	147.86%
Subtotal - Charges for Services	11,202	14,815	13,159	18,000	26,614	147.86%
<u>Fines and Forfeiture Revenue</u>						
Mayor's Court Receipts	156,374	152,930	157,168	150,000	163,984	109.32%
Subtotal - Fines and Forfeitures	156,374	152,930	157,168	150,000	163,984	109.32%
<u>Development Revenue</u>						
Building Permit Fees	399,630	399,514	343,955	350,000	384,277	109.79%
Engineering Fees	131,447	164,581	129,372	95,000	204,227	214.98%
Zoning Fees	59,000	49,125	51,200	40,000	57,400	143.50%
License/ Permit Fees	37,729	31,614	37,604	38,000	36,924	97.17%
Subtotal - Development Revenue	627,806	644,834	562,131	523,000	682,828	130.56%
<u>Other Revenue</u>						
Sale of Assets	0	3,406	0	0	1,469	0.00%
Interest	36,760	51,734	65,033	40,000	124,601	311.50%
Donations/Verizon Wireless Agreement	45,034	59,461	41,428	17,500	18,644	106.54%
Franchise Fees/ Cellular Agreements	269,271	310,151	462,941	398,038	365,410	91.80%
Miscellaneous	63,127	46,564	52,817	43,000	71,739	166.83%
Refunds/ Reimbursements	51	18,120	10,555	5,000	1,415	28.30%
Transfers/Advances from Other Funds	177,800	0	324,335	0	0	0.00%
Subtotal - Other Revenue	592,042	489,436	957,109	503,538	583,278	115.84%
Total Operating Revenue	<u>\$7,906,576</u>	<u>\$8,196,746</u>	<u>\$8,933,910</u>	<u>\$8,698,166</u>	<u>\$9,236,966</u>	<u>106.19%</u>

2016 Forecasted Revenues 8,770,861 105.31%

City of Pickerington, Ohio
General Fund
Expenses
For the Period Ending December 31, 2016

Expenditures	Actual 2013	Actual 2014	Actual 2015	Original Budget 2016	Actual YTD 2016	% of Budget Spent to Date
General Government	\$357,913	\$456,449	\$442,373	\$447,229	\$459,436	102.73%
Legislative	269,971	241,018	255,552	281,688	236,881	84.09%
Mayor	49,932	49,976	49,047	55,925	48,660	87.01%
City Manager	149,010	166,643	175,169	175,259	169,205	96.55%
Finance Department	670,020	688,916	637,139	683,852	700,598	102.45%
Human Resources Department	174,689	169,744	135,614	154,275	133,895	86.79%
Legal Department	298,899	290,752	256,440	240,500	254,959	106.01%
Mayor's Court	112,258	117,205	118,934	135,723	122,104	89.97%
Engineering	280,318	270,763	170,275	204,786	344,675	168.31%
Land and Buildings	407,766	401,489	420,170	425,022	342,513	80.59%
Planning and Zoning Department	261,148	174,129	184,911	212,329	186,093	87.64%
Development Department	141,817	156,812	190,373	300,386	168,249	56.01%
Building Department	285,399	306,392	340,521	360,015	315,991	87.77%
Public Information	10,370	11,513	17,973	16,750	20,023	119.54%
Total Operating Expenditures	3,469,512	3,501,801	3,394,491	3,693,739	3,503,282	94.84%
Refunds	261	575	294	1,500	447	0.00%
Transfers	4,012,746	3,965,616	5,062,018	5,612,575	5,131,225	91.42%
Advances	149,235	175,100	0	0	150,000	0.00%
Total Non-Operating Expenditures	4,162,242	4,141,291	5,062,312	5,614,075	5,281,672	94.08%
Total Expenditures	7,631,753	7,643,092	8,456,803	9,307,814	8,784,954	94.38%
<i>Net Change in Fund Balance</i>	274,822	553,654	477,107	(609,648)	452,012	
<i>Cash Balance, January 1</i>	2,909,592	3,184,414	3,738,068	4,215,175	4,215,175	
<i>Cash Balance, December 31</i>	3,184,414	3,738,068	4,215,175	3,605,527	4,667,188	
<i>Encumbrances</i>	90,409	110,802	93,992	0	133,656	
Total Available Funds	\$3,094,005	\$3,627,266	\$4,121,183	\$3,605,527	\$4,533,532	

2016 Forecasted Expenses	8,494,832	103.42%
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City of Pickerington, Ohio
Street Fund
Revenues and Expenses
For the Period Ending December 31, 2016

