CALL TO ORDER

Roll Call

Pledge of Allegiance

NEW LEGISLATION TO BE INTRODUCED

1) Resolution No. 55-2017
   Confirming the Appointment of Thomas Lindsey to the Position of Director of Law.

REPORTS OF CITY OFFICIALS

Discussion Item(s)

2) Tobacco 21
3) Community Foundation

Information Item(s)

4) McCord Park Master Plan
5) Financial Report

REPORTS OF COUNCIL MEMBERS

OTHER

EXECUTIVE SESSION

ADJOURNMENT
City Manager Report to City Council for the Meeting of Monday, September 11, 2017

NEW LEGISLATION

1) Resolution No. 55-2017 – Confirmation of Law Director

This Resolution confirms the City Manager’s appointment of Thomas Lindsey to the position of Director of Law. A memorandum with additional information about Mr. Lindsey is attached.

Recommendation: Introduction and Approval as Presented

REPORTS OF CITY OFFICIALS

Discussion Item(s)

2) Tobacco 21

The City of Columbus and several other Central Ohio communities have passed legislation to raise the minimum legal age for the sale of tobacco products to 21. Representatives of Columbus Public Health (CPH) have inquired as to whether the City of Worthington is interested in doing the same thing. Columbus’ program involves a retail license for the sale of tobacco products with enforcement provided by the Division of Police and CPH. Worthington contracts for public health services with Columbus Public Health, so CPH could provide the same services to us if we pursue such a program. This agenda item is intended to initiate a discussion with City Council regarding interest in such a program. Additional information is included in the attached memorandum from the intern in the City Manager’s office.
3) Community Foundation

This agenda item distributes information about the establishment of a community foundation as requested by the City Council. Please see the attached memorandum from the intern in the City Manager’s office.

Information Item(s)

4) McCord Park Master Plan

This year’s Capital Improvements Program includes funding for a master plan study of McCord Park. This study is underway and a public open house is scheduled to occur immediately prior to this City Council meeting. Staff will provide an overview of the concepts presented for discussion at the open house.

5) Financial Report

The Finance Director will present the Financial Report for the months of July and August, which are attached.

EXECUTIVE SESSION
RESOLUTION NO. 55-2017

Confirming the Appointment of Thomas Lindsey to the Position of Director of Law.

WHEREAS, the Charter of the City of Worthington provides for the City Manager to appoint certain exempt officers of the City subject to the confirmation of City Council; and,

WHEREAS, the City Manager has appointed Thomas Lindsey as Director of Law effective September 28, 2017; and,

WHEREAS, City Council desires to confirm the appointment of Thomas Lindsey as Director of Law;

NOW THEREFORE, BE IT RESOLVED by the Council of the Municipality of Worthington, County of Franklin, State of Ohio:

SECTION 1. That the appointment by the City Manager of Thomas Lindsey to the position of Director of Law be and hereby is confirmed.

SECTION 2. That the Clerk be and hereby is instructed to record this Resolution in the appropriate book upon its adoption.

Adopted ______________________

____________________________________
President of Council

Attest:

__________________________________
Clerk of Council
MEMORANDUM

TO: City Council

FROM: Matt Greeson, City Manager

DATE: September 8, 2017

SUBJECT: CONFIRMING THE APPOINTMENT OF TOM LINDSEY TO THE POSITION OF DIRECTOR OF LAW

As you are aware, Pam Fox retired from the City as Director of Law in August. I have conducted a selection process to fill the position and am pleased to request the City Council adopt a resolution confirming my appointment of Thomas Lindsey to the position of Director of Law.

Mr. Lindsey has many years of local government legal experience and most recently has served as First Assistant City Attorney in Upper Arlington. In that position, he has handled zoning cases and land use matters, reviewed contracts and advised staff and city council on a variety of municipal law issues. His over 25 years of government legal experience includes positions with the City of Columbus and City of Urbana, Illinois. He has a Juris Doctorate from Southern Methodist University and a Bachelor’s Degree from Miami University.

I have attached a copy of Mr. Lindsey’s resume for your information and review. I have appreciated the opportunity to interact with Mr. Lindsey during the selection process and am confident that he will serve the City well as Law Director.
Tom Lindsey
4740 Strayer Drive, Hilliard, Ohio 43026 | 614-595-1823 | strayer4740@gmail.com

RESUME

EXPERIENCE
City of Upper Arlington
First Assistant City Attorney
2001-Present
Responsible for handling zoning cases, reviewing contracts, advising city council and staff on municipal law issues, prosecuting misdemeanor criminal and traffic offenses, drafting ordinances, monitoring civil litigation, reviewing and drafting real estate documents, and assisting with economic development projects.

Ohio Attorney General
Assistant Section Chief, Capital Crimes Section
2001
Worked with State Solicitor and capital crimes section attorneys in preparing briefs for high profile death penalty cases, coordinated preparation of annual report of state's death row inmates, and assisted in day-to-day management of section.

Franklin County Clerk of Courts
Chief Deputy/Clerk of Courts
1998-2000
Responsible for day to day operations managing over 225 employees responsible for court and auto title operations involving over one hundred million dollars in annual receipts. Project leader for new court/clerk case management computer system.

Franklin County Prosecuting Attorney
Assistant County Prosecutor, Appellate Division
1996-1998
Responsible for briefing and arguing adult felony cases on appeal in the Court of Appeals and the Ohio Supreme Court. Advised grand jury unit and trial staff regarding legal issues.

City of Columbus
Assistant City Attorney
Handled civil litigation involving claims of false arrest, malicious prosecution, excessive force, negligence, and wrongful death and advised Health Department. Defended the Columbus parade ordinance at the petition for cert stage in the U.S. Supreme Court. Briefed and argued cases in the Court of Appeals and the Ohio Supreme Court. Prosecuted misdemeanor and traffic offenses in Franklin County Municipal Court.

City of Urbana, Illinois
Assistant City Attorney
1991-1995
Responsibilities included negotiating labor agreements with FOP, IAFF, AFSCME unions, negotiating a cable television franchise agreement, drafting city ordinances, and advising city officials on various legal issues.

