

**CITY OF WHITEHALL**  
FRANKLIN COUNTY, OHIO

**Supplemental Report**

**For the Year Ended  
December 31, 2019**





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Columbus, Ohio 43215  
IPARreport@ohioauditor.gov  
(800) 282-0370

Members of Council  
City of Whitehall  
360 S. Yearling Road  
Whitehall, Ohio 43213

We have reviewed the *Independent Auditor's Report* of the City of Whitehall, Franklin County, prepared by Julian & Grube, Inc., for the audit period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

#### **Alcohol Purchase - Finding for Recovery Repaid Under Audit**

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only.

Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose states that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

In September and October 2019, the Whitehall CIC purchased alcohol in the amounts of \$170 and \$390, respectively, for a community social event promoting the City of Whitehall. As described in Auditor of State Bulletins, 2003-005 and 2014-003, alcohol is not considered a proper public purpose.

In accordance with the forgoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued in the amount of \$560, in favor of the Whitehall CIC.

Members of Council  
City of Whitehall  
360 S. Yearling Road  
Whitehall, Ohio 43213  
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The Finding for Recovery of \$560 was repaid in full from local private donations on August 26, 2020.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Whitehall is responsible for compliance with these laws and regulations.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 16, 2020

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

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**Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Required by *Government Auditing Standards***

City of Whitehall  
Franklin County  
360 S. Yearling Road  
Whitehall, Ohio 43213

To the Members of Council and Mayor:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitehall, Franklin County, Ohio, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Whitehall's basic financial statements and have issued our report thereon dated August 27, 2020, wherein we noted, as discussed in Note 3, the City of Whitehall adopted Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. Also, as discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods. Further, as discussed in Note 25 to the financial statements, the City of Whitehall included the activity of the Whitehall Community Improvement Corporation, a discretely presented component unit, which required a restatement to net position as of December 31, 2018.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the City of Whitehall's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the City of Whitehall's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the City of Whitehall's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the City of Whitehall's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City of Whitehall's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City of Whitehall's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.  
August 27, 2020



**CITY OF WHITEHALL, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*FOR THE YEAR ENDED*  
*DECEMBER 31, 2019*



City of  
**WHITEHALL**  
Opportunity is Here

**DAN MILLER, CITY AUDITOR**



**CITY OF WHITEHALL, OHIO**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2019

DAN MILLER  
AUDITOR

PREPARED BY THE CITY FINANCE DEPARTMENT



## INTRODUCTORY SECTION

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**CITY OF WHITEHALL, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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August 27, 2020

Honorable Mayor Kim Maggard  
Members of City Council  
Citizens of Whitehall, Ohio

Transmittal Letter

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for the City of Whitehall, Ohio (the City) for the year ended December 31, 2019. The CAFR is the official report of the City's operations and financial position for the year, and has been developed for the benefit of Whitehall residents and elected officials, investment banks, underwriters, and all other interested parties. The financial statements are presented in conformity with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

The CAFR consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for these representations, the management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City is required by state law to have an annual audit performed by the Auditor of State's office or an independent public accounting firm, if permitted by the Auditor of State. Julian & Grube, Inc. performed the audit for the year ended December 31, 2019. The City continues to receive an unmodified opinion. The Independent Accountant's Report on the City's financial statements is included in the Financial Section of this report.

As part of the City's independent audit, tests are made to determine the adequacy of the internal control structure, as well as to determine that the City has complied with applicable laws and regulations. The results of the City's independent audit for the year ended December 31, 2019 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the Independent Accountant's Report.

## **Profile of the Government**

Organized in 1947 the City of Whitehall gets its name from the Ye Olde White Hall Tavern which was an overnight stagecoach stop on the newly established National Road. The house and the land were purchased and parceled out in the early 1900's and make up the western portion of Whitehall.

Today, the City of approximately 19,020 residents is a first ring suburb of the City of Columbus. It is home to the Defense Supply Center Columbus (DSCC), built in 1918 and the largest employer in the City.

The City is a home-rule municipal corporation operating under the laws of the State of Ohio. The City's charter was adopted in its original form on November 8, 1966 and provides for a "Mayor-Council" form of government. The laws of the State of Ohio prevail when conflicts exist between the charter and the State constitution and in matters where the charter is silent. The charter can only be amended by a majority vote of the City's registered voters.

The Mayor is elected to a four year term that begins on the first day of January following the election. According to the charter, the Mayor is the chief executive officer of the City and is responsible to the electors for enforcement of all laws and ordinances. The Mayor appoints an Administrative Assistant, Service Director, Safety Director, Information Technology Director, Economic Development Director, Community Affairs Coordinator and members of various boards and commissions. The Mayor also appoints a Human Resources Director with the advice and consent of the Human Resources Commission. The other elected officials are the City Auditor, City Treasurer and City Attorney, each elected to a four year term.

Legislative authority is vested in a seven-member Council, three of whom are elected at-large and four from existing wards. Ward Council and at-large Council members are elected to staggered four year terms with terms beginning in even years on the first day of January following the election. The Council enacts legislation in the form of ordinances and resolutions relative to City services, appropriating and borrowing monies, and other municipal purposes. The President of Council is elected at-large to a four year term. The President presides over all Council meetings, renders a vote only in case of a tie, and serves as the acting Mayor when the Mayor is absent or for any reason unable to perform the duties of the office.

The City reporting entity is defined by GASB and includes all funds and departments of the City. Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; or (3) the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or (4) the City is obligated for the debt of the organization. Component units may also include organizations for which the City approves the budgets, the issuance of debt or the levying of taxes or whose relationship with the City is such that to exclude their activity would be misleading. Based on these criteria, the City has one component units, the Whitehall Community Improvement Corporation (CIC).

Ohio Revised Code requires Council to adopt an annual budget which serves as the foundation for the City's financial planning and control. Appropriations for the operation of various City departments are established through the passage of an ordinance by City Council. Budgetary control is facilitated through the maintenance of an encumbrance system for purchase orders, and through the use of the City's automated financial system. The council is required to hold public hearings on the proposed budget and to adopt the budget by no later than December 31, the close of the City's fiscal year.

The appropriated budget is prepared by fund, (e.g., general fund), department (e.g., police) and line item (e.g., personal services). The City Council may pass supplemental appropriations at any time by ordinance. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. The general fund and the TIF fund, a major special revenue fund, are presented in the basic financial statements. For governmental funds, other than the general fund and the major special revenue fund with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report.

The City provides a full range of municipal services including police, fire, and emergency medical services; street maintenance; parks and recreation; planning and zoning; a municipal court; and general administrative services.

### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local Economy – Whitehall has seen a growth in revenues due to continuous economic growth. 2020 looks to be a promising year for Whitehall. Norton Crossing, a 23 acre 50 million dollar mixed use development at the corner of Broad Street and Hamilton Road, is nearing completion and will be finished before the end of the year.

The City acquired the Woodcliff Condominiums, a 35 acre tract at the Northeast corner of Broad St and Hamilton Rd.

The Golf Dome property has been demolished and is currently being marketed for development.

Long Term Financial Planning—Whitehall continues to be financially impacted by a consent decree with the Ohio Environmental Protection Agency (OEPA) to reduce sanitary sewer overflows and water in basements. The City’s sewer lines, most of which are over fifty years old, are prone to inflow and infiltration especially during significant rainfall events and this inflow and infiltration occasionally overwhelms the capacity of the sanitary sewer system. Under the OEPA decree, the City is expected to spend \$2.58 million over fifteen years commencing in 2015 to correct problem areas that were discovered during the inspection phase of the Director’s Final Findings and Orders (DFFO).

Outstanding general obligation bonds and notes total \$23,500,000 dollars. The Street Scape bond accounts for \$1,020,000, is a GO bond that is reimbursed from TIF funds and will be retired in 2028. The Recreation Center bond accounts for \$2,035,000, is a GO bond and will be retired in 2030. The bond to purchase the Commons at Royal Landing accounts for \$3,625,000, is paid from TIF funds and will be retired in 2031. The Event Center bond accounts for \$5,000,000, is a GO bond and will be retired in 3039. In 2019 the City issued \$9,620,000 in Special Obligation Nontax Revenue Notes to be paid with TIF funds and \$1,750,000 in Judgement Notes to be paid from the General Fund. These notes will be paid off each year until the property is sold.

### **Awards and Acknowledgements**

The City of Whitehall, Ohio was awarded the Ohio Auditor of State Award for excellence in financial reporting for the year ending December 31, 2012, and December 31, 2016. The Ohio Auditor of State Award for excellence in financial reporting with Distinction for exemplary financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) for the years ending December 31, 2014, December 31, 2015, December 31, 2017 and December 31, 2018.

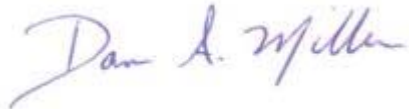
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to City of Whitehall, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This was the 6<sup>th</sup> consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

I would like to express my appreciation to the employees of the Whitehall Auditor's office for maintaining the accounting records of the City on an accurate and timely basis and for their professionalism throughout the year.

I would also like to thank the Mayor and Members of Council for their ongoing support of excellence in financial reporting and disclosure, and to Julian & Grube, Inc. for their assistance with the preparation of this CAFR.

Respectfully submitted,

A handwritten signature in blue ink that reads "Dan A. Miller". The signature is written in a cursive style with a large, sweeping initial "D".

Dan Miller  
Auditor and Tax Commissioner





**CITY OF WHITEHALL, OHIO**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
**AS OF DECEMBER 31, 2019**

Elected Officials

Mayor	Kim Maggard
City Council:	
President	Tom Potter
At-Large	Robert Bailey
At-Large	Wes Kantor
At-Large	Karen Conison
1 <sup>st</sup> Ward	Chris Rodriguez
2 <sup>nd</sup> Ward	Joanna Heck
3 <sup>rd</sup> Ward	Larry Morrison
4 <sup>th</sup> Ward	Lori Elmore
City Auditor	Dan Miller
City Attorney	Michael Bivens
City Treasurer	Steve Quincel

Appointed Officials

Director of Public Service	Zachary Woodruff
Director of Public Safety	Van Gregg
Director of Economic Development	Zachary Woodruff
Director of Human Resources	Ellen Wandell
Director of Information Technology	Bret Henninger
Director of Parks & Recreation	Shannon Sorrell



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Whitehall  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morrill*

Executive Director/CEO

## FINANCIAL SECTION

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**Independent Auditor's Report**

City of Whitehall  
Franklin County  
360 S. Yearling Road  
Whitehall, Ohio 43213

To the Members of Council and Mayor:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitehall, Franklin County, Ohio, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Whitehall's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the City of Whitehall's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the City of Whitehall's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitehall, Franklin County, Ohio, as of December 31, 2019, and the respective changes in financial position thereof and the respective budgetary comparisons for the General and TIF funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Emphasis of Matters***

As discussed in Note 3 to the financial statements, the City of Whitehall adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Also, as discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City of Whitehall. Further, as discussed in Note 25 to the financial statements, the City of Whitehall included the activity of the Whitehall Community Improvement Corporation, a discretely presented component unit, which required a restatement to net position as of December 31, 2018. We did not modify our opinion regarding these matters.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit assets and liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

***Supplementary and Other Information***

Our audit was conducted to opine on the City of Whitehall's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2020, on our consideration of the City of Whitehall's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Whitehall's internal control over financial reporting and compliance.

*Julian & Grube, Inc.*

Julian & Grube, Inc.  
August 27, 2020

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

The management's discussion and analysis of the City of Whitehall's (the "City") financial performance provides an overall review of the City's financial activities for the year ended December 31, 2019. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the City's financial performance.

**Financial Highlights**

Key financial highlights for 2019 are as follows:

- The total net position of the City increased \$8,889,349 or 637.07% from 2018's restated net position.
- General revenues accounted for \$32,263,693 or 81.29% of total governmental activities revenue. Program specific revenues accounted for \$7,425,152 or 18.71% of total governmental activities revenue.
- The City had \$29,554,545 in expenses related to governmental activities; \$7,425,152 of these expenses was offset by program specific charges for services, grants or contributions. The remaining expenses of the governmental activities were offset by general revenues (primarily miscellaneous revenues, property taxes, payment in lieu of taxes, income taxes and unrestricted grants and entitlements) of \$32,263,693.
- The general fund had revenues and other financing sources of \$38,920,489 in 2019. The expenditures and other financing uses of the general fund totaled \$45,808,293 in 2019. The net decrease in fund balance for the general fund was \$6,887,804 or 100.94%.
- The TIF fund had revenues and other financing sources of \$1,252,543 in 2019. The expenditures and other financing uses of the TIF fund totaled \$1,325,560 in 2019. The net decrease in fund balance for the TIF fund was \$73,017 or 2.65%.
- In the general fund, the actual revenues and other financing sources of \$50,434,734 were lower than the final budget of \$52,147,234. Actual expenditures and other financing uses of \$61,860,956 were lower than the amount in the final budget of \$63,960,353. Budgeted revenues and other financing sources increased \$19,327,033 from the original to the final budget while budgeted expenditures and other financing uses increased \$30,729,656.

**Using this Annual Financial Report**

This annual report consists of a series of financial statements and notes to these statements. These statements are organized so the reader can understand the City as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net position and statement of activities provide information about the activities of the City as a whole, presenting both an aggregate view of the City's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the City's most significant funds with all other nonmajor funds presented in total in one column.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**Reporting the City as a Whole**

*Statement of Net Position and the Statement of Activities*

While this document contains a large number of funds used by the City to provide programs and activities, the view of the City as a whole looks at all financial transactions and asks the question, "How did the City perform financially during 2019?" The statement of net position and the statement of activities answer this question. These statements include all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the City's net position and changes in net position. This change in net position is important because it tells the reader that, for the City as a whole, the financial position of the City has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the City's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, required community programs and other factors.

In the statement of net position and the statement of activities, the governmental activities include the City's programs and services, including police, fire and rescue, street maintenance, capital improvements and general administration. These services are funded primarily by property and municipal income taxes, payments in lieu of taxes, and intergovernmental revenues including federal and state grants and other shared revenues.

**Reporting the City's Most Significant Funds**

*Fund Financial Statements*

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and fiduciary funds.

Fund financial reports provide detailed information about the City's major funds. The City uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the City's most significant funds.

***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.



**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

The City maintains a multitude of individual governmental funds. The City has segregated these funds into major funds and nonmajor funds. The City's major governmental funds are the general fund and the TIF fund. Information for major funds is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single, aggregated presentation.

***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. Custodial funds are the City's only fiduciary fund type.

***Notes to the Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

***Required Supplementary Information***

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's net pension asset/liability and net OPEB liability, along with contributions to the pension systems.

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**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**Government-Wide Financial Analysis**

The table below provides a summary of the City's assets, deferred inflows of resources, liabilities, deferred outflows of resources and net position at December 31, 2019 and 2018. The net position at December 31, 2018 has been restated as described in Note 3.

	<b>Net Position</b>	
	Governmental	Restated
	Activities	Governmental Activities
	2019	2018
<u>Assets</u>		
Current and other assets	\$ 26,687,553	\$ 34,752,178
Capital assets	49,711,152	40,622,767
Total assets	<u>76,398,705</u>	<u>75,374,945</u>
<u>Deferred Outflows</u>		
Pension	13,850,999	6,070,768
OPEB	<u>3,436,393</u>	<u>2,610,324</u>
Total deferred outflows	<u>17,287,392</u>	<u>8,681,092</u>
<u>Liabilities</u>		
Current liabilities	12,878,947	11,917,700
Long-term liabilities:	17,906,325	12,630,040
Net pension liability	44,171,514	30,159,569
Net OPEB liability/asset	<u>8,304,487</u>	<u>26,472,037</u>
Total liabilities	<u>83,261,273</u>	<u>81,179,346</u>
<u>Deferred Inflows</u>		
Property taxes levied for the next fiscal year	336,761	338,146
Payments in lieu of taxes levied for the next fiscal year	1,119,156	992,706
Pension	160,058	2,143,488
OPEB	<u>1,314,848</u>	<u>797,699</u>
Total deferred inflows	<u>2,930,823</u>	<u>4,272,039</u>
<u>Net Position</u>		
Net investment in capital assets	37,472,983	34,257,104
Restricted	6,034,084	5,186,248
Unrestricted (deficit)	<u>(36,013,066)</u>	<u>(40,838,700)</u>
Total net position	<u>\$ 7,494,001</u>	<u>\$ (1,395,348)</u>

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension asset.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability/asset* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability to equal the City's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the City is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability/asset. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability/asset are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the City's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability/asset and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2019, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$7,494,001.

Capital assets reported on the government-wide statements represent the largest portion of the City's net position. At year-end, capital assets represented 65.07% of total assets. Capital assets include land, construction in progress, land improvements, buildings and improvements, equipment, vehicles, works of art and infrastructure. The net investment in capital assets at December 31, 2019, was \$37,472,983 in the governmental activities. These capital assets are used to provide services to citizens and are not available for future spending.

Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

A portion of the City's net position, \$6,034,084, represents resources that are subject to external restriction on how they may be used. In the governmental activities, the remaining balance is a deficit unrestricted net position of (\$36,013,066).

The following table shows the changes in net position for 2019 and 2018. The net position at December 31, 2018 has been restated as described in Note 3.

	<b>Change in Net Position</b>	
	Governmental	Restated
	Activities	Governmental
	2019	2018
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 1,908,846	\$ 1,954,768
Operating grants and contributions	2,668,106	1,683,131
Capital grants and contributions	2,848,200	712,973
Total program revenues	<u>7,425,152</u>	<u>4,350,872</u>
General revenues:		
Municipal income taxes	27,457,380	27,069,615
Property taxes	324,401	356,228
Lodging taxes	46,991	49,938
Payments in lieu of taxes	1,038,300	988,803
Unrestricted grants and entitlements	1,717,153	866,112
Investment earnings	296,699	222,382
Miscellaneous	1,382,769	1,121,225
Total general revenues	<u>32,263,693</u>	<u>30,674,303</u>
Total revenues	<u>39,688,845</u>	<u>35,025,175</u>

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>Change in Net Position</b>	
	Governmental	Restated
	Activities	Governmental Activities
	2019	2018
<hr/>		
<b>Expenses</b>		
General government	\$ 14,571,994	\$ 11,185,701
Security of persons and property	1,575,013	18,890,949
Public health and welfare	655,582	792,648
Transportation	2,333,751	3,470,948
Community environment	67,911	32,311
Leisure time activity	1,694,360	1,726,236
Economic development	6,364,958	724,459
Utility services	1,574,135	1,086,504
Interest and fiscal charges	716,841	198,359
	<hr/>	<hr/>
Total expenses	29,554,545	38,108,115
	<hr/>	<hr/>
Special item - loss on sale of asset	(1,244,951)	(4,675,000)
	<hr/>	<hr/>
Change in net position	8,889,349	(7,757,940)
	<hr/>	<hr/>
Net position (deficit) at beginning of year (restated)	(1,395,348)	6,362,592
	<hr/>	<hr/>
Net position at end of year (deficit)	\$ 7,494,001	\$ (1,395,348)
	<hr/> <hr/>	<hr/> <hr/>

**Governmental Activities**

Governmental activities net position increased by \$8,889,349 from the 2018 restated net position.

Security of persons and property, which primarily supports the operations of the police and fire departments accounted for \$1,575,013 of the total expenses of the City. These expenses were funded by \$754,193 in direct charges to users of the services, \$867,144 in operating grants and contributions and \$2,680 in capital grants and contributions. Transportation expenses totaled \$2,333,751. Transportation expenses were primarily funded by \$14,420 in direct charges to users of the services, \$1,278,564 in operating grants and contributions and \$2,365,880 in capital grants and contributions. The decrease in security of persons and property expenses was due to structural changes in the Ohio Police and Fire Pension OPEB plan, that resulted in a significant reduction of the OPEB liability.

During 2019, the local state and federal government contributed to the City a total of \$5,516,306 in operating grants and contributions and capital grants and contributions. These revenues are restricted to a particular program or purpose. Of the total operating grants and contributions, \$1,278,564 subsidized transportation programs, \$867,144 subsidized security of persons and property programs, \$7,080 subsidized leisure time activity and \$515,318 subsidized public health and welfare. The City received \$2,848,200 in capital grants and contributions which includes funds from OPWC for road projects.

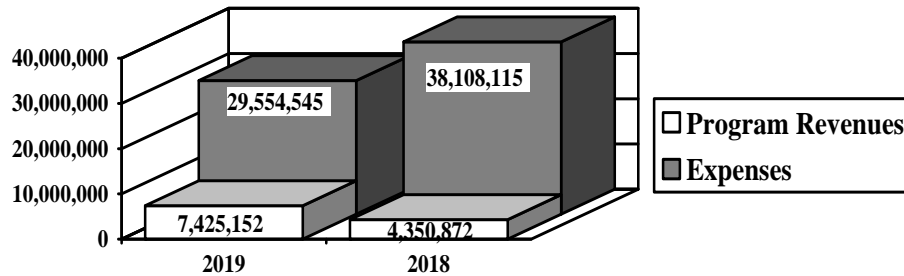
General revenues totaled \$32,263,693 and amounted to 81.29% of total governmental revenues in 2019. These revenues primarily consist of property and municipal income tax revenue of \$27,781,781. The other primary source of general revenues is payments in lieu of taxes, making up \$1,038,300.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State grants and entitlements. As can be seen in the graph below, the City is highly dependent upon property and municipal income taxes as well as miscellaneous revenues.

**Governmental Activities - Program Revenues vs. Total Expenses**



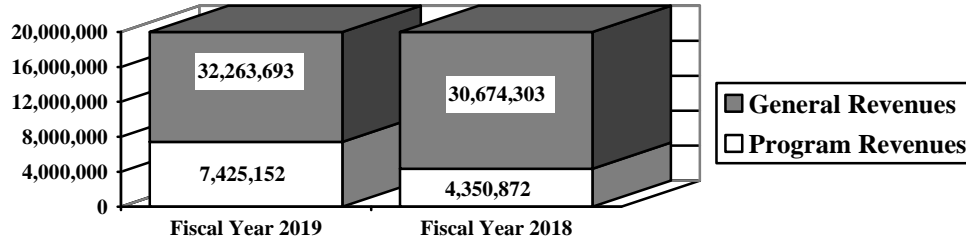
	<b>Governmental Activities</b>			
	2019		2018	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Program Expenses:				
General government	\$ 14,571,994	\$ 13,079,046	\$ 11,185,701	\$ 10,333,452
Security of persons and property	1,575,013	(49,004)	18,890,949	17,845,415
Public health and welfare	655,582	140,264	792,648	295,411
Transportation	2,333,751	(1,325,113)	3,470,948	1,785,015
Community environment	67,911	67,911	32,311	32,311
Leisure time activity	1,694,360	1,560,805	1,726,236	1,456,317
Economic development	6,364,958	6,364,958	724,459	724,459
Utility services	1,574,135	1,573,685	1,086,504	1,086,504
Interest and fiscal charges	716,841	716,841	198,359	198,359
<b>Total</b>	<b>\$ 29,554,545</b>	<b>\$ 22,129,393</b>	<b>\$ 38,108,115</b>	<b>\$ 33,757,243</b>

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019

The dependence upon general revenues for governmental activities is apparent, with 75.88% of expenses supported through taxes and other general revenues for 2019.

**Governmental Activities - General and Program Revenues**



**Financial Analysis of the Government's Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

***Governmental Funds***

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at year-end.

The City's governmental funds reported a combined fund balance of \$9,610,885 which is \$8,609,707 lower than last year's restated total of \$18,220,592. The schedule below indicates the fund balances and the total change in fund balances as of December 31, 2019 and December 31, 2018 for all major and nonmajor governmental funds. The fund balances at December 31, 2018 have been restated as described in Note 3.

	Fund Balances (deficit) <u>12/31/19</u>	Restated Fund Balances <u>12/31/18</u>	<u>Change</u>
Major funds:			
General	\$ (64,112)	\$ 6,823,692	\$ (6,887,804)
TIF	2,682,437	2,755,454	(73,017)
Other nonmajor governmental funds	<u>6,992,560</u>	<u>8,641,446</u>	<u>(1,648,886)</u>
Total	<u>\$ 9,610,885</u>	<u>\$ 18,220,592</u>	<u>\$ (8,609,707)</u>

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

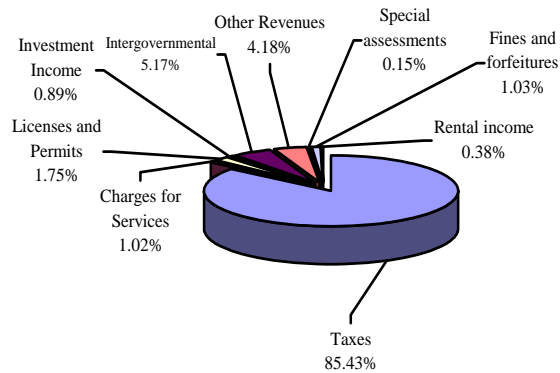
**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**General Fund**

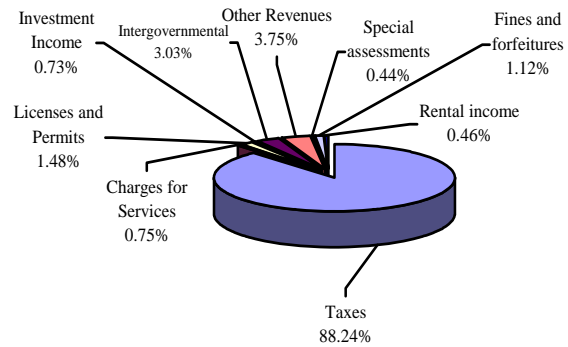
The City's general fund balance decreased \$6,887,804. The table that follows assists in illustrating the revenues of the general fund. Tax revenues increased slightly. Income tax receipts fluctuated based on an increase in revenues received during the current year and based on estimated receivables at year end. The charges for services increased due to an increase in receipts relating to EMS and services provided accident reports/damage collections. Revenues related to licenses and permits increased mainly due to an increase in revenues related to building permits. Revenues related to fines and forfeitures increased due to an increase in mayor's court costs and fines. Intergovernmental revenue increased due to an increase in local government revenues. Special assessment revenues decreased due to a decrease in special assessment receivables. Investment income increased due to an increase in the interest received on investments. Rental income decreased due to a decrease in income received from the city owned facilities. Other revenues increased due to an increase in various rebates and refunds.

	2019 Amount	2018 Amount	Amount Increase (Decrease)	Percentage Increase (Decrease)
<b>Revenues</b>				
Taxes	\$ 28,256,187	\$ 26,654,314	\$ 1,601,873	6.01 %
Charges for services	337,862	225,077	112,785	50.11 %
Licenses and permits	578,876	446,811	132,065	29.56 %
Fines and forfeitures	339,217	337,656	1,561	0.46 %
Intergovernmental	1,711,097	915,096	796,001	86.99 %
Special assessments	49,849	132,803	(82,954)	(62.46) %
Investment income	294,425	220,312	74,113	33.64 %
Rental income	126,475	138,416	(11,941)	(8.63) %
Other	1,382,769	1,131,775	250,994	22.18 %
<b>Total</b>	<b>\$ 33,076,757</b>	<b>\$ 30,202,260</b>	<b>\$ 2,874,497</b>	<b>9.52 %</b>

**Revenues - 2019**



**Revenues - 2018**





**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

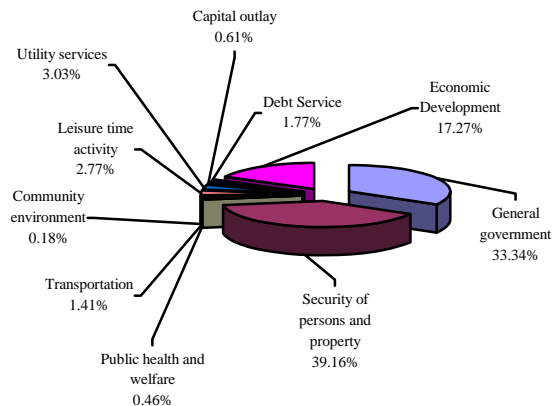
**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

The table that follows assists in illustrating the expenditures of the General Fund.

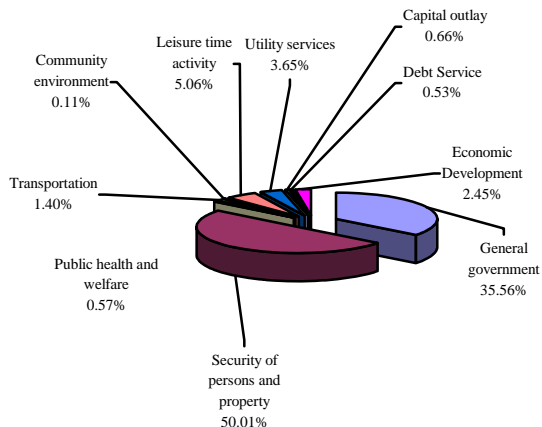
	2019 <u>Amount</u>	2018 <u>Amount</u>	Amount Increase <u>(Decrease)</u>	Percentage Increase <u>(Decrease)</u>
<b><u>Expenditures</u></b>				
General government	\$ 12,197,543	\$ 10,254,459	\$ 1,943,084	18.95 %
Security of persons and property	14,324,759	14,421,543	(96,784)	(0.67) %
Public health and welfare	169,225	163,254	5,971	3.66 %
Transportation	514,989	403,724	111,265	27.56 %
Community environment	67,216	32,092	35,124	109.45 %
Leisure time activity	1,013,778	1,458,513	(444,735)	(30.49) %
Economic development	6,317,902	706,936	5,610,966	793.70 %
Utility services	1,108,419	1,052,383	56,036	5.32 %
Capital outlay	222,072	190,924	31,148	16.31 %
Debt service	<u>647,380</u>	<u>152,408</u>	<u>494,972</u>	324.77 %
<b>Total</b>	<b><u>\$ 36,583,283</u></b>	<b><u>\$ 28,836,236</u></b>	<b><u>\$ 7,747,047</u></b>	<b>26.87 %</b>

The increase in the general government and can be attributed primarily to an increase in expenses related to the mayor's department and employee related costs. The decrease in security of persons and property expenditures can be attributed to a decrease in police and fire expenditures. The decrease in leisure time activity can be attributed to a decrease in park and recreation expenditures. The increase in economic development expenditures is due to the current year purchase of land in which the City intends to sell/donate in the future. Capital outlay expenditures increased due to an increase in property acquisitions. All other current year expenses were comparable to the prior year.

**Expenditures - 2019**



**Expenditures - 2018**



**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019

***TIF Fund***

The TIF fund had revenues and other financing sources of \$1,252,543 in 2019. The expenditures and other financing uses of the TIF fund totaled \$1,325,560 in 2019. The net decrease in fund balance for the TIF fund was \$73,017 or 2.65%.

***Budgeting Highlights***

The City's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the City's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the City's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Budgetary information is presented for the General Fund. The actual revenues and other financing sources of \$50,434,731 were lower than the final budget of \$52,147,234. Actual expenditures and other financing uses of \$61,860,956 were lower than the amount in the final budget of \$63,960,353. Budgeted revenues and other financing sources increased \$19,327,033 from the original to the final budget while budgeted expenditures and other financing uses increased \$30,729,656.

**Capital Assets and Debt Administration**

***Capital Assets***

At the end of fiscal year 2019, the City had \$49,711,152 (net of accumulated depreciation) invested in land, construction in progress, land improvements, buildings and improvements, equipment, vehicles, works of art and infrastructure, which is an increase of \$9,088,385 from prior year primarily due to the City's ongoing road improvement projects.