	Actual 2013	Actual 2014	Actual 2015	Original Budget 2016	Actual YTD 2016	% of Budget Received or Spent to Date
Intergovernmental Revenue						
Permissive Tax	\$84,418	\$90,733	\$87,972	\$85,000	\$94,676	111.38%
Motor Vehicle License Fees	135,817	109,174	116,827	110,000	120,285	109.35%
Motor Vehicle Gas Tax	517,474	564,502	585,402	525,000	594,055	113.15%
Subtotal Intergovernmental Revenue	737,708	764,409	790,201	720,000	809,016	112.36%
Other Revenue						
Sale of Capital Asset	0	5,695	0	0	1,221	100.00%
Interest	574	372	503	250	654	261.60%
Miscellaneous	1,423	7,325	20,149	0	7,905	100.00%
Insurance Employee Contribution	8,856	7,671	9,855	7,848	7,415	94.48%
Reimbursements	29,257	6,548	49,720	0	0	0.00%
Transfers from the General Fund	625,000	334,000	800,000	1,000,000	1,000,000	100.00%
Insurance Reimbursement	13,216	6,751	3,999	0	24,117	100.00%
Subtotal Other Revenue	678,327	368,362	884,226	1,008,098	1,041,312	103.29%
Total Revenues	1,416,035	1,132,771	1,674,427	1,728,098	1,850,328	107.07%
Personal Services	360,017	367,270	376,184	386,400	360,610	93.33%
Contractual Services	705,278	345,528	474,914	1,263,665	1,134,088	89.75%
Materials and Supplies	207,691	243,711	238,391	241,000	139,230	57.77%
Capital	101,583	174,958	252,530	56,777	43,576	76.75%
Total Expenses	1,374,570	1,131,467	1,342,019	1,947,842	1,677,504	86.12%
Net Change in Fund Balance	41,465	1,304	332,408	(219,744)	172,824	
<i>Cash Balance, January 1</i>	445,291	486,756	488,060	820,468	820,468	
<i>Cash Balance, December 31</i>	486,756	488,060	820,468	600,724	993,292	
<i>Encumbrances</i>	114,940	34,531	43,122	0	99,099	
Total Available Funds	\$371,816	\$453,529	\$777,346	\$600,724	\$894,193	

2016 Forecasted Revenues	1,541,303	120.05%
2016 Forecasted Expenses	1,936,770	86.61%

**City of Pickerington, Ohio
Parks and Recreation Fund
Revenues and Expenses
For the Period Ending December 31, 2016**

	Actual 2013	Actual 2014	Actual 2015	Original Budget 2016	Actual YTD 2016	% of Budget Received or Spent to Date
Charges for Services						
Miscellaneous Recreation Classes	\$88,550	\$72,749	\$89,235	\$80,000	\$92,102	115.13%
Miscellaneous Special Events	0	2,818	4,460	4,000	3,463	86.58%
Adult Leagues	13,825	12,275	13,375	12,000	12,250	102.08%
Facility Rental	12,307	16,366	21,974	20,000	26,472	132.36%
Subtotal Charges for Services	114,682	104,208	129,044	116,000	134,287	115.76%
Other Revenue						
Movie Donations	3,700	3,500	3,500	3,500	3,500	100.00%
Band Donation	200	2,675	0	0	0	0.00%
4th of July Donation/ Donations	150	15,250	700	0	2,500	0.00%
Sale of Capital Asset	7,075	2,503	3,351	0	750	0.00%
Miscellaneous Receipts	7	1,508	1,416	0	549	0.00%
Community Garden Plot Sale	1,395	1,505	1,743	1,400	1,748	124.86%
Security Deposits Received	0	1,500	50	50	0	0.00%
Insurance Employee Contribution	5,566	4,109	6,309	6,191	5,746	92.81%
Vending Income	1,644	1,680	1,656	1,100	1,640	149.09%
Transfers from General Fund	425,000	445,000	550,000	665,000	600,000	90.23%
Refunds/ Reimbursements	2,060	2,497	189	0	75	0.00%
Subtotal Other Revenue	446,796	481,727	568,914	677,241	616,508	91.03%
Total Revenues	561,478	585,935	697,958	793,241	750,795	94.65%
Personal Services	299,771	302,870	324,785	351,275	287,118	81.74%
Contractual Services	202,294	206,613	236,815	290,003	239,270	82.51%
Materials and Supplies	49,250	50,177	37,677	73,000	55,613	76.18%
Capital	4,948	13,119	22,989	61,800	74,468	120.50%
Total Expenses	556,263	572,779	622,266	776,078	656,469	84.59%
Net Change in Fund Balance	5,214	13,156	75,692	17,163	94,326	
<i>Cash Balance, January 1</i>	<i>105,104</i>	<i>110,318</i>	<i>123,474</i>	<i>199,166</i>	<i>199,166</i>	
<i>Cash Balance, December 31</i>	<i>110,318</i>	<i>123,474</i>	<i>199,166</i>	<i>216,329</i>	<i>293,492</i>	
<i>Encumbrances</i>	<i>11,242</i>	<i>22,060</i>	<i>15,141</i>	<i>0</i>	<i>11,716</i>	
Total Available Funds	\$99,076	\$101,414	\$184,025	\$216,329	\$281,776	