Robert J. Behal Co., L.P.A.
Associate
1986-1988
General practice of law with emphasis in small business, criminal defense, and personal injury litigation.

EDUCATION
Juris Doctor, Southern Methodist University School of Law, 1985
Bachelor of Science in Business Economics, Miami University, 1982
Freshman year, Yale University, 1979

ADMITTED TO PRACTICE
MEMORANDUM

TO: Matt Greeson, City Manager
    Robyn Stewart, Assistant City Manager

FROM: Ethan Charles Barnhardt, City of Worthington Intern

DATE: September 8, 2017

SUBJECT: Tobacco 21

In 2005, Needham, Massachusetts became the first city in the United States to increase minimum legal sales age (MLSA) for tobacco products to 21. After passing this legislation, the rate of tobacco use by high school-students dropped almost in half. In March 2015, The Ohio State University College of Public Health published a white paper that built off the success in Needham, Running the Numbers that catalyzed the movement in communities across the state of Ohio to raise the MLSA to 21 in order to reduce tobacco use and improve public health. Youth tobacco usage in Ohio and Franklin County is high, with more than one in four juniors and seniors reporting the use of some form of tobacco during the past 30 days. The US Surgeon General has referred to tobacco use as a “Pediatric Epidemic” with 80% percent of adult smokers beginning to smoke daily before 20 years of age, and 90% of persons who purchase cigarettes for distribution to minors are under 21. However, evidence shows that almost no one begins smoking after the age of 21. Adolescents are particularly vulnerable to long-term harm from tobacco with usage leading to heavier daily consumption, stronger nicotine addiction, and a harder time quitting later in life. If current trends continue, 259,000 Ohio youth alive today will die from tobacco use.

An increase of the MLSA for tobacco products, would reduce the prevalence of smoking, and create improved overall public health outcomes. Support for these measures is overwhelming with a 2015 study by the Centers for Disease Control finding that 75% of adults favor raising the tobacco age to 21, including 70% of current smokers and 65% of those aged 18-24. As of May 2017, five cities in Central Ohio and Cleveland have passed an increase of the MLSA for tobacco and nicotine based products to 21. The local legislation has not focused on punishing
those who possess tobacco products underage due to the difficult logistical issues stemming from 
the variation of local tobacco laws. Instead, the approach has been to deter retailers from selling 
to people under 21 through the use of additional licenses and fines.

**Tobacco 21 – City of Columbus**

- Voted on and passed unanimously on December 12th, 2016 by Columbus City Council
  - Columbus Public Health *(CPH)* is currently conducting outreach and education 
    with retailers to ensure there is compliance when enforcement begins by October 
    2017.
- Implemented a $150 retail license, renewable annually for each location where retail 
  tobacco product sales or paraphernalia sales are conducted. Separate from any state fees 
  for selling tobacco products.
- CPH will provide signs to all licensees who hold a Retail Tobacco Sales License.
  - Signs must be posted at points of transaction and posted on display cases of 
    tobacco products and tobacco product paraphernalia.
- Department of Public Safety, Division of Police holds authority to enforce sections 
  2329.12 and 2329.14 of the Columbus City Code and will conduct an inspection. The 
  department issues the aforementioned penalties in response to observed violations.
  - Inspections will be conducted for all locations that hold a Retail Tobacco Sales 
    License and at Temporary Retail Tobacco Product Paraphernalia Sales License 
    events.
  - CPH will contract with a community based organization to conduct at least one 
    underage buy attempt per year.
  - Food sanitarians are already doing inspections at most retail tobacco vendors due 
    to the fact that they also sell food items.
- Civil penalties issued by CPH for businesses who are non-compliant:
  - Advisory letter is sent and informational meeting is held for first violation
    - Gives retailers an opportunity to achieve compliance before levying a fine.
    - The advisory letter will include information about fines for future 
      violations and the importance of maintaining compliance to keep their 
      license in good standing to continue selling tobacco products and 
      paraphernalia.
    - Advisory letter and informational meeting strengthens the due process for 
      additional enforcement steps.
    - When retailers fail compliance checks, CPH will automatically schedule 
      additional checks to verify future compliance or non-compliance.
  - $500 fine for second violation
  - $1000 for third and subsequent offenses
  - After the second and additional violations, CPH will notify the Columbus Police 
    Department of illegal sales witnessed by a sanitarian. Police are then responsible 
    for criminal process.
  - CPH will also begin the process to move forward to license revocation or non- 
    renewal after the third violation.
- Criminal penalties issued by Columbus Police Department who sell to under 21:
  - A retailer that sells or distributes without a license is guilty of a first-degree 
    misdemeanor with a fine of up to $1,000 and up to 180 days in jail.
Subsequent violations subject the offender to lose their ability to obtain a license for up to 5 years.

Individuals who sell to a person under the age of 21 or fail to check the ID of persons under 30 years of age can be cited for a 4th degree misdemeanor with a $250 fine and up to 30 days in jail.

Subsequent offenses are charged as a 3rd Degree misdemeanor with a $500 fine and up to 60 days in jail.

- Retail Tobacco Sales License can be denied, suspended or revoked:
  - For giving or selling cigarettes, tobacco products or product paraphernalia to anyone under the age or 21.
  - If no proof of age is obtained by the tobacco retailer for customers under 30.
  - For failing to post Tobacco 21 signs; failing to pay outstanding fines; having the business declared a nuisance by the court, submitting inaccurate or false license application, and failing to be in compliance with applicable city, state and federal codes.