The following table shows fiscal 2019 balances compared to 2018:

**Capital Assets at December 31  
(Net of Depreciation)**

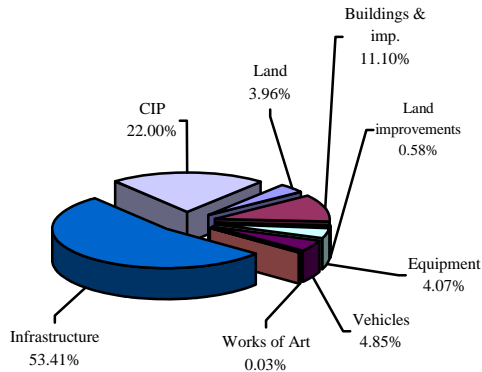
	Governmental Activities	
	2019	2018
Land	\$ 1,970,582	\$ 1,970,582
Land improvements	286,074	305,777
Buildings and improvements	5,518,829	5,160,824
Equipment	2,023,939	2,040,108
Vehicles	2,410,166	2,219,763
Works of art	16,853	-
Infrastructure	26,548,351	27,308,790
Construction in progress	10,936,358	1,616,923
Totals	\$ 49,711,152	\$ 40,622,767

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

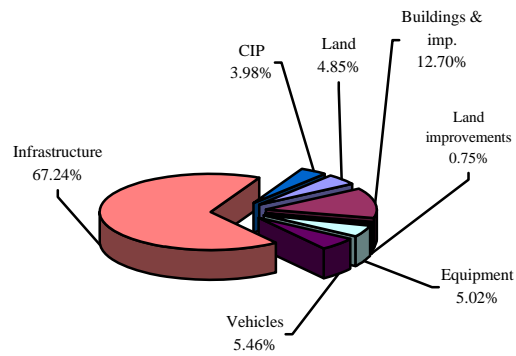
**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

The following graphs show the breakdown of governmental capital assets by category for 2019 and 2018.

**Capital Assets - Governmental Activities  
2019**



**Capital Assets - Governmental Activities  
2018**



The City's largest capital asset category is infrastructure. The net book value of the City's infrastructure (cost less accumulated depreciation) represents approximately 53.41% of the City's total governmental capital assets. See Note 10 to the basic financial statements for detail on capital assets.

***Debt Administration***

The City had the following long-term obligations in outstanding at December 31, 2019 and 2018:

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
General obligation bonds	\$ 8,055,000	\$ 3,300,000
Real estate purchase contract	100,000	200,000
OPWC loans	1,618,184	1,568,578
Revenue bonds	3,390,000	3,630,000
FCIB loan	375,894	434,914
Lease agreement	1,409,472	1,494,997
Lease purchase agreement	261,590	-
Capital lease obligation	24,670	35,074
<b>Total long-term debt obligations</b>	<b><u>\$ 15,234,810</u></b>	<b><u>\$ 10,663,563</u></b>

See Note 12 to the basic financial statements for detail on long-term obligations.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Economic Conditions and Next Year's General Fund Budget Outlook**

The City of Whitehall remains strong financially. The City of Whitehall's systems of budgeting and internal controls are well regarded and the City is well prepared to meet the challenges of the future.

The City's elected and appointed officials considered many factors when setting the fiscal year 2019 budget. Most revenues are influenced by the economy. The City income tax revenue forecast, particularly, is highly influenced by economic conditions. The primary objective for the 2019 budget was to cut costs while continuing to improve service delivery to our constituents.

When considering the economic health of the City, the unassigned fund balance serves as a useful indicator of the City's net resources available for spending at year-end. At the end of 2019, the City's general fund unencumbered fund balance decreased from the previous year due to property acquisition and construction of an Event Center. 2020 will see new development and increased revenue.

The use of telework agreements continues to grow and has increased the amount of income tax refunds the City has had to pay out. The administration should strongly consider the effect of downward pressures on future revenue and the impact it has upon maintaining current citywide services to residents and taxpayers. In order to achieve this, administration must be committed to maintaining comprehensive efforts to reduce costs and maximize efficiency.

In order to meet the challenges of 2020, a strong and balanced commitment to cost containment and continued revenue enhancement in respect to the general fund is essential. The City's financial position will remain stable only if thorough and conservative financial management is practiced while aggressively seeking new development opportunities and other sources of revenue.

**Contacting the City's Financial Management**

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Dan Miller, City Auditor, City of Whitehall, 360 S. Yearling Road, Whitehall, Ohio 43213.

**BASIC  
FINANCIAL STATEMENTS**

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**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

STATEMENT OF NET POSITION  
DECEMBER 31, 2019

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Whitehall CIC</u>
<b>Assets:</b>		
Equity in pooled cash and investments . . . . .	\$ 12,770,318	\$ 47,564
Cash with fiscal and escrow agents . . . . .	227,064	-
Receivables (net of allowances for uncollectibles):		
Income taxes. . . . .	3,924,305	-
Property and other taxes . . . . .	386,168	-
Payments in lieu of taxes. . . . .	1,119,156	-
Accounts. . . . .	479,098	-
Special assessments . . . . .	137,525	-
Accrued interest . . . . .	20,453	-
Due from other governments . . . . .	1,025,190	-
Prepayments . . . . .	392,626	-
Materials and supplies inventory. . . . .	180,006	-
Assets held for resale. . . . .	6,025,000	1,879,525
Net pension asset . . . . .	644	-
Capital assets:		
Land and construction in progress . . . . .	12,906,940	-
Depreciable capital assets, net. . . . .	36,804,212	196,458
Total capital assets, net. . . . .	49,711,152	196,458
Total assets . . . . .	76,398,705	2,123,547
<b>Deferred outflows of resources:</b>		
Pension . . . . .	13,850,999	
OPEB. . . . .	3,436,393	
Total deferred outflows of resources . . . . .	17,287,392	
<b>Liabilities:</b>		
Accounts payable. . . . .	584,730	3,780
Contracts payable. . . . .	57,195	-
Accrued wages and benefits payable . . . . .	335,717	-
Due to other governments . . . . .	239,625	-
Accrued interest payable . . . . .	37,183	-
Claims payable. . . . .	254,497	-
Note payable. . . . .	11,370,000	-
Long-term liabilities:		
Due within one year . . . . .	2,141,913	-
Net pension liability. . . . .	44,171,514	-
Net OPEB liability. . . . .	8,304,487	-
Other amounts due in more than one year . . . . .	15,764,412	-
Total liabilities . . . . .	83,261,273	3,780
<b>Deferred inflows of resources:</b>		
Property taxes levied for the next fiscal year . . . . .	336,761	-
Payments in lieu of taxes levied for the next fiscal year. . . . .	1,119,156	-
Pension . . . . .	160,058	-
OPEB . . . . .	1,314,848	-
Total deferred inflows of resources . . . . .	2,930,823	-
<b>Net position:</b>		
Net investment in capital assets. . . . .	37,472,983	196,458
Restricted for:		
Debt service . . . . .	429,427	-
Capital projects . . . . .	136,945	-
Street maintenance and repair . . . . .	3,773,437	-
Economic development . . . . .	228,413	-
Community development . . . . .	170,114	-
Human services programs . . . . .	1,295,748	-
Unrestricted (deficit) . . . . .	(36,013,066)	1,923,309
Total net position (deficit). . . . .	\$ 7,494,001	\$ 2,119,767

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental activities:</b>				
Current:				
General government. . . . .	\$ 14,571,994	\$ 1,013,308	\$ -	\$ 479,640
Security of persons and property . . . . .	1,575,013	754,193	867,144	2,680
Public health and welfare . . . . .	655,582	-	515,318	-
Transportation. . . . .	2,333,751	14,420	1,278,564	2,365,880
Community environment . . . . .	67,911	-	-	-
Leisure time activity. . . . .	1,694,360	126,475	7,080	-
Economic development . . . . .	6,364,958	-	-	-
Utility services . . . . .	1,574,135	450	-	-
Interest and fiscal charges. . . . .	716,841	-	-	-
Total primary government. . . . .	<u>\$ 29,554,545</u>	<u>\$ 1,908,846</u>	<u>\$ 2,668,106</u>	<u>\$ 2,848,200</u>
<b>Component unit:</b>				
Whitehall CIC . . . . .	<u>\$ 108,733</u>	<u>\$ 20,110</u>	<u>\$ 174,633</u>	<u>\$ -</u>
Total component unit. . . . .	<u>\$ 108,733</u>	<u>\$ 20,110</u>	<u>\$ 174,633</u>	<u>\$ -</u>

**General revenues:**

- Property taxes levied for:
  - General purposes . . . . .
- Municipal income taxes levied for:
  - General purposes . . . . .
- Lodging taxes levied for:
  - Special revenue . . . . .
- Payments in lieu of taxes. . . . .
- Grants and entitlements not restricted
  - to specific programs . . . . .
- Investment earnings . . . . .
- Miscellaneous. . . . .
- Total general revenues. . . . .
  
- Special item - loss on sale of asset . . . . .
  
- Total general revenues and special item . . . . .
  
- Change in net position . . . . .
  
- Net position (deficit) at beginning of year (restated) . . . . .**
  
- Net position at end of year . . . . .**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



<b>Net (Expense) Revenue and Changes in Net Position</b>	
<b>Primary Government Governmental Activities</b>	<b>Component Unit  Whitehall CIC</b>
\$ (13,079,046)	\$ -
49,004	-
(140,264)	-
1,325,113	-
(67,911)	-
(1,560,805)	-
(6,364,958)	-
(1,573,685)	-
(716,841)	-
<u>(22,129,393)</u>	<u>-</u>
\$ -	\$ 86,010
<u>-</u>	<u>86,010</u>
324,401	-
27,457,380	-
46,991	-
1,038,300	-
1,717,153	-
296,699	-
1,382,769	-
<u>32,263,693</u>	<u>-</u>
(1,244,951)	-
<u>31,018,742</u>	<u>-</u>
8,889,349	86,010
(1,395,348)	2,033,757
<u>\$ 7,494,001</u>	<u>\$ 2,119,767</u>

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019

	<u>General</u>	<u>TIF Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 3,120,986	\$ 2,682,437	\$ 6,966,895	\$ 12,770,318
Receivables (net of allowance for uncollectibles):				
Municipal income taxes . . . . .	3,924,305	-	-	3,924,305
Property and other taxes . . . . .	382,611	-	3,557	386,168
Payments in lieu of taxes . . . . .	-	1,119,156	-	1,119,156
Accounts . . . . .	133,889	-	345,209	479,098
Interfund loans . . . . .	525,500	-	133,476	658,976
Accrued interest . . . . .	20,453	-	-	20,453
Special assessments . . . . .	137,525	-	-	137,525
Due from other governments . . . . .	381,533	-	643,657	1,025,190
Prepayments . . . . .	392,626	-	-	392,626
Materials and supplies inventory . . . . .	81,076	-	98,930	180,006
Assets held for resale . . . . .	6,000,000	-	25,000	6,025,000
Restricted assets:				
Cash with fiscal and escrow agent . . . . .	-	-	227,064	227,064
Total assets . . . . .	<u>\$ 15,100,504</u>	<u>\$ 3,801,593</u>	<u>\$ 8,443,788</u>	<u>\$ 27,345,885</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 423,306	\$ -	\$ 161,424	\$ 584,730
Contracts payable . . . . .	8,035	-	49,160	57,195
Accrued wages and benefits payable . . . . .	316,056	-	19,661	335,717
Compensated absences payable . . . . .	22,062	-	-	22,062
Interfund loans payable . . . . .	-	-	658,976	658,976
Due to other governments . . . . .	236,603	-	3,022	239,625
Claims payable . . . . .	254,497	-	-	254,497
Note payable . . . . .	11,370,000	-	-	11,370,000
Total liabilities . . . . .	<u>12,630,559</u>	<u>-</u>	<u>892,243</u>	<u>13,522,802</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year . . . . .	336,761	-	-	336,761
Payments in lieu of taxes levied for the next fiscal year . . . . .	-	1,119,156	-	1,119,156
Delinquent property tax revenue not available . . . . .	45,850	-	-	45,850
Accrued interest not available . . . . .	8,513	-	-	8,513
Special assessments revenue not available . . . . .	107,793	-	-	107,793
Miscellaneous revenue not available . . . . .	52,021	-	208,085	260,106
Municipal income tax revenue not available . . . . .	1,729,498	-	-	1,729,498
Intergovernmental revenue not available . . . . .	253,621	-	350,900	604,521
Total deferred inflows of resources . . . . .	<u>2,534,057</u>	<u>1,119,156</u>	<u>558,985</u>	<u>4,212,198</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	6,475,730	-	98,930	6,574,660
Restricted . . . . .	-	2,682,437	2,587,641	5,270,078
Committed . . . . .	37,156	-	4,023,461	4,060,617
Assigned . . . . .	-	-	466,610	466,610
Unassigned (deficit) . . . . .	(6,576,998)	-	(184,082)	(6,761,080)
Total fund balances (deficit) . . . . .	<u>(64,112)</u>	<u>2,682,437</u>	<u>6,992,560</u>	<u>9,610,885</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 15,100,504</u>	<u>\$ 3,801,593</u>	<u>\$ 8,443,788</u>	<u>\$ 27,345,885</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2019

<b>Total governmental fund balances</b>	\$	9,610,885
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		49,711,152
Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the funds.		
Municipal income taxes receivable	\$ 1,729,498	
Delinquent property taxes receivable	45,850	
Accounts receivable	260,106	
Accrued interest receivable	8,513	
Special assessments receivable	107,793	
Intergovernmental receivable	604,521	
<b>Total</b>	<b>2,756,281</b>	<b>2,756,281</b>
On the statement of net position, interest is accrued on outstanding bonds, whereas in funds, interest is accrued when due.		(37,183)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The long-term liabilities are as follows:		
General obligation bonds payable	(8,055,000)	
Revenue bonds payable	(3,390,000)	
Real estate purchase contract	(100,000)	
OPWC loan	(1,618,184)	
FCIB loan	(375,894)	
Lease purchase agreement payable	(1,671,062)	
Capital lease obligations payable	(24,670)	
Compensated absences payable	(2,126,364)	
<b>Total</b>	<b>(17,361,174)</b>	<b>(17,361,174)</b>
Unamortized premiums on bond issuances are not recognized in the funds.		(523,089)
The net pension asset is not available to pay for current period expenditures; therefore, the asset is not reported in the governmental funds.		644
The net pension liability is not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Deferred outflows of resources	13,850,999	
Deferred inflows of resources	(160,058)	
Net pension liability	(44,171,514)	
<b>Total</b>	<b>(30,480,573)</b>	<b>(30,480,573)</b>
The net OPEB liability is not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Deferred outflows of resources	3,436,393	
Deferred inflows of resources	(1,314,848)	
Net OPEB liability	(8,304,487)	
<b>Total</b>	<b>(6,182,942)</b>	<b>(6,182,942)</b>
<b>Net position of governmental activities</b>	<b>\$</b>	<b><u>7,494,001</u></b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General</u>	<u>TIF Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Municipal income taxes . . . . .	\$ 27,922,968	\$ -	\$ -	\$ 27,922,968
Property and other taxes . . . . .	333,219	-	46,991	380,210
Payments in lieu of taxes . . . . .	-	1,038,300	-	1,038,300
Charges for services . . . . .	337,862	-	631,947	969,809
Licenses and permits . . . . .	578,876	-	-	578,876
Fines and forfeitures . . . . .	339,217	-	44,933	384,150
Intergovernmental . . . . .	1,711,097	-	5,360,294	7,071,391
Special assessments . . . . .	49,849	-	-	49,849
Investment income . . . . .	294,425	-	-	294,425
Rental income . . . . .	126,475	-	-	126,475
Other . . . . .	1,382,769	-	38,776	1,421,545
Total revenues . . . . .	<u>33,076,757</u>	<u>1,038,300</u>	<u>6,122,941</u>	<u>40,237,998</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	12,197,543	-	64,839	12,262,382
Security of persons and property . . . . .	14,324,759	-	647,531	14,972,290
Public health and welfare . . . . .	169,225	-	470,000	639,225
Transportation . . . . .	514,989	381,627	1,400,338	2,296,954
Community environment . . . . .	67,216	-	-	67,216
Leisure time activity . . . . .	1,013,778	-	7,833	1,021,611
Economic development . . . . .	6,317,902	-	32,088	6,349,990
Utility services . . . . .	1,108,419	-	465,716	1,574,135
Capital outlay . . . . .	222,072	-	12,608,680	12,830,752
Debt service:				
Principal retirement . . . . .	100,000	-	747,515	847,515
Interest and fiscal charges . . . . .	355,729	-	273,723	629,452
Note issuance costs . . . . .	120,751	-	-	120,751
Bond issuance costs . . . . .	70,900	-	-	70,900
Total expenditures . . . . .	<u>36,583,283</u>	<u>381,627</u>	<u>16,718,263</u>	<u>53,683,173</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(3,506,526)</u>	<u>656,673</u>	<u>(10,595,322)</u>	<u>(13,445,175)</u>
<b>Other financing sources (uses):</b>				
Bond issuance . . . . .	5,000,000	-	-	5,000,000
Sale of capital assets . . . . .	20,306	-	-	20,306
Capital lease transaction . . . . .	-	-	15,010	15,010
Transfers in . . . . .	182,075	214,243	8,546,373	8,942,691
Transfers (out) . . . . .	(7,980,059)	(943,933)	(18,699)	(8,942,691)
Premium on bond issuance . . . . .	542,845	-	-	542,845
Premium on note issuance . . . . .	98,506	-	-	98,506
Loan issuance . . . . .	-	-	129,803	129,803
Proceeds of lease purchase agreement . . . . .	-	-	273,949	273,949
Total other financing sources (uses) . . . . .	<u>(2,136,327)</u>	<u>(729,690)</u>	<u>8,946,436</u>	<u>6,080,419</u>
<b>Special item:</b>				
Loss on sale of asset . . . . .	(1,244,951)	-	-	(1,244,951)
Total special items . . . . .	<u>(1,244,951)</u>	<u>-</u>	<u>-</u>	<u>(1,244,951)</u>
Net change in fund balances . . . . .	(6,887,804)	(73,017)	(1,648,886)	(8,609,707)
<b>Fund balances at beginning of year (restated) . . . . .</b>	<u>6,823,692</u>	<u>2,755,454</u>	<u>8,641,446</u>	<u>18,220,592</u>
<b>Fund balances at end of year (deficit) . . . . .</b>	<u>\$ (64,112)</u>	<u>\$ 2,682,437</u>	<u>\$ 6,992,560</u>	<u>\$ 9,610,885</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019

**Net change in fund balances - total governmental funds** \$ (8,609,707)

*Amounts reported for governmental activities in the statement of activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

Capital asset additions	\$ 12,196,277	
Current year depreciation	(2,660,764)	
<b>Total</b>	<b>9,535,513</b>	

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (447,128)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Municipal income taxes	(465,588)	
Delinquent property taxes	(8,818)	
Accounts	(164,884)	
Accrued interest	2,274	
Special assessments	(35,429)	
Intergovernmental	123,292	
<b>Total</b>	<b>(549,153)</b>	

Repayment of bond, loan, capital lease, and lease-purchase principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position. 847,515

Proceeds of bonds, loans, capital leases, and lease-purchase agreements are recorded as an other financing source in the funds, however, in the statement of activities, they are not reported as revenues as they increase liabilities on the statement of net position. (5,418,762)

Premiums related to the issuance of bonds are amortized over the life of the issuance in the statement of activities. (542,845)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. The following items contributed to less interest being reported in the statement of activities:

Increase in accrued interest payable	(14,000)	
Amortization of bond premium	19,756	
<b>Total</b>	<b>5,756</b>	

Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.

Pension	3,273,029
OPEB	60,834

Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability and net OPEB liability are reported as pension/OPEB expense in the statement of activities.

Pension	(7,521,452)
OPEB	18,415,636

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (159,887)

**Change in net position of governmental activities** \$ 8,889,349

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Income taxes . . . . .	\$ 17,802,870	\$ 28,286,557	\$ 27,357,632	\$ (928,925)
Property and other taxes. . . . .	216,841	344,533	333,219	(11,314)
Charges for services. . . . .	200,034	317,829	307,392	(10,437)
Licenses and permits . . . . .	377,351	599,564	579,874	(19,690)
Fines and forfeitures . . . . .	225,319	358,004	346,247	(11,757)
Intergovernmental. . . . .	1,111,813	1,766,533	1,708,520	(58,013)
Special assessments . . . . .	69,758	110,837	107,197	(3,640)
Investment income. . . . .	143,894	228,629	221,121	(7,508)
Rental income . . . . .	82,303	130,769	126,475	(4,294)
Other . . . . .	912,686	1,450,145	1,402,523	(47,622)
Total revenues . . . . .	<u>21,142,869</u>	<u>33,593,400</u>	<u>32,490,200</u>	<u>(1,103,200)</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	10,245,227	12,198,008	11,587,354	610,654
Security of persons and property . . . . .	15,105,905	15,342,509	14,645,265	697,244
Public health and welfare. . . . .	172,000	172,000	169,225	2,775
Transportation . . . . .	559,584	554,584	510,906	43,678
Community environment . . . . .	58,650	56,100	55,055	1,045
Leisure time activity . . . . .	1,263,617	1,198,066	1,196,545	1,521
Economic development. . . . .	-	11,203,197	11,203,197	-
Utility services . . . . .	1,356,971	1,392,388	1,133,305	259,083
Capital outlay . . . . .	343,458	242,115	230,865	11,250
Debt service:				
Principal retirement. . . . .	100,000	11,470,000	11,470,000	-
Interest and fiscal charges . . . . .	-	355,729	355,729	-
Note issuance costs . . . . .	-	18,500	18,500	-
Total expenditures . . . . .	<u>29,205,412</u>	<u>54,203,196</u>	<u>52,575,946</u>	<u>1,627,250</u>
Deficiency of revenues under expenditures. . . . .	<u>(8,062,543)</u>	<u>(20,609,796)</u>	<u>(20,085,746)</u>	<u>524,050</u>
<b>Other financing sources (uses):</b>				
Bond issuance. . . . .	3,528,406	5,606,200	5,422,094	(184,106)
Note issuance . . . . .	8,112,269	12,889,391	12,466,106	(423,285)
Sale of capital assets. . . . .	13,214	20,995	20,306	(689)
Advances in . . . . .	2,570	4,084	3,950	(134)
Advances out . . . . .	-	(179,450)	(179,450)	-
Transfers in . . . . .	20,873	33,164	32,075	(1,089)
Transfers out . . . . .	(4,025,285)	(9,577,707)	(9,105,560)	472,147
Total other financing sources (uses) . . . . .	<u>7,652,047</u>	<u>8,796,677</u>	<u>8,659,521</u>	<u>(137,156)</u>
Net change in fund balance . . . . .	(410,496)	(11,813,119)	(11,426,225)	386,894
<b>Fund balance at beginning of year . . . . .</b>	13,021,634	13,021,634	13,021,634	-
<b>Prior year encumbrances appropriated . . . . .</b>	596,576	596,576	596,576	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 13,207,714</u>	<u>\$ 1,805,091</u>	<u>\$ 2,191,985</u>	<u>\$ 386,894</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
TIF FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Payments in lieu of taxes . . . . .	\$ 815,000	\$ 1,222,383	\$ 1,038,300	\$ (184,083)
Total revenues . . . . .	<u>815,000</u>	<u>1,222,383</u>	<u>1,038,300</u>	<u>(184,083)</u>
<b>Expenditures:</b>				
Transportation . . . . .	457,883	394,562	381,627	12,935
Total expenditures . . . . .	<u>457,883</u>	<u>394,562</u>	<u>381,627</u>	<u>12,935</u>
Excess of revenues over expenditures . . . . .	<u>357,117</u>	<u>827,821</u>	<u>656,673</u>	<u>(171,148)</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	214,243	214,243	-
Transfers (out). . . . .	-	(943,933)	(943,933)	-
Total other financing sources (uses) . . . . .	<u>-</u>	<u>(729,690)</u>	<u>(729,690)</u>	<u>-</u>
Net change in fund balance . . . . .	357,117	98,131	(73,017)	(171,148)
<b>Fund balance at beginning of year . . . . .</b>	<u>2,755,454</u>	<u>2,755,454</u>	<u>2,755,454</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,112,571</u>	<u>\$ 2,853,585</u>	<u>\$ 2,682,437</u>	<u>\$ (171,148)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2019

	<b>Custodial</b>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents. . . . .	\$ 359,310
Total assets . . . . .	359,310
<b>Liabilities:</b>	
Accounts payable . . . . .	27,031
Total liabilities . . . . .	27,031
<b>Net position:</b>	
Restricted for individuals, organizations and other governments .	332,279
Total net position . . . . .	\$ 332,279

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<b>Custodial</b>
<b>Additions:</b>	
Amounts received as fiscal agent . . . . .	\$ 122,457
Amounts held for employees . . . . .	152,043
Licenses, permits and fees for other governments . . . . .	306,270
Total additions . . . . .	580,770
<b>Deductions:</b>	
Distributions to the State of Ohio . . . . .	4
Distributions as fiscal agent . . . . .	122,457
Distributions on behalf of employees . . . . .	154,290
Licenses, permits and fees distributions to other governments . . . . .	207,204
Total deductions . . . . .	483,955
Net change in fiduciary net position . . . . .	96,815
<b>Net position beginning of year (restated) . . . . .</b>	<b>235,464</b>
<b>Net position end of year . . . . .</b>	<b>\$ 332,279</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 1 - DESCRIPTION OF THE CITY**

The City of Whitehall (the "City") is a home rule corporation established under the laws of the State of Ohio that operates under its own Charter. The current Charter, which provides for the Mayor-Council form of government, was adopted November 8, 1966 and became effective December 31, 1966.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The most significant of the City's accounting policies are described below.

**A. Reporting Entity**

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. To provide necessary services to its citizens, the City is divided into various departments including police, fire fighting and prevention, emergency medical services, street maintenance, parks and recreation, public service and planning and zoning. The operation of each of these departments is directly controlled by the City through the budgetary process and therefore is included as a part of the reporting entity.

For financial reporting purposes, the City's financial statements include all funds, agencies, boards, commissions, and departments for which the City is financially accountable. Financial accountability, as defined by the GASB, exists if the City appoints a voting majority of an organization's Governing Board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific burdens on the City. The City may also be financially accountable for governmental organizations with a separately elected Governing Board, a Governing Board appointed by another government, or a jointly appointed Board that is fiscally dependent on the City. The City also took into consideration other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's basic financial statements to be misleading or incomplete.

Based upon the application of these criteria, the City has one component unit.

*DISCRETELY PRESENTED COMPONENT UNIT*

The Whitehall Community Improvement Corporation - The Whitehall Community Improvement Corporation (CIC) was formed in 1984 and incorporated as a not-for-profit corporation under Chapters 1724 of the Ohio Revised Code for the purpose to advance, encourage, and promote industrial, economic, commercial and civic development of the City. The CIC has been designated as the City's agent for industrial and commercial distributions and research development. The Board of Directors of the CIC is comprised of thirteen members. Seven of the Board members are citizens of the City and six of the Board members are City employees. The City is considered to be financially accountable for the CIC and, therefore, the CIC is presented as a component unit of the City. Financial statements can be obtained from Mr. James R. Cloyes, Treasurer, Whitehall Community Improvement Corporation, 4308 East Main Street, Whitehall, Ohio, 43213.

Information relative to the component unit is presented in Note 25.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

The City also participates in one jointly governed organization, in the Mid-Ohio Regional Planning Commission, which is further discussed in Note 19.

**B. Basis of Presentation - Fund Accounting**

The City's financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements which provide a more detailed level of financial information.

*Government-Wide Financial Statements* - The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the City at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the governmental activities of the City. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which governmental functions are self-financing or draw from the general revenues of the City.

*Fund Financial Statements* - During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

**C. Fund Accounting**

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary. The City has no proprietary funds.

*Governmental Funds* - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets, deferred outflows of resources, liabilities and deferred inflows of resources is reported as fund balance. The following are the City's major governmental funds:

*General fund* - The general fund is used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*TIF fund* - The TIF Fund accounts for the financial resources restricted for use for construction, improvements and various projects within the TIF district, which are funded by monies received in connection with tax increment financing agreements.

Other governmental funds of the City are used to account for (a) financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, (b) specific revenue sources that are restricted or committed to an expenditure for specified purposes other than debt service or capital projects and (c) financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

*Fiduciary Funds* - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The City has no trust funds. The City's only fiduciary funds are custodial funds. The City's custodial fund includes activity for COBRA extended benefits, electrical inspector fees, inspection deposits, special deposits, street maintenance deposits, plumbing permits, acreage fees, state sales tax, energy projects and flexible spending.

**D. Measurement Focus and Basis of Accounting**

*Government-Wide Financial Statements* - The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

*Fund Financial Statements* - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows and current liabilities and deferred inflows are generally included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the financial statements for governmental funds.

**E. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Custodial funds also use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources and deferred outflows of resources, and in the presentation of expenses versus expenditures.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Revenues - Exchange and Nonexchange Transactions* - Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the City, available means expected to be received within sixty days of year end.

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include municipal income taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned (See Note 7). Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: income tax, State-levied locally shared taxes (including gasoline tax, local government funds and permissive tax), fines and forfeitures, charges for services and grants.

*Deferred Outflows of Resources and Deferred Inflows of Resources* - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the City, see Notes 14 and 15 for deferred outflows of resources related to the City's net pension liability and net OPEB liability, respectively.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the City, deferred inflows of resources include property taxes, payments in lieu of taxes and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the City, unavailable revenue includes, but is not limited to, income taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the City, see Notes 14 and 15 for deferred inflows of resources related to the City's net pension liability and net OPEB liability, respectively. This deferred inflow of resources is only reported on the government-wide statement of net position.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Expenses/Expenditures* - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**F. Budgetary Data**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. For all funds, Council appropriations are made at the fund, department and object level. This is known as the legal level of budgetary control.

*Tax Budget* - A tax budget of estimated revenue and expenditures for all funds is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. All funds, except custodial funds, are legally required to be budgeted; however, only certain governmental funds are required to be reported in the basic financial statements.

*Estimated Resources* - The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. On or before December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include unencumbered cash balances at December 31 of the preceding year. The certificate of estimated resources may be further amended during the year if the City Auditor determines, and the Budget Commission agrees, that estimates need to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the original and final amended official certificate of estimated resources issued during 2019.

*Appropriations* - A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the legal level of budgetary control. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The appropriations for a fund may only be modified during the year by an ordinance of Council. The amounts on the budgetary statement reflect the final appropriation amounts, including all amendments and modifications legally enacted.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Lapsing of Appropriations* - At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. Encumbrances are carried forward and are not reappropriated as part of the subsequent year appropriations.

**G. Cash and Cash Equivalents**

Cash balances of the City's funds are pooled and invested in investments maturing within five years in order to provide improved cash management. Individual fund integrity is maintained through City records. Each fund's interest in the pooled bank account is presented on the balance sheet as "equity in pooled cash and investments".

During 2019, investments were limited to federal agency securities, U.S. Government money market, U.S. Treasury Notes, negotiable certificates of deposit and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments other than STAR Ohio, are reported at fair value which is based on quoted market prices. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The City measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

At year end, the City had monies on deposit with the Franklin County Treasurer. This deposit relates to undistributed permissive taxes and has been reported on the financial statements as "cash with fiscal and escrow agent".

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. During 2019, interest revenue credited to the general fund amounted to \$294,425 which includes \$162,655 assigned from other City funds.

For purpose of presentation on the financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the City are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the City's investment account at year end is provided in Note 4.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**H. Inventories of Materials and Supplies**

On government-wide and fund financial statements, purchased inventories are presented at cost on a first-in, first-out basis and are expensed when used. Inventories are accounted for using the consumption method.

On the fund financial statements, reported material and supplies inventory is equally offset by a nonspendable fund balance in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventory consists of expendable supplies held for consumption.

**I. Assets Held for Resale**

As part of an economic development program, the City has acquired land and buildings for the purpose of revitalization. The City's intent is to sell the land and buildings for development. These transactions are conducted through the City's general fund and the streetscape project fund (a nonmajor governmental fund). The associated assets have been reported at lower of cost or market.

**J. Capital Assets**

These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and disposals during the year. Donated capital assets are recorded at their acquisition values as of the date received. The City maintains a capitalization threshold of \$5,000 for all capital assets. The City's infrastructure consists of streets and curbs, traffic signals/lights and water/sewer improvements. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>
Land improvements	20 - 50 years
Buildings and improvements	20 - 50 years
Equipment	5 - 20 years
Vehicles	3 - 10 years
Infrastructure	25 years
Works of art	15 years



**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**K. Compensated Absences**

Compensated absences of the City consist of vacation leave, sick leave and compensatory time to the extent that payment to the employee for these absences is attributable to services already rendered and is not contingent on a specific event that is outside the control of the City and the employee.

In conformity with GASB Statement No. 16, "Accounting for Compensated Absences", vacation and compensatory benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at December 31 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

The total liability for vacation leave, compensatory time and sick leave payments has been calculated using pay rates in effect at the balance sheet date, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments. City employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation and sick leave at various rates.