2016 Forecasted Revenues	749,189	100.21%
2016 Forecasted Expenses	781,837	83.96%

City of Pickerington, Ohio
Police Fund
Revenues and Expenses
For the Period Ending December 31, 2016

	Actual 2013	Actual 2014	Actual 2015	Original Budget 2016	Actual YTD 2016	% of Budget Received or Spent to Date
Taxes, Assessment & Related Revenue						
Property Tax - Real Estate	\$1,534,266	\$1,541,553	\$1,606,067	\$1,538,500	\$1,624,637	105.60%
Subtotal Tax Revenue	<u>1,534,266</u>	<u>1,541,553</u>	<u>1,606,067</u>	<u>1,538,500</u>	<u>1,624,637</u>	<u>105.60%</u>
Intergovernmental Revenue						
Homestead/ Rollback	176,077	180,148	184,302	180,000	187,387	104.10%
DARE Grant	11,138	11,671	6,132	6,132	18,195	296.72%
Subtotal Intergovernmental Revenue	<u>187,215</u>	<u>191,819</u>	<u>190,434</u>	<u>186,132</u>	<u>205,582</u>	<u>110.45%</u>
Charges for Services						
School Contract	56,222	51,187	63,261	58,702	60,539	103.13%
Special Duty/ OT Task Force	17,194	12,999	11,771	10,000	16,882	0.00%
911 Wireless Fee	37,034	31,914	30,953	30,000	32,136	107.12%
Subtotal Charges for Services	<u>110,449</u>	<u>96,100</u>	<u>105,985</u>	<u>98,702</u>	<u>109,557</u>	<u>111.00%</u>
Other Income						
K-9 Unit Donation	0	0	300	0	1,995	0.00%
Donations	0	10,575	0	0	0	0.00%
Miscellaneous Revenue	1,038	2,367	646	0	15,041	100.00%
DARE Fundraisers	571	970	674	100	229	229.00%
DARE Pop Machine	199	216	210	100	242	242.00%
Insurance Employee Contribution	61,958	67,456	89,843	91,654	80,269	87.58%
Police Reports	115	10	457	50	408	816.00%
Fingerprint Copies	82,831	88,031	86,768	85,000	96,736	113.81%
Subtotal Other Income	<u>146,712</u>	<u>169,625</u>	<u>178,898</u>	<u>176,904</u>	<u>194,920</u>	<u>110.18%</u>
Transfers/ Reimbursements						
Transfers from the General Fund	2,525,000	2,650,000	2,800,000	3,380,000	2,950,000	87.28%
Refunds	23,836	27,222	2,882	0	2,702	0.00%
Insurance Reimbursements	3,265	18,730	950	0	29,580	100.00%
Subtotal Transfers/ Reimbursements	<u>2,552,101</u>	<u>2,695,952</u>	<u>2,803,832</u>	<u>3,380,000</u>	<u>2,982,282</u>	<u>88.23%</u>
Total Revenues	4,530,743	4,695,049	4,885,216	5,380,238	5,116,978	95.11%
Personal Services	3,815,470	3,991,752	4,158,495	4,649,537	4,298,085	92.44%
Contractual Services	351,416	359,042	412,824	479,092	454,454	94.86%
Materials and Supplies	154,045	157,624	108,351	159,950	188,462	117.83%
Capital	184,570	155,230	128,028	67,550	104,282	154.38%
Total Expenses	4,505,501	4,663,648	4,807,698	5,356,129	5,045,283	94.20%
Net Change in Fund Balance	25,243	31,401	77,518	24,109	71,695	
Cash Balance, January 1	378,034	403,277	434,678	512,196	512,196	
Cash Balance, December 31	403,277	434,678	512,196	536,305	583,891	
Encumbrances	25,509	40,585	49,989	0	38,164	
Total Available Funds	<u><u>\$377,767</u></u>	<u><u>\$394,093</u></u>	<u><u>\$462,207</u></u>	<u><u>\$536,305</u></u>	<u><u>\$545,727</u></u>	

2016 Forecasted Revenues	5,167,358	99.03%
2016 Forecasted Expenses	5,125,441	98.44%