**Products Included in the City of Columbus Tobacco 21 Legislation**

- **Electronic Smoking Devices** including, but not limited to: e-cigarettes, e-cigars, e-pipes, vape pens and e-hookah
- **Paraphernalia** including but not limited to: pipes, rolling papers and electronic cigarette cases
- **Tobacco Products** including, but not limited to: any product that is made from or derived from tobacco and intended for human consumption, or is likely to be consumed using a method such as smoking, chewing, inhaling or ingesting.
- **Tobacco Products** including, but not limited to: cigarettes, cigars, pipe tobacco, chewing tobacco, snuff, snus, electronic smoking devices, filters, rolling papers, pipes and liquid, with or without nicotine, used in electronic smoking devices

**Additional Cities in Central Ohio that have Increased the Age of Purchase**

- **Upper Arlington**
  - Upper Arlington was the first city in Ohio to approve an increase for the age of purchase ordinance, passing it on June 8th, 2015 unanimously.
  - Cooperated with the Preventing Tobacco Addiction Foundation to support the ordinance.
  - Penalties for individuals/businesses who sell to persons under 21:
    - Violations are an unclassified misdemeanor with no accompanying potential for jail time:
      - $150 fine for first offense
      - $250 fine for second offense
      - $500 fine for third offense
  - Both the individual selling/distributing tobacco products as well as their employer will be held accountable for the sale of tobacco products to young adults under 21.

- **Bexley**
  - Voted on and passed unanimously on June 23rd, 2015
Penalties for business who sell to under 21:
- First offense is a 4\textsuperscript{th} degree misdemeanor with a $250 fine and up to 30 days in jail.
- Subsequent offenses are a 3\textsuperscript{rd} degree misdemeanor with a $500 fine and up to 60 days in jail.

\textit{Grandview Heights}
- Passed original ordinance on Sept 21st, 2015 on a 6-1 vote prohibiting the sale of tobacco products to those under the age of 21. This included penalties for the retailer who sells the product, and made underage possession and use by anyone under 21 an unclassified misdemeanor.
  - The penalty for underage possession was removed at the mayor’s objection due to the difficulties involved with enforcement because products could be purchased in other nearby jurisdictions with differing ordinances.

Penalties for business who sell to under 21:
- First offense is a 4\textsuperscript{th} degree misdemeanor with a $250 fine and up to 30 days in jail.
- Second offense is a 4\textsuperscript{th} degree misdemeanor with a $500 fine and up to 30 days in jail.
- Third and subsequent offense is a 3\textsuperscript{rd} degree misdemeanor, with a $500 fine and up to 60 days in jail.

\textit{New Albany}
- Voted on and passed unanimously on November 17\textsuperscript{th}, 2015
- Penalties for business who sell to under 21:
  - First offense is a 4\textsuperscript{th} degree misdemeanor with a $250 fine and up to 30 days in jail.
  - Subsequent offenses are a 3\textsuperscript{rd} degree misdemeanor with a $500 fine and up to 60 days in jail.

\textit{Powell}
- Voted on and passed unanimously on June 20\textsuperscript{th}, 2017
- Penalties for individuals/businesses who sell to persons under 21:
  - Violations are an unclassified misdemeanor with no accompanying potential for jail time:
    - Up to $500 fine for first offense
    - No less than $300 and up to $750 for second offense
    - No less than $750 and up to $1000 for third and subsequent offenses
Implementation & Enforcement Questions/Concerns - City of Columbus Public Health – June 13th, 2017 at 2:00pm

- In attendance from City of Worthington: Chief of Police Jerry Strait, Lieutenant Jennifer Wuertz, Law Director Pamela Fox, and City Intern Ethan Barnhardt
- In attendance from CPH: Environmental Health Division Administrator Keith Krinn, Section Chief Christina Wilson, Director of Public Health Policy Kelli Arthur Hykes, Food Protection Program Supervisor John Richter, and Program Manager Tobacco 21 Melissa McArthur

- City of CPH sanitarians are already in place and currently inspecting most retailers in Worthington that sell tobacco products under the Food Protection Program.
  - Exception could be House of Cigars
- Licensing system creates accountability for not only the store clerks who make the sale, but the owners of the retail stores selling tobacco.
  - Civil penalties issued by CPH are cited against the business owner/operator for license violations, creating accountability for the owners of businesses that sell tobacco products.
  - Traditional enforcement of the current MLSA of 18, penalties primarily focus on the store clerk.
- Civil and Criminal cases for violating Tobacco 21 would be held at the Franklin County Environmental Court
  - It was mentioned in the discussion that the contract between CPH and Worthington could be negotiated for the Mayor’s Court to hear cases, however by default they would be sent to the Environmental Court.
- Intention would be for Worthington to adopt the City of Columbus’s health code language to maintain consistency with definitions.
  - The state government is currently watching the progress of local jurisdictions and the outcomes from Tobacco 21 legislation. There is interest in raising the MLSA to 21 statewide.
  - By adopting standardized language it would help if/when statewide increased MLSA legislation is passed.
- Concern that the licensing system could be invalidated based upon past rulings where it has been decided by the Ohio Supreme Court that municipalities cannot, through local licensing ordinances, prohibit activities permitted by state permits.
  - The City of Columbus fully vetted the possibility of invalidating the licensing system. The City Attorney is not concerned that it will become an issue.

Affected Tobacco Retailers in Worthington

- House of Cigars
- Kroger
- United Dairy Farmers
- BP
- Marathon
APPENDIX A – COLUMBUS PUBLIC HEALTH EDUCATION, COMPLIANCE & ENFORCEMENT PROCESS

LICENSED RETAIL TOBACCO VENDOR

CPH EDUCATION, COMPLIANCE & ENFORCEMENT PROCESS

Annual Inspections
- Sanitarian Site Visit: CPH sanitarians will do inspections of all licensed retail tobacco vendors.
- Underage Buy Attempt: Underage buy attempts will be conducted to identify vendors that make underage sales.

Compliant: No Violation

Noncompliant: Violation Witnessed
- Advisory Letter & Informational Meeting
  - Vendors operating illegally will be:
    - Issued an advisory letter
    - Invited to an informational meeting

Compliant: No Violation

Noncompliant: Violation Witnessed
- Fines Issued
  - If they fail this second check, the vendors will be:
    - Fined through a civil process
    - Issued a written warning that their license status is under review

Notify CPD
- CPH will notify CPD of illegal sales witnessed by a sanitarian. CPD is responsible for criminal process.

Fines Issued
- Fines will increase when noncompliant.
- Move to Revoke
  - CPH moves forward to license revocation or non-renewal.

Notes:
- Annual inspections continue to occur yearly for all licensed retail tobacco vendors, including those found compliant in previous years.
- Licensees who have been fined or had their licenses suspended or revoked can request an appeal hearing.
- Fines collected will be placed in CPH Education and Compliance fund.