The entire compensated absence liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

**L. Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims, bonds, capital leases and lease purchase agreements are recognized as a liability on the government-wide financial statements. Compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

**M. Prepayments**

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditures/expense in the year in which it was consumed.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**N. Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund loans receivables/payables”. These amounts are eliminated in the governmental column of the statement of net position.

**O. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Interfund transfers between governmental funds are eliminated for reporting on the government-wide financial statements.

**P. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes land held for resale in the general fund, unclaimed monies in the general fund, and year-end balances of materials and supplies inventory and prepayments.

*Restricted* - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance) of City Council (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* - Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. Per the City’s fund balance policy, in the general fund, assigned amounts represent intended uses established by policies of City Council, which includes giving the City Auditor the authority to constrain monies for intended purposes.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Q. Estimates**

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**R. Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. The net position component “net investment in capital assets,” consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**S. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Council and that are either unusual in nature or infrequent in occurrence. During 2019, the City did have a special item. During 2019, the City transferred a parcel of land to another entity and did not receive monetary compensation. As a result, the City recorded \$1,244,951 in loss on sale of assets.

**T. Pensions/Other Postemployment Benefits (OPEB)**

For purposes of measuring the net pension/OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**U. Fair Value Measurements**

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For 2019, the City has implemented GASB Statement No. 83, "Certain Asset Retirement Obligations", GASB Statement No. 84, "Fiduciary Activities", GASB Statement No. 88, "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements" and GASB Statement No. 90, "Majority Equity Interests - an amendment to GASB Statements No. 14 and No. 61".

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the City.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the City will no longer be reporting agency funds. The City reviewed its agency funds and certain funds will be reported in the new fiduciary classification of custodial funds, while other funds have been reclassified as governmental or proprietary funds. These fund reclassifications resulted in the restatement of the City's financial statements.

GASB Statement No. 88 improves the information that is disclosed in notes to the basic financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of GASB Statement No. 88 did not have an effect on the financial statements of the City; however, certain note disclosures in Note 12 have been modified to confirm to the new requirements.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the City.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

**B. Restatement of Net Position and Fund Balances**

The implementation of GASB 84 had the following effect on fund balance as reported at December 31, 2018:

	<u>General</u>	<u>TIF Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balance as previously reported	\$ 6,823,692	\$ 2,755,454	\$ 8,635,082	\$ 18,214,228
GASB Statement No. 84	-	-	6,364	6,364
Restated Fund Balance, at December 31, 2018	<u>\$ 6,823,692</u>	<u>\$ 2,755,454</u>	<u>\$ 8,641,446</u>	<u>\$ 18,220,592</u>

The implementation of the GASB 84 pronouncement had the following effect on the net position as reported at December 31, 2018:

	<u>Governmental Activities</u>
Net position as previously reported	\$ (1,401,712)
GASB Statement No. 84	<u>6,364</u>
Restated net position at December 31, 2018	<u>\$ (1,395,348)</u>

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$235,464. Also, related to the implementation of GASB Statement No. 84, the City will no longer be reporting agency funds. At December 31, 2018, agency funds reported assets and liabilities of \$258,763.

**C. Deficit Fund Balances**

Fund balances at December 31, 2019 included the following individual fund deficits:

	<u>Deficit</u>
<u>Major fund</u>	
General	\$ 64,112
<u>Nonmajor funds</u>	
Temporary Assistance for Needy Families	89,852
Recreation Bond	94,230

The deficit in the general fund resulted from the current year transfer of a parcel of land to another entity. The City did not receive monetary compensation. As a result, the City recorded \$1,244,951 in loss on sale of assets in the general fund.

The general fund is liable for any deficit in the nonmajor funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances in the nonmajor funds resulted from adjustments for accrued liabilities. The general fund deficit is the result of a short term note payable liability.

**NOTE 4 - DEPOSITS AND INVESTMENTS**

State statutes classify monies held by the City into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the City treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the City Council has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use, but which will be needed before the end of the current period of designation of depositories.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Interim monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items (1) or (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio); and,
8. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

Protection of the deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the City Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**A. Cash with Fiscal and Escrow Agent**

At year-end, the City had \$227,064 on deposit with the Franklin County Treasurer. The data regarding insurance and collateralization can be obtained from the Franklin County Comprehensive Annual Financial Report for the year ended December 31, 2019. This amount is not included in the City's depository balance below.

**B. Deposits with Financial Institutions**

At December 31, 2019, the carrying amount of all City deposits was \$2,629,232 and the bank balance of all City deposits was \$3,018,129. Of the bank balance, \$692,323 was covered by the FDIC and \$2,325,806 was covered by the Ohio Pooled Collateral System. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the City to a successful claim by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. The City has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the City's and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2019, some of the City's financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the City to a successful claim by the FDIC.



**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

**C. Investments**

As of December 31, 2019, the City had the following investments and maturities:

Measurement/ Investment type	Measurement Amount	Investment Maturities				
		6 months or less	7 to 12 months	13 to 18 months	19 to 24 months	Greater than 24 months
<i>Fair Value:</i>						
FHLB	\$ 250,032	\$ -	\$ -	\$ 250,032	\$ -	\$ -
FHLMC	250,425	-	-	-	-	250,425
FFCB	730,601	-	-	-	-	730,601
Negotiable CD's	2,245,399	-	-	-	498,901	1,746,498
U.S. Government money market	767,306	767,306	-	-	-	-
U.S. Treasury notes	1,140,076	-	394,382	497,199	248,495	-
<i>Amortized Cost:</i>						
STAR Ohio	<u>5,116,557</u>	<u>5,116,557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 10,500,396</u>	<u>\$ 5,883,863</u>	<u>\$ 394,382</u>	<u>\$ 747,231</u>	<u>\$ 747,396</u>	<u>\$ 2,727,524</u>

The weighted average maturity of investments is 1.13 years.

The City's investments in U.S. government money market mutual funds are valued using quoted market prices in active markets (Level 1 inputs). The City's investments in federal agency securities (FHLB, FHLMC, FFCB), Negotiable CD's and U.S. Treasury notes are valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

*Interest Rate Risk:* The City's investment policy states that the City will minimize interest rate risk by investing operating funds primarily in shorter-term securities and by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. With certain limitations, the City's investment policy states that the maximum maturity period for securities bearing interest at a fixed rate should be no greater than five years.

In addition, eligible investments bearing interest rates at a variable rate must have a maturity not greater than two years. The Ohio Revised Code requires repurchase agreements to not exceed 30 days and the fair value of securities for repurchase agreements must exceed the principal value by an amount greater than or equal to two percent.

*Credit Risk:* The City's investments in federal agency securities and the U.S. Treasury notes were rated AA+ and Aaa by Standard and Poor's and Moody's Investor Services, respectively. Standard & Poor's has assigned STAR Ohio an AAAM money market rating. The City's U.S. Government money market mutual funds were rated AAAM by Standard & Poor's. The negotiable CDs are fully covered by the FDIC. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The City's investment policy limits investments to those authorized by State statute.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

*Custodial Credit Risk:* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The federal agency securities and U.S. Treasurer Notes are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent, but not in the City's name. The City has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the City Auditor or qualified trustee.

*Concentration of Credit Risk:* The City's investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific class of securities.

The following table includes the percentage of each investment type held by the City at December 31, 2019:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
<i>Fair Value:</i>		
FHLB	\$ 250,032	2.38
FHLMC	250,425	2.38
FFCB	730,601	6.96
Negotiable CD's	2,245,399	21.38
U.S. Government money market	767,306	7.31
U.S. Treasury notes	1,140,076	10.86
<i>Amortized Cost:</i>		
STAR Ohio	<u>5,116,557</u>	<u>48.73</u>
	<u>\$ 10,500,396</u>	<u>100.00</u>

**D. Reconciliation of Cash and Investments to the Statement of Net Position**

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net position as of December 31, 2019:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 2,629,232
Investments	10,500,396
Cash with fiscal and escrow agents	<u>227,064</u>
Total	<u>\$ 13,356,692</u>
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 12,997,382
Custodial funds	<u>359,310</u>
Total	<u>\$ 13,356,692</u>

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 5 - INTERFUNDS**

- A.** Interfund transfers for the year ended December 31, 2019, consisted of the following, as reported in the fund financial statements:

<u>Transfers to nonmajor governmental funds from:</u>	<u>Amount</u>
General fund	\$ 7,765,816
TIF fund	764,618
Nonmajor governmental funds	15,939
 <u>Transfers to general fund from:</u>	
TIF fund	179,315
Nonmajor governmental funds	2,760
 <u>Transfers to TIF fund from:</u>	
General fund	<u>214,243</u>
 Total transfers	
	<u>\$ 8,942,691</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from nonmajor governmental funds to the general fund were for residual fund transfers. Transfers from the TIF fund to nonmajor governmental funds were for debt service and economic development incentives. Transfers from nonmajor governmental funds to nonmajor governmental funds were for debt service and to close out a grant fund.

All transfers were made in accordance with Ohio Revised Code Sections 5705.14, 5705.15 and 5705.16. Interfund transfers between governmental funds are eliminated for reporting on the statement of activities.

- B.** Interfund loans consisted of the following at December 31, 2019, as reported on the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 525,500
Nonmajor governmental funds	Nonmajor governmental funds	<u>133,476</u>
Total		<u>\$ 658,976</u>

The interfund loans are expected to be repaid once the anticipated revenues are received by the borrowing funds. Interfund balances between governmental funds are eliminated for reporting on the statement of net position.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the City. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2019 public utility property taxes became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Whitehall. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes, delinquent tangible personal property taxes and other outstanding delinquencies which are measurable as of December 31, 2019 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow of resources since the current taxes were not levied to finance 2019 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is considered a deferred inflow of resources.

The full tax rate for all City operations for the year ended December 31, 2019 was \$1.50 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2019 property tax receipts were based are as follows:

<u>Real property</u>	
Residential/agricultural	\$ 137,856,820
Commercial/industrial/mineral	93,361,670
<u>Public utility</u>	
Real	144,900
Personal	<u>14,319,550</u>
Total assessed value	<u>\$ 245,682,940</u>

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 7 - LOCAL INCOME TAX**

The City levies a municipal income tax of 2.5% on all salaries, wages, commissions and other compensation; on net profits earned within the City; and on incomes of residents earned outside of the City. In the latter case, the City allows a credit of 100% for any income tax paid to another municipality to a maximum of the total amount assessed. Employers within the City are required to withhold income tax on employees' compensation and remit the tax to the City either monthly or quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. Income tax revenue has been reported as revenue in the general fund to the extent that it was measurable and available to finance current operations at December 31. Income tax revenue for 2019 was \$27,922,968 in the general fund.

**NOTE 8 - TAX INCREMENT FINANCING DISTRICTS (TIF)**

The City, pursuant to the Ohio Revised Code and City ordinances, has established five TIFs. A TIF represents a geographic 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 "payments in lieu of taxes (PILOT)", as though the TIF had not been established. These "PILOTS" are then dedicated to the payments for various public improvements within or adjacent to the TIF area. Property values existing before the commencement date of a TIF continue to be subjected to property taxes. PILOT revenue was \$1,038,300 in 2019 as reported in the fund financial statements. The TIFs have a longevity of the shorter period of 30 years or until the public improvements are paid for. The property tax exemption then ceases; PILOT's cease and property taxes then apply to the increased property values.

**NOTE 9 - RECEIVABLES**

Receivables at December 31, 2019, consisted of taxes, accounts (billings for user charged services), accrued interest, special assessments, and intergovernmental receivables arising from grants, entitlements, and shared revenue. All intergovernmental receivables have been classified as "due from other governments" on the financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2019.

A summary of the principal items of receivables reported on the statement of net position follows:

**Governmental activities:**

Municipal income taxes	\$ 3,924,305
Property and other taxes	386,168
Payment in lieu of taxes	1,119,156
Accounts	479,098
Special assessments	137,525
Accrued interest	20,453
Due from other governments	<u>1,025,190</u>
Total	<u>\$ 7,091,895</u>

Receivables have been disaggregated on the face of the financial statements. The only receivable not expected to be collected within the subsequent year is the special assessments which are collected over the life of the assessment.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2019 was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u> <u>12/31/18</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/19</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,970,582	\$ -	\$ -	\$ 1,970,582
Construction in progress	<u>1,616,923</u>	<u>10,007,981</u>	<u>(688,546)</u>	<u>10,936,358</u>
Total capital assets, not being depreciated	<u>3,587,505</u>	<u>10,007,981</u>	<u>(688,546)</u>	<u>12,906,940</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	741,316	-	(10,019)	731,297
Buildings and improvements	10,819,119	947,871	(669,953)	11,097,037
Equipment	4,167,206	282,075	(672,133)	3,777,148
Vehicles	4,617,193	625,783	(218,660)	5,024,316
Works of Art	-	17,434	-	17,434
Infrastructure	<u>48,435,761</u>	<u>1,003,679</u>	<u>-</u>	<u>49,439,440</u>
Total capital assets, being depreciated	<u>68,780,595</u>	<u>2,876,842</u>	<u>(1,570,765)</u>	<u>70,086,672</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(435,539)	(16,948)	7,264	(445,223)
Buildings and improvements	(5,658,295)	(187,738)	267,825	(5,578,208)
Equipment	(2,127,098)	(271,101)	644,990	(1,753,209)
Vehicles	(2,397,430)	(420,278)	203,558	(2,614,150)
Works of Art	-	(581)	-	(581)
Infrastructure	<u>(21,126,971)</u>	<u>(1,764,118)</u>	<u>-</u>	<u>(22,891,089)</u>
Total accumulated depreciation	<u>(31,745,333)</u>	<u>(2,660,764)</u>	<u>1,123,637</u>	<u>(33,282,460)</u>
Total capital assets, being depreciated, net	<u>37,035,262</u>	<u>216,078</u>	<u>(447,128)</u>	<u>36,804,212</u>
Governmental activities capital assets, net	<u>\$ 40,622,767</u>	<u>\$ 10,224,059</u>	<u>\$ (1,135,674)</u>	<u>\$ 49,711,152</u>

Depreciation expense was charged to functions/programs of the City as follows:

<b><u>Governmental activities:</u></b>	
General government	\$ 75,465
Security of persons and property	485,217
Transportation	1,894,683
Community environment	32
Leisure time activity	<u>205,367</u>
Total depreciation expense - governmental activities	<u>\$ 2,660,764</u>

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 11 - LESSEE DISCLOSURE**

**A. Capital Leases Obligation**

During the current year and prior years, the City entered into capital lease agreements for the acquisition of copiers and copier equipment. The terms of the lease agreements provide an option to purchase the equipment. These leases meet the criteria of a capital lease, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee at the conclusion of the lease term. Capital assets consisting of equipment have been capitalized in the amount of \$127,900. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2019 was \$102,483, leaving a current book value of \$25,417. A corresponding liability was recorded in the government-wide financial statements. Principal and interest payments in 2019 totaled \$25,414 and \$1,711, respectively, paid by the technology fund (a nonmajor governmental fund).

The following is a schedule of the future minimum lease payments required under the capital lease obligations and the present value of the minimum lease payments as of December 31, 2019:

<u>Year Ending December 31,</u>	<u>Equipment</u>
2020	\$ 13,766
2021	4,718
2022	3,413
2023	3,413
2024	<u>1,138</u>
Total minimum lease payments	26,448
Less: amount representing interest	<u>(1,778)</u>
Present value of future minimum lease payments	<u>\$ 24,670</u>

**B. Lease Agreement**

During a prior year, the City entered into a Master Lease Agreement in the amount of \$1,631,772 for energy conservation measures. The interest rates on the lease is 2.90%. Principal and interest payments on the lease are due on April 29 and October 29 of each year and will be paid from the mechanical upgrades fund (a nonmajor governmental fund). The final maturity date is April 29, 2032.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 11 - LESSEE DISCLOSURE - (Continued)**

The following is a summary of the City's future debt service principal and interest requirements for the lease.

<u>Year Ending December 31,</u>	<u>Equipment</u>
2020	\$ 129,435
2021	130,667
2022	131,890
2023	133,147
2024	134,488
2025 - 2029	693,913
2030 - 2032	<u>339,978</u>
Total minimum lease payments	1,693,518
Less: amount representing interest	<u>(284,046)</u>
Present value of future minimum lease payments	<u>\$ 1,409,472</u>

**C. Lease Purchase Agreement**

During the current year, the City entered into a Master Lease Agreement in the amount of \$273,949 for the purchase of a freightliner. The interest rates on the lease is 4.26%. Capital assets consisting of vehicles have been capitalized in the amount of \$273,949. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2019 was \$13,697, leaving a current book value of \$260,252. A corresponding liability was recorded in the government-wide financial statements. Principal and interest payments on the lease are due monthly and will be paid from the fleet reserve & maintenance fund (a nonmajor governmental fund). During the current year, principal and interest payments totaled \$12,359 and \$2,872, respectively.

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**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 11 - LESSEE DISCLOSURE - (Continued)**

The following is a summary of the City's future debt service principal and interest requirements for the lease.

<u>Year Ending December 31,</u>	<u>Vehicles</u>
2020	\$ 60,924
2021	60,924
2022	60,924
2023	60,924
2024	<u>45,693</u>
Total minimum lease payments	289,389
Less: amount representing interest	<u>(27,799)</u>
Present value of future minimum lease payments	<u>\$ 261,590</u>

**NOTE 12 - LONG -TERM OBLIGATIONS**

A. During 2019, the following activity occurred in governmental activities long-term obligations.

<u>Governmental activities:</u>	<u>Balance 12/31/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/19</u>	<u>Amounts Due in One Year</u>
General obligation bonds	\$ 3,300,000	\$ 5,000,000	\$ (245,000)	\$ 8,055,000	\$ 420,000
Real estate purchase contract	200,000	-	(100,000)	100,000	100,000
OPWC loans - direct borrowings	1,568,578	129,803	(80,197)	1,618,184	80,197
Revenue bonds	3,630,000	-	(240,000)	3,390,000	245,000
FCIB loan - direct borrowing	434,914	-	(59,020)	375,894	60,028
Lease agreement	1,494,997	-	(85,525)	1,409,472	89,200
Lease purchase agreement	-	273,949	(12,359)	261,590	50,772
Capital lease obligations	35,074	15,010	(25,414)	24,670	12,932
Net pension liability	30,159,569	14,011,945	-	44,171,514	-
Net OPEB liability	26,472,037	959,021	(19,126,571)	8,304,487	-
Compensated absences	<u>1,966,477</u>	<u>1,285,316</u>	<u>(1,103,367)</u>	<u>2,148,426</u>	<u>1,083,784</u>
Total governmental activities	<u>\$ 69,261,646</u>	<u>\$ 21,675,044</u>	<u>\$ (21,077,453)</u>	<u>\$ 69,859,237</u>	<u>\$ 2,141,913</u>
Add: unamortized bond premiums				<u>523,089</u>	
Total on statement of net position				<u>\$ 70,382,326</u>	

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 12 - LONG -TERM OBLIGATIONS - (Continued)**

**General Obligation Bonds**

On September 24, 2014, the City issued \$1,475,000 in general obligation serial bonds, for the purpose of improving streetscapes and acquiring land. These bonds are general obligations of the City, for which its full faith and credit is pledged for repayment. The bonds have an annual interest rate of 2.75% and are scheduled to mature on December 1, 2028. Principal and interest payments are made out of the debt service fund (a nonmajor governmental fund). At December 31, 2019, the City had \$80,725 of unspent bond proceeds remaining on the general obligation serial bonds.

On July 14, 2015, the City issued \$2,500,000 in recreational facilities construction and improvement bonds, for the purpose of designing, constructing and improving various recreational facilities. These bonds are general obligations of the City, for which its full faith and credit is pledged for repayment. The bonds have an annual interest rate of 2.69% and are scheduled to mature on June 1, 2030. Principal and interest payments are made out of the debt service fund (a nonmajor governmental fund).

On July 31, 2019, the City issued \$5,000,000 in recreational facilities improvement bonds, for the purpose of designing, constructing and improving various recreational facilities. These bonds are general obligations of the City, for which its full faith and credit is pledged for repayment. The bonds have an annual interest rate of 5.00% and are scheduled to mature on December 31, 2039. Principal and interest payments are made out of the debt service fund (a nonmajor governmental fund).

The following is a summary of the City's future annual debt service requirements to maturity for the general obligation bonds payable:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 420,000	\$ 268,607	\$ 688,607
2021	435,000	253,483	688,483
2022	455,000	237,724	692,724
2023	470,000	221,126	691,126
2024	485,000	204,076	689,076
2025 - 2029	2,600,000	739,568	3,339,568
2030 - 2034	1,590,000	366,441	1,956,441
2035 - 2039	<u>1,600,000</u>	<u>147,000</u>	<u>1,747,000</u>
Total	<u>\$ 8,055,000</u>	<u>\$ 2,438,025</u>	<u>\$ 10,493,025</u>

**Ohio Public Works Commission (OPWC) Loans**

OPWC loans were issued during 2010 for the Mayflower Boulevard reconstruction, 2011 for the Country Club Village Roadway Improvements, 2012 for the Rosemore Avenue reconstruction, 2015 for Hamilton Road improvements, 2016 for additional Hamilton Road improvements, for Etna Road improvements, and during 2017 for additional Hamilton Road and Etna Road improvements and during 2019 for Roadway Improvements for Yearling Road. The 2019 proceeds were deposited into the City's nonmajor capital improvement funds. The loans are interest free and principal payments are made from the debt service fund (a nonmajor governmental fund). Loan number CC08V, Roadway Improvements for Yearling Road, is currently "open" meaning the final disbursements have not yet been made from OPWC and an amortization schedule is not yet available.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 12 - LONG -TERM OBLIGATIONS - (Continued)**

In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the City for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the City is located to pay the amount of the default from funds that would otherwise be appropriated to the City from such county's undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable.

The following is a summary of the City's future debt service principal and interest requirements for the OPWC loans.

Year Ending December 31,	Principal	Interest	Total
2020	\$ 80,197	\$ -	\$ 80,197
2021	80,197	-	80,197
2022	80,197	-	80,197
2023	80,197	-	80,197
2024	80,197	-	80,197
2025 - 2029	400,983	-	400,983
2030 - 2034	357,750	-	357,750
2035 - 2039	188,878	-	188,878
2040 - 2044	<u>139,785</u>	<u>-</u>	<u>139,785</u>
Total	<u>\$ 1,488,381</u>	<u>\$ -</u>	<u>\$ 1,488,381</u>

**Revenue Bonds**

The City has pledged future nontax revenues in the City's general fund to repay \$4,100,000 in in Series 2016 nontax revenue bonds. The City transfers the required amount of the debt payment to the debt service fund (a nonmajor governmental fund) yearly. The proceeds were used to acquire the real and personal property within the City generally known as the Commons at Royal Landing as part of a project to redevelop that property with a mix of commercial and residential uses. The Series 2016 revenue bonds are payable solely from nontax revenues in the general fund and are payable through 2031. The bonds have an annual interest rate of 2.20%. The most significant amounts of nontax revenues in the City's general fund which are pledged for these purposes are derived from charges for services, licenses and permits and fines and forfeitures. Annual principal and interest payments on the revenue bonds are expected to require less than 10.2 percent of general fund nontax revenues. The total principal and interest remaining to be paid on the Series 2016 revenue bonds is \$3,859,700. Principal and interest paid for the current year was \$240,000 and \$77,220, respectively. General fund nontax revenues for the current year were \$3,109,473.

The following is a summary of the City's future debt service principal and interest requirements for the Revenue Bonds.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 12 - LONG -TERM OBLIGATIONS - (Continued)**

Year Ending December 31,	Principal	Interest	Total
2020	\$ 245,000	\$ 71,885	\$ 316,885
2021	250,000	66,440	316,440
2022	260,000	60,830	320,830
2023	265,000	55,055	320,055
2024	270,000	49,170	319,170
2025 - 2029	1,460,000	152,130	1,612,130
2030 - 2031	<u>640,000</u>	<u>14,190</u>	<u>654,190</u>
Total	<u>\$ 3,390,000</u>	<u>\$ 469,700</u>	<u>\$ 3,859,700</u>

**Franklin County Infrastructure Bank (FCIB) Loan**

During 2016, the City entered into a Franklin County Infrastructure Bank (FCIB) Loan in the amount of \$550,000. The proceeds will be used to finance improvements to the north Hamilton Road corridor. The interest rate on the loan is 1.70%. Principal and interest payments on the bonds are due on April 1 and October 1 of each year and will be paid from the debt service fund (a nonmajor governmental fund). The final maturity date is October 1, 2025. This loan is a direct borrowing that has terms negotiated between the City and the creditor.

The following is a summary of the City’s future debt service principal and interest requirements for the FCIB Loan.

Year Ending December 31,	Principal	Interest	Total
2020	\$ 60,028	\$ 6,136	\$ 66,164
2021	61,053	5,112	66,165
2022	62,095	4,069	66,164
2023	63,155	3,009	66,164
2024	64,233	1,931	66,164
2025	<u>65,330</u>	<u>833</u>	<u>66,163</u>
Total	<u>\$ 375,894</u>	<u>\$ 21,090</u>	<u>\$ 396,984</u>

**Lease Agreement**

See Note 11 for detail on the City’s lease agreement obligation.

**Lease Purchase Agreement**

See Note 11 for detail on the City’s lease purchase agreement obligation.

**Capital lease obligations**

See Note 11 for detail on the City’s capital lease obligations. In calculating the amount reported as “net investment in capital assets” on the statement of net position, it should be noted that \$82 of the capital lease obligation total of \$24,670 at December 31, 2019 was not used to acquire capital assets and therefore is excluded from the calculation and reported as a component of unrestricted net position.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 12 - LONG -TERM OBLIGATIONS - (Continued)**

**Real Estate Purchase Contract**

The City has entered into a real estate purchase contract for the acquisition of land to be held for resale. The contract required the City to pay the seller \$100,000 per year for a ten year period. Although the land acquired by the contract was sold during 2014, the City is still obligated to the real estate purchase contract. The contract is interest free and payments are made from the general fund.

Year Ending December 31,	Principal
2020	\$ 100,000
Total	\$ 100,000

**Net Pension Liability and Net OPEB Liability**

See Notes 14 and 15 for more details. The City pays obligations related to employee compensation from their service which for the City, is primarily the general fund.

**Compensated Absences**

Compensated absences are paid primarily from the general fund and the street maintenance and repair fund (a nonmajor governmental fund).

**B. Legal Debt Margin**

The Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of the total taxation value of property. The assessed valuation used in determining the City's legal debt margin has been modified by House Bill 530 which became effective March 30, 2006. In accordance with House Bill 530, the assessed valuation used in the City's legal debt margin calculation excludes tangible personal property used in business, telephone or telegraph property, interexchange telecommunications company property, and personal property owned or leased by a railroad company and used in railroad operations. The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2019, the City's total debt margin was \$18,208,319 and the unvoted debt margin was \$13,512,562.

**NOTE 13 - RISK MANAGEMENT**

**A. Comprehensive**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2019, the City was insured through U.S. Specialty Insurance Company for all property, general liability, auto, public official liability, errors and omissions and law enforcement liability. Real property contents are 90% coinsured.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 13 - RISK MANAGEMENT – (Continued)**

The City has transferred its risk of loss to the insurance carrier to the extent of the limits shown below:

<u>Type of Coverage</u>	<u>Limits of Coverage</u>	<u>Deductible</u>
Property	\$21,346,982	\$1,000
General liability		
Per occurrence	1,000,000	0
Vehicles		
Comprehensive/Collision	1,000,000	1,000
Inland Marine	477,307	1,000
Law enforcement	1,000,000	5,000
Public management	1,000,000	5,000
Employment practices	1,000,000	5,000
Aggregate	3,000,000	

**B. Health Insurance**

The City has a Risk Management program (within its general fund) to account for and finance its uninsured risks of loss. Under this program, the City provides coverage for up to a maximum of \$70,000 per person per year for 2019. The City purchases commercial insurance for claims in excess of coverage provided by the Plan and for all other risks of loss.

All funds of the City participate in the program. Payments are based on actuarial estimates of the amounts needed to pay prior-year and current-year claims and to establish a reserve for catastrophic losses. That reserve was \$5,061 at December 31, 2019 and is reported as a committed fund balance in the general fund. The claims liability reported in the general fund at December 31, 2019 is based on the requirements of GASB Statement No. 10 “Accounting and Financial Reporting for Risk Financing and Related Insurance Issues”, as amended by Statement No. 30 “Risk Financing Omnibus”, which requires that a liability for claims be reported at the estimated ultimate cost of settling the claims if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2019	\$ 207,019	\$ 3,547,540	\$ (3,500,062)	\$ 254,497
2018	130,086	2,704,035	(2,627,102)	207,019

The entire claims liability of \$254,497 will be liquidated using expendable available resources and, therefore, is reported as a liability of the general fund.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 13 - RISK MANAGEMENT – (Continued)**

**C. Workers' Compensation**

The City pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Claims have not exceeded coverage limitations in any of the past three years and there has been no significant reduction in coverage from the prior year, with the exception of aggregate coverage, which decreased from \$5,000,000 to \$3,000,000.

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

*Net Pension Liability/Asset*

The net pension liability/asset reported on the statement of net position represents a liability or asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the City's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the City's obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which pensions are financed; however, the City does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes any net pension liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability/asset on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - City employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. City employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.



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**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.00% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member's FAS for the first 30 years of service.

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.00% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3.00% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

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**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
<b>2019 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee ***	10.0 %
<b>2019 Actual Contribution Rates</b>	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits ****	0.0 %
Total Employer	14.0 %
Employee	10.0 %

\*\*\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance

\*\*\*\* This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The City's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$973,526 for 2019. Of this amount, \$5,616 is reported as due to other governments.

***Plan Description – Ohio Police & Fire Pension Fund (OP&F)***

Plan Description - City full-time police and firefighters participate in Ohio Police and Fire Pension Fund (OP&F), a cost-sharing, multiple-employer defined benefit pension plan administered by OP&F. OP&F provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OP&F fiduciary net position. The report that may be obtained by visiting the OP&F website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

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**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Upon attaining a qualifying age with sufficient years of service, a member of OP&F may retire and receive a lifetime monthly pension. OP&F offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.50% for each of the first 20 years of service credit, 2.00% for each of the next five years of service credit and 1.50% for each year of service credit in excess of 25 years. The maximum pension of 72.00% of the allowable average annual salary is paid after 33 years of service credit.

Under normal service retirement, retired members who are at least 55 years old and have been receiving OP&F benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either 3.00% or the percent increase, if any, in the consumer price index (CPI) over the 12-month period ending on September 30 of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013 is equal to 3.00% of their base pension or disability benefit.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>Police</u>	<u>Firefighters</u>
<b>2019 Statutory Maximum Contribution Rates</b>		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
<b>2019 Actual Contribution Rates</b>		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	<u>0.50 %</u>	<u>0.50 %</u>
Total Employer	<u>19.50 %</u>	<u>24.00 %</u>
Employee	12.25 %	12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OP&F was \$2,299,503 for 2019. Of this amount, \$28,962 is reported as due to other governments.

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

**Net Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability and net pension asset for the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2018, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2018, and was determined by rolling forward the total pension liability as of January 1, 2018, to December 31, 2018. The City's proportion of the net pension liability or asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	OPERS - Member- Directed	OP&F	Total
Proportion of the net pension liability/asset prior measurement date	0.03365700%	0.02242200%	0.40537000%	
Proportion of the net pension liability/asset current measurement date	<u>0.03556700%</u>	<u>0.02825300%</u>	<u>0.42180500%</u>	
Change in proportionate share	<u>0.00191000%</u>	<u>0.00583100%</u>	<u>0.01643500%</u>	
Proportionate share of the net pension liability	\$ 9,741,080	\$ -	\$ 34,430,434	\$ 44,171,514
Proportionate share of the net pension asset	-	(644)	-	(644)
Pension expense	2,517,320	(167)	5,004,299	7,521,452

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	Member- Directed	OP&F	Total
<b>Deferred outflows of resources</b>				
Differences between expected and actual experience	\$ 449	\$ 2,676	\$ 1,414,608	\$ 1,417,733
Net difference between projected and actual earnings on pension plan investments	1,322,138	214	4,241,803	5,564,155
Changes of assumptions	847,986	201	912,799	1,760,986
Changes in employer's proportionate percentage/ difference between employer contributions	459,530	-	1,375,566	1,835,096
Contributions subsequent to the measurement date	957,159	16,367	2,299,503	3,273,029
Total deferred outflows of resources	<u>\$ 3,587,262</u>	<u>\$ 19,458</u>	<u>\$ 10,244,279</u>	<u>\$ 13,850,999</u>
	OPERS - Traditional	OPERS - Member- Directed	OP&F	Total
<b>Deferred inflows of resources</b>				
Differences between expected and actual experience	\$ 127,907	\$ -	\$ 32,151	\$ 160,058
Total deferred inflows of resources	<u>\$ 127,907</u>	<u>\$ -</u>	<u>\$ 32,151</u>	<u>\$ 160,058</u>

\$3,273,029 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2020.