Draft 4/3/2017

COLUMBUS PUBLIC HEALTH
240 Parsons Ave, Columbus, OH 43215
www.publichealth.columbus.gov

DRAFT
MEMORANDUM

TO: Matt Greeson, City Manager
FROM: Ethan Barnhardt, City Intern
DATE: September 8, 2017
SUBJECT: Community Foundation Research

The question of establishing a community foundation in Worthington has been asked and whether it would be additive to the mission of current foundations in the area, or provide conflict? We already have several local groups that raise money in the community for specific purposes including the McConnell Arts Center, Worthington Educational Foundation, Dublin-Worthington Rotary Club Foundation, and Friends of the Library. Would the creation of a Worthington Community Foundation be competitive, and potentially operate at cross-purposes, or would it ultimately roll-up existing funds?

From researching comparable cities with community foundations, it appears that other similar foundations take a collaborative approach to working with existing foundations and non-profits. The mission of a new community foundation would be to work towards broader community goals, where existing organizations are more focused on their specific missions. If the other community foundations in the area are any indicator, a new community foundation could be created that works together well with existing organizations and also provide a larger platform for greater fundraising. It also appears that there is some level of support from the Columbus Foundation, and they run the endowment funds for all three of the three local community foundations.

The New Albany Community Foundation

- Awarded over $10 million since the foundation was first established in 1994
- Other local foundations/non-profits: New Albany Women’s Network
- Focus of foundation activities: Five Areas of Impact - Education & Life Long Learning, Arts & Culture, Health & Wellness, Environment & Historic Preservation, Community Building
Examples of recent grants/projects: “Jefferson Series” which is a group of lectures by various distinguished thinkers and leaders, raising funds for Charleen & Charles Hinson Amphitheatre, endowed over $1 million for books and technology at the New Albany Branch Library, organizes funding for Safety Town with the New Albany Women’s Network which is a day-camp for preschoolers that teaches life skills that promote safety.

Fundraising:
  o “Remarkable Evening Benefit” – Features keynote speaker, in 2017 General Colin Powell interviewed by David Gergen will headline the event. Gifts range from $5,000 to $25,000 contribution. Costs are underwritten by the Wexner family, allowing the proceeds to go to the foundation. Proceeds go to support the Foundation’s Jefferson Series as well as community grant making.

Upper Arlington Community Foundation

- Granted over $1.6 million since the foundation was established in 2006
- Other local foundation/non-profits: Upper Arlington Education Foundation
- Focus of foundation activities: Serve as an umbrella foundation to serve the Upper Arlington community, embracing collaboration with other non-profits in the community.
- Special funds: Arts Fund, Beautification fund, Sports Fund, Fire Fund, Police Fund, Restoration Funds, Good Neighbor Fund
- Examples of recent grants/projects: Support UA Parks and Recreation Department special events, local beautification projects, Leadership UA, construction & design of Amelia Mirolo Barn event facility (gifted to the city of UA in 2011)
- Fundraising:
  o “Raise the Roof” - $75 per person catered fundraiser with live music held at the Amelia Mirolo Barn. Features a fundraising auction.

Bexley Community Foundation

- Granted over $848,000 since the foundation was established in 2009
- Other local foundations/non-profits: Bexley Education Foundation, Whitehall-Bexley Rotary Foundation
- Focus of foundation activities: Broadly based community foundation focused on linking charitable resources with community needs.
- Special funds: Community Fund, Youth and Recreation Fund
- Examples of recent grants/projects: Provided over $80k to improve Drexel Theatre, grant to aid in the purchase of an electric motorcycle for Bexley Police Department, fund Bexley Author Series that brings authors to Bexley to discuss their works, $81k grant to build Alum Creek park Athletic Fields
- Fundraising: Foundation hosts two annual events, one to benefit the Community Fund and one to benefit the Youth and Recreation Fund
  o “Annual Celebration” - This is the Foundation’s main fundraiser for the year. Event focused on community projects and programs that the Foundation has funded through their largest fund over the past year. The Foundation also gives awards at the event.
  o “Meet Me at the Mansion” - Sponsorships begin at $500 for the event, and RSVPs encouraged a donation that would go towards the Youth and Recreation
Fund. Event centered around cocktails and hors d’oeuvres with presentations about how the fund has contributed to providing unique recreational opportunities in the community.
Quick Facts

**All Funds**

<table>
<thead>
<tr>
<th>07/31/2017</th>
<th>Expenditures</th>
<th>91.94% of appropriations.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balances</strong></td>
<td><strong>89.79%</strong></td>
<td>Revenues above expenditures by $4,670,563</td>
</tr>
<tr>
<td><strong>$27,896,186</strong></td>
<td><strong>$13,250,084</strong></td>
<td>(January 1, 2017 balance: $23,225,624)</td>
</tr>
</tbody>
</table>

**General Fund**

<table>
<thead>
<tr>
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<tr>
<td><strong>$13,250,084</strong></td>
<td><strong>$11,628,193</strong></td>
<td>(January 1, 2017 balance: $1,621,890)</td>
</tr>
</tbody>
</table>

**Highlights & Trends for July 2017**

### Income Tax Collections
- Income tax revenues are above July 2016 collections by $184,899 or 9.13%; Year to date collections are above 2016 YTD by $1,237,301 or 8.45%.
- Income tax collections are above estimates by $1,079,619 or 7.30% as of July 31, 2017.
- Refunds issued in July totaled $75,253 with year to date refunds totaling $439,401.

### Income Tax Revenue by Account Type

**For July of 2017:**
- Withholding Accounts – 66.31% of collections
- Individual Accounts – 17.49% of collections
- Net Profit Accounts – 16.20% of collections

**For July of 2016:**
- Withholding Accounts – 67.45% of collections
- Individual Accounts – 16.64% of collections
- Net Profit Accounts – 15.91% of collections

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#### July Year to Date Income Tax Collections

![July Year to Date Income Tax Collections](chart)

#### Income Tax Refunds as of July

![Income Tax Refunds as of July](chart)
Highlights & Trends for July (continued)

July 2017 Year to Date General Fund Revenue

- Municipal Income Tax: 1.71%
- Property Tax: 4.72%
- Local Government: 0.55%
- Interest Income: 2.45%
- Fines & Forfeitures: 4.52%
- Township Fire Service: 0.81%
- Community Center Membership/Programs: 0.55%
- EMS Transport: 0.81%
- All Other Revenue: 75.55%

July 2017 Year to Date General Fund Expenses

- Planning & Building: 21.81%
- General Government: 25.45%
- Fire Operations: 24.17%
- Parks & Recreation: 18.01%
- Police Operations: 7.86%
- Service/Engineering Department: 2.70%

Notable Initiatives & Activities

- Fund balances for all funds increased from $23,225,624 on January 1, 2017 to $27,896,186 as of July 31, 2017, with year to date revenues exceeding expenditures for all funds by $4,670,563.
- For the month of July, fund balances for all funds increased from $27,822,641 as of July 1, 2017 to $27,896,186 as of July 31, 2017, with revenues exceeding expenditures by $73,545.
- Year to date revenues for all funds are below 2016 revenues by -$1,372,543 (excluding bond proceeds) and above estimates by $1,156,614. Total revenues include $3,960,000 in bond issuance proceeds received in January 2017. The variance between 2016 all fund revenue and 2017 all fund revenue can primarily be attributed to a reduction in inter-fund transfers and the erroneous 2016 deposit of TIF funds intended for the school by Franklin County.
- Expenditures for all funds tracked at 89.79% of anticipated expenditure levels for the month of July.
- The General Fund balance increased from $11,628,193 as of January 1, 2017 to $13,250,083 as of July 31, 2017, with revenues exceeding expenditures by $1,621,890.
- For the month of July, the General Fund balance increased from $13,177,141 on July 1, 2017 to $13,250,083 as of July 31, 2017, with revenues exceeding expenditures by $72,942.
- General Fund revenues are above 2016 revenues by $1,491,534 and above estimates by $1,008,466 or 6.38%.
- General Fund Expenditures tracked at 91.94% of anticipated expenditure levels for the month of July 2017.
July 2017
Cash Reconciliation

Total Fund Balances: $27,896,186.46

Depository Balances:
- General Account: $8,396,892.74
- EMS Lock Box: $2,249,073.08
  Total Bank Balances: $10,645,965.82

Investment Accounts:
- Certificates of Deposits: $6,156,693.50
- Certificates of Deposits (EMS): $2,100,000.00
- Star Ohio/Star Plus: $1,231,454.98
- Fifth Third MMKT/CDs: $7,404,365.37
- Bicentennial Fund CD: $71,022.84
- J.K. Memorial Library CD: $12,283.70
- CF Bank MMKT/CD: $272,870.25
  Total Investment Accounts: $17,248,690.64

Petty Cash/Change Fund: $1,530.00

Total Treasury Balance as of July 31, 2017 $27,896,186.46
Total Interest Earnings as of July 31, 2017 $136,875
Average Interest Earnings 1.09%

Debt Statement

<table>
<thead>
<tr>
<th>Issuance</th>
<th>Purpose</th>
<th>Maturity</th>
<th>Rate</th>
<th>Principal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>2015 Refunding Bonds</td>
<td>December 2021</td>
<td>1.62%</td>
<td>$3,780,000.00</td>
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<tr>
<td>2017</td>
<td>2017 Various Purpose Bonds</td>
<td>December 2032</td>
<td>2.21%</td>
<td>$3,960,000.00</td>
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<tr>
<td>2008</td>
<td>OPWC 0% Loan - ADA Ramps</td>
<td>December 2028</td>
<td>0%</td>
<td>$82,005.53</td>
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<tr>
<td>2015</td>
<td>OPWC 0% Loan - Kenyonbrook</td>
<td>December 2045</td>
<td>0%</td>
<td>$561,747.96</td>
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<tr>
<td></td>
<td>Total Principal Debt Balance</td>
<td></td>
<td></td>
<td>$8,383,753.49</td>
</tr>
</tbody>
</table>
## Fund Summary Report
### as of July 31, 2017

<table>
<thead>
<tr>
<th>FUND</th>
<th>1/1/2017 Balance</th>
<th>Year to Date Actual Revenue</th>
<th>Year to Date Actual Expenses</th>
<th>07/31/2017 Fund Balance</th>
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</thead>
<tbody>
<tr>
<td>101</td>
<td>$11,628,193.32</td>
<td>$16,813,973.05</td>
<td>$15,192,082.77</td>
<td>$13,250,083.60</td>
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<tr>
<td>202</td>
<td>$10,387.29</td>
<td>$480,869.35</td>
<td>$471,474.46</td>
<td>$19,782.18</td>
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<tr>
<td>203</td>
<td>$13,097.82</td>
<td>$50,881.30</td>
<td>$61,257.92</td>
<td>$2,721.20</td>
</tr>
<tr>
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</table>

**Total All Funds**: $23,225,623.51  
$25,961,174.40  
$21,290,611.45  
$27,896,186.46
# General Fund Overview

**City of Worthington, Ohio**

**as of July 31, 2017**

## Revenues

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>2016</th>
<th>2017</th>
<th>Variance</th>
<th>Variance as % of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Year End</td>
<td>Original Budget</td>
<td>Revised Budget</td>
<td>Y-T-D Estimates</td>
</tr>
<tr>
<td>Municipal Income Tax</td>
<td>19,907,180</td>
<td>19,749,766</td>
<td>19,749,766</td>
<td>11,838,880.60</td>
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<tr>
<td>Property Tax</td>
<td>2,584,732</td>
<td>2,770,000</td>
<td>2,770,000</td>
<td>1,385,000</td>
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<tr>
<td>Local Government</td>
<td>394,126</td>
<td>425,000</td>
<td>425,000</td>
<td>247,917</td>
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<tr>
<td>Inheritance Tax</td>
<td>137,675</td>
<td>135,000</td>
<td>135,000</td>
<td>78,750</td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>159,133</td>
<td>265,000</td>
<td>265,000</td>
<td>154,583</td>
</tr>
<tr>
<td>Township Fire Service</td>
<td>450,323</td>
<td>475,000</td>
<td>475,000</td>
<td>237,500</td>
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<tr>
<td>Community Center Membership/Program</td>
<td>1,200,564</td>
<td>1,435,000</td>
<td>1,435,000</td>
<td>837,083</td>
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<tr>
<td>EMS Transport</td>
<td>544,514</td>
<td>600,000</td>
<td>600,000</td>
<td>350,000</td>
</tr>
<tr>
<td>All Other Revenue</td>
<td>1,056,023</td>
<td>1,227,060</td>
<td>1,227,060</td>
<td>675,793</td>
</tr>
</tbody>
</table>