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS -		OP&F	Total
	Traditional	Member-Directed		
2020	\$ 1,156,930	\$ 446	\$ 2,460,828	\$ 3,618,204
2021	607,720	410	1,501,928	2,110,058
2022	122,654	415	1,606,260	1,729,329
2023	614,890	499	2,190,181	2,805,570
2024	2	366	153,428	153,796
Thereafter	-	955	-	955
<b>Total</b>	<b>\$ 2,502,196</b>	<b>\$ 3,091</b>	<b>\$ 7,912,625</b>	<b>\$ 10,417,912</b>

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2018, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.50%
Actuarial cost method	Individual entry age

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015.

The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94% for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.79 %
Domestic equities	19.00	6.21
Real estate	10.00	4.90
Private equity	10.00	10.81
International equities	20.00	7.83
Other investments	18.00	5.50
<b>Total</b>	<b>100.00 %</b>	<b>5.95 %</b>

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FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

**Discount Rate** - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2018 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the City's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate** - The following table presents the City's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the City's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
City's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 14,390,408	\$ 9,741,080	\$ 5,877,447
Member-Directed Plan	(283)	(644)	(1,130)

**Actuarial Assumptions – OP&F**

OP&F's total pension liability as of December 31, 2018 is based on the results of an actuarial valuation date of January 1, 2018, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of January 1, 2018, are presented below.

Valuation date	1/1/18 with actuarial liabilities rolled forward to 12/31/18
Actuarial cost method	Entry age normal
Investment rate of return	8.00%
Projected salary increases	3.75% - 10.50%
Payroll increases	3.25%
Inflation assumptions	2.75%, plus productivity increase rate of 0.50%
Cost of living adjustments	3.00% simple; 2.20% simple for increases based on the lesser of the increase in CPI and 3.00%



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**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted and projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120%.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
67 or less	77%	68%
68-77	105%	87%
78 and up	115%	120%

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
59 or less	35%	35%
60-69	60%	45%
70-79	75%	70%
80 and up	100%	90%

The most recent experience study was completed for the five-year period ended December 31, 2016. The recommended assumption changes based on this experience study were adopted by OP&F's Board and were effective beginning with the January 1, 2018 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy and Guidelines. A forecasted rate of inflation serves as the baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes.

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2018 are summarized below:

Asset Class	Target Allocation	10 Year Expected Real Rate of Return **	30 Year Expected Real Rate of Return **
Cash and Cash Equivalents	- %	1.00 %	0.80 %
Domestic Equity	16.00	5.30	5.50
Non-US Equity	16.00	6.10	5.90
Private Markets	8.00	8.40	8.40
Core Fixed Income *	23.00	2.20	2.60
High Yield Fixed Income	7.00	4.20	4.80
Private Credit	5.00	8.30	7.50
U.S. Inflation			
Linked Bonds *	17.00	1.30	2.30
Master Limited Partnerships	8.00	6.70	6.40
Real Assets	8.00	7.00	7.00
Private Real Estate	12.00	5.70	6.10
Total	<u>120.00 %</u>		

Note: assumptions are geometric.

\* levered 2x

\*\* numbers include inflation

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return and creating a more risk-balanced portfolio based on the relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.20 times due to the application of leverage in certain fixed income asset classes.

**Discount Rate** - The total pension liability was calculated using the discount rate of 8.00%. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earning were calculated using the longer-term assumed investment rate of return 8.00%. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

**CITY OF WHITEHALL  
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NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

*Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate* - Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 8.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.00%), or one percentage point higher (9.00%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
City's proportionate share of the net pension liability	\$ 45,256,432	\$ 34,430,434	\$ 25,383,748

**NOTE 15 - DEFINED BENEFIT OPEB PLANS**

*Net OPEB Liability*

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the City's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the City's obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which OPEB are financed; however, the City does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.00%.

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FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The City's contractually required contribution was \$6,547 for 2019. Of this amount, \$38 is reported as due to other governments.

**Plan Description – Ohio Police & Fire Pension Fund (OP&F)**

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment healthcare plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees. OP&F provides health care benefits including coverage for medical, prescription drug, dental, vision, and Medicare Part B Premium to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to postretirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit, or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 75.

The Ohio Revised Code allows, but does not mandate, OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by visiting the OP&F website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 19.50% and 24.00% of covered payroll for police and fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.50% of covered payroll for police employer units and 24.00% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. There is one account for health care benefits and one account for Medicare Part B reimbursements. A separate health care trust accrual account is maintained for health care benefits under IRS Code Section 115 trust. An Internal Revenue Code 401(h) account is maintained for Medicare Part B reimbursements.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2019, the portion of employer contributions allocated to health care was 0.50% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Beginning January 1, 2019, OP&F changed its retiree health care model and the current self-insured health care plan will no longer be offered. In its place is a stipend-based health care model. A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses.

The City's contractually required contribution to OP&F was \$54,287 for 2019. Of this amount, \$684 is reported as due to other governments.

***Net OPEB Liabilities, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2018, and was determined by rolling forward the total OPEB liability as of January 1, 2018, to December 31, 2018. The City's proportion of the net OPEB liability was based on the City's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>OP&amp;F</u>	<u>Total</u>
Proportion of the net OPEB liability prior measurement date	0.03227000%	0.40537000%	
Proportion of the net OPEB liability current measurement date	<u>0.03423400%</u>	<u>0.42180500%</u>	
Change in proportionate share	<u>0.00196400%</u>	<u>0.01643500%</u>	
Proportionate share of the net OPEB liability	\$ 4,463,305	\$ 3,841,182	\$ 8,304,487
OPEB expense	\$ 506,611	\$ (18,922,248)	\$ (18,415,637)

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>OP&amp;F</u>	<u>Total</u>
<b>Deferred outflows of resources</b>			
Differences between expected and actual experience	\$ 1,511	\$ -	\$ 1,511
Net difference between projected and actual earnings on OPEB plan investments	204,616	130,027	334,643
Changes of assumptions	143,902	1,991,083	2,134,985
Changes in employer's proportionate percentage/difference between employer contributions	168,390	736,030	904,420
Contributions subsequent to the measurement date	6,547	54,287	60,834
Total deferred outflows of resources	<u>\$ 524,966</u>	<u>\$ 2,911,427</u>	<u>\$ 3,436,393</u>
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$ 12,110	\$ 102,914	\$ 115,024
Changes of assumptions	-	1,063,421	1,063,421
Changes in employer's proportionate percentage/difference between employer contributions	-	136,403	136,403
Total deferred inflows of resources	<u>\$ 12,110</u>	<u>\$ 1,302,738</u>	<u>\$ 1,314,848</u>

\$60,834 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2020.

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	OP&F	Total
2020	\$ 254,094	\$ 268,610	\$ 522,704
2021	113,298	268,610	381,908
2022	35,839	268,610	304,449
2023	103,078	307,937	411,015
2024	-	245,935	245,935
Thereafter	-	194,700	194,700
Total	<u>\$ 506,309</u>	<u>\$ 1,554,402</u>	<u>\$ 2,060,711</u>

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.96%
Prior Measurement date	3.85%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.50%
Municipal Bond Rate	
Current measurement date	3.71%
Prior Measurement date	3.31%
Health Care Cost Trend Rate	
Current measurement date	10.00% initial, 3.25% ultimate in 2029
Prior Measurement date	7.50%, initial 3.25%, ultimate in 2028
Actuarial Cost Method	Individual Entry Age



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**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is a loss of 5.60% for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	<u>100.00 %</u>	<u>5.16 %</u>

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

**Discount Rate** - A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85% was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.71%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate** - The following table presents the City's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96%, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96%) or one-percentage-point higher (4.96%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
City's proportionate share of the net OPEB liability	\$ 5,710,231	\$ 4,463,305	\$ 3,471,670

**Sensitivity of the City/County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate** Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
City's proportionate share of the net OPEB liability	\$ 4,290,205	\$ 4,463,305	\$ 4,662,671

**CITY OF WHITEHALL  
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NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

*Actuarial Assumptions – OP&F*

OP&F's total OPEB liability as of December 31, 2018, is based on the results of an actuarial valuation date of January 1, 2018, and rolled-forward using generally accepted actuarial procedures. The total OPEB liability is determined by OP&F's actuaries in accordance with GASB Statement No. 74, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employers and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Actuarial calculations reflect a long-term perspective. For a newly hired employee, actuarial calculations will take into account the employee's entire career with the employer and also take into consideration the benefits, if any, paid to the employee after termination of employment until the death of the employee and any applicable contingent annuitant. In many cases, actuarial calculations reflect several decades of service with the employer and the payment of benefits after termination.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below.

Valuation Date	January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Investment Rate of Return	8.00%
Projected Salary Increases	3.75% to 10.50%
Payroll Growth	Inflation rate of 2.75% plus productivity increase rate of 0.50%
Single discount rate:	
Current measurement date	4.66%
Prior measurement date	3.24%
Cost of Living Adjustments	3.00% simple; 2.20% simple for increases based on the lesser of the increase in CPI and 3.00%

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Conduent Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120%.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
67 or less	77%	68%
68-77	105%	87%
78 and up	115%	120%

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Conduent Modified 2016 Improvement Scale.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
59 or less	35%	35%
60-69	60%	45%
70-79	75%	70%
80 and up	100%	90%

The most recent experience study was completed for the five-year period ended December 31, 2016.

The long-term expected rate of return on OPEB plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes.

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2018, are summarized below:

Asset Class	Target Allocation	10 Year Expected Real Rate of Return **	30 Year Expected Real Rate of Return **
Cash and Cash Equivalents	- %	1.00 %	0.80 %
Domestic Equity	16.00	5.30	5.50
Non-US Equity	16.00	6.10	5.90
Private Markets	8.00	8.40	8.40
Core Fixed Income *	23.00	2.20	2.60
High Yield Fixed Income	7.00	4.20	4.80
Private Credit	5.00	8.30	7.50
U.S. Inflation			
Linked Bonds *	17.00	1.30	2.30
Master Limited Partnerships	8.00	6.70	6.40
Real Assets	8.00	7.00	7.00
Private Real Estate	12.00	5.70	6.10
<b>Total</b>	<b>120.00 %</b>		

Note: assumptions are geometric.

\* levered 2x

\*\* numbers include inflation

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.20 times due to the application of leverage in certain fixed income asset classes.

**Discount Rate** - The total OPEB liability was calculated using the discount rate of 4.66%. A discount rate of 3.24% was used to measure the total OPEB liability at December 31, 2017. The projection of cash flows used to determine the discount rate assumed the contribution from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8.00%. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, a municipal bond rate of 4.13% at December 31, 2018 and 3.16% at December 31, 2017, was blended with the long-term rate of 8.00%, which resulted in a blended discount rate of 4.66%.

**CITY OF WHITEHALL  
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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)**

*Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate* - Net OPEB liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net OPEB liability calculated using the discount rate of 4.66%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.66%), or one percentage point higher (5.66%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
City's proportionate share of the net OPEB liability	\$ 4,679,608	\$ 3,841,182	\$ 3,137,395

*Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate* - Due to the change from a self-funded plan to the stipend plan, disclosure of the healthcare cost trend rate for OP&F is no longer available.

*Changes Between Measurement Date and Report Date* - Beginning January 1, 2019 OP&F is changing its retiree health care model and the current self-insured health care plan will no longer be offered. In its place will be a stipend-based health care model. OP&F has contracted with a vendor who will assist eligible retirees in choosing health care plans from their marketplace (both Medicare-eligible and pre-Medicare populations). A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses. As a result of changing from the current healthcare model to the stipend based healthcare model, management expects that it will be able to provide stipends to eligible participants for the next 15 years. Although the exact amount of these changes is not known, the overall decrease to the City's net OPEB liability is expected to be significant.

**NOTE 16 – SHORT TERM NOTES PAYABLE**

On December 15, 2019, the City issued a short-term special obligation nontax revenue note, series 2019 in the amount of \$9,620,000. The note bears a rate of 2.25% and has a maturity of one year. The City's note is backed by the full faith of the City.

On November 19, 2019, the City issued a short-term judgement note, series 2019B in the amount of \$1,750,000. The note bared a rate of 3% and has a maturity of one year. The City's note is backed by the full faith of the City.

On May 24, 2019, the City issued a short-term judgement note, series 2019 in the amount of \$1,050,000. The note bared a rate of 2.5% and matured on December 11, 2019.

**NOTE 17 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance on the basis of accounting principles generally accepted in the United States of America (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 17 - BUDGETARY BASIS OF ACCOUNTING - (Continued)**

The statement of revenue, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and TIF fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis);
- (d) Advances-in and advances-out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis);
- (e) Investments are reported at fair value (GAAP basis), rather than cost (budget basis); and,
- (f) Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements (as reported in the fund financial statements) to the budgetary basis statements for all governmental funds for which a budgetary basis statement is presented:

**Net Change in Fund Balance**

	<u>General fund</u>	<u>TIF</u>
Budget basis	\$ (11,426,225)	\$ (73,017)
Net adjustment for revenue accruals	572,985	-
Net adjustment for expenditure accruals	16,167,743	-
Net adjustment for other sources/uses	(12,190,799)	-
Funds budgeted elsewhere	(514,701)	-
Adjustment for encumbrances	503,193	-
GAAP basis	\$ (6,887,804)	\$ (73,017)

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund, self-funded insurance trust fund, tax incentive program fund, accrued benefits fund and recreation trust fund.

**CITY OF WHITEHALL  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 18 - CONTINGENCIES**

**A. Grants**

The City receives significant financial assistance from numerous federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2019.

**B. Litigation**

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City Attorney the resolution of these matters will not have a material adverse effect on the financial condition of the City.

**NOTE 19 - JOINTLY GOVERNED ORGANIZATION**

The City is a participant in the Mid-Ohio Regional Planning Commission (MORPC), a jointly governed organization. MORPC is composed of 104 representatives appointed by member governments who make up the Commission, the policy-making body of MORPC, and the oversight board. MORPC is a voluntary association of local governments in central and south central Ohio and a regional planning agency whose membership includes more than 60 political subdivisions in and around Franklin, Ross, Fayette, Delaware, Pickaway, Madison, Licking, Morrow, Union, Hocking, Logan, Perry, Marion, Knox and Fairfield counties, Ohio. The purpose of the organization is to improve the quality of life for member communities by improving housing conditions, to promote and support and facilitate the availability of regional environmental infrastructure program funding to the full advantage of MORPC's members.

**NOTE 20 - OTHER COMMITMENTS**

The City utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the City's commitments for encumbrances in the governmental funds were as follows:

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 380,426
Other governmental	989,441
	<hr/>
	\$ 1,369,867
	<hr/> <hr/>



**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 21 - FUND BALANCE**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund balance	General	TIF	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ 81,076	\$ -	\$ 98,930	\$ 180,006
Prepays	392,626	-	-	392,626
Land held for resale	6,000,000	-	-	6,000,000
Unclaimed monies	<u>2,028</u>	<u>-</u>	<u>-</u>	<u>2,028</u>
Total nonspendable	<u>6,475,730</u>	<u>-</u>	<u>98,930</u>	<u>6,574,660</u>
Restricted:				
Judicial operations	-	-	319,925	319,925
Security programs	-	-	1,034,032	1,034,032
Public health service programs	-	-	74,625	74,625
Leisure time activities	-	-	94,230	94,230
Economic development	-	-	228,413	228,413
Street maintenance	-	2,682,437	448,632	3,131,069
Capital projects	<u>-</u>	<u>-</u>	<u>387,784</u>	<u>387,784</u>
Total restricted	<u>-</u>	<u>2,682,437</u>	<u>2,587,641</u>	<u>5,270,078</u>
Committed:				
Utility services	-	-	1,496	1,496
Fire department	-	-	1,057,359	1,057,359
General government	32,095	-	300	32,395
Insurance contingency	5,061	-	-	5,061
Capital projects	<u>-</u>	<u>-</u>	<u>2,964,306</u>	<u>2,964,306</u>
Total committed	<u>37,156</u>	<u>-</u>	<u>4,023,461</u>	<u>4,060,617</u>
Assigned:				
Debt service	<u>-</u>	<u>-</u>	<u>466,610</u>	<u>466,610</u>
Total assigned	<u>-</u>	<u>-</u>	<u>466,610</u>	<u>466,610</u>
Unassigned (deficit)	<u>(6,576,998)</u>	<u>-</u>	<u>(184,082)</u>	<u>(6,761,080)</u>
Total fund balances	<u>\$ (64,112)</u>	<u>\$ 2,682,437</u>	<u>\$ 6,992,560</u>	<u>\$ 9,610,885</u>

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 22 - TAX ABATEMENTS AND TAX CREDITS**

**Income Tax Credits**

The City, by Ordinance, may grant a refundable or nonrefundable credit against its tax on income to a taxpayer to foster job creation and/or for the purpose of fostering job retention in the City of Whitehall. For new job creation, if a credit is granted, it shall be measured as a percentage of the new income tax revenue the City derives from new employees of the taxpayer. For job retention, if a credit is granted, it shall be measured as a percentage of the income tax revenue the City derives from the retained employees of the taxpayer. Before the City passes an Ordinance granting a credit and/or allowing such a credit, the City and the taxpayer shall enter into an agreement specifying all the conditions of the credit.

As a result of entering into three grant agreements, the City awarded \$932,007 to local businesses during 2019.

**NOTE 23 – OTHER COMMITMENTS**

**A. Contractual**

At December 31, 2019, the City had uncompleted contracts, as follows:

Description	Contract Amount	Amount Paid	Remaining Commitment
Design and Construction of Whitehall Community Park YMCA	\$6,500,000	\$6,264,242	\$235,758
FRA Whitehall Signals (PID 90383 & 99827)	5,079,218	4,980,024	99,194
Etna Road Improvements	3,107,897	3,100,994	6,903
Roadway Improvements for Yearling Road	2,825,432	2,458,732	366,700
Sally Swad Acquisition	1,000,000	800,000	200,000
Whitehall Fiber Improvements Phases 1 and 2	694,446	480,379	214,067
Whitehall Community Park Stream Restoration	626,000	342,051	283,949
2019 Street Maintenance Program	697,872	631,696	66,176
Big Walnut Creek Riparian Enhancement & Access	157,681	7,522	150,159

**NOTE 24 – SUBSEQUENT EVENTS**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City. The City's investment portfolio and the investments of the pension and other employee benefit plan in which the City participates may incur a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the City's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 25 – WHITEHALL COMMUNITY IMPROVEMENT CORPORATION**

The Whitehall Community Improvement Corporation (CIC) was formed in 1984 and incorporated as a not-for-profit corporation under Chapters 1724 of the Ohio Revised Code for the purpose to advance, encourage, and promote industrial, economic, commercial and civic development of the City. The CIC has been designated as the City's agent for industrial and commercial distributions and research development. The Board of Directors of the CIC is comprised of thirteen members. Seven of the Board members are citizens of the City and six of the Board members are City employees. The City is considered to be financially accountable for the CIC and, therefore, the CIC is presented as a component unit of the City. Financial statements can be obtained from Mr. James R. Cloyes, Treasurer, Whitehall Community Improvement Corporation, 4308 East Main Street, Whitehall, Ohio, 43213.

**Summary of Significant Accounting Policies**

The basic financial statements of the CIC have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The CIC's significant accounting policies are described below.

**A. Basis of Accounting**

The basic financial statements of the CIC are prepared using the accrual basis of accounting in conformity with GAAP.

**B. Federal Income Tax**

The Whitehall Community Improvement Corporation is exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code.

**C. Cash and Cash Equivalents**

For purposes of the statement of cash flows, all cash in the CIC's checking account is considered to be cash and cash equivalents. All monies received by the CIC are deposited into a demand deposit account.

**D. Capital Assets and Depreciation**

The CIC's capital assets consist of a building which is recorded at cost. Improvements are capitalized; however, the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

The CIC's building is depreciated using the straight-line method over an estimated useful life of 30 years.

**E. Assets Held for Resale**

As part of an economic development program, the CIC has acquired land and buildings for the purpose of revitalization. The CIC's intent is to sell the land and buildings for development. The associated assets have been reported at lower of cost or market.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 25 – WHITEHALL COMMUNITY IMPROVEMENT CORPORATION - (Continued)**

**F. Accrued Liabilities**

The CIC has recognized certain expenses due, but unpaid as of December 31, 2019. These expenses are reported as accrued liabilities in the accompanying financial statements.

**G. Net Position**

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The CIC has no restricted net position.

**H. Estimates**

The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

**Restatement of Net Position**

The net position at January 1, 2018 has been restated due to the CIC changing their basis of accounting. The 2019 basic financial statements of the CIC are prepared using the accrual basis of accounting in conformity with GAAP where the 2018 financial statements were prepared on the cash basis of accounting. This restatement had the following effect on net position:

	Component Unit - Whitehall CIC
Net position as previously reported	\$ 316,692
Restatement of accounting basis	<u>1,717,065</u>
Restated Net position at July 1	<u><u>\$ 2,033,757</u></u>

**Deposits**

At December 31, 2019, the carrying amount of the CIC’s deposits was \$47,564. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2019, the entire bank balance of \$47,564 was covered by the Federal Deposit Insurance Corporation. There are no significant statutory restrictions regarding the deposits and investments of funds held by the not-for-profit corporation.

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

**NOTE 25 – WHITEHALL COMMUNITY IMPROVEMENT CORPORATION - (Continued)**

**Capital Assets**

Capital asset activity for the year ended December 31, 2019 was as follows:

	<u>Balance</u> <u>12/31/18</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/19</u>
<i>Capital assets, being depreciated:</i>				
Buildings and improvements	\$ 261,944	\$ -	\$ -	\$ 261,944
Total capital assets, being depreciated	<u>\$ 261,944</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 261,944</u>
<i>Less: accumulated depreciation:</i>				
Buildings and improvements	\$ (56,755)	\$ (8,731)	\$ -	\$ (65,486)
Total accumulated depreciation	<u>\$ (56,755)</u>	<u>\$ (8,731)</u>	<u>\$ -</u>	<u>\$ (65,486)</u>
Total capital assets, net	<u>\$ 205,189</u>	<u>\$ (8,731)</u>	<u>\$ -</u>	<u>\$ 196,458</u>

**Litigation**

The CIC is involved in no material litigation as either plaintiff or defendant.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF WHITEHALL, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY/NET PENSION ASSET  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SIX YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Traditional Plan:</i>				
City's proportion of the net pension liability	0.035567%	0.033657%	0.033642%	0.033649%
City's proportionate share of the net pension liability	\$ 9,741,080	\$ 5,280,131	\$ 7,639,526	\$ 5,828,431
City's covered payroll	\$ 6,625,729	\$ 6,121,031	\$ 5,983,242	\$ 5,707,225
City's proportionate share of the net pension liability as a percentage of its covered payroll	147.02%	86.26%	127.68%	102.12%
Plan fiduciary net position as a percentage of the total pension liability	74.70%	84.66%	77.25%	81.08%
<i>Combined Plan:</i>				
City's proportion of the net pension asset	0.000000%	0.000000%	0.000000%	0.000000%
City's proportionate share of the net pension asset	n/a	n/a	\$ 35	n/a
City's covered payroll	n/a	n/a	\$ 242	n/a
City's proportionate share of the net pension asset as a percentage of its covered payroll	n/a	n/a	14.46%	n/a
Plan fiduciary net position as a percentage of the total pension asset	n/a	n/a	116.55%	n/a
<i>Member Directed Plan:</i>				
City's proportion of the net pension asset	0.028253%	0.022422%	0.008605%	0.008758%
City's proportionate share of the net pension asset	\$ 644	\$ 783	\$ 36	\$ 33
City's covered payroll	\$ 161,510	\$ 122,890	\$ 35,358	\$ 48,775
City's proportionate share of the net pension asset as a percentage of its covered payroll	0.40%	0.64%	0.10%	0.07%
Plan fiduciary net position as a percentage of the total pension asset	113.42%	124.45%	103.40%	103.91%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the City's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION



	<u>2015</u>	<u>2014</u>
	0.034235%	0.034235%
\$	4,129,124	\$ 4,035,860
\$	5,838,775	\$ 4,155,192
	70.72%	97.13%
	86.45%	86.36%
	0.000000%	0.000000%
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a

**CITY OF WHITEHALL, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY  
OHIO POLICE AND FIRE (OP&F) PENSION FUND

LAST SIX YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
City's proportion of the net pension liability	0.42180500%	0.40537000%	0.40866200%	0.41011200%
City's proportionate share of the net pension liability	\$ 34,430,434	\$ 24,879,438	\$ 25,884,265	\$ 26,382,785
City's covered payroll	\$ 10,844,104	\$ 10,019,950	\$ 9,948,383	\$ 9,197,518
City's proportionate share of the net pension liability as a percentage of its covered payroll	317.50%	248.30%	260.19%	286.85%
Plan fiduciary net position as a percentage of the total pension liability	63.07%	70.91%	68.36%	66.77%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the City's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>
0.40483340%	0.40483340%
\$ 20,972,058	\$ 19,716,657
\$ 9,215,999	\$ 9,075,058
227.56%	217.26%
72.20%	73.00%

**CITY OF WHITEHALL, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CITY PENSION CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 957,159	\$ 927,602	\$ 795,734	\$ 717,989
Contributions in relation to the contractually required contribution	<u>(957,159)</u>	<u>(927,602)</u>	<u>(795,734)</u>	<u>(717,989)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 6,836,850	\$ 6,625,729	\$ 6,121,031	\$ 5,983,242
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	n/a	n/a	n/a	\$ 29
Contributions in relation to the contractually required contribution	n/a	n/a	n/a	<u>(29)</u>
Contribution deficiency (excess)	n/a	n/a	n/a	<u>\$ -</u>
City's covered payroll	n/a	n/a	n/a	\$ 242
Contributions as a percentage of covered payroll	n/a	n/a	n/a	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 16,367	\$ 16,151	\$ 12,289	\$ 4,243
Contributions in relation to the contractually required contribution	<u>(16,367)</u>	<u>(16,151)</u>	<u>(12,289)</u>	<u>(4,243)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 163,670	\$ 161,510	\$ 122,890	\$ 35,358
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	12.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 684,867	\$ 700,653	\$ 540,175	\$ 403,908	\$ 398,940	\$ 535,476
<u>(684,867)</u>	<u>(700,653)</u>	<u>(540,175)</u>	<u>(403,908)</u>	<u>(398,940)</u>	<u>(535,476)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 5,707,225	\$ 5,838,775	\$ 4,155,192	\$ 4,039,080	\$ 3,989,400	\$ 6,003,094
12.00%	12.00%	13.00%	10.00%	10.00%	8.92%
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
\$ 5,853	n/a	n/a	n/a	n/a	n/a
<u>(5,853)</u>	n/a	n/a	n/a	n/a	n/a
<u>\$ -</u>	n/a	n/a	n/a	n/a	n/a
\$ 48,775	n/a	n/a	n/a	n/a	n/a
12.00%	n/a	n/a	n/a	n/a	n/a

**CITY OF WHITEHALL, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CITY PENSION CONTRIBUTIONS  
OHIO POLICE AND FIRE (OP&F) PENSION FUND

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Police:</i>				
Contractually required contribution	\$ 1,063,976	\$ 1,067,363	\$ 946,522	\$ 918,456
Contributions in relation to the contractually required contribution	<u>(1,063,976)</u>	<u>(1,067,363)</u>	<u>(946,522)</u>	<u>(918,456)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 5,599,874	\$ 5,617,700	\$ 4,981,695	\$ 4,833,979
Contributions as a percentage of covered payroll	19.00%	19.00%	19.00%	19.00%
<i>Fire:</i>				
Contractually required contribution	\$ 1,235,527	\$ 1,228,205	\$ 1,183,990	\$ 1,201,885
Contributions in relation to the contractually required contribution	<u>(1,235,527)</u>	<u>(1,228,205)</u>	<u>(1,183,990)</u>	<u>(1,201,885)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 5,257,562	\$ 5,226,404	\$ 5,038,255	\$ 5,114,404
Contributions as a percentage of covered payroll	23.50%	23.50%	23.50%	23.50%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 863,865	\$ 887,962	\$ 752,080	\$ 523,947	\$ 499,712	\$ 636,506
<u>(863,865)</u>	<u>(887,962)</u>	<u>(752,080)</u>	<u>(523,947)</u>	<u>(499,712)</u>	<u>(636,506)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,546,658	\$ 4,673,484	\$ 4,736,020	\$ 4,109,388	\$ 3,919,310	\$ 4,992,204
19.00%	19.00%	15.88%	12.75%	12.75%	12.75%
\$ 1,092,952	\$ 1,067,491	\$ 884,296	\$ 586,345	\$ 571,286	\$ 687,854
<u>(1,092,952)</u>	<u>(1,067,491)</u>	<u>(884,296)</u>	<u>(586,345)</u>	<u>(571,286)</u>	<u>(687,854)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,650,860	\$ 4,542,515	\$ 4,339,038	\$ 3,399,101	\$ 3,311,803	\$ 3,987,559
23.50%	23.50%	20.38%	17.25%	17.25%	17.25%

**CITY OF WHITEHALL, OHIO**

**SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF  
THE NET OPEB LIABILITY  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

**LAST THREE YEARS**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
City's proportion of the net OPEB liability	0.034234%	0.032270%	0.031681%
City's proportionate share of the net OPEB liability	\$ 4,463,305	\$ 3,504,284	\$ 3,199,907
City's covered payroll	\$ 6,787,239	\$ 6,243,921	\$ 6,018,842
City's proportionate share of the net OPEB liability as a percentage of its covered payroll	65.76%	56.12%	53.16%
Plan fiduciary net position as a percentage of the total OPEB liability	46.33%	54.14%	54.05%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the City's measurement date which is the prior year-end.

**SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**



**CITY OF WHITEHALL, OHIO**

**SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF  
THE NET OPEB LIABILITY  
OHIO POLICE AND FIRE (OP&F) PENSION FUND**

**LAST THREE YEARS**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
City's proportion of the net OPEB liability	0.42180500%	0.40537000%	0.40866200%
City's proportionate share of the net OPEB liability	\$ 3,841,182	\$ 22,967,753	\$ 19,398,266
City's covered payroll	\$ 10,844,104	\$ 10,019,950	\$ 9,948,383
City's proportionate share of the net OPEB liability as a percentage of its covered payroll	35.42%	229.22%	194.99%
Plan fiduciary net position as a percentage of the total OPEB liability	46.57%	14.13%	15.96%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the City's measurement date which is the prior year-end.

**SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF WHITEHALL, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CITY OPEB CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 6,547	\$ 6,460	\$ 66,126	\$ 121,680
Contributions in relation to the contractually required contribution	<u>(6,547)</u>	<u>(6,460)</u>	<u>(66,126)</u>	<u>(121,680)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 7,000,520	\$ 6,787,239	\$ 6,243,921	\$ 6,018,842
Contributions as a percentage of covered payroll	0.09%	0.10%	1.06%	2.02%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 114,145	\$ 83,992	\$ 41,552	\$ 161,563	\$ 159,576	\$ 305,272
<u>(114,145)</u>	<u>(83,992)</u>	<u>(41,552)</u>	<u>(161,563)</u>	<u>(159,576)</u>	<u>(305,272)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 5,756,000	\$ 5,838,775	\$ 4,155,192	\$ 4,039,080	\$ 3,989,400	\$ 6,003,094
1.98%	1.44%	1.00%	4.00%	4.00%	5.09%

**CITY OF WHITEHALL, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CITY OPEB CONTRIBUTIONS  
OHIO POLICE AND FIRE (OP&F) PENSION FUND

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Police:</i>				
Contractually required contribution	\$ 27,999	\$ 28,088	\$ 24,170	\$ 24,170
Contributions in relation to the contractually required contribution	<u>(27,999)</u>	<u>(28,088)</u>	<u>(24,170)</u>	<u>(24,170)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 5,599,874	\$ 5,617,700	\$ 4,981,695	\$ 4,833,979
Contributions as a percentage of covered payroll	0.50%	0.50%	0.50%	0.50%
<i>Fire:</i>				
Contractually required contribution	\$ 26,288	\$ 26,132	\$ 25,572	\$ 25,572
Contributions in relation to the contractually required contribution	<u>(26,288)</u>	<u>(26,132)</u>	<u>(25,572)</u>	<u>(25,572)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 5,257,562	\$ 5,226,404	\$ 5,038,255	\$ 5,114,404
Contributions as a percentage of covered payroll	0.50%	0.50%	0.50%	0.50%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 23,348	\$ 23,234	\$ 171,235	\$ 277,384	\$ 264,554	\$ 336,974
<u>(23,348)</u>	<u>(23,234)</u>	<u>(171,235)</u>	<u>(277,384)</u>	<u>(264,554)</u>	<u>(336,974)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,546,658	\$ 4,673,484	\$ 4,736,020	\$ 4,109,388	\$ 3,919,310	\$ 4,992,204
0.50%	0.50%	3.62%	6.75%	6.75%	6.75%
\$ 23,254	\$ 18,126	\$ 155,898	\$ 229,439	\$ 223,547	\$ 269,160
<u>(23,254)</u>	<u>(18,126)</u>	<u>(155,898)</u>	<u>(229,439)</u>	<u>(223,547)</u>	<u>(269,160)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,650,860	\$ 4,542,515	\$ 4,339,038	\$ 3,399,101	\$ 3,311,803	\$ 3,987,559
0.50%	0.50%	3.62%	6.75%	6.75%	6.75%

CITY OF WHITEHALL, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2019

PENSION

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*OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2014-2019.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019 the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.

OHIO POLICE AND FIRE (OP&F) PENSION FUND

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2014-2018.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2017. For 2018, the following were the most significant changes of assumptions that affected the total pension since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.50% down to 8.00%, (b) changing the future salary increases from a range of 4.25%-11.00% to 3.75%-10.50%, (c) reduction in payroll increases from 3.75% down to 3.25%, (d) reduction in inflation assumptions from 3.25% down to 2.75% and (e) Cost of Living Adjustments (COLA) were reduced from 2.60% and 3.00% simple to 2.20% and 3.00% simple. There were no changes in assumptions for 2019.

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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*OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2017-2019.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25%, ultimate in 2029.

OHIO POLICE AND FIRE (OP&F) PENSION FUND

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2017-2018. For 2019, OP&F changed its retiree health care model from a self-insured health care plan to a stipend-based health care model.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) DROP interest rate was reduced from 4.50% to 4.00%, (b) CPI-based COLA was reduced from 2.60% to 2.20%, (c) investment rate of return was reduced from 8.25% to 8.00%, (d) salary increases were reduced from 3.75% to 3.25% and (e) payroll growth was reduced from 3.75% to 3.25%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.24% up to 4.66%.

**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

**CITY OF WHITEHALL, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**GENERAL FUND**

The general fund accounts for all financial resources except those required 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 charter of the City and/or the general laws of Ohio.

**SPECIAL REVENUE FUNDS**

The special revenue funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted for specified expenditure purposes. Following is a description of the City's special revenue funds:

**Major Special Revenue Fund**

***TIF Fund***

To account for monies received in connection with tax increment financing agreements which are restricted for the maintenance of the streets within the City.

**Nonmajor Special Revenue Funds**

***Street Maintenance and Repair Fund***

This fund accounts for the portion of state gasoline tax and motor vehicle registration fees restricted for the maintenance of the streets within the City.

***FEMA Pre Disaster Mitigation Fund***

This fund accounts for intergovernmental revenues received from the Federal Emergency Management Agency through the State of Ohio Emergency Management Agency Pre Disaster Mitigation Grant.

***State Highway Fund***

This fund accounts for the portion of the state gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.

***Permissive Tax Fund***

This fund accounts for revenues generated from permissive motor vehicle license taxes that are restricted for transportation programs. This fund did not have any activity on a cash-basis during 2018; therefore, a budget and actual (non-GAAP budgetary basis) schedule has not been presented.

***Law Enforcement Trust Fund***

This fund accounts for grant monies received that are restricted for enforcement and training needs.

***Department of Justice Forfeiture Fund***

This fund accounts for fines and forfeitures revenue which are restricted for security of persons and property programs.

***Mandatory Drug Fine Fund***

To account for revenues received through fines and forfeitures that are restricted for security of persons and property programs.

***Police Training Reimbursement Fund***

This fund accounts for intergovernmental revenues restricted for the reimbursement of trainings for the police department.

***OMVI Enforcement/Education Fund***

To account for revenues received through fines and forfeitures that are restricted for the enforcement and education of OMVI.

***Bulletproof Vests Grant Fund***

This fund accounts for intergovernmental revenues restricted for the purchase of bulletproof vests.

***Mayor's Court Computer Fund***

This fund accounts for revenues collected by the courts that are restricted for computer maintenance of the courts.



**CITY OF WHITEHALL, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Special Revenue Funds (continued)**

***Clerk of Court Computer Fund***

This fund accounts for revenues collected by the courts that are restricted for computer maintenance of the courts.

***Hotel/Motel Tax Fund***

This fund accounts for revenues received through a hotel/motel tax which are restricted for economic improvement of the City.

***Department of Treasury Forfeiture Fund***

This fund accounts for fines and forfeitures revenue which are restricted for security of persons and property programs.

***Bulletproof Vests Grant Program Fund***

This fund accounts for intergovernmental revenues restricted for the purchase of bulletproof vests.

***Indigent Driver Interlock/Alcohol Monitoring Fund***

To account for monies received through the enforcement and implementation of Ohio traffic laws governing operation of a motor vehicle while under the influence of alcohol.

***Safe Parks Grant Fund***

This fund accounts for intergovernmental revenues which are restricted for the cost of park patrol by City Police Officers.

***Parks Revitalization Grant Fund***

This fund accounts for intergovernmental revenues which are restricted for playgrounds.

***JAG Grants Fund***

This fund accounts for intergovernmental revenues restricted for the prevention and control of crime and to improve the criminal justice system.

***Temporary Assistance for Needy Families Fund***

This fund accounts for intergovernmental revenues restricted to help needy families achieve self-sufficiency.

***Diversion Alternative - Project Opioid Grant Fund***

This fund accounts for intergovernmental revenues restricted to help combat the growing number of deaths due to drug overdoses.

***Trunk & Storm Sewer Fund***

This fund accounts for repair fees set forth and collected by the City.

***Christmas Tree Lot Bond Fund***

This fund accounts for the holding of a deposit, held as security against the cost of cleaning up lots used for Christmas tree purchases.

***Clean Ohio Conservation Grant Fund***

This fund accounts for intergovernmental revenues restricted for the redevelopment and revitalization of the City.

***Franklin County Board of Health Grant Fund***

This fund accounts for intergovernmental revenues restricted for the integration of naloxone into services provided by the City.

***Park Ranger Grant Fund***

This fund accounts for intergovernmental revenues which are restricted for park programming by the Park Ranger.

***Justice Assistance Grant Fund***

This fund accounts for intergovernmental revenues restricted for the prevention and control of crime and to improve the criminal justice system.

***Firefighters Exposure to Environment Elements Grant (FEEEG) Fund***

This fund accounts for grant revenues received from the Ohio Bureau of Worker's compensation used to purchase equipment for the fire department.

**CITY OF WHITEHALL, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

The following funds are included in the general fund (GAAP basis), but have a separate legally adopted budget (budget basis):

***Tax Incentive Program Fund***

This fund accounts for resources that are assigned for general government type programs.

***Accrued Benefits Fund***

This fund accounts for resources that are committed for the accrued benefits of employees.

***Unclaimed Monies Fund***

To account for resources that are unclaimed monies that have not been distributed. The fund balance of this fund is nonspendable.

***Self Funded Insurance Trust Fund***

This fund accounts for resources that are committed for insurance contingencies of the City.

***Recreation Trust Fund***

This fund accounts for fees charged for recreational activities and is used for park and recreation purposes.

***Economic Development Fund***

This fund is used for the purpose of funding economic development incentives and planning.

***Mayor's Court***

This fund accounts for the activity of the City's Mayor's Court. This fund did not have any activity on a cash-basis during 2018; therefore, a budget and actual (non-GAAP budgetary basis) schedule has not been presented.

**DEBT SERVICE FUND**

The debt service funds are used to account for the accumulation of resources and the payments of principal, interest, and costs related to bond retirement and tax increment financing. Following is a description of the City's debt service funds:

**Nonmajor Debt Service Fund**

***Debt Service Fund***

This fund accounts for the resources that are used for the payment of principal, interest, and other fiscal charges on general obligation debt.

**CAPITAL PROJECTS FUNDS**

The capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by the proprietary fund types. Following is a description of the City's capital project funds:

**Nonmajor Capital Projects Funds**

***Fire Department New Equipment Fund***

To account for monies received through charges for services that are committed for new equipment for the fire department.

***Medical Supply Fund***

To account for a percentage of revenues received through charges and services provided by the EMS to be used for medical supplies.

***Water and Sewer Mandate Fund***

To account for revenues that are committed for the improvement of water and storm sewer lines within the City.

***Signal Improvements Fund***

To account for intergovernmental revenues received from the Ohio Department of Transportation that are restricted for signal improvements throughout the City.

**CITY OF WHITEHALL, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Capital Projects Funds (continued)**

***OPWC - Issue 2 Fund***

To account for intergovernmental revenues received from the Ohio Public Works Commission that are restricted for the road projects throughout the City.

***Capital Projects Fund***

This fund accounts for resources that are committed for various construction projects throughout the City.

***Capital Improvement Fund***

To account for intergovernmental revenues that are committed for various capital improvement expenditures within the City.

***CERR Transfer Fund***

This fund accounts for resources that are committed for the replacement and acquisition of equipment.

***FRM Transfer Fund***

This fund accounts for resources that are committed for the fleet maintenance within the City.

***Technology Fund***

This fund accounts for revenues received through licenses and permits that are committed for the purchase of technology equipment.

***COE Stormshed Fund***

To account for resources that are restricted for stormshed projects.

***Community Development Trust Fund***

This fund accounts for intergovernmental revenues that are restricted for community development projects throughout the City.

***Streetscape Project Fund***

To account for revenues from the 2014 City bond issue spent for land acquisition and streetscape improvements.

***Recreation Bond Fund***

To account for revenues from the 2015 City bond issue spent for recreational facilities construction and improvements.

***N. Hamilton Road OPWC - Issue 2 Fund***

To account for intergovernmental revenues received from the Ohio Public Works Commission that are restricted for the construction of N. Hamilton Road.

***Life Cycle Replacement Fund***

To account for .21% of general fund revenue used for the purpose of funding computer hardware and replacement.

***Franklin County Infrastructure Bank Fund***

To account for revenues from the 2015 loan through the Franklin County Infrastructure Bank spent on North Hamilton Road improvements.

***Mechanical Upgrades Fund***

To account for lease agreement proceeds that used for the purpose of energy conservation.

***Municipal Fiber Project Fund***

This fund accounts for intergovernmental revenues restricted for the installation of dark fiber.

***Recreation Center Fund***

To account for revenues from the 2019 City bond issue spent on the City's Recreation Center.

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Income taxes . . . . .	\$ 17,802,870	\$ 28,286,557	\$ 27,357,632	\$ (928,925)
Property and other taxes . . . . .	216,841	344,533	333,219	(11,314)
Charges for services . . . . .	200,034	317,829	307,392	(10,437)
Licenses and permits . . . . .	377,351	599,564	579,874	(19,690)
Fines and forfeitures . . . . .	225,319	358,004	346,247	(11,757)
Intergovernmental . . . . .	1,111,813	1,766,533	1,708,520	(58,013)
Special assessments . . . . .	69,758	110,837	107,197	(3,640)
Investment income . . . . .	143,894	228,629	221,121	(7,508)
Rental income . . . . .	82,303	130,769	126,475	(4,294)
Other . . . . .	912,686	1,450,145	1,402,523	(47,622)
Total revenues . . . . .	<u>21,142,869</u>	<u>33,593,400</u>	<u>32,490,200</u>	<u>(1,103,200)</u>
<b>Expenditures:</b>				
Current:				
General Government:				
City Council:				
Salaries and wages . . . . .	103,200	113,800	108,757	5,043
Operating . . . . .	10,783	9,969	8,771	1,198
Total city council . . . . .	<u>113,983</u>	<u>123,769</u>	<u>117,528</u>	<u>6,241</u>
Mayor:				
Salaries and wages . . . . .	757,331	748,282	722,304	25,978
Operating . . . . .	336,722	334,318	308,968	25,350
Total mayor . . . . .	<u>1,094,053</u>	<u>1,082,600</u>	<u>1,031,272</u>	<u>51,328</u>
Auditor/Treasurer:				
Salaries and wages . . . . .	538,997	310,250	304,300	5,950
Operating . . . . .	1,087,277	14,103	8,089	6,014
Total auditor/treasurer . . . . .	<u>1,626,274</u>	<u>324,353</u>	<u>312,389</u>	<u>11,964</u>
IT Office:				
Salaries and wages . . . . .	-	228,747	211,979	16,768
Operating . . . . .	14,488	1,234,907	1,234,907	-
Total IT office . . . . .	<u>14,488</u>	<u>1,463,654</u>	<u>1,446,886</u>	<u>16,768</u>
Human Resources:				
Salaries and wages . . . . .	200,300	205,300	168,898	36,402
Operating . . . . .	103,105	92,980	48,859	44,121
Total human resources . . . . .	<u>303,405</u>	<u>298,280</u>	<u>217,757</u>	<u>80,523</u>
Attorney:				
Salaries and wages . . . . .	369,100	364,200	348,640	15,560
Operating . . . . .	25,452	61,452	61,209	243
Total attorney . . . . .	<u>394,552</u>	<u>425,652</u>	<u>409,849</u>	<u>15,803</u>
City-Wide/Employee Benefits:				
City-wide/employee benefits - general government . . . . .	6,014,353	6,670,616	6,414,210	256,406
Total city/wide employee benefits . . . . .	<u>6,014,353</u>	<u>6,670,616</u>	<u>6,414,210</u>	<u>256,406</u>
City-Wide Expense:				
City-wide expense - general government . . . . .	684,119	1,809,084	1,637,463	171,621
Total city/wide employee benefits . . . . .	<u>684,119</u>	<u>1,809,084</u>	<u>1,637,463</u>	<u>171,621</u>
Total General Government . . . . .	<u>10,245,227</u>	<u>12,198,008</u>	<u>11,587,354</u>	<u>610,654</u>

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**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND (CONTINUED)**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Security of Persons and Property:				
Police:				
Salaries and wages . . . . .	6,812,303	6,810,485	6,704,899	105,586
Operating . . . . .	737,423	704,060	563,298	140,762
Total police . . . . .	<u>7,549,726</u>	<u>7,514,545</u>	<u>7,268,197</u>	<u>246,348</u>
Fire:				
Salaries and wages . . . . .	4,890,166	4,889,613	4,562,605	327,008
Operating . . . . .	416,013	398,351	257,076	141,275
Total fire . . . . .	<u>5,306,179</u>	<u>5,287,964</u>	<u>4,819,681</u>	<u>468,283</u>
City-Wide/Employee Benefits:				
Police and fire pension . . . . .	2,250,000	2,540,000	2,557,387	(17,387)
Total city-wide employee benefits . . . . .	<u>2,250,000</u>	<u>2,540,000</u>	<u>2,557,387</u>	<u>(17,387)</u>
Total Security of Persons and Property.	<u>15,105,905</u>	<u>15,342,509</u>	<u>14,645,265</u>	<u>697,244</u>
Public Health and Welfare:				
Cemetery:				
Operating . . . . .	172,000	172,000	169,225	2,775
Total cemetery . . . . .	<u>172,000</u>	<u>172,000</u>	<u>169,225</u>	<u>2,775</u>
Total Public Health and Welfare . . . . .	<u>172,000</u>	<u>172,000</u>	<u>169,225</u>	<u>2,775</u>
Transportation:				
Public Service:				
Salaries and wages . . . . .	528,900	521,900	479,226	42,674
Operating . . . . .	30,684	32,684	31,680	1,004
Total public service . . . . .	<u>559,584</u>	<u>554,584</u>	<u>510,906</u>	<u>43,678</u>
Total Transportation . . . . .	<u>559,584</u>	<u>554,584</u>	<u>510,906</u>	<u>43,678</u>
Community Environment:				
Civil Service:				
Salaries and wages . . . . .	3,200	3,200	3,200	-
Operating . . . . .	55,450	52,900	51,855	1,045
Total civil service . . . . .	<u>58,650</u>	<u>56,100</u>	<u>55,055</u>	<u>1,045</u>
Total Community Environment . . . . .	<u>58,650</u>	<u>56,100</u>	<u>55,055</u>	<u>1,045</u>
Leisure Time Activities:				
Parks and Recreation:				
Salaries and wages . . . . .	547,870	566,952	566,579	373
Operating . . . . .	715,747	631,114	629,966	1,148
Total parks and recreation . . . . .	<u>1,263,617</u>	<u>1,198,066</u>	<u>1,196,545</u>	<u>1,521</u>
Total Leisure Time Activity . . . . .	<u>1,263,617</u>	<u>1,198,066</u>	<u>1,196,545</u>	<u>1,521</u>
Economic Development:				
Land acquisition:				
Operating . . . . .	-	11,203,197	11,203,197	-
Total land acquisition . . . . .	<u>-</u>	<u>11,203,197</u>	<u>11,203,197</u>	<u>-</u>
Total Economic Development . . . . .	<u>-</u>	<u>11,203,197</u>	<u>11,203,197</u>	<u>-</u>
Utility Services:				
Utilities Department:				
Operating . . . . .	1,356,971	1,392,388	1,133,305	259,083
Total utilities department . . . . .	<u>1,356,971</u>	<u>1,392,388</u>	<u>1,133,305</u>	<u>259,083</u>
Total Utility Services . . . . .	<u>1,356,971</u>	<u>1,392,388</u>	<u>1,133,305</u>	<u>259,083</u>

- - Continued

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND (CONTINUED)**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Capital outlay:				
Capital outlay . . . . .	343,458	242,115	230,865	11,250
Total capital outlay. . . . .	<u>343,458</u>	<u>242,115</u>	<u>230,865</u>	<u>11,250</u>
Debt Service:				
Principal retirement . . . . .	100,000	11,470,000	11,470,000	-
Interest and fiscal charges . . . . .		355,729	355,729	-
Note issuance costs . . . . .	-	18,500	18,500	-
Total debt service. . . . .	<u>100,000</u>	<u>11,844,229</u>	<u>11,844,229</u>	<u>-</u>
Total expenditures . . . . .	<u>29,205,412</u>	<u>54,203,196</u>	<u>52,575,946</u>	<u>1,627,250</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>(8,062,543)</u>	<u>(20,609,796)</u>	<u>(20,085,746)</u>	<u>(524,050)</u>
<b>Other financing sources (uses):</b>				
Bond issuance. . . . .	3,528,406	5,606,200	5,422,094	(184,106)
Note issuance. . . . .	8,112,269	12,889,391	12,466,106	(423,285)
Sale of capital assets . . . . .	13,214	20,995	20,306	(689)
Advances in . . . . .	2,570	4,084	3,950	(134)
Advances out . . . . .	-	(179,450)	(179,450)	-
Transfers in . . . . .	20,873	33,164	32,075	(1,089)
Transfers out. . . . .	<u>(4,025,285)</u>	<u>(9,577,707)</u>	<u>(9,105,560)</u>	<u>472,147</u>
Total other financing sources (uses) . . . . .	<u>7,652,047</u>	<u>8,796,677</u>	<u>8,659,521</u>	<u>(137,156)</u>
Net change in fund balance . . . . .	(410,496)	(11,813,119)	(11,426,225)	386,894
<b>Fund balance at beginning of year . . . .</b>	13,021,634	13,021,634	13,021,634	-
<b>Prior year encumbrances appropriated .</b>	596,576	596,576	596,576	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 13,207,714</u>	<u>\$ 1,805,091</u>	<u>\$ 2,191,985</u>	<u>\$ 386,894</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**TIF FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Payments in lieu of taxes . . . . .	\$ 815,000	\$ 1,436,626	\$ 1,038,300	\$ (398,326)
Total revenues . . . . .	<u>815,000</u>	<u>1,436,626</u>	<u>1,038,300</u>	<u>(398,326)</u>
<b>Expenditures:</b>				
Current:				
Transportation:				
Operating . . . . .	457,883	1,338,495	381,627	956,868
Total transportation . . . . .	<u>457,883</u>	<u>1,338,495</u>	<u>381,627</u>	<u>956,868</u>
Total expenditures . . . . .	<u>457,883</u>	<u>1,338,495</u>	<u>381,627</u>	<u>956,868</u>
Excess of revenues over expenditures. . . . .	<u>357,117</u>	<u>98,131</u>	<u>656,673</u>	<u>558,542</u>
<b>Other financing (uses):</b>				
Transfers in . . . . .	-	-	214,243	214,243
Transfers out . . . . .	-	-	(943,933)	(943,933)
Total other financing (uses). . . . .	<u>-</u>	<u>-</u>	<u>(729,690)</u>	<u>(729,690)</u>
Net change in fund balance . . . . .	357,117	98,131	(73,017)	(171,148)
<b>Fund balance at beginning of year . . . . .</b>	<u>2,755,454</u>	<u>2,755,454</u>	<u>2,755,454</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,112,571</u>	<u>\$ 2,853,585</u>	<u>\$ 2,682,437</u>	<u>\$ (171,148)</u>

**CITY OF WHITEHALL, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2019

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Fund</u>	<u>Nonmajor Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 2,151,532	\$ 466,610	\$ 4,348,753	\$ 6,966,895
Receivables (net of allowance for uncollectibles):				
Property and other taxes . . . . .	3,557	-	-	3,557
Accounts. . . . .	1,826	-	343,383	345,209
Interfund loans. . . . .	133,476	-	-	133,476
Due from other governments. . . . .	643,657	-	-	643,657
Materials and supplies inventory. . . . .	64,404	-	34,526	98,930
Asset held for resale . . . . .	-	-	25,000	25,000
Restricted assets:				
Cash with fiscal and escrow agent. . . . .	227,064	-	-	227,064
Total assets . . . . .	<u>\$ 3,225,516</u>	<u>\$ 466,610</u>	<u>\$ 4,751,662</u>	<u>\$ 8,443,788</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 106,244	\$ -	\$ 55,180	\$ 161,424
Contracts payable. . . . .	4,738	-	44,422	49,160
Accrued wages and benefits payable . . . . .	19,661	-	-	19,661
Interfund loans payable. . . . .	564,746	-	94,230	658,976
Due to other governments . . . . .	3,022	-	-	3,022
Total liabilities . . . . .	<u>698,411</u>	<u>-</u>	<u>193,832</u>	<u>892,243</u>
<b>Deferred inflows of resources:</b>				
Miscellaneous revenue not available . . . . .	-	-	208,085	208,085
Intergovernmental revenue not available . . . . .	350,900	-	-	350,900
Total deferred inflows of resources . . . . .	<u>350,900</u>	<u>-</u>	<u>208,085</u>	<u>558,985</u>
<b>Fund Balances:</b>				
Nonspendable . . . . .	64,404	-	34,526	98,930
Restricted. . . . .	2,199,857	-	387,784	2,587,641
Committed . . . . .	1,796	-	4,021,665	4,023,461
Assigned. . . . .	-	466,610	-	466,610
Unassigned (deficit), reported in:				
Special revenue funds . . . . .	(89,852)	-	-	(89,852)
Capital project funds. . . . .	-	-	(94,230)	(94,230)
Total fund balances. . . . .	<u>2,176,205</u>	<u>466,610</u>	<u>4,349,745</u>	<u>6,992,560</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 3,225,516</u>	<u>\$ 466,610</u>	<u>\$ 4,751,662</u>	<u>\$ 8,443,788</u>



**CITY OF WHITEHALL, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Fund</b>	<b>Nonmajor Capital Projects Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ 46,991	\$ -	\$ -	\$ 46,991
Charges for services . . . . .	450	-	631,497	631,947
Fines and forfeitures . . . . .	44,933	-	-	44,933
Intergovernmental . . . . .	2,550,870	-	2,809,424	5,360,294
Other . . . . .	-	-	38,776	38,776
Total revenues . . . . .	<u>2,643,244</u>	<u>-</u>	<u>3,479,697</u>	<u>6,122,941</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	64,839	-	-	64,839
Security of persons and property . . . . .	575,292	-	72,239	647,531
Public health and welfare . . . . .	470,000	-	-	470,000
Transportation . . . . .	1,400,338	-	-	1,400,338
Leisure time activity . . . . .	7,833	-	-	7,833
Economic development . . . . .	32,088	-	-	32,088
Utility services . . . . .	5,018	-	460,698	465,716
Capital outlay . . . . .	-	-	12,608,680	12,608,680
Debt service:				
Principal retirement . . . . .	-	709,742	37,773	747,515
Interest and fiscal charges . . . . .	-	269,140	4,583	273,723
Total expenditures . . . . .	<u>2,555,408</u>	<u>978,882</u>	<u>13,183,973</u>	<u>16,718,263</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>87,836</u>	<u>(978,882)</u>	<u>(9,704,276)</u>	<u>(10,595,322)</u>
<b>Other financing sources (uses):</b>				
Capital lease transaction . . . . .	-	-	15,010	15,010
Transfers in . . . . .	283,516	1,368,010	6,894,847	8,546,373
Transfers (out) . . . . .	(17,255)	-	(1,444)	(18,699)
Loan issuance . . . . .	-	-	129,803	129,803
Proceeds of lease purchase agreement . . . . .	-	-	273,949	273,949
Total other financing sources (uses) . . . . .	<u>266,261</u>	<u>1,368,010</u>	<u>7,312,165</u>	<u>8,946,436</u>
Net change in fund balances . . . . .	354,097	389,128	(2,392,111)	(1,648,886)
<b>Fund balances at beginning of year . . . . .</b>	<u>1,822,108</u>	<u>77,482</u>	<u>6,741,856</u>	<u>8,641,446</u>
<b>Fund balances at end of year . . . . .</b>	<u>\$ 2,176,205</u>	<u>\$ 466,610</u>	<u>\$ 4,349,745</u>	<u>\$ 6,992,560</u>

**CITY OF WHITEHALL, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2019**

	<b>Street Maintenance and Repair</b>	<b>FEMA Pre Disaster Mitigation</b>	<b>State Highway</b>	<b>Permissive Tax</b>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 323,866	\$ 70,675	\$ 158,741	\$ -
Receivables (net of allowance for uncollectibles):				
Property and other taxes . . . . .	-	-	-	-
Accounts. . . . .	-	-	-	-
Interfund loans. . . . .	-	-	-	-
Due from other governments. . . . .	486,483	-	39,446	-
Materials and supplies inventory . . . . .	64,404	-	-	-
Restricted assets:				
Cash with fiscal and escrow agent. . . . .	-	-	-	227,064
Total assets . . . . .	<u>\$ 874,753</u>	<u>\$ 70,675</u>	<u>\$ 198,187</u>	<u>\$ 227,064</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 11,321	\$ -	\$ -	\$ -
Contracts payable . . . . .	-	-	-	-
Accrued wages and benefits payable . . . . .	19,661	-	-	-
Interfund loans payable. . . . .	175,000	-	-	-
Due to other governments . . . . .	3,022	-	-	-
Total liabilities . . . . .	<u>209,004</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Intergovernmental revenue not available . . . . .	324,582	-	26,318	-
Total deferred inflows of resources . . . . .	<u>324,582</u>	<u>-</u>	<u>26,318</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable . . . . .	64,404	-	-	-
Restricted. . . . .	276,763	70,675	171,869	227,064
Committed. . . . .	-	-	-	-
Unassigned (deficit) . . . . .	-	-	-	-
Special revenue funds . . . . .	-	-	-	-
Total fund balances . . . . .	<u>341,167</u>	<u>70,675</u>	<u>171,869</u>	<u>227,064</u>
Total liabilities, deferred inflows of resources and fund balances. . . . .	<u>\$ 874,753</u>	<u>\$ 70,675</u>	<u>\$ 198,187</u>	<u>\$ 227,064</u>

<b>Law Enforcement Trust</b>	<b>Department of Justice Forfeiture</b>	<b>Mandatory Drug Fine</b>	<b>Police Training Reimbursement</b>	<b>OMVI Enforcement/ Education</b>	<b>Mayor's Court Computer</b>
\$ 855,227	\$ 35,540	\$ 42,328	\$ 32,100	\$ 30,364	\$ 14,975
-	-	-	-	-	-
-	-	-	-	244	474
39,246	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 894,473</u>	<u>\$ 35,540</u>	<u>\$ 42,328</u>	<u>\$ 32,100</u>	<u>\$ 30,608</u>	<u>\$ 15,449</u>
\$ 39,110	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>39,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
855,363	35,540	42,328	32,100	30,608	15,449
-	-	-	-	-	-
-	-	-	-	-	-
<u>855,363</u>	<u>35,540</u>	<u>42,328</u>	<u>32,100</u>	<u>30,608</u>	<u>15,449</u>
<u>\$ 894,473</u>	<u>\$ 35,540</u>	<u>\$ 42,328</u>	<u>\$ 32,100</u>	<u>\$ 30,608</u>	<u>\$ 15,449</u>

-- Continued

**CITY OF WHITEHALL, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2019**

	<b>Clerk of Court Computer</b>	<b>Hotel/ Motel Tax</b>	<b>Department of Treasury Forfeiture</b>	<b>Bulletproof Vests Grant Program</b>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 76,304	\$ 164,801	\$ 5,890	\$ 15,888
Receivables (net of allowance for uncollectibles):				
Property and other taxes . . . . .	-	3,557	-	-
Accounts . . . . .	1,108	-	-	-
Interfund loans . . . . .	-	-	-	-
Due from other governments . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Restricted assets:				
Cash with fiscal and escrow agent . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 77,412</u>	<u>\$ 168,358</u>	<u>\$ 5,890</u>	<u>\$ 15,888</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ -	\$ -
Contracts payable . . . . .	-	-	-	-
Accrued wages and benefits payable . . . . .	-	-	-	-
Interfund loans payable . . . . .	-	-	-	11,250
Due to other governments . . . . .	-	-	-	-
Total liabilities . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,250</u>
<b>Deferred inflows of resources:</b>				
Intergovernmental revenue not available . . . . .	-	-	-	-
Total deferred inflows of resources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable . . . . .	-	-	-	-
Restricted . . . . .	77,412	168,358	5,890	4,638
Committed . . . . .	-	-	-	-
Unassigned (deficit) . . . . .	-	-	-	-
Special revenue funds . . . . .	-	-	-	-
Total fund balances . . . . .	<u>77,412</u>	<u>168,358</u>	<u>5,890</u>	<u>4,638</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 77,412</u>	<u>\$ 168,358</u>	<u>\$ 5,890</u>	<u>\$ 15,888</u>

<b>Indigent Driver Interlock / Alcohol Monitoring</b>	<b>Parks Revitalization Grant</b>	<b>JAG Grants</b>	<b>Temporary Assistance for Needy Families</b>	<b>Diversion Alternative - Project Opioid Grant</b>	<b>Trunk &amp; Storm Sewer</b>
\$ 8,379	\$ -	\$ 13,761	\$ 109,619	\$ 108,707	\$ 1,496
-	-	-	-	-	-
-	-	-	-	-	-
-	94,230	-	-	-	-
-	-	-	100,529	14,104	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 8,379</u>	<u>\$ 94,230</u>	<u>\$ 13,761</u>	<u>\$ 210,148</u>	<u>\$ 122,811</u>	<u>\$ 1,496</u>
\$ -	\$ -	\$ -	\$ 50,000	\$ 5,813	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	13,761	250,000	100,000	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>13,761</u>	<u>300,000</u>	<u>105,813</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
8,379	94,230	-	-	16,998	-
-	-	-	-	-	1,496
-	-	-	(89,852)	-	-
<u>8,379</u>	<u>94,230</u>	<u>-</u>	<u>(89,852)</u>	<u>16,998</u>	<u>1,496</u>
<u>\$ 8,379</u>	<u>\$ 94,230</u>	<u>\$ 13,761</u>	<u>\$ 210,148</u>	<u>\$ 122,811</u>	<u>\$ 1,496</u>

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**CITY OF WHITEHALL, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2019**

	<b>Christmas Tree Lot Bond</b>	<b>Clean Ohio Conservation Grant</b>	<b>Franklin County Board of Health Grant</b>	<b>Park Ranger Grant</b>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 300	\$ 64,793	\$ 3,950	\$ 500
Receivables (net of allowance for uncollectibles):				
Property and other taxes . . . . .	-	-	-	-
Accounts. . . . .	-	-	-	-
Interfund loans. . . . .	-	-	-	-
Due from other governments. . . . .	-	-	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Restricted assets:				
Cash with fiscal and escrow agent. . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 300</u>	<u>\$ 64,793</u>	<u>\$ 3,950</u>	<u>\$ 500</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ -	\$ -	\$ -	\$ -
Contracts payable . . . . .	-	4,738	-	-
Accrued wages and benefits payable . . . . .	-	-	-	-
Interfund loans payable. . . . .	-	-	-	500
Due to other governments . . . . .	-	-	-	-
Total liabilities . . . . .	<u>-</u>	<u>4,738</u>	<u>-</u>	<u>500</u>
<b>Deferred inflows of resources:</b>				
Intergovernmental revenue not available . . . . .	-	-	-	-
Total deferred inflows of resources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable . . . . .	-	-	-	-
Restricted. . . . .	-	60,055	3,950	-
Committed. . . . .	300	-	-	-
Unassigned (deficit) . . . . .	-	-	-	-
Special revenue funds . . . . .	-	-	-	-
Total fund balances . . . . .	<u>300</u>	<u>60,055</u>	<u>3,950</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances. . . . .	<u>\$ 300</u>	<u>\$ 64,793</u>	<u>\$ 3,950</u>	<u>\$ 500</u>

<u>Justice Assistance Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 13,328	\$ 2,151,532
-	3,557
-	1,826
-	133,476
3,095	643,657
-	64,404
-	227,064
<u>\$ 16,423</u>	<u>\$ 3,225,516</u>
\$ -	\$ 106,244
-	4,738
-	19,661
14,235	564,746
-	3,022
<u>14,235</u>	<u>698,411</u>
-	350,900
-	350,900
-	64,404
2,188	2,199,857
-	1,796
-	(89,852)
<u>2,188</u>	<u>2,176,205</u>
<u>\$ 16,423</u>	<u>\$ 3,225,516</u>

**CITY OF WHITEHALL, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<b>Street Maintenance and Repair</b>	<b>FEMA Pre Disaster Mitigation</b>	<b>State Highway</b>	<b>Permissive Tax</b>
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Charges for services . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	1,093,624	-	67,704	-
<b>Total revenues . . . . .</b>	<u>1,093,624</u>	<u>-</u>	<u>67,704</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	-	-	-	-
Security of persons and property . . . . .	-	-	-	-
Public health and welfare . . . . .	-	-	-	-
Transportation . . . . .	1,311,173	-	34,000	55,165
Leisure time activity . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Utility services . . . . .	-	-	-	-
<b>Total expenditures . . . . .</b>	<u>1,311,173</u>	<u>-</u>	<u>34,000</u>	<u>55,165</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(217,549)	-	33,704	(55,165)
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	200,000	-	-	-
Transfers (out) . . . . .	-	-	-	-
<b>Total other financing sources (uses) . . . . .</b>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	(17,549)	-	33,704	(55,165)
<b>Fund balances (deficit) at beginning of year . . .</b>	<u>358,716</u>	<u>70,675</u>	<u>138,165</u>	<u>282,229</u>
<b>Fund balances (deficit) at end of year . . . . .</b>	<u>\$ 341,167</u>	<u>\$ 70,675</u>	<u>\$ 171,869</u>	<u>\$ 227,064</u>



<b>Law Enforcement Trust</b>	<b>Department of Justice Forfeiture</b>	<b>Mandatory Drug Fine</b>	<b>Police Training Reimbursement</b>	<b>OMVI Enforcement/ Education</b>	<b>Bulletproof Vests Grant</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	17,910	-	2,214	-
<u>727,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>727,467</u>	<u>-</u>	<u>17,910</u>	<u>-</u>	<u>2,214</u>	<u>-</u>
-	-	-	-	-	-
439,081	-	76	-	-	8,981
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>439,081</u>	<u>-</u>	<u>76</u>	<u>-</u>	<u>-</u>	<u>8,981</u>
288,386	-	17,834	-	2,214	(8,981)
2,491	-	-	-	-	-
(12,003)	-	-	-	-	(2,491)
<u>(9,512)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,491)</u>
278,874	-	17,834	-	2,214	(11,472)
576,489	35,540	24,494	32,100	28,394	11,472
<u>\$ 855,363</u>	<u>\$ 35,540</u>	<u>\$ 42,328</u>	<u>\$ 32,100</u>	<u>\$ 30,608</u>	<u>\$ -</u>

- - Continued

**CITY OF WHITEHALL, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Mayor's Court Computer</u>	<u>Clerk of Court Computer</u>	<u>Hotel/ Motel Tax</u>	<u>Department of Treasury Forfeiture</u>
<b>Revenues:</b>				
Property and other taxes. . . . .	\$ -	\$ -	\$ 46,991	\$ -
Charges for services . . . . .	-	-	-	-
Fines and forfeitures . . . . .	7,440	17,369	-	-
Intergovernmental. . . . .	-	-	-	-
Total revenues . . . . .	<u>7,440</u>	<u>17,369</u>	<u>46,991</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	2,954	61,885	-	-
Security of persons and property . . . . .	-	-	-	-
Public health and welfare. . . . .	-	-	-	-
Transportation . . . . .	-	-	-	-
Leisure time activity . . . . .	-	-	-	-
Economic development. . . . .	-	-	24,565	-
Utility services. . . . .	-	-	-	-
Total expenditures . . . . .	<u>2,954</u>	<u>61,885</u>	<u>24,565</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>4,486</u>	<u>(44,516)</u>	<u>22,426</u>	<u>-</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	-	-
Transfers (out). . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	4,486	(44,516)	22,426	-
<b>Fund balances (deficit) at beginning of year. . .</b>	<u>10,963</u>	<u>121,928</u>	<u>145,932</u>	<u>5,890</u>
<b>Fund balances (deficit) at end of year . . . . .</b>	<u>\$ 15,449</u>	<u>\$ 77,412</u>	<u>\$ 168,358</u>	<u>\$ 5,890</u>

<b>Bulletproof Vests Grant Program</b>	<b>Indigent Driver Interlock / Alcohol Monitoring</b>	<b>Safe Parks Grant</b>	<b>Parks Revitalization Grant</b>	<b>JAG Grants</b>	<b>Temporary Assistance for Needy Families</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
6,612	-	6,580	-	13,761	511,368
<u>6,612</u>	<u>-</u>	<u>6,580</u>	<u>-</u>	<u>13,761</u>	<u>511,368</u>
-	-	-	-	-	-
13,224	-	-	-	11,030	-
-	-	-	-	-	470,000
-	-	-	-	-	-
-	-	7,333	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>13,224</u>	<u>-</u>	<u>7,333</u>	<u>-</u>	<u>11,030</u>	<u>470,000</u>
(6,612)	-	(753)	-	2,731	41,368
11,250	-	753	-	-	-
-	-	(2,761)	-	-	-
<u>11,250</u>	<u>-</u>	<u>(2,008)</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,638	-	(2,761)	-	2,731	41,368
-	8,379	2,761	94,230	(2,731)	(131,220)
<u>\$ 4,638</u>	<u>\$ 8,379</u>	<u>\$ -</u>	<u>\$ 94,230</u>	<u>\$ -</u>	<u>\$ (89,852)</u>

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**CITY OF WHITEHALL, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<b>Diversion Alternative - Project Opioid Grant</b>	<b>Trunk &amp; Storm Sewer</b>	<b>Christmas Tree Lot Bond</b>	<b>Clean Ohio Conservation Grant</b>
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Charges for services . . . . .	-	450	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	103,908	-	-	-
<b>Total revenues . . . . .</b>	<u>103,908</u>	<u>450</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	-	-	-	-
Security of persons and property . . . . .	88,248	-	-	-
Public health and welfare . . . . .	-	-	-	-
Transportation . . . . .	-	-	-	-
Leisure time activity . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	7,523
Utility services . . . . .	-	5,018	-	-
<b>Total expenditures . . . . .</b>	<u>88,248</u>	<u>5,018</u>	<u>-</u>	<u>7,523</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>15,660</u>	<u>(4,568)</u>	<u>-</u>	<u>(7,523)</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	-	67,578
Transfers (out) . . . . .	-	-	-	-
<b>Total other financing sources (uses) . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,578</u>
Net change in fund balances . . . . .	15,660	(4,568)	-	60,055
<b>Fund balances (deficit) at beginning of year . . . . .</b>	<u>1,338</u>	<u>6,064</u>	<u>300</u>	<u>-</u>
<b>Fund balances (deficit) at end of year . . . . .</b>	<u>\$ 16,998</u>	<u>\$ 1,496</u>	<u>\$ 300</u>	<u>\$ 60,055</u>

<b>Franklin County Board of Health Grant</b>	<b>Park Ranger Grant</b>	<b>Justice Assistance Grant</b>	<b>FEEEG</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ 46,991
-	-	-	-	450
-	-	-	-	44,933
3,950	500	8,175	7,221	2,550,870
<u>3,950</u>	<u>500</u>	<u>8,175</u>	<u>7,221</u>	<u>2,643,244</u>
-	-	-	-	64,839
-	-	5,987	8,665	575,292
-	-	-	-	470,000
-	-	-	-	1,400,338
-	500	-	-	7,833
-	-	-	-	32,088
-	-	-	-	5,018
<u>-</u>	<u>500</u>	<u>5,987</u>	<u>8,665</u>	<u>2,555,408</u>
3,950	-	2,188	(1,444)	87,836
-	-	-	1,444	283,516
-	-	-	-	(17,255)
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,444</u>	<u>266,261</u>
3,950	-	2,188	-	354,097
-	-	-	-	1,822,108
<u>\$ 3,950</u>	<u>\$ -</u>	<u>\$ 2,188</u>	<u>\$ -</u>	<u>\$ 2,176,205</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**STREET MAINTENANCE AND REPAIR FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 936,055	\$ 1,263,837	\$ 1,038,692	\$ (225,145)
Total revenues. . . . .	<u>936,055</u>	<u>1,263,837</u>	<u>1,038,692</u>	<u>(225,145)</u>
<b>Expenditures:</b>				
Current:				
Transportation:				
Highway and Streets:				
Salaries and wages . . . . .	951,675	951,676	898,103	53,573
Operating . . . . .	<u>501,381</u>	<u>621,391</u>	<u>441,387</u>	<u>180,004</u>
Total Transportation. . . . .	<u>1,453,056</u>	<u>1,573,067</u>	<u>1,339,490</u>	<u>233,577</u>
Total expenditures. . . . .	<u>1,453,056</u>	<u>1,573,067</u>	<u>1,339,490</u>	<u>233,577</u>
Excess of expenditures over revenues . . .	<u>(517,001)</u>	<u>(309,230)</u>	<u>(300,798)</u>	<u>8,432</u>
<b>Other financing sources:</b>				
Advance in . . . . .	157,708	212,933	175,000	(37,933)
Transfers in . . . . .	<u>180,237</u>	<u>243,352</u>	<u>200,000</u>	<u>(43,352)</u>
Total other financing sources . . . . .	<u>337,945</u>	<u>456,285</u>	<u>375,000</u>	<u>(81,285)</u>
Net change in fund balance. . . . .	(179,056)	147,055	74,202	(72,853)
<b>Fund balance at beginning of year . . . .</b>	160,854	160,854	160,854	-
<b>Prior year encumbrances appropriated .</b>	18,881	18,881	18,881	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 679</u>	<u>\$ 326,790</u>	<u>\$ 253,937</u>	<u>\$ (72,853)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**FEMA PRE DISASTER MITIGATION FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Fund balance at beginning of year . . . .	\$ 70,675	\$ 70,675	\$ 70,675	\$ -
Fund balance at end of year . . . . .	\$ 70,675	\$ 70,675	\$ 70,675	\$ -

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**STATE HIGHWAY FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 53,300	\$ 64,489	\$ 63,249	\$ (1,240)
Total revenues . . . . .	53,300	64,489	63,249	(1,240)
<b>Expenditures:</b>				
Current:				
Transportation:				
Operating . . . . .	41,223	40,000	34,000	6,000
Total Transportation. . . . .	41,223	40,000	34,000	6,000
Total expenditures . . . . .	41,223	40,000	34,000	6,000
Net change in fund balance. . . . .	12,077	24,489	29,249	4,760
<b>Fund balance at beginning of year . . . .</b>	128,269	128,269	128,269	-
<b>Prior year encumbrances appropriated .</b>	1,223	1,223	1,223	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 141,569</u>	<u>\$ 153,981</u>	<u>\$ 158,741</u>	<u>\$ 4,760</u>



**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**LAW ENFORCEMENT TRUST FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 83,578	\$ 730,571	\$ 727,467	\$ (3,104)
Total revenues . . . . .	<u>83,578</u>	<u>730,571</u>	<u>727,467</u>	<u>(3,104)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	602,940	694,805	450,861	243,944
Total Security of Persons and Property.	<u>602,940</u>	<u>694,805</u>	<u>450,861</u>	<u>243,944</u>
Total expenditures . . . . .	<u>602,940</u>	<u>694,805</u>	<u>450,861</u>	<u>243,944</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(519,362)</u>	<u>35,766</u>	<u>276,606</u>	<u>240,840</u>
<b>Other financing sources (uses):</b>				
Advances in . . . . .	6,136	53,636	53,408	(228)
Advances out . . . . .	(3,205)	(32,085)	(32,065)	20
Transfers in . . . . .	286	2,502	2,491	(11)
Transfers out . . . . .	(12,003)	(12,003)	(12,003)	-
Total other financing sources (uses) . . . . .	<u>(8,786)</u>	<u>12,050</u>	<u>11,831</u>	<u>(219)</u>
Net change in fund balance. . . . .	(528,148)	47,816	288,437	240,621
<b>Fund balance at beginning of year . . . .</b>	521,232	521,232	521,232	-
<b>Prior year encumbrances appropriated .</b>	8,148	8,148	8,148	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,232</u>	<u>\$ 577,196</u>	<u>\$ 817,817</u>	<u>\$ 240,621</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**DEPARTMENT OF JUSTICE FORFEITURE FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 18,000	18,000	\$ -	\$ (18,000)
Total revenues . . . . .	18,000	18,000	-	(18,000)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	53,494	53,494		53,494
Total Security of Persons and Property.	53,494	53,494	-	53,494
Total expenditures . . . . .	53,494	53,494	-	53,494
Net change in fund balance. . . . .	(35,494)	(35,494)	-	35,494
<b>Fund balance at beginning of year . . . .</b>	35,540	35,540	35,540	-
<b>Fund balance at end of year . . . . .</b>	\$ 46	\$ 46	\$ 35,540	\$ 35,494

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**MANDATORY DRUG FINE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 5,200	\$ 17,566	\$ 17,910	\$ 344
Total revenues . . . . .	5,200	17,566	17,910	344
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	17,445	17,445	76	17,369
Total Security of Persons and Property.	17,445	17,445	76	17,369
Total expenditures . . . . .	17,445	17,445	76	17,369
Net change in fund balance. . . . .	(12,245)	121	17,834	17,713
<b>Fund balance at beginning of year . . . .</b>	24,494	24,494	24,494	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 12,249</u>	<u>\$ 24,615</u>	<u>\$ 42,328</u>	<u>\$ 17,713</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**POLICE TRAINING REIMBURSEMENT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other . . . . .	\$ 12,080	\$ 12,080	\$ -	\$ (12,080)
Total revenues . . . . .	12,080	12,080	-	(12,080)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	12,080	12,080	-	12,080
Total Security of Persons and Property.	12,080	12,080	-	12,080
Total expenditures . . . . .	12,080	12,080	-	12,080
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . .</b>	32,100	32,100	32,100	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 32,100</u>	<u>\$ 32,100</u>	<u>\$ 32,100</u>	<u>\$ -</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**OMVI ENFORCEMENT/EDUCATION FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 1,800	\$ 2,070	\$ 2,070	\$ -
Total revenues . . . . .	1,800	2,070	2,070	-
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	29,759	29,759	-	29,759
Total Security of Persons and Property.	29,759	29,759	-	29,759
Total expenditures . . . . .	29,759	29,759	-	29,759
Net change in fund balance. . . . .	(27,959)	(27,689)	2,070	29,759
<b>Fund balance at beginning of year . . . .</b>	28,294	28,294	28,294	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 335</u>	<u>\$ 605</u>	<u>\$ 30,364</u>	<u>\$ 29,759</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**BULLETPROOF VESTS GRANT FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 10,812	\$ -	\$ (10,812)
Total revenues . . . . .	-	10,812	-	(10,812)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	-	9,015	8,981	34
Total Security of Persons and Property.	-	9,015	8,981	34
Total expenditures . . . . .	-	9,015	8,981	34
Excess of expenditures over revenues . . .	-	1,797	(8,981)	(10,778)
<b>Other financing uses:</b>				
Advances out . . . . .	-	(6,828)	(6,828)	-
Transfers out . . . . .	-	(2,491)	(2,491)	-
Total other financing uses . . . . .	-	(9,319)	(9,319)	-
Net change in fund balance. . . . .	-	(7,522)	(18,300)	(10,778)
<b>Fund balance at beginning of year . . . .</b>	18,300	18,300	18,300	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 18,300</u>	<u>\$ 10,778</u>	<u>\$ -</u>	<u>\$ (10,778)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**MAYOR'S COURT COMPUTER FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 30,199	\$ 30,485	\$ 7,668	\$ (22,817)
Total revenues . . . . .	<u>30,199</u>	<u>30,485</u>	<u>7,668</u>	<u>(22,817)</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Operating . . . . .	38,532	36,547	5,654	30,893
Total General Government . . . . .	<u>38,532</u>	<u>36,547</u>	<u>5,654</u>	<u>30,893</u>
Total expenditures . . . . .	<u>38,532</u>	<u>36,547</u>	<u>5,654</u>	<u>30,893</u>
Net change in fund balance. . . . .	(8,333)	(6,062)	2,014	8,076
<b>Fund balance at beginning of year . . . .</b>	8,229	8,229	8,229	-
<b>Prior year encumbrances appropriated .</b>	<u>2,032</u>	<u>2,032</u>	<u>2,032</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,928</u>	<u>\$ 4,199</u>	<u>\$ 12,275</u>	<u>\$ 8,076</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**CLERK OF COURT COMPUTER FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 14,000	\$ 18,398	\$ 17,898	\$ (500)
Total revenues . . . . .	<u>14,000</u>	<u>18,398</u>	<u>17,898</u>	<u>(500)</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Salaries and wages . . . . .	58,425	71,475	64,526	6,949
Total General Government . . . . .	<u>58,425</u>	<u>71,475</u>	<u>64,526</u>	<u>6,949</u>
Total expenditures . . . . .	<u>58,425</u>	<u>71,475</u>	<u>64,526</u>	<u>6,949</u>
Net change in fund balance. . . . .	(44,425)	(53,077)	(46,628)	6,449
<b>Fund balance at beginning of year . . . .</b>	118,366	118,366	118,366	-
<b>Prior year encumbrances appropriated .</b>	1,925	1,925	1,925	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 75,866</u>	<u>\$ 67,214</u>	<u>\$ 73,663</u>	<u>\$ 6,449</u>



**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**HOTEL/MOTEL TAX FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ 53,500	\$ 53,713	\$ 47,592	\$ (6,121)
Total revenues . . . . .	<u>53,500</u>	<u>53,713</u>	<u>47,592</u>	<u>(6,121)</u>
<b>Expenditures:</b>				
Current:				
Economic Development:				
Operating . . . . .	70,213	110,000	24,565	85,435
Total economic development. . . . .	<u>70,213</u>	<u>110,000</u>	<u>24,565</u>	<u>85,435</u>
Total expenditures . . . . .	<u>70,213</u>	<u>110,000</u>	<u>24,565</u>	<u>85,435</u>
Net change in fund balance. . . . .	(16,713)	(56,287)	23,027	79,314
<b>Fund balance at beginning of year . . . .</b>	141,561	141,561	141,561	-
<b>Prior year encumbrances appropriated .</b>	213	213	213	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 125,061</u>	<u>\$ 85,487</u>	<u>\$ 164,801</u>	<u>\$ 79,314</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**DEPARTMENT OF TREASURY FORFEITURE FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Fund balance at beginning of year . . . .</b>	\$ 5,890	\$ 5,890	\$ 5,890	\$ -
<b>Fund balance at end of year . . . . .</b>	<u>\$ 5,890</u>	<u>\$ 5,890</u>	<u>\$ 5,890</u>	<u>\$ -</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**BULLETPROOF VESTS GRANT PROGRAM FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 4,164	\$ 6,612	\$ 2,448
Total revenues. . . . .	-	4,164	6,612	2,448
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	-	22,500	15,924	6,576
Total Security of Persons and Property.	-	22,500	15,924	6,576
Excess of expenditures over revenues . . . . .	-	(18,336)	(9,312)	9,024
<b>Other financing sources:</b>				
Transfers in . . . . .	-	7,085	11,250	4,165
Advances in . . . . .	-	7,085	11,250	4,165
Total other financing sources . . . . .	-	14,170	22,500	8,330
Net change in fund balance. . . . .	-	(4,166)	13,188	17,354
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	\$ -	\$ (4,166)	\$ 13,188	\$ 17,354

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**INDIGENT DRIVER INTERLOCK / ALCOHOL MONITORING FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Fund balance at beginning of year . . . .</b>	\$ 8,379	\$ 8,379	\$ 8,379	\$ -
<b>Fund balance at end of year . . . . .</b>	\$ 8,379	\$ 8,379	\$ 8,379	\$ -

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**SAFE PARKS GRANT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 5,676	\$ 9,153	\$ 6,580	\$ (2,573)
Total revenues . . . . .	<u>5,676</u>	<u>9,153</u>	<u>6,580</u>	<u>(2,573)</u>
<b>Expenditures:</b>				
Current:				
Leisure Time Activities:				
Operating . . . . .	4,474	7,333	7,333	-
Total Leisure Time Activity . . . . .	<u>4,474</u>	<u>7,333</u>	<u>7,333</u>	<u>-</u>
Total expenditures . . . . .	<u>4,474</u>	<u>7,333</u>	<u>7,333</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>1,202</u>	<u>1,820</u>	<u>(753)</u>	<u>(2,573)</u>
<b>Other financing sources (uses):</b>				
Advances in . . . . .	5,675	9,153	6,580	(2,573)
Advances out . . . . .	(46,600)	(46,600)	(46,580)	20
Transfers in . . . . .	649	1,047	753	(294)
Transfers out . . . . .	(2,761)	(2,761)	(2,761)	-
Total other financing sources (uses) . . . . .	<u>(43,037)</u>	<u>(39,161)</u>	<u>(42,008)</u>	<u>(2,847)</u>
Net change in fund balance. . . . .	(41,835)	(37,341)	(42,761)	(5,420)
<b>Fund balance at beginning of year . . . . .</b>	42,761	42,761	42,761	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 926</u>	<u>\$ 5,420</u>	<u>\$ -</u>	<u>\$ (5,420)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**PARKS REVITALIZATION GRANT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 438,000	\$ 438,000	\$ -	\$ (438,000)
Total revenues . . . . .	<u>438,000</u>	<u>438,000</u>	<u>-</u>	<u>(438,000)</u>
Excess of revenues over expenditures . . . .	<u>438,000</u>	<u>438,000</u>	<u>-</u>	<u>(438,000)</u>
<b>Other financing uses:</b>				
Advances out . . . . .	(531,770)	(94,230)	(94,230)	-
Total other financing uses . . . . .	<u>(531,770)</u>	<u>(94,230)</u>	<u>(94,230)</u>	<u>-</u>
Net change in fund balance. . . . .	(93,770)	343,770	(94,230)	(438,000)
<b>Fund balance at beginning of year . . . .</b>	94,230	94,230	94,230	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 460</u>	<u>\$ 438,000</u>	<u>\$ -</u>	<u>\$ (438,000)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**JAG GRANTS FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 8,635	\$ 13,761	\$ 5,126
Total revenues . . . . .	-	8,635	13,761	5,126
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	-	11,030	11,030	-
Total Security of Persons and Property.	-	11,030	11,030	-
Total expenditures . . . . .	-	11,030	11,030	-
Net change in fund balance. . . . .	-	(2,395)	2,731	5,126
<b>Fund balance at beginning of year . . . .</b>	11,030	11,030	11,030	-
<b>Fund balance at end of year . . . . .</b>	\$ 11,030	\$ 8,635	\$ 13,761	\$ 5,126

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**TEMPORARY ASSISTANCE FOR NEEDY FAMILIES FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 470,000	\$ 498,967	\$ 478,966	\$ (20,001)
Total revenues. . . . .	<u>470,000</u>	<u>498,967</u>	<u>478,966</u>	<u>(20,001)</u>
<b>Expenditures:</b>				
Current:				
Public Health and Welfare:				
Operating . . . . .	-	579,620	520,000	59,620
Total public health and welfare . . . . .	<u>-</u>	<u>579,620</u>	<u>520,000</u>	<u>59,620</u>
Total expenditures . . . . .	<u>-</u>	<u>579,620</u>	<u>520,000</u>	<u>59,620</u>
Net change in fund balance. . . . .	470,000	(80,653)	(41,034)	39,619
<b>Fund balance at beginning of year . . . .</b>	30,653	30,653	30,653	-
<b>Prior year encumbrances appropriated .</b>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 570,653</u>	<u>\$ 20,000</u>	<u>\$ 59,619</u>	<u>\$ 39,619</u>



**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**DIVERSION ALTERNATIVE - PROJECT OPIOID GRANT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 110,000	\$ 121,315	\$ 108,366	\$ (12,949)
Total revenues . . . . .	110,000	121,315	108,366	(12,949)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	-	110,735	99,241	11,494
Total Security of Persons and Property.	-	110,735	99,241	11,494
Total expenditures . . . . .	-	110,735	99,241	11,494
Net change in fund balance. . . . .	110,000	10,580	9,125	(1,455)
<b>Fund balance at beginning of year . . . .</b>	83,717	83,717	83,717	-
<b>Prior year encumbrances appropriated .</b>	12,050	12,050	12,050	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 205,767</u>	<u>\$ 106,347</u>	<u>\$ 104,892</u>	<u>\$ (1,455)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**TRUNK & STORM SEWER FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 300	\$ 450	\$ 450	\$ -
Total revenues . . . . .	<u>300</u>	<u>450</u>	<u>450</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Utility services:				
Operating . . . . .	5,018	5,018	5,018	-
Total utility services . . . . .	<u>5,018</u>	<u>5,018</u>	<u>5,018</u>	<u>-</u>
Total expenditures . . . . .	<u>5,018</u>	<u>5,018</u>	<u>5,018</u>	<u>-</u>
Net change in fund balance. . . . .	(4,718)	(4,568)	(4,568)	-
<b>Fund balance at beginning of year . . . .</b>	6,064	6,064	6,064	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,346</u>	<u>\$ 1,496</u>	<u>\$ 1,496</u>	<u>\$ -</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**CHRISTMAS TREE LOT BOND FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Other:				
Operating . . . . .	300	300	-	300
Total city council . . . . .	300	300	-	300
Net change in fund balance. . . . .	(300)	(300)	-	300
<b>Fund balance at beginning of year . . . .</b>	300	300	300	-
<b>Fund balance at end of year . . . . .</b>	\$ -	\$ -	\$ 300	\$ 300

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**CLEAN OHIO CONSERVATION GRANT FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Economic Development:				
Operating . . . . .	-	225,259	67,578	157,681
Total Economic Development. . . . .	-	225,259	67,578	157,681
Total expenditures . . . . .	-	225,259	67,578	157,681
Excess of expenditures over revenues . . . . .	-	(225,259)	(67,578)	157,681
<b>Other financing sources:</b>				
Transfers in . . . . .	-	225,259	67,578	(157,681)
Total other financing sources. . . . .	-	225,259	67,578	(157,681)
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	\$ -	\$ -	\$ -	\$ -

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**FRANKLIN COUNTY BOARD OF HEALTH GRANT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 3,950	\$ 3,950	\$ -
Total revenues . . . . .	-	3,950	3,950	-
<b>Expenditures:</b>				
Current:				
Public Health and Welfare:				
Operating . . . . .	-	3,950	160	3,790
Total Public Health and Welfare . . . . .	-	3,950	160	3,790
Total expenditures . . . . .	-	3,950	160	3,790
Excess of revenues over expenditures . . . . .	-	-	3,790	3,790
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	3,950	3,950	-
Advances out . . . . .	-	(3,950)	(3,950)	-
Total other financing sources (uses) . . . . .	-	-	-	-
Net change in fund balance. . . . .	-	-	3,790	3,790
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,790</u>	<u>\$ 3,790</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**PARK RANGER GRANT FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 500	\$ 500	\$ -
Total revenues . . . . .	-	500	500	-
<b>Expenditures:</b>				
Current:				
Leisure Time Activities:				
Operating . . . . .	-	500	500	-
Total Leisure Time Activity . . . . .	-	500	500	-
Total expenditures . . . . .	-	500	500	-
Excess (deficiency) of revenues over (under) expenditures. . . . .	-	-	-	-
<b>Other financing sources:</b>				
Advances in . . . . .	-	-	500	500
Total other financing sources. . . . .	-	-	500	500
Net change in fund balance. . . . .	-	-	500	500
<b>Fund balance at beginning of year . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	\$ -	\$ -	\$ 500	\$ 500