**Total Revenues**: $26,434,268

**Variance as % of Budget**: 6.38%

## Expenditures

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>2016</th>
<th>2017</th>
<th>Variance</th>
<th>Variance as % of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Year End</td>
<td>Original Budget</td>
<td>Revised Budget</td>
<td>Y-T-D Estimates</td>
</tr>
<tr>
<td>Planning &amp; Building</td>
<td>671,557</td>
<td>756,507</td>
<td>756,507</td>
<td>441,296</td>
</tr>
<tr>
<td>General Government</td>
<td>7,025,548</td>
<td>7,061,559</td>
<td>7,451,559</td>
<td>4,057,882</td>
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<tr>
<td>Fire Operations</td>
<td>5,972,910</td>
<td>6,501,944</td>
<td>6,501,944</td>
<td>3,803,301</td>
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<tr>
<td>Parks &amp; Recreation</td>
<td>4,396,243</td>
<td>4,780,643</td>
<td>4,780,643</td>
<td>2,793,258</td>
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<tr>
<td>Police Operations</td>
<td>5,293,169</td>
<td>5,960,184</td>
<td>5,960,184</td>
<td>3,481,774</td>
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<tr>
<td>Service/Engineering Department</td>
<td>2,182,335</td>
<td>2,523,075</td>
<td>2,523,075</td>
<td>1,471,794</td>
</tr>
</tbody>
</table>

**Total Expenditures**: $25,541,762

**Variance as % of Budget**: 91.94%

## Excess of Revenues Over (Under) Expenditures

<table>
<thead>
<tr>
<th>Excess (Under)</th>
<th>2016</th>
<th>2017</th>
<th>Variance</th>
<th>Variance as % of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Year End</td>
<td>Original Budget</td>
<td>Revised Budget</td>
<td>Y-T-D Estimates</td>
</tr>
<tr>
<td>Fund Balance at Beginning of Year</td>
<td>11,250,077</td>
<td>11,628,193</td>
<td>11,628,193</td>
<td>11,628,193</td>
</tr>
<tr>
<td>Expenditures versus Prior Year Enc</td>
<td>514,390</td>
<td>745,691</td>
<td>745,691</td>
<td>403,916</td>
</tr>
<tr>
<td>General Fund Balance</td>
<td>11,628,193</td>
<td>10,932,096</td>
<td>10,258,050</td>
<td>11,546,115</td>
</tr>
</tbody>
</table>

* - All other revenue budgets are spread equally over each month.

All expenditure budgets are spread equally over each month.
Highlights & Trends for August 2017

**Income Tax Collections**
- Income tax revenues are above August 2016 collections by $90,145 or 3.64%; Year to date collections are above 2016 YTD by $1,327,446 or 7.75%.
- Income tax collections are above estimates by $1,079,619 or 7.53% as of August 31, 2017.
- Refunds issued in August totaled $68,979 with year to date refunds totaling $508,381.

**Income Tax Revenue by Account Type**

For August of 2017:
- Withholding Accounts – 88.00% of collections
- Individual Accounts – 7.57% of collections
- Net Profit Accounts – 4.43% of collections

For August 2016:
- Withholding Accounts – 86.34% of collections
- Individual Accounts – 8.86% of collections
- Net Profit Accounts – 4.80% of collections

---

**All Funds**

<table>
<thead>
<tr>
<th>08/31/2017 Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>$29,486,294</td>
</tr>
</tbody>
</table>

(January 1, 2017 balance: $23,225,624)

<table>
<thead>
<tr>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>89.89% of appropriations.</td>
</tr>
<tr>
<td>Revenues above expenditures by $6,260,671</td>
</tr>
</tbody>
</table>

**General Fund**

<table>
<thead>
<tr>
<th>08/31/2017 Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$14,617,993</td>
</tr>
</tbody>
</table>

(January 1, 2017 balance: $11,628,193)

<table>
<thead>
<tr>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>91.30% of appropriations.</td>
</tr>
<tr>
<td>Revenues above expenditures by $2,989,800</td>
</tr>
</tbody>
</table>

---

**Income Tax Refunds as of August**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000,000</td>
<td>$10,000,000</td>
<td>$15,000,000</td>
<td>$20,000,000</td>
<td>$25,000,000</td>
<td>$30,000,000</td>
<td>$35,000,000</td>
<td>$40,000,000</td>
<td>$45,000,000</td>
</tr>
</tbody>
</table>

---

**August Year to Date Income Tax Collections**

- 2009: $5,000,000
- 2010: $10,000,000
- 2011: $15,000,000
- 2012: $20,000,000
- 2013: $25,000,000
- 2014: $30,000,000
- 2015: $35,000,000
- 2016: $40,000,000
- 2017: $45,000,000

---

**Expenditures**

- 89.89% of appropriations.
- Revenues above expenditures by $6,260,671
Department of Finance

August 2017

Highlights & Trends for August (continued)

August 2017 Year to Date General Fund Revenue

- Municipal Income Tax: 72.99%
- Property Tax: 4.37%
- Local Government: 2.26%
- Interest Income: 1.46%
- Fines & Forfeitures: 0.73%
- Township Fire Service: 0.53%
- Community Center Membership/Programs: 1.19%
- EMS Transport: 4.21%
- All Other Revenue: 12.26%

August 2017 Year to Date General Fund Expenses

- Planning & Building: 25.40%
- General Government: 24.16%
- Fire Operations: 18.02%
- Parks & Recreation: 21.62%
- Police Operations: 8.09%
- Service/Engineering Department: 21.62%