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**JUSTICE ASSISTANCE GRANT FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ -	\$ 5,080	\$ 5,080
Total revenues . . . . .	-	-	5,080	5,080
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	-	14,235	5,987	8,248
Total Security of Persons and Property.	-	14,235	5,987	8,248
Total expenditures . . . . .	-	14,235	5,987	8,248
Excess (deficiency) of revenues over (under) expenditures. . . . .	-	(14,235)	(907)	13,328
<b>Other financing sources:</b>				
Advances in . . . . .	-	14,235	14,235	-
Total other financing sources. . . . .	-	14,235	14,235	-
Net change in fund balance. . . . .	-	-	13,328	13,328
<b>Fund balance at beginning of year . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,328</u>	<u>\$ 13,328</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**FIREFIGHTERS EXPOSURE TO ENVIRONMENT ELEMENTS GRANT (FEEEG) FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 7,221	\$ 7,221	\$ -
Total revenues . . . . .	-	7,221	7,221	-
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	-	8,665	8,665	-
Total Security of Persons and Property. . . . .	-	8,665	8,665	-
Total expenditures . . . . .	-	8,665	8,665	-
Excess of expenditures over revenues . . . . .	-	(1,444)	(1,444)	-
<b>Other financing sources:</b>				
Transfers in . . . . .	-	1,444	1,444	-
Total other financing sources. . . . .	-	1,444	1,444	-
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**TAX INCENTIVE PROGRAM FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
General Government:				
Operating . . . . .	\$ 10,000	\$ 132,856	\$ 132,856	\$ -
Total General Government . . . . .	<u>10,000</u>	<u>132,856</u>	<u>132,856</u>	<u>-</u>
Excess of expenditures over revenues . . .	<u>(10,000)</u>	<u>(132,856)</u>	<u>(132,856)</u>	<u>-</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	9,990	142,836	132,846	(9,990)
Total other financing sources . . . . .	<u>9,990</u>	<u>142,836</u>	<u>132,846</u>	<u>(9,990)</u>
Net change in fund balance. . . . .	(10)	9,980	(10)	(9,990)
<b>Fund balance at beginning of year . . . .</b>	10	10	10	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 9,990</u>	<u>\$ -</u>	<u>\$ (9,990)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**ACCRUED BENEFITS FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
General Government:				
Operating . . . . .	\$ 147,000	\$ 147,000	\$ 51,382	\$ 95,618
Total General Government . . . . .	<u>147,000</u>	<u>147,000</u>	<u>51,382</u>	<u>95,618</u>
Total expenditures . . . . .	<u>147,000</u>	<u>147,000</u>	<u>51,382</u>	<u>95,618</u>
Excess of expenditures over revenues . . .	<u>(147,000)</u>	<u>(147,000)</u>	<u>(51,382)</u>	<u>95,618</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>130,000</u>	<u>130,000</u>	<u>88,385</u>	<u>(41,615)</u>
Total other financing sources . . . . .	<u>130,000</u>	<u>130,000</u>	<u>88,385</u>	<u>(41,615)</u>
Net change in fund balance. . . . .	(17,000)	(17,000)	37,003	54,003
<b>Fund balance at beginning of year . . . .</b>	17,154	17,154	17,154	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 154</u>	<u>\$ 154</u>	<u>\$ 54,157</u>	<u>\$ 54,003</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**UNCLAIMED MONIES FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Fund balance at beginning of year . . . .</b>	\$ 2,028	\$ 2,028	\$ 2,028	\$ -
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,028</u>	<u>\$ 2,028</u>	<u>\$ 2,028</u>	<u>\$ -</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**SELF FUNDED INSURANCE TRUST FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
General Government:				
Operating . . . . .	\$ 212,552	\$ 474,918	\$ 469,858	\$ 5,060
Total General Government . . . . .	212,552	474,918	469,858	5,060
Total expenditures . . . . .	212,552	474,918	469,858	5,060
Excess of expenditures over revenues . . .	(212,552)	(474,918)	(469,858)	5,060
<b>Other financing source:</b>				
Transfers in . . . . .	-	112,551	-	(112,551)
Total other financing source . . . . .	-	112,551	-	(112,551)
Net change in fund balance. . . . .	(212,552)	(362,367)	(469,858)	(107,491)
<b>Fund balance at beginning of year . . . .</b>	362,367	362,367	362,367	-
<b>Prior year encumbrances appropriated .</b>	112,552	112,552	112,552	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 262,367</u>	<u>\$ 112,552</u>	<u>\$ 5,061</u>	<u>\$ (107,491)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**RECREATION TRUST FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Investment income . . . . .	\$ 2,000	\$ 13,572	\$ 13,572	\$ -
Total revenues . . . . .	2,000	13,572	13,572	-
<b>Expenditures:</b>				
Current:				
Community Environment:				
Operating . . . . .	20,775	20,775	13,686	7,089
Total Community Environment. . . . .	20,775	20,775	13,686	7,089
Total expenditures . . . . .	20,775	20,775	13,686	7,089
Net change in fund balance. . . . .	(18,775)	(7,203)	(114)	7,089
<b>Fund balance at beginning of year . . . .</b>	20,989	20,989	20,989	-
<b>Prior year encumbrances appropriated .</b>	775	775	775	-
<b>Fund balance at end of year . . . . .</b>	\$ 2,989	\$ 14,561	\$ 21,650	\$ 7,089

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**ECONOMIC DEVELOPMENT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Economic Development:				
Operating . . . . .	\$ 860,051	\$ 1,133,055	\$ 1,118,594	\$ 14,461
Total Economic Development. . . . .	<u>860,051</u>	<u>1,133,055</u>	<u>1,118,594</u>	<u>14,461</u>
Total expenditures . . . . .	<u>860,051</u>	<u>1,133,055</u>	<u>1,118,594</u>	<u>14,461</u>
Excess of expenditures over revenues . . . . .	<u>(860,051)</u>	<u>(1,133,055)</u>	<u>(1,118,594)</u>	<u>14,461</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>540,800</u>	<u>1,022,927</u>	<u>1,054,270</u>	<u>31,343</u>
Total other financing sources . . . . .	<u>540,800</u>	<u>1,022,927</u>	<u>1,054,270</u>	<u>31,343</u>
Net change in fund balance. . . . .	(319,251)	(110,128)	(64,324)	45,804
<b>Fund balance at beginning of year . . . . .</b>	279,212	279,212	279,212	-
<b>Prior year encumbrances appropriated . . . . .</b>	40,051	40,051	40,051	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 12</u>	<u>\$ 209,135</u>	<u>\$ 254,939</u>	<u>\$ 45,804</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**DEBT SERVICE FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Debt Service:				
Principal retirement . . . . .	\$ 852,926	\$ 12,079,742	\$ 12,079,742	\$ -
Interest and fiscal charges . . . . .	57,122	809,000	624,869	184,131
Total debt service . . . . .	910,048	12,888,742	12,704,611	184,131
 Total expenditures . . . . .	 910,048	 12,888,742	 12,704,611	 184,131
 Excess of expenditures over revenues . . .	 (910,048)	 (12,888,742)	 (12,704,611)	 184,131
 <b>Other financing sources:</b>				
Transfers in . . . . .	832,600	13,093,739	13,093,739	-
Total other financing sources . . . . .	832,600	13,093,739	13,093,739	-
 Net change in fund balance . . . . .	 (77,448)	 204,997	 389,128	 184,131
 <b>Fund balance at beginning of year . . . .</b>	 77,482	 77,482	 77,482	 -
<b>Fund balance at end of year . . . . .</b>	 \$ 34	 \$ 282,479	 \$ 466,610	 \$ 184,131

**CITY OF WHITEHALL, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2018

	<b>Fire Department New Equipment</b>	<b>Medical Supply</b>	<b>Water and Sewer Mandate</b>	<b>Signal Improvements</b>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 790,555	\$ 135,448	\$ 1,149,300	\$ 10,438
Receivables (net of allowance for uncollectibles):				
Accounts . . . . .	257,537	85,846	-	-
Materials and supplies inventory . . . . .	-	34,526	-	-
Assets held for resale . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 1,048,092</u>	<u>\$ 255,820</u>	<u>\$ 1,149,300</u>	<u>\$ 10,438</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ 3,942	\$ -	\$ -
Contracts payable . . . . .	-	-	288	-
Interfund loans payable . . . . .	-	-	-	-
Total liabilities . . . . .	<u>-</u>	<u>3,942</u>	<u>288</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Miscellaneous revenue not available . . . . .	156,064	52,021	-	-
Total deferred inflows of resources . . . . .	<u>156,064</u>	<u>52,021</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable . . . . .	-	34,526	-	-
Restricted . . . . .	-	-	-	10,438
Committed . . . . .	892,028	165,331	1,149,012	-
Unassigned (deficit) . . . . .	-	-	-	-
Total fund balances . . . . .	<u>892,028</u>	<u>199,857</u>	<u>1,149,012</u>	<u>10,438</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 1,048,092</u>	<u>\$ 255,820</u>	<u>\$ 1,149,300</u>	<u>\$ 10,438</u>



<b>Capital Projects</b>	<b>Capital Improvement</b>	<b>CERR Transfer</b>	<b>FRM Transfer</b>	<b>Technology</b>	<b>COE Stormshed</b>	<b>Community Development Trust</b>
\$ 47,208	\$ 522,848	\$ 257,158	\$ 365,389	\$ 537,889	\$ 393	\$ 174,482
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 47,208</u>	<u>\$ 522,848</u>	<u>\$ 257,158</u>	<u>\$ 365,389</u>	<u>\$ 537,889</u>	<u>\$ 393</u>	<u>\$ 174,482</u>
\$ -	\$ 5,854	\$ 5,077	\$ 2,692	\$ 33,247	\$ -	\$ 4,368
-	12,576	-	-	-	-	-
-	-	-	-	-	-	-
-	18,430	5,077	2,692	33,247	-	4,368
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
47,208	504,418	252,081	362,697	504,642	393	170,114
-	-	-	-	-	-	-
<u>47,208</u>	<u>504,418</u>	<u>252,081</u>	<u>362,697</u>	<u>504,642</u>	<u>393</u>	<u>170,114</u>
<u>\$ 47,208</u>	<u>\$ 522,848</u>	<u>\$ 257,158</u>	<u>\$ 365,389</u>	<u>\$ 537,889</u>	<u>\$ 393</u>	<u>\$ 174,482</u>

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**CITY OF WHITEHALL, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2018

	<u>Streetscape Project</u>	<u>Recreation Bond</u>	<u>N. Hamilton Road OPWC - Issue 2</u>	<u>Life Cycle Replacement</u>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 80,725	\$ -	\$ 924	\$ 68,985
Receivables (net of allowance for uncollectibles):				
Accounts. . . . .	-	-	-	-
Materials and supplies inventory. . . . .	-	-	-	-
Assets held for resale . . . . .	25,000	-	-	-
Total assets . . . . .	<u>\$ 105,725</u>	<u>\$ -</u>	<u>\$ 924</u>	<u>\$ 68,985</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ -	\$ -	\$ -	\$ -
Contracts payable. . . . .	-	-	-	-
Interfund loans payable. . . . .	-	94,230	-	-
Total liabilities . . . . .	<u>-</u>	<u>94,230</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Miscellaneous revenue not available . . . . .	-	-	-	-
Total deferred inflows of resources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable . . . . .	-	-	-	-
Restricted. . . . .	105,725	-	924	-
Committed . . . . .	-	-	-	68,985
Unassigned (deficit). . . . .	-	(94,230)	-	-
Total fund balances. . . . .	<u>105,725</u>	<u>(94,230)</u>	<u>924</u>	<u>68,985</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 105,725</u>	<u>\$ -</u>	<u>\$ 924</u>	<u>\$ 68,985</u>

<b>Franklin County Infrastructure Bank</b>	<b>Municipal Fiber Project</b>	<b>Recreation Center</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 75,263	\$ 14,860	\$ 116,888	\$ 4,348,753
-	-	-	343,383
-	-	-	34,526
-	-	-	25,000
<u>\$ 75,263</u>	<u>\$ 14,860</u>	<u>\$ 116,888</u>	<u>\$ 4,751,662</u>
\$ -	\$ -	\$ -	\$ 55,180
-	-	31,558	44,422
-	-	-	94,230
-	-	31,558	193,832
-	-	-	208,085
-	-	-	208,085
-	-	-	34,526
-	14,860	85,330	387,784
75,263	-	-	4,021,665
-	-	-	(94,230)
<u>75,263</u>	<u>14,860</u>	<u>85,330</u>	<u>4,349,745</u>
<u>\$ 75,263</u>	<u>\$ 14,860</u>	<u>\$ 116,888</u>	<u>\$ 4,751,662</u>

**CITY OF WHITEHALL, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Fire Department New Equipment</u>	<u>Medical Supply</u>	<u>Water and Sewer Mandate</u>	<u>Signal Improvements</u>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 508,291	\$ 123,206	\$ -	\$ -
Intergovernmental . . . . .	-	2,680	-	-
Other . . . . .	-	-	-	-
Total revenues. . . . .	<u>508,291</u>	<u>125,886</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Security of persons and property . . . . .	-	72,239	-	-
Utility services . . . . .	-	-	460,698	-
Capital outlay . . . . .	257,089	-	-	-
Debt service:				
Principal retirement. . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
Total expenditures . . . . .	<u>257,089</u>	<u>72,239</u>	<u>460,698</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures . . . . .	<u>251,202</u>	<u>53,647</u>	<u>(460,698)</u>	<u>-</u>
<b>Other financing sources (uses):</b>				
Capital lease transaction. . . . .	-	-	-	-
Transfers in. . . . .	-	-	353,540	-
Transfers (out). . . . .	(1,444)	-	-	-
Loan issuance. . . . .	-	-	-	-
Proceeds of lease purchase agreement . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>(1,444)</u>	<u>-</u>	<u>353,540</u>	<u>-</u>
Net change in fund balances . . . . .	249,758	53,647	(107,158)	-
<b>Fund balances at beginning of year . . . . .</b>	<u>642,270</u>	<u>146,210</u>	<u>1,256,170</u>	<u>10,438</u>
<b>Fund balances (deficit) at end of year . . . . .</b>	<u>\$ 892,028</u>	<u>\$ 199,857</u>	<u>\$ 1,149,012</u>	<u>\$ 10,438</u>

<u>OPWC - Issue 2</u>	<u>Capital Projects</u>	<u>Capital Improvement</u>	<u>CERR Transfer</u>	<u>FRM Transfer</u>	<u>Technology</u>	<u>COE Stormshed</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,073,600	-	68,007	-	-	-	-
-	-	-	-	38,776	-	-
<u>2,073,600</u>	<u>-</u>	<u>68,007</u>	<u>-</u>	<u>38,776</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,203,403	2,121,034	1,580,842	5,077	790,438	596,027	-
-	-	-	-	12,359	25,414	-
-	-	-	-	2,872	1,711	-
<u>2,203,403</u>	<u>2,121,034</u>	<u>1,580,842</u>	<u>5,077</u>	<u>805,669</u>	<u>623,152</u>	<u>-</u>
<u>(129,803)</u>	<u>(2,121,034)</u>	<u>(1,512,835)</u>	<u>(5,077)</u>	<u>(766,893)</u>	<u>(623,152)</u>	<u>-</u>
-	-	-	-	-	15,010	-
-	43,016	847,081	-	690,665	629,302	-
-	-	-	-	-	-	-
129,803	-	-	-	-	-	-
-	-	-	-	273,949	-	-
<u>129,803</u>	<u>43,016</u>	<u>847,081</u>	<u>-</u>	<u>964,614</u>	<u>644,312</u>	<u>-</u>
-	(2,078,018)	(665,754)	(5,077)	197,721	21,160	-
-	2,125,226	1,170,172	257,158	164,976	483,482	393
<u>\$ -</u>	<u>\$ 47,208</u>	<u>\$ 504,418</u>	<u>\$ 252,081</u>	<u>\$ 362,697</u>	<u>\$ 504,642</u>	<u>\$ 393</u>

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**CITY OF WHITEHALL, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<b>Community Development Trust</b>	<b>Streetscape Project</b>	<b>Recreation Bond</b>	<b>N. Hamilton Road OPWC - Issue 2</b>
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ -	\$ -	\$ -
Intergovernmental . . . . .	-	-	-	185,497
Other . . . . .	-	-	-	-
Total revenues. . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,497</u>
<b>Expenditures:</b>				
Current:				
Security of persons and property . . . . .	-	-	-	-
Utility services . . . . .	-	-	-	-
Capital outlay . . . . .	47,955	-	105,595	296,771
Debt service:				
Principal retirement. . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
Total expenditures . . . . .	<u>47,955</u>	<u>-</u>	<u>105,595</u>	<u>296,771</u>
Excess/(deficiency) of revenues over/(under) expenditures . . . . .	<u>(47,955)</u>	<u>-</u>	<u>(105,595)</u>	<u>(111,274)</u>
<b>Other financing sources (uses):</b>				
Capital lease transaction. . . . .	-	-	-	-
Transfers in. . . . .	157,000	-	-	-
Transfers (out). . . . .	-	-	-	-
Loan issuance. . . . .	-	-	-	-
Proceeds of lease purchase agreement . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>157,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	109,045	-	(105,595)	(111,274)
<b>Fund balances at beginning of year . . . . .</b>	<u>61,069</u>	<u>105,725</u>	<u>11,365</u>	<u>112,198</u>
<b>Fund balances (deficit) at end of year . . . . .</b>	<u>\$ 170,114</u>	<u>\$ 105,725</u>	<u>\$ (94,230)</u>	<u>\$ 924</u>

<b>Life Cycle Replacement</b>	<b>Franklin County Infrastructure Bank</b>	<b>Municipal Fiber Project</b>	<b>Recreation Center</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ 631,497
-	-	479,640	-	2,809,424
-	-	-	-	38,776
-	-	479,640	-	3,479,697
-	-	-	-	72,239
-	-	-	-	460,698
124,999	-	464,780	4,014,670	12,608,680
-	-	-	-	37,773
-	-	-	-	4,583
124,999	-	464,780	4,014,670	13,183,973
(124,999)	-	14,860	(4,014,670)	(9,704,276)
-	-	-	-	15,010
74,243	-	-	4,100,000	6,894,847
-	-	-	-	(1,444)
-	-	-	-	129,803
-	-	-	-	273,949
74,243	-	-	4,100,000	7,312,165
(50,756)	-	14,860	85,330	(2,392,111)
119,741	75,263	-	-	6,741,856
<u>\$ 68,985</u>	<u>\$ 75,263</u>	<u>\$ 14,860</u>	<u>\$ 85,330</u>	<u>\$ 4,349,745</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**FIRE DEPARTMENT NEW EQUIPMENT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 375,000	\$ 434,480	\$ 432,648	\$ (1,832)
Total revenues . . . . .	<u>375,000</u>	<u>434,480</u>	<u>432,648</u>	<u>(1,832)</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	531,873	515,743	298,989	216,754
Total capital outlay . . . . .	<u>531,873</u>	<u>515,743</u>	<u>298,989</u>	<u>216,754</u>
Total expenditures. . . . .	<u>531,873</u>	<u>515,743</u>	<u>298,989</u>	<u>216,754</u>
Excess of expenditures over revenues . . .	<u>(156,873)</u>	<u>(81,263)</u>	<u>133,659</u>	<u>214,922</u>
<b>Other financing (uses):</b>				
Transfers out . . . . .	-	(1,444)	(1,444)	-
Total other financing (uses) . . . . .	<u>-</u>	<u>(1,444)</u>	<u>(1,444)</u>	<u>-</u>
Net change in fund balance . . . . .	(156,873)	(82,707)	132,215	214,922
<b>Fund balance at beginning of year . . . .</b>	590,912	590,912	590,912	-
<b>Prior year encumbrances appropriated .</b>	26,873	26,873	26,873	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 460,912</u>	<u>\$ 535,078</u>	<u>\$ 750,000</u>	<u>\$ 214,922</u>



**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**MEDICAL SUPPLY FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 86,631	\$ 102,644	\$ 97,991	\$ (4,653)
Intergovernmental . . . . .	2,369	2,807	2,680	(127)
Total revenues . . . . .	<u>89,000</u>	<u>105,451</u>	<u>100,671</u>	<u>(4,780)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Operating . . . . .	119,545	114,765	99,339	15,426
Total Security of Persons and Property.	<u>119,545</u>	<u>114,765</u>	<u>99,339</u>	<u>15,426</u>
Total expenditures. . . . .	<u>119,545</u>	<u>114,765</u>	<u>99,339</u>	<u>15,426</u>
Net change in fund balance . . . . .	(30,545)	(9,314)	1,332	10,646
<b>Fund balance at beginning of year . . . .</b>	93,955	93,955	93,955	-
<b>Prior year encumbrances appropriated .</b>	6,045	6,045	6,045	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 69,455</u>	<u>\$ 90,686</u>	<u>\$ 101,332</u>	<u>\$ 10,646</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**WATER AND SEWER MANDATE FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Utility services . . . . .				
Operating . . . . .	\$ 1,150,389	\$ 1,146,440	\$ 797,938	\$ 348,502
Total utility services . . . . .	<u>1,150,389</u>	<u>1,146,440</u>	<u>797,938</u>	<u>348,502</u>
Total expenditures. . . . .	<u>1,150,389</u>	<u>1,146,440</u>	<u>797,938</u>	<u>348,502</u>
Excess of expenditures over revenues . . .	<u>(1,150,389)</u>	<u>(1,146,440)</u>	<u>(797,938)</u>	<u>348,502</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	-	324,208	353,540	29,332
Total other financing sources . . . . .	<u>-</u>	<u>324,208</u>	<u>353,540</u>	<u>29,332</u>
Net change in fund balance . . . . .	(1,150,389)	(822,232)	(444,398)	377,834
<b>Fund balance at beginning of year . . . .</b>	807,046	807,046	807,046	-
<b>Prior year encumbrances appropriated .</b>	450,389	450,389	450,389	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 107,046</u>	<u>\$ 435,203</u>	<u>\$ 813,037</u>	<u>\$ 377,834</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**SIGNAL IMPROVEMENTS FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Fund balance at beginning of year . . . .	\$ 10,438	\$ 10,438	\$ 10,438	\$ -
Fund balance at end of year . . . . .	<u>\$ 10,438</u>	<u>\$ 10,438</u>	<u>\$ 10,438</u>	<u>\$ -</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**OPWC - ISSUE 2 FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 2,782,784	\$ 1,965,616	\$ (817,168)
Total revenues . . . . .	-	2,782,784	1,965,616	(817,168)
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	-	2,782,784	1,965,616	817,168
Total capital outlay. . . . .	-	2,782,784	1,965,616	817,168
Total expenditures. . . . .	-	2,782,784	1,965,616	817,168
Net change in fund balance . . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**CAPITAL PROJECTS FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	\$ 5,992,626	\$ 6,035,439	\$ 2,237,737	\$ 3,797,702
Total capital outlay. . . . .	<u>5,992,626</u>	<u>6,035,439</u>	<u>2,237,737</u>	<u>3,797,702</u>
Total expenditures. . . . .	<u>5,992,626</u>	<u>6,035,439</u>	<u>2,237,737</u>	<u>3,797,702</u>
Excess of expenditures over revenues . . .	<u>(5,992,626)</u>	<u>(6,035,439)</u>	<u>(2,237,737)</u>	<u>3,797,702</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>3,798,000</u>	<u>3,841,219</u>	<u>43,016</u>	<u>(3,798,203)</u>
Total other financing sources . . . . .	<u>3,798,000</u>	<u>3,841,219</u>	<u>43,016</u>	<u>(3,798,203)</u>
Net change in fund balance . . . . .	(2,194,626)	(2,194,220)	(2,194,721)	(501)
<b>Fund balance at beginning of year . . . .</b>	1,775,439	1,775,439	1,775,439	-
<b>Prior year encumbrances appropriated .</b>	419,486	419,486	419,486	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 299</u>	<u>\$ 705</u>	<u>\$ 204</u>	<u>\$ (501)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**CAPITAL IMPROVEMENT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 49,050	\$ 68,413	\$ 68,007	\$ (406)
Total revenues . . . . .	49,050	68,413	68,007	(406)
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	1,818,026	1,959,832	1,757,460	202,372
Total capital outlay . . . . .	1,818,026	1,959,832	1,757,460	202,372
Total expenditures . . . . .	1,818,026	1,959,832	1,757,460	202,372
Excess of expenditures over revenues . . . . .	(1,768,976)	(1,891,419)	(1,689,453)	201,966
<b>Other financing sources:</b>				
Transfers in . . . . .	610,950	852,132	847,081	(5,051)
Total other financing sources . . . . .	610,950	852,132	847,081	(5,051)
Net change in fund balance . . . . .	(1,158,026)	(1,039,287)	(842,372)	196,915
<b>Fund balance at beginning of year . . . . .</b>	898,116	898,116	898,116	-
<b>Prior year encumbrances appropriated . . . . .</b>	283,026	283,026	283,026	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 23,116</u>	<u>\$ 141,855</u>	<u>\$ 338,770</u>	<u>\$ 196,915</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**CERR TRANSFER FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	\$ 175,000	\$ 175,000	\$ -	\$ 175,000
Total capital outlay. . . . .	<u>175,000</u>	<u>175,000</u>	<u>-</u>	<u>175,000</u>
Total expenditures. . . . .	<u>175,000</u>	<u>175,000</u>	<u>-</u>	<u>175,000</u>
Excess of expenditures over revenues . . .	<u>(175,000)</u>	<u>(175,000)</u>	<u>-</u>	<u>175,000</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>
Total other financing sources . . . . .	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>
Net change in fund balance . . . . .	(105,000)	(105,000)	-	105,000
<b>Fund balance at beginning of year . . . .</b>	257,158	257,158	257,158	-
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 152,158</u></u>	<u><u>\$ 152,158</u></u>	<u><u>\$ 257,158</u></u>	<u><u>\$ 105,000</u></u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**FRM TRANSFER FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other . . . . .	\$ 20,572	\$ 36,087	\$ 38,776	\$ 2,689
Total revenues . . . . .	20,572	36,087	38,776	2,689
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	550,685	703,997	535,724	168,273
Total capital outlay . . . . .	550,685	703,997	535,724	168,273
Total expenditures . . . . .	550,685	703,997	535,724	168,273
Excess of expenditures over revenues . . .	(530,113)	(667,910)	(496,948)	170,962
<b>Other financing sources:</b>				
Transfers in . . . . .	366,428	642,776	690,665	47,889
Total other financing sources . . . . .	366,428	642,776	690,665	47,889
Net change in fund balance . . . . .	(163,685)	(25,134)	193,717	218,851
<b>Fund balance at beginning of year . . . .</b>	165,700	165,700	165,700	-
<b>Prior year encumbrances appropriated .</b>	619	619	619	-
<b>Fund balance at end of year . . . . .</b>	\$ 2,634	\$ 141,185	\$ 360,036	\$ 218,851



**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**TECHNOLOGY FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	\$ 836,535	\$ 784,229	\$ 701,476	\$ 82,753
Total capital outlay. . . . .	<u>836,535</u>	<u>784,229</u>	<u>701,476</u>	<u>82,753</u>
Total expenditures. . . . .	<u>836,535</u>	<u>784,229</u>	<u>701,476</u>	<u>82,753</u>
Excess of expenditures over revenues . . .	<u>(836,535)</u>	<u>(784,229)</u>	<u>(701,476)</u>	<u>82,753</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>343,089</u>	<u>622,368</u>	<u>629,302</u>	<u>6,934</u>
Total other financing sources . . . . .	<u>343,089</u>	<u>622,368</u>	<u>629,302</u>	<u>6,934</u>
Net change in fund balance . . . . .	(493,446)	(161,861)	(72,174)	89,687
<b>Fund balance at beginning of year . . . .</b>	432,813	432,813	432,813	-
<b>Prior year encumbrances appropriated .</b>	<u>71,535</u>	<u>71,535</u>	<u>71,535</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 10,902</u></u>	<u><u>\$ 342,487</u></u>	<u><u>\$ 432,174</u></u>	<u><u>\$ 89,687</u></u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**COE STORMSHED FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	\$ 393	\$ 393	\$ -	\$ 393
Total capital outlay. . . . .	393	393	-	393
Total expenditures. . . . .	393	393	-	393
Net change in fund balance . . . . .	(393)	(393)	-	393
<b>Fund balance at beginning of year . . . . .</b>	393	393	393	-
<b>Fund balance at end of year . . . . .</b>	\$ -	\$ -	\$ 393	\$ 393

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**COMMUNITY DEVELOPMENT TRUST FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	\$ 130,693	\$ 165,010	\$ 119,011	\$ 45,999
Total capital outlay . . . . .	<u>130,693</u>	<u>165,010</u>	<u>119,011</u>	<u>45,999</u>
Total expenditures . . . . .	<u>130,693</u>	<u>165,010</u>	<u>119,011</u>	<u>45,999</u>
Excess of expenditures over revenues . . .	<u>(130,693)</u>	<u>(165,010)</u>	<u>(119,011)</u>	<u>45,999</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	80,183	236,682	157,000	(79,682)
Total other financing sources . . . . .	<u>80,183</u>	<u>236,682</u>	<u>157,000</u>	<u>(79,682)</u>
Net change in fund balance . . . . .	(50,510)	71,672	37,989	(33,683)
<b>Fund balance at beginning of year . . . .</b>	47,676	47,676	47,676	-
<b>Prior year encumbrances appropriated .</b>	25,693	25,693	25,693	-
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 22,859</u></u>	<u><u>\$ 145,041</u></u>	<u><u>\$ 111,358</u></u>	<u><u>\$ (33,683)</u></u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**STREETSCAPE PROJECT FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Fund balance at beginning of year . . . .</b>	\$ 80,725	\$ 80,725	\$ 80,725	\$ -
<b>Fund balance at end of year . . . . .</b>	<u>\$ 80,725</u>	<u>\$ 80,725</u>	<u>\$ 80,725</u>	<u>\$ -</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**RECREATION BOND FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	\$ 70,842	\$ 121,557	\$ 121,557	\$ -
Total capital outlay . . . . .	<u>70,842</u>	<u>121,557</u>	<u>121,557</u>	<u>-</u>
Total expenditures . . . . .	<u>70,842</u>	<u>121,557</u>	<u>121,557</u>	<u>-</u>
Excess of expenditures over revenues . . .	<u>(70,842)</u>	<u>(121,557)</u>	<u>(121,557)</u>	<u>-</u>
<b>Other financing sources:</b>				
Advances in . . . . .	43,600	97,230	94,230	(3,000)
Total other financing sources . . . . .	<u>43,600</u>	<u>97,230</u>	<u>94,230</u>	<u>(3,000)</u>
Net change in fund balance . . . . .	(27,242)	(24,327)	(27,327)	(3,000)
<b>Fund balance at beginning of year . . . .</b>	8,364	8,364	8,364	-
<b>Prior year encumbrances appropriated .</b>	18,963	18,963	18,963	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 85</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ (3,000)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**N. HAMILTON ROAD OPWC - ISSUE 2 FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 497,483	\$ 541,092	\$ 83,951	\$ (457,141)
Total revenues . . . . .	497,483	541,092	83,951	(457,141)
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	-	582,392	222,968	359,424
Total capital outlay. . . . .	-	582,392	222,968	359,424
Total expenditures. . . . .	-	582,392	222,968	359,424
Net change in fund balance . . . . .	497,483	(41,300)	(139,017)	(97,717)
<b>Fund balance at beginning of year . . . .</b>	10,500	10,500	10,500	-
<b>Prior year encumbrances appropriated .</b>	128,517	128,517	128,517	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 636,500</u>	<u>\$ 97,717</u>	<u>\$ -</u>	<u>\$ (97,717)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**LIFE CYCLE REPLACEMENT FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	\$ 125,000	\$ 125,000	\$ 124,999	\$ 1
Total capital outlay. . . . .	<u>125,000</u>	<u>125,000</u>	<u>124,999</u>	<u>1</u>
Total expenditures. . . . .	<u>125,000</u>	<u>125,000</u>	<u>124,999</u>	<u>1</u>
Excess of expenditures over revenues . . .	<u>(125,000)</u>	<u>(125,000)</u>	<u>(124,999)</u>	<u>1</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>6,000</u>	<u>67,254</u>	<u>74,243</u>	<u>6,989</u>
Total other financing sources . . . . .	<u>6,000</u>	<u>67,254</u>	<u>74,243</u>	<u>6,989</u>
Net change in fund balance . . . . .	(119,000)	(57,746)	(50,756)	6,990
<b>Fund balance at beginning of year . . . .</b>	119,741	119,741	119,741	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 741</u>	<u>\$ 61,995</u>	<u>\$ 68,985</u>	<u>\$ 6,990</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**FRANKLIN COUNTY INFRASTRUCTURE BANK FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Fund balance at beginning of year . . . .</b>	\$ 75,263	\$ 75,263	\$ 75,263	\$ -
<b>Fund balance at end of year . . . . .</b>	<u>\$ 75,263</u>	<u>\$ 75,263</u>	<u>\$ 75,263</u>	<u>\$ -</u>



**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**MECHANICAL UPGRADES FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 1,229,000	\$ 1,229,000	\$ -	\$ (1,229,000)
Total revenues . . . . .	<u>1,229,000</u>	<u>1,229,000</u>	<u>-</u>	<u>(1,229,000)</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	1,229,000	-	-	-
Total capital outlay . . . . .	<u>1,229,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance . . . . .	-	1,229,000	-	(1,229,000)
<b>Fund balance at beginning of year . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 1,229,000</u>	<u>\$ -</u>	<u>\$ (1,229,000)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**MUNICIPAL FIBER PROJECT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 750,000	\$ 479,640	\$ (270,360)
Total revenues . . . . .	-	750,000	479,640	(270,360)
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	-	750,000	479,640	270,360
Total capital outlay. . . . .	-	750,000	479,640	270,360
Net change in fund balance . . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**RECREATION CENTER FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Capital Outlay:				
Operating . . . . .	\$ -	\$ 4,100,000	\$ 4,080,000	\$ 20,000
Total capital outlay. . . . .	-	4,100,000	4,080,000	20,000
Total expenditures. . . . .	-	4,100,000	4,080,000	20,000
Excess of expenditures over revenues . . .	-	(4,100,000)	(4,080,000)	20,000
<b>Other financing sources:</b>				
Transfers in . . . . .	-	4,100,000	4,100,000	-
Total other financing sources . . . . .	-	4,100,000	4,100,000	-
Net change in fund balance . . . . .	-	-	20,000	20,000
<b>Fund balance at beginning of year . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

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**CITY OF WHITEHALL, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTION - FIDUCIARY FUNDS**

Fiduciary funds are used to account for assets held by the City in a trustee capacity, or as an agency for individuals, private organizations, other governments and/or funds. The following are the City's fiduciary fund types:

**Custodial Funds**

Custodial Funds are used to account for assets held by the City as an agent for individuals, private organizations, or other governmental units. The City has the following Custodial funds:

***COBRA - Extended Benefits Fund***

This fund accounts for employee payroll withholdings for the benefit of City employees.