Notable Initiatives & Activities

- Fund balances for all funds increased from $23,225,624 on January 1, 2017 to $29,486,294 as of August 31, 2017, with year to date revenues exceeding expenditures for all funds by $6,260,671.
- For the month of August, fund balances for all funds increased from $27,896,186 as of August 1, 2017 to $29,486,294 as of August 31, 2017, with revenues exceeding expenditures by $1,590,107.
- Year to date revenues for all funds are below 2016 revenues by -$179,708 (excluding bond proceeds) and above estimates by $1,365,773. Total revenues include $3,960,000 in bond issuance proceeds received in January 2017.
- Expenditures for all funds tracked at 89.89% of anticipated expenditure levels for the month of August.
- The General Fund balance increased from $11,628,193 as of January 1, 2017 to $14,617,993 as of August 31, 2017, with revenues exceeding expenditures by $2,989,800.
- For the month of August, the General Fund balance increased from $13,250,083 on August 1, 2017 to $14,617,993 as of August 31, 2017, with revenues exceeding expenditures by $1,367,910.
- General Fund revenues are above 2016 revenues by $1,533,988 and above estimates by $866,611 or 4.48%.
- General Fund Expenditures tracked at 91.30% of anticipated expenditure levels for the month of August 2017.
# Financial Tracking

## August Year to Date

### Revenue to Expenditures

**All Funds**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td>$20,527,527</td>
<td>$19,473,336</td>
<td>$17,806,751</td>
<td>$22,675,968</td>
<td>$23,892,049</td>
<td>$25,304,523</td>
<td>$26,139,550</td>
<td>$25,584,530</td>
<td>$26,605,778</td>
<td>$30,386,070</td>
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<tr>
<td><strong>Expenditures</strong></td>
<td>$19,106,504</td>
<td>$19,122,079</td>
<td>$17,790,744</td>
<td>$19,728,276</td>
<td>$20,653,007</td>
<td>$21,942,866</td>
<td>$22,637,670</td>
<td>$22,957,490</td>
<td>$22,902,444</td>
<td>$24,125,399</td>
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</table>

## August Year to Date

### General Fund

### Cash Position

<table>
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<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
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<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td>$15,457,545</td>
<td>$15,075,075</td>
<td>$14,740,291</td>
<td>$17,266,843</td>
<td>$17,900,115</td>
<td>$19,114,548</td>
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<td>$18,354,010</td>
<td>$18,681,678</td>
<td>$20,215,666</td>
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<tr>
<td><strong>Expenditures</strong></td>
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<td>$14,840,405</td>
<td>$14,933,505</td>
<td>$15,299,453</td>
<td>$16,107,530</td>
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<td>$16,341,227</td>
<td>$16,576,856</td>
<td>$17,209,932</td>
<td>$17,225,866</td>
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</tbody>
</table>
August 2017
Cash Reconciliation

Total Fund Balances: $29,486,294.30

Depository Balances:
- General Account: $9,942,881.58
- EMS Lock Box: $2,292,467.10
Total Bank Balances: $12,235,348.68

Investment Accounts:
- Certificates of Deposits: $6,160,693.46
- Certificates of Deposits (EMS): $2,094,000.00
- Star Ohio/Star Plus: $1,232,347.99
- Fifth Third MMKT/CDs: $7,406,185.73
- Bicentennial Fund CD: $71,022.84
- J.K. Memorial Library CD: $12,283.70
- CF Bank MMKT/CD: $272,881.90
Total Investment Accounts: $17,249,415.62

Petty Cash/Change Fund: $1,530.00

Total Treasury Balance as of August 31, 2017: $29,486,294.30

Total Interest Earnings as of August 31, 2017: $146,810.26
Average Interest Earnings: 1.45%

Debt Statement

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<tr>
<th>Issuance</th>
<th>Purpose</th>
<th>Maturity</th>
<th>Rate</th>
<th>Principal Balance</th>
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<tr>
<td>2015</td>
<td>2015 Refunding Bonds</td>
<td>December 2021</td>
<td>1.62%</td>
<td>$3,780,000.00</td>
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<td>2017</td>
<td>2017 Various Purpose Bonds</td>
<td>December 2032</td>
<td>2.21%</td>
<td>$3,960,000.00</td>
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<td>2008</td>
<td>OPWC 0% Loan – ADA Ramps</td>
<td>December 2028</td>
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<tr>
<td></td>
<td>Total Principal Debt Balance</td>
<td></td>
<td></td>
<td>$8,383,753.49</td>
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# City of Worthington Fund Summary Report

as of August 31, 2017

<table>
<thead>
<tr>
<th>FUND</th>
<th>1/1/2017 Beginning Balance</th>
<th>Year to Date Actual Revenue</th>
<th>Year to Date Actual Expenses</th>
<th>08/31/2017 Fund Balance</th>
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</thead>
<tbody>
<tr>
<td>101</td>
<td>$11,628,193.32</td>
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<tr>
<td>203</td>
<td>$13,097.82</td>
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<td>204</td>
<td>$102,962.81</td>
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<td>$8,934.79</td>
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<td>$71,022.84</td>
<td>$513.48</td>
<td>$71,536.32</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>306</td>
<td>$375,148.78</td>
<td>$375,148.78</td>
<td>$375,148.78</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>308</td>
<td>$7,139,920.77</td>
<td>$6,106,605.24</td>
<td>$10,015,068.7</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>313</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>409</td>
<td>$1,348,041.39</td>
<td>$1,656,730.55</td>
<td>$1,359,804.70</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>410</td>
<td>$278,447.93</td>
<td>$278,447.93</td>
<td>$278,447.93</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>825</td>
<td>$58,800.93</td>
<td>$76,052.93</td>
<td>$76,052.93</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>830</td>
<td>$2,103.12</td>
<td>$2,392.55</td>
<td>$2,392.55</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>838</td>
<td>$1,530.00</td>
<td>$1,530.00</td>
<td>$1,530.00</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>910</td>
<td>$40.40</td>
<td>$11,704.91</td>
<td>$11,704.91</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>920</td>
<td>$140,279.20</td>
<td>$285,097.96</td>
<td>$285,097.96</td>
<td>$14,617,993.02</td>
</tr>
<tr>
<td>930</td>
<td>$0.00</td>
<td>$57,173.97</td>
<td>$57,173.97</td>
<td>$14,617,993.02</td>
</tr>
</tbody>
</table>

Total All Funds: $23,225,623.51 $30,886,069.88 $24,125,399.09 $29,486,294.30
## City of Worthington, Ohio
### General Fund Overview
#### as of August 31, 2017

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2016 Year End</th>
<th>2016 Actual</th>
<th>2016 Original</th>
<th>2017 Revised</th>
<th>2017 Y-T-D</th>
<th>2017 August</th>
<th>Variance</th>
<th>Variance as % of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal Income Tax</td>
<td>$19,907,180</td>
<td>$19,749,766</td>
<td>$19,749,766</td>
<td>$13,722,300.93</td>
<td>$14,756,081</td>
<td>$1,033,780</td>
<td>7.53%</td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>2,584,732</td>
<td>2,770,000</td>
<td>2,770,000</td>
<td>2,610,931</td>
<td>2,479,391</td>
<td>($131,540)</td>
<td>-5.04%</td>
<td></td>
</tr>
<tr>
<td>Local Government</td>
<td>* 394,126</td>
<td>425,000</td>
<td>283,333</td>
<td>239,570</td>
<td>($43,763)</td>
<td>-15.45%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inheritance Tax</td>
<td>2 - - - - - 0.00%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>* 137,675</td>
<td>135,000</td>
<td>90,000</td>
<td>146,810</td>
<td>56,810</td>
<td>63.12%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ties &amp; Forfeitures</td>
<td>159,133</td>
<td>265,000</td>
<td>176,667</td>
<td>106,268</td>
<td>($70,399)</td>
<td>-39.85%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Township Fire Service</td>
<td>2 450,323</td>
<td>475,000</td>
<td>356,250</td>
<td>295,765</td>
<td>($60,485)</td>
<td>-16.98%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Center Membership/Progr</td>
<td>* 1,200,564</td>
<td>1,435,000</td>
<td>956,667</td>
<td>884,435</td>
<td>($72,231)</td>
<td>-7.55%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EMS Transport</td>
<td>544,514</td>
<td>600,000</td>
<td>400,000</td>
<td>456,595</td>
<td>56,595</td>
<td>14.15%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>All Other Revenue</td>
<td>* 1,056,023</td>
<td>1,227,060</td>
<td>752,907</td>
<td>850,750</td>
<td>97,843</td>
<td>13.00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$26,434,268</strong></td>
<td><strong>$27,081,826</strong></td>
<td><strong>$19,349,055</strong></td>
<td><strong>$20,215,666</strong></td>
<td><strong>$866,611</strong></td>
<td>4.48%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2016 Year End</th>
<th>2016 Actual</th>
<th>2016 Original</th>
<th>2017 Revised</th>
<th>2017 Y-T-D</th>
<th>2017 August</th>
<th>Variance</th>
<th>Variance as % of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planning &amp; Building</td>
<td>$671,557</td>
<td>$756,597</td>
<td>$756,597</td>
<td>$504,338</td>
<td>$456,087</td>
<td>($48,251)</td>
<td>90.43%</td>
<td></td>
</tr>
<tr>
<td>General Government</td>
<td>7,025,548</td>
<td>7,061,559</td>
<td>7,741,559</td>
<td>4,677,889</td>
<td>4,263,088</td>
<td>($414,801)</td>
<td>91.13%</td>
<td></td>
</tr>
<tr>
<td>Fire Operations</td>
<td>5,972,910</td>
<td>6,501,944</td>
<td>4,345,129</td>
<td>3,978,456</td>
<td>3,627,595</td>
<td>($350,861)</td>
<td>91.18%</td>
<td></td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>4,396,243</td>
<td>4,780,643</td>
<td>3,192,295</td>
<td>3,023,508</td>
<td>($168,788)</td>
<td>94.71%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police Operations</td>
<td>5,293,169</td>
<td>5,960,184</td>
<td>3,978,456</td>
<td>3,627,595</td>
<td>($350,861)</td>
<td>91.18%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service/Engineering Department</td>
<td>2,182,335</td>
<td>2,523,075</td>
<td>1,682,050</td>
<td>1,357,541</td>
<td>($324,509)</td>
<td>80.71%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$25,541,762</strong></td>
<td><strong>$27,583,911</strong></td>
<td><strong>$18,380,158</strong></td>
<td><strong>$16,781,591</strong></td>
<td><strong>($1,598,567)</strong></td>
<td>91.30%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Excess of Revenues Over (Under) Expenditures</strong></td>
<td><strong>$892,506</strong></td>
<td><strong>($502,085)</strong></td>
<td><strong>($1,189,885)</strong></td>
<td><strong>$968,897</strong></td>
<td><strong>$3,434,075</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balance at Beginning of Year</th>
<th>2016 Year End</th>
<th>2016 Actual</th>
<th>2016 Original</th>
<th>2017 Revised</th>
<th>2017 Y-T-D</th>
<th>2017 August</th>
<th>Variance</th>
<th>Variance as % of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fund Balance at Beginning of Year</strong></td>
<td><strong>$11,250,077</strong></td>
<td><strong>$11,628,193</strong></td>
<td><strong>$11,628,193</strong></td>
<td><strong>$11,628,193</strong></td>
<td><strong>$11,628,193</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Unexpended Appropriations (98.0%) | 551,678 | 565,434 | 565,434 | 1 - Income Tax budget based on individual monthly projections. |
| Expenditures versus Prior Year Enc | 514,390 | 745,691 | 403,916 | 444,275 | 2 - These revenue budgets are based on semi-annual payments. |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund Balance</strong></td>
<td><strong>$11,628,193</strong></td>
<td><strong>$10,932,096</strong></td>
<td><strong>$10,258,052</strong></td>
<td><strong>$12,758,609</strong></td>
<td><strong>$14,617,993</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* - All other revenue budgets are spread equally over each month. 
All expenditure budgets are spread equally over each month.