***Electrical Inspector Fund***

This fund accounts for the collection and disbursement of inspection fees set forth and remitted to another City.

***Inspection Deposit Fund***

This fund accounts for the collection and disbursement of inspection fees set forth and remitted to another City.

***Energy Project Fund***

This fund accounts for an energy project in which the City is the pass through for that of an outside entity.

***Flexible Spending Fund***

This fund accounts for employee payroll deductions for the benefit of City employees.

***Plumbing Permits Fund***

This fund accounts for the collection and disbursement of permit fees set forth and remitted to another City.

***Special Deposit Fund***

This fund accounts for the collection and disbursement of fees set forth and remitted to another City.

***Street Maintenance Deposit Fund***

This fund accounts for the collection and disbursement of fees set forth and remitted to another City.

***Acreage Fees Fund***

This fund accounts for the collection and disbursement of acreage fees set forth and remitted to another City.

***State Sales Tax Fund***

This fund is used to account for the collection of sales tax revenues that are disbursed to the State of Ohio.

**CITY OF WHITEHALL, OHIO**

COMBINING STATEMENT OF FIUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2019

	<b>COBRA - Extended Benefits</b>	<b>Electrical Inspector</b>	<b>Inspection Deposit</b>	<b>Flexible Spending</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents. . . . .	\$ 205	\$ 21,896	\$ 187,235	\$ 28,214
Total assets . . . . .	205	21,896	187,235	28,214
<b>Liabilities:</b>				
Accounts payable . . . . .	-	-	25,822	-
Total liabilities . . . . .	-	-	25,822	-
<b>Net position:</b>				
Restricted for individuals, organizations and other governments .	205	21,896	161,413	28,214
Total net position . . . . .	\$ 205	\$ 21,896	\$ 161,413	\$ 28,214

<b>Plumbing Permits</b>	<b>Special Deposit</b>	<b>Street Maintenance Deposit</b>	<b>Acreage Fees</b>	<b>State Sales Tax</b>	<b>Total Custodial Funds</b>
\$ 30,025	\$ 13,158	\$ 1,958	\$ 76,617	\$ 2	\$ 359,310
30,025	13,158	1,958	76,617	2	359,310
1,209	-	-	-	-	27,031
1,209	-	-	-	-	27,031
28,816	13,158	1,958	76,617	2	332,279
<u>\$ 28,816</u>	<u>\$ 13,158</u>	<u>\$ 1,958</u>	<u>\$ 76,617</u>	<u>\$ 2</u>	<u>\$ 332,279</u>

**CITY OF WHITEHALL, OHIO**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>COBRA - Extended Benefits</u>	<u>Electrical Inspector</u>	<u>Inspection Deposit</u>	<u>Energy Project</u>
<b>Additions:</b>				
Amounts received as fiscal agent . . . . .	\$ -	\$ -	\$ -	\$ 122,457
Amounts held for employees . . . . .	-	-	-	-
Licenses, permits and fees for other governments . . . . .	-	-	223,233	-
<b>Total additions . . . . .</b>	<u>-</u>	<u>-</u>	<u>223,233</u>	<u>122,457</u>
<b>Deductions:</b>				
Distributions to the State of Ohio . . . . .	-	-	-	-
Distributions as fiscal agent . . . . .	-	-	-	122,457
Distributions on behalf of employees . . . . .	-	-	-	-
Licenses, permits and fees distributions to other governments . . . . .	-	-	131,294	-
<b>Total deductions . . . . .</b>	<u>-</u>	<u>-</u>	<u>131,294</u>	<u>122,457</u>
Excess (deficiency) of additions over (under) deductions . . . . .	<u>-</u>	<u>-</u>	<u>91,939</u>	<u>-</u>
<b>Net position beginning of year (restated) . . . . .</b>	<u>205</u>	<u>21,896</u>	<u>69,474</u>	<u>-</u>
<b>Net position end of year . . . . .</b>	<u>\$ 205</u>	<u>\$ 21,896</u>	<u>\$ 161,413</u>	<u>\$ -</u>



<u>Flexible Spending</u>	<u>Plumbing Permits</u>	<u>Special Deposit</u>	<u>Street Maintenance Deposit</u>	<u>Acreage Fees</u>	<u>State Sales Tax</u>	<u>Total Custodial Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,457
152,043	-	-	-	-	-	152,043
-	74,919	-	-	8,118	-	306,270
152,043	74,919	-	-	8,118	-	580,770
-	-	-	-	-	4	4
-	-	-	-	-	-	122,457
154,290	-	-	-	-	-	154,290
-	67,992	-	-	7,918	-	207,204
154,290	67,992	-	-	7,918	4	483,955
(2,247)	6,927	-	-	200	(4)	96,815
30,461	21,889	13,158	1,958	76,417	6	235,464
<u>\$ 28,214</u>	<u>\$ 28,816</u>	<u>\$ 13,158</u>	<u>\$ 1,958</u>	<u>\$ 76,617</u>	<u>\$ 2</u>	<u>\$ 332,279</u>

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# STATISTICAL SECTION

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**CITY OF WHITEHALL, OHIO**  
**STATISTICAL SECTION**

The Statistical Section presents detailed information as a context for understanding what the information in the preceding sections says about the City's overall financial health. It differs from the financial statements in that it usually covers more than one year and may present non-accounting data. For this reason, the Statistical Section is unaudited.

**Table of Contents**

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Schedules 1-4 reflect financial trends data to help the reader understand how the City's financial performance and well-being have changed over time.	<b>194-203</b>
Schedules 5-6 reflect revenue capacity and help the reader assess the City's most significant local revenue source, the income tax.	<b>204-207</b>
Schedules 7-11 reflect debt capacity and help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	<b>208-216</b>
Schedules 12-13 offer demographic and economic information to help the reader understand the environment within which the City's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>217-218</b>
Schedules 14-16 contain operating information to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	<b>219-223</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the City's annual financial reports for the relevant year.

**CITY OF WHITEHALL, OHIO**

SCHEDULE 1  
NET POSITION BY COMPONENT  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2019</u>	<u>2018</u>	<u>2017 (d)</u>	<u>2016</u>
<b>Governmental Activities</b>				
Net investment in capital assets	\$ 37,472,983	\$ 34,257,104	\$ 31,981,835	\$ 24,806,999
Restricted for:				
Capital projects	136,945	132,067	3,962	33,787
Debt service	429,427	54,299	16,146	67,936
Street maintenance and repair	3,773,437	3,485,999	3,211,364	3,101,279
Economic development	228,413	145,932	113,517	90,825
Fire department equipment	-	-	-	-
Community development	170,114	61,069	145,682	169,658
Human services programs	1,295,748	1,306,882	2,097,702	2,390,114
Unrestricted (deficit)	<u>(36,013,066)</u>	<u>(40,845,064)</u>	<u>(31,213,980)</u>	<u>(6,199,267)</u>
Total governmental activities net position (deficit)	<u>\$ 7,494,001</u>	<u>\$ (1,401,712)</u>	<u>\$ 6,356,228</u>	<u>\$ 24,461,331</u>

**Note:**

- (a) The Restricted and Unrestricted Net Position at December 31, 2010 have been restated to conform to 2011's presentation.
- (b) The Net Position at December 31, 2011 has been restated to conform to 2012's presentation.
- (c) The Net Position at December 31, 2014 has been restated for GASB Statement No. 68/71.
- (d) The Net Position at December 31, 2017 has been restated for GASB Statement No. 75.

**Source:** City financial reports

<b>2015</b>	<b>2014 (c)</b>	<b>2013</b>	<b>2012</b>	<b>2011 (b)</b>	<b>2010 (a)</b>
\$ 23,338,274	\$ 22,174,272	\$ 22,575,058	\$ 22,768,813	\$ 22,444,654	\$ 21,422,059
183,770	1,962,882	333,666	98,510	98,510	1,923,675
-	-	23	-	-	-
3,972,679	3,237,666	2,622,540	1,954,948	1,716,659	460,585
111,752	166,321	144,691	149,868	304,055	375,466
-	-	-	-	-	505,265
167,225	256,022	458,701	555,713	590,135	590,135
927,589	715,768	837,747	751,986	1,070,003	2,969,588
(5,792,544)	(10,244,646)	12,202,291	10,827,322	9,277,095	3,300,372
<u>\$ 22,908,745</u>	<u>\$ 18,268,285</u>	<u>\$ 39,174,717</u>	<u>\$ 37,107,160</u>	<u>\$ 35,501,111</u>	<u>\$ 31,547,145</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE 2  
 CHANGES IN NET POSITION  
 LAST TEN YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Program Revenues:</b>				
Governmental activities				
Charges for services:				
General government	\$ 1,013,308	\$ 852,249	\$ 828,660	\$ 812,691
Security of persons and property	754,193	831,300	751,248	874,158
Transportation	14,420	132,803	144,081	52,433
Leisure time activities	126,475	138,416	127,625	135,155
Utility services	450	-	-	-
Operating grants and contributions	2,668,106	1,683,131	1,049,348	2,610,807
Capital grants and contributions	2,848,200	712,973	6,987,153	828,255
Total governmental activities program revenues	<u>7,425,152</u>	<u>4,350,872</u>	<u>9,888,115</u>	<u>5,313,499</u>
<b>Expenses:</b>				
Governmental Activities				
General government	14,571,994	11,185,701	10,697,855	9,298,376
Security of persons and property	1,575,013	18,890,949	16,027,337	15,289,561
Public health and welfare	655,582	792,648	160,380	149,231
Transportation	2,333,751	3,470,948	3,310,323	3,106,746
Community environment	67,911	32,311	32,815	31,752
Leisure time activity	1,694,360	1,726,236	971,036	786,491
Economic development	6,364,958	724,459	333,154	747,485
Utility services	1,574,135	1,086,504	1,646,973	1,347,178
Interest and fiscal charges	716,841	198,359	272,869	269,024
Bond issuance costs	-	-	-	-
Total governmental activities expenses	<u>\$ 29,554,545</u>	<u>\$ 38,108,115</u>	<u>\$ 33,452,742</u>	<u>\$ 31,025,844</u>
<b>Net (Expense) Revenue</b>				
Total primary government net expense	<u>\$ (22,129,393)</u>	<u>\$ (33,757,243)</u>	<u>\$ (23,564,627)</u>	<u>\$ (25,712,345)</u>



<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 738,549	\$ 767,069	\$ 797,113	\$ 897,425	\$ 1,132,367	\$ 957,289
802,154	682,389	754,564	604,737	754,043	603,939
57,714	214,696	159,459	146,237	144,067	181,336
224,339	205,462	151,726	172,167	186,499	100,445
-	-	-	-	-	-
1,183,441	924,530	1,004,680	840,603	1,169,979	2,033,366
2,030,432	127,159	689,752	873,919	1,800,747	1,554,170
<u>5,036,629</u>	<u>2,921,305</u>	<u>3,557,294</u>	<u>3,535,088</u>	<u>5,187,702</u>	<u>5,430,545</u>
8,180,568	8,631,355	7,908,848	8,584,595	6,499,347	6,853,110
13,745,077	13,103,312	12,641,273	13,085,319	12,965,963	11,362,217
137,228	126,308	135,766	110,644	124,388	119,592
3,162,652	2,930,747	3,038,646	2,876,440	2,701,909	2,623,097
18,610	23,497	19,925	29,538	26,063	219,806
891,685	845,744	894,039	908,997	803,154	733,584
475,907	100,062	150,314	253,708	-	-
1,211,198	1,070,076	1,277,327	1,236,778	1,541,342	676,465
131,542	50,591	49,887	59,595	74,273	92,156
-	21,200	-	-	-	-
<u>\$ 27,954,467</u>	<u>\$ 26,902,892</u>	<u>\$ 26,116,025</u>	<u>\$ 27,145,614</u>	<u>\$ 24,736,439</u>	<u>\$ 22,680,027</u>
<u>\$ (22,917,838)</u>	<u>\$ (23,981,587)</u>	<u>\$ (22,558,731)</u>	<u>\$ (23,610,526)</u>	<u>\$ (19,548,737)</u>	<u>\$ (17,249,482)</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE 2  
 CHANGES IN NET POSITION (CONTINUED)  
 LAST TEN YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities				
Income taxes levied for:				
General purposes	27,457,380	27,069,615	24,785,718	24,838,215
Property taxes levied for:				
General purposes	324,401	356,228	284,189	301,288
Lodging taxes levied for:				
Special purposes	46,991	49,938	72,306	67,934
Grants and entitlements not restricted to specific programs	1,717,153	866,112	887,039	745,623
Investment earnings	296,699	222,382	116,696	57,224
Payment in lieu of taxes	1,038,300	988,803	740,917	661,502
Miscellaneous	1,382,769	1,121,225	1,054,964	593,145
Special item: gain (loss) on sale of asset	<u>(1,244,951)</u>	<u>(4,675,000)</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u><u>31,018,742</u></u>	<u><u>25,999,303</u></u>	<u><u>27,941,829</u></u>	<u><u>27,264,931</u></u>
 <b>Change in Net Position</b>				
Total primary government	<u><u>\$ 8,889,349</u></u>	<u><u>\$ (7,757,940)</u></u>	<u><u>\$ 4,377,202</u></u>	<u><u>\$ 1,552,586</u></u>

**Source:** City financial reports

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
24,162,958	22,206,805	21,803,680	21,951,825	20,570,658	16,783,672
291,670	282,674	276,029	348,432	393,669	456,971
79,850	121,692	138,137	99,521	92,749	83,694
936,001	958,711	1,119,982	1,212,711	1,604,801	1,621,629
63,266	81,714	17,175	38,504	72,370	79,005
941,352	646,052	499,369	525,600	408,308	449,492
1,083,201	773,918	771,916	670,827	360,148	349,224
-	(900,000)	-	-	-	-
<u>27,558,298</u>	<u>24,171,566</u>	<u>24,626,288</u>	<u>24,847,420</u>	<u>23,502,703</u>	<u>19,823,687</u>
<u>\$ 4,640,460</u>	<u>\$ 189,979</u>	<u>\$ 2,067,557</u>	<u>\$ 1,236,894</u>	<u>\$ 3,953,966</u>	<u>\$ 2,574,205</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE 3  
 FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST TEN YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>General Fund</b>				
Nonspendable	\$ 6,475,730	\$ 1,722,548	\$ 5,103,277	\$ 5,130,994
Committed	37,156	492,073	876,942	876,942
Assigned	-	856,930	1,273,529	1,156,263
Unassigned	(6,576,998)	3,752,141	8,122,981	7,804,066
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>(64,112)</u>	<u>6,823,692</u>	<u>15,376,729</u>	<u>14,968,265</u>
<b>All Other Governmental Funds</b>				
Nonspendable	123,930	164,308	225,156	184,033
Restricted	5,245,078	4,879,899	6,437,654	8,216,487
Committed	4,023,461	6,402,798	4,872,581	4,811,255
Assigned	466,610	77,482	40,945	102,781
Unassigned (deficit)	(184,082)	(133,951)	-	(15,145)
Reserved	-	-	-	-
Unreserved (deficit), reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Total all other governmental funds	<u>9,674,997</u>	<u>11,390,536</u>	<u>11,576,336</u>	<u>13,299,411</u>
Total governmental funds	<u>\$ 9,610,885</u>	<u>\$ 18,214,228</u>	<u>\$ 26,953,065</u>	<u>\$ 28,267,676</u>

**Note:**

(a) The City implemented GASB 54 in 2011. The prior years (2008-2010) have been restated to reflect the change.

**Source:** City financial reports

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011 (a)</u>	<u>2010</u>
\$ 481,241	\$ 475,130	\$ 1,390,280	\$ 141,617	\$ 135,591	\$ -
852,636	605,762	511,974	693,269	1,095,606	-
918,022	1,154,196	486,159	613,335	320,258	-
8,722,410	6,165,356	6,580,039	4,897,501	4,714,233	-
-	-	-	-	-	465,734
-	-	-	-	-	3,941,906
<u>10,974,309</u>	<u>8,400,444</u>	<u>8,968,452</u>	<u>6,345,722</u>	<u>6,265,688</u>	<u>4,407,640</u>
198,650	161,880	94,675	81,524	119,270	-
7,580,501	5,490,113	3,897,852	3,253,917	3,473,501	-
4,602,721	4,763,967	4,180,304	4,155,549	3,570,804	-
-	-	2,840	2,840	2,220	-
(54,891)	(97,001)	(8,741)	(4,486)	-	-
-	-	-	-	-	577,838
-	-	-	-	-	2,605,770
-	-	-	-	-	2,547,561
<u>12,326,981</u>	<u>10,318,959</u>	<u>8,166,930</u>	<u>7,489,344</u>	<u>7,165,795</u>	<u>5,731,169</u>
<u>\$ 23,301,290</u>	<u>\$ 18,719,403</u>	<u>\$ 17,135,382</u>	<u>\$ 13,835,066</u>	<u>\$ 13,431,483</u>	<u>\$ 10,138,809</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE 4  
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST TEN YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Revenues</b>				
Municipal income taxes	\$ 27,922,968	\$ 26,321,635	\$ 25,252,129	\$ 24,089,057
Property and other taxes	380,210	382,617	380,083	361,362
Payments in lieu of taxes	1,038,300	988,803	740,917	661,502
Charges for services	969,809	657,348	834,455	800,639
Licenses and permits	578,876	446,811	483,909	496,586
Fines and forfeitures	384,150	369,476	336,016	297,134
Intergovernmental	7,071,391	3,264,765	9,009,568	4,171,589
Special assessments	49,849	132,803	144,081	52,433
Investment income	294,425	220,420	116,344	60,786
Rental income	126,475	138,416	127,625	135,155
Contributions and donations	-	10,550	25,500	2,554
Other	1,421,545	1,163,069	1,108,823	649,311
Total revenues	<u>40,237,998</u>	<u>34,096,713</u>	<u>38,559,450</u>	<u>31,778,108</u>
<b>Expenditures</b>				
Current:				
General government	12,262,382	10,340,398	9,163,172	9,000,788
Security of persons and property	14,972,290	15,576,029	13,689,470	13,231,895
Public health and welfare	639,225	791,711	153,439	145,736
Transportation	2,296,954	1,737,876	1,665,011	1,695,877
Community environment	67,216	32,092	31,298	31,262
Leisure time activities	1,021,611	1,507,252	791,112	684,967
Economic development	6,349,990	724,459	333,154	747,485
Utility services	1,574,135	1,086,504	1,646,973	1,347,178
Capital outlay	12,830,752	5,951,140	11,658,286	5,862,653
Debt service				
Principal retirement	847,515	833,097	864,438	537,100
Interest and fiscal charges	629,452	231,541	278,345	158,640
Note issuance costs	120,751	52,408	-	-
Bond issuance costs	70,900	-	-	75,000
Total expenditures	<u>53,683,173</u>	<u>38,864,507</u>	<u>40,274,698</u>	<u>33,518,581</u>
Excess/(deficiency) of revenues over/(under) expenditures	<u>(13,445,175)</u>	<u>(4,767,794)</u>	<u>(1,715,248)</u>	<u>(1,740,473)</u>
<b>Other Financing Sources (Uses)</b>				
Bond issuance	5,000,000	-	-	4,100,000
Lease proceeds	273,949	-	-	1,631,772
Premium on bond issuance	542,845	-	-	-
Premium on note issuance	98,506	83,974	-	-
Capital lease transaction	15,010	-	-	14,285
Transfers in	8,942,691	5,770,661	3,646,198	5,493,462
Transfers out	(8,942,691)	(5,770,661)	(3,646,198)	(5,493,462)
Loan issuance	129,803	604,589	370,396	860,448
Sale of capital assets	20,306	15,394	30,241	100,354
Total other financing sources (uses)	<u>6,080,419</u>	<u>703,957</u>	<u>400,637</u>	<u>6,706,859</u>
<b>Special item:</b>				
Loss on sale of asset	<u>(1,244,951)</u>	<u>(4,675,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (8,609,707)</u>	<u>\$ (8,738,837)</u>	<u>\$ (1,314,611)</u>	<u>\$ 4,966,386</u>
Capital expenditures	\$ 12,196,277	\$ 5,795,415	\$ 10,477,620	\$ 5,245,186
Debt service as a percentage of noncapital expenditures	3.56%	3.22%	3.84%	2.46%

Source: City financial reports

	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
\$	24,100,371	\$ 22,224,376	\$ 21,641,273	\$ 21,297,923	\$ 21,034,376	\$ 16,814,950
	369,557	419,069	439,937	436,292	502,032	518,670
	941,352	646,052	499,369	525,600	408,308	449,492
	767,084	704,816	667,743	715,322	696,089	646,531
	468,437	433,817	550,187	629,475	816,219	553,132
	278,390	347,989	246,508	268,357	311,240	332,540
	4,066,509	1,916,527	2,779,169	2,877,452	4,688,673	5,168,579
	57,714	202,060	159,459	146,237	144,067	181,321
	67,641	78,036	13,550	43,854	73,400	83,542
	224,339	205,462	151,726	172,167	186,499	172,458
	2,469	3,144	1,000	8,225	2,000	4,200
	1,083,362	795,341	787,279	677,827	360,148	349,224
	<u>32,427,225</u>	<u>27,976,689</u>	<u>27,937,200</u>	<u>27,798,731</u>	<u>29,223,051</u>	<u>25,274,639</u>
	7,819,065	8,452,194	7,467,281	8,156,068	6,089,038	6,815,158
	12,392,392	12,397,888	11,568,781	12,105,729	11,916,106	10,912,110
	129,525	120,624	130,646	105,603	116,854	119,592
	1,802,831	1,649,399	1,757,154	1,630,671	1,550,021	1,599,488
	17,134	22,677	18,286	27,635	19,230	219,222
	722,640	726,097	756,252	724,127	670,318	664,087
	475,907	100,062	150,314	253,708	-	-
	1,211,198	1,070,076	1,277,327	1,236,778	1,541,342	676,465
	5,430,160	2,250,766	2,307,568	3,030,160	3,802,375	3,242,318
	442,287	341,956	357,690	240,955	223,553	398,635
	96,092	42,943	45,585	55,260	64,692	83,427
	-	-	-	-	-	-
	31,500	21,200	-	-	-	-
	<u>30,570,731</u>	<u>27,195,882</u>	<u>25,836,884</u>	<u>27,566,694</u>	<u>25,993,529</u>	<u>24,730,502</u>
	1,856,494	780,807	2,100,316	232,037	3,229,522	544,137
	2,500,000	1,475,000	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	76,214	35,854	-	3,717	-	41,328
	2,375,176	2,594,189	2,242,307	2,831,434	3,153,317	2,438,158
	(2,375,176)	(2,594,189)	(2,242,307)	(2,831,434)	(3,153,317)	(2,438,158)
	137,715	-	-	167,829	63,152	104,494
	11,464	192,360	-	-	-	-
	<u>2,725,393</u>	<u>1,703,214</u>	<u>-</u>	<u>171,546</u>	<u>63,152</u>	<u>145,822</u>
	-	(900,000)	-	-	-	-
\$	<u>4,581,887</u>	<u>1,584,021</u>	<u>2,100,316</u>	<u>403,583</u>	<u>3,292,674</u>	<u>689,959</u>
\$	3,937,790	\$ 1,306,817	\$ 1,204,593	\$ 1,956,846	\$ 2,505,646	\$ 3,407,913
	2.02%	1.49%	1.64%	1.16%	1.23%	2.26%

**CITY OF WHITEHALL, OHIO**

SCHEDULE 5  
 INCOME TAX REVENUES BY SOURCE  
 LAST TEN YEARS  
 (CASH-BASIS)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Income Tax Rate</b>	2.50%	2.50%	2.50%	2.50%
<b>Income Tax Receipts</b>				
Employee Withholding	\$ 24,323,450	\$ 24,607,867	\$ 23,067,226	\$ 22,415,546
% of total	88.5%	91.2%	91.3%	90.6%
Corporate	2,190,010	1,429,054	1,349,982	1,393,752
% of total	8.0%	5.3%	5.3%	5.6%
Individuals	972,668	942,809	846,377	933,986
% of total	3.5%	3.5%	3.4%	3.8%
<b>Total income tax receipts</b>	<u>\$ 27,486,128</u>	<u>\$ 26,979,729</u>	<u>\$ 25,263,585</u>	<u>\$ 24,743,284</u>

**Source:** City of Whitehall Income Tax Division



<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
2.50%	2.50%	2.50%	2.50%	2.50%	2.00%
\$ 20,388,040 90.5%	\$ 20,450,206 91.2%	\$ 19,484,769 90.2%	\$ 19,410,183 91.7%	\$ 19,227,787 92.7%	\$ 15,457,635 91.9%
1,364,244 6.1%	1,172,518 5.2%	1,298,941 6.0%	984,176 4.6%	840,570 4.1%	751,736 4.5%
787,089 3.5%	806,792 3.6%	825,597 3.8%	777,014 3.7%	662,485 3.2%	603,677 3.6%
<u>\$ 22,539,373</u>	<u>\$ 22,429,516</u>	<u>\$ 21,609,307</u>	<u>\$ 21,171,373</u>	<u>\$ 20,730,842</u>	<u>\$ 16,813,048</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE 6  
 INCOME TAX RATES AND ALLOCATION BY FUND  
 LAST TEN YEARS  
 (CASH BASIS)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Tax Rate Components:</b>				
General operations	2.500%	2.500%	2.500%	2.500%
<b>Allocation of Receipts:</b>				
General Fund	\$ 27,486,128	\$ 26,979,729	\$ 25,263,585	\$ 24,743,284
% of total	100.0%	100.0%	100.0%	100.0%
Total income tax allocated	<u>\$ 27,486,128</u>	<u>\$ 26,979,729</u>	<u>\$ 25,263,585</u>	<u>\$ 24,743,284</u>

**Note:** Section 181.01 of the Codified Ordinances of the City of Whitehall sets the current income tax rate as follows:

Two and One-half percent (2.5%) for the purposes of general municipal operation, maintenance, new equipment and capital improvements of City of Whitehall and other items as set forth in this Chapter.  
 This portion is allocated to the General Fund.

**Source:** City of Whitehall Income Tax Division

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
2.500%	2.500%	2.500%	2.500%	2.500%	2.000%
\$ 22,539,373 100.0%	\$ 22,429,516 100.0%	\$ 21,609,307 100.0%	\$ 21,171,373 100.0%	\$ 20,730,842 100.0%	\$ 16,813,048 100.0%
<u>\$ 22,539,373</u>	<u>\$ 22,429,516</u>	<u>\$ 21,609,307</u>	<u>\$ 21,171,373</u>	<u>\$ 20,730,842</u>	<u>\$ 16,813,048</u>

**CITY OF WHITEHALL, OHIO**

SCHEDULE 7  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Governmental Activities</b>				
General obligation bonds payable	\$ 8,055,000	\$ 3,300,000	\$ 3,540,000	\$ 3,915,000
Revenue bonds payable	3,390,000	3,630,000	3,865,000	4,100,000
Real estate purchase contract	100,000	200,000	300,000	400,000
Lease agreement payable	1,409,472	1,494,997	1,576,947	1,631,772
Loan payable	375,894	434,914	492,944	550,000
OPWC loans payable	1,618,184	1,568,578	1,055,848	703,028
Lease purchase obligation	261,590	-	-	-
Capital lease obligation	24,670	35,074	61,332	86,313
Total primary government	<u>\$ 15,234,810</u>	<u>\$ 10,663,563</u>	<u>\$ 10,892,071</u>	<u>\$ 11,386,113</u>
<b>Debt per capita</b>				
City Population <sup>1</sup>	19,020	19,657	18,596	19,657
Outstanding debt per capita	\$ 801	\$ 542	\$ 586	\$ 579
<b>Debt as percentage of personal income</b>				
Personal income	\$ 363,377,100	\$ 379,301,472	\$ 359,683,832	\$ 574,849,308
Percentage of personal income	4.19%	2.81%	3.03%	1.98%

**Sources:**

<sup>1</sup>U.S. Census Bureau

<sup>2</sup>U.S. Department of Commerce, Bureau of Economic Analysis

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>Restated 2012</u>	<u>2011</u>	<u>2010</u>
\$ 4,305,000	\$ 2,115,000	\$ 855,000	\$ 1,060,000	\$ 1,255,000	\$ 1,440,000
-	-	-	-	-	-
500,000	600,000	700,000	800,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
416,900	292,675	306,165	319,655	161,376	102,404
-	-	-	29,842	58,196	85,135
94,808	37,391	15,003	24,361	28,695	36,129
<u>\$ 5,316,708</u>	<u>\$ 3,045,066</u>	<u>\$ 1,876,168</u>	<u>\$ 2,233,858</u>	<u>\$ 1,503,267</u>	<u>\$ 1,663,668</u>
18,558	18,503	18,078	18,066	18,101	18,062
\$ 286	\$ 165	\$ 104	\$ 124	\$ 83	\$ 92
\$ 534,600,306	\$ 337,846,277	\$ 330,086,202	\$ 334,076,472	\$ 344,733,545	\$ 344,099,162
0.99%	0.90%	0.57%	0.67%	0.44%	0.48%

**CITY OF WHITEHALL, OHIO**

**SCHEDULE 8  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS**

	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Population<sup>1</sup></b>	19,020	19,657	18,596	19,657
<b>Assessed Value<sup>2</sup></b>	\$ 245,682,940	\$ 247,431,490	\$ 246,405,150	\$ 219,710,790
<b>General Bonded Debt</b>				
General Obligation Bonds	\$ 8,055,000	\$ 3,300,000	\$ 3,540,000	\$ 3,915,000
<b>Ratio of Net Bonded Debt to Assessed Value</b>	3.28%	1.33%	1.44%	1.78%
<b>Net Bonded Debt per Capita</b>	\$ 424	\$ 168	\$ 190	\$ 199

**Sources:**

<sup>1</sup>U.S. Census Bureau

<sup>2</sup>Franklin County Auditor

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
18,558	18,503	18,078	18,066	18,101	18,062
\$ 217,956,450	\$ 230,622,320	\$ 234,357,240	\$ 237,654,840	\$ 272,614,510	\$ 262,844,910
\$ 4,305,000	\$ 2,115,000	\$ 855,000	\$ 1,060,000	\$ 1,255,000	\$ 1,440,000
1.98%	0.92%	0.36%	0.45%	0.46%	0.55%
\$ 232	\$ 114	\$ 47	\$ 59	\$ 69	\$ 80

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**CITY OF WHITEHALL, OHIO**

SCHEDULE 9  
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
 AS OF DECEMBER 31, 2019

<u>Jurisdiction</u>	<u>Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable to City</u>	<u>Amount Applicable to City</u>
<b>Direct</b>			
City of Whitehall	\$ 15,234,810	100.00%	\$ 15,234,810
Total direct debt	<u>15,234,810</u>		<u>15,234,810</u>
<b>Overlapping debt:</b>			
Franklin County	187,355,000	0.81%	1,517,576
Whitehall City School District	30,030,000	100.00%	30,030,000
Eastland-Fairfield Career & Tech JT Voc School District	700,000	2.88%	20,160
Solid Waste Authority of Central Ohio Miscellaneous	63,005,000	0.77%	485,139
Total overlapping debt	<u>281,090,000</u>		<u>32,052,874</u>
Total direct and overlapping debt	<u>\$ 296,324,810</u>		<u>\$ 47,287,684</u>

**Source:** Ohio Municipal Advisory Council. Excludes special assessment and self-supporting debt.

**Note:** The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the City's taxable assessed value that is within the subdivision's boundaries and dividing it by the City's total taxable assessed value.

**CITY OF WHITEHALL, OHIO**

SCHEDULE 10  
LEGAL DEBT MARGIN  
LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Total Assessed Property Value</b>	\$ 245,682,940	\$ 247,431,490	\$ 246,405,150	\$ 219,710,790
<b>Overall Legal Debt Limit</b> (10 1/2 % of assessed valuation)	<u>25,796,709</u>	<u>25,980,306</u>	<u>25,872,541</u>	<u>23,069,633</u>
Debt outstanding:				
General obligation bonds payable	8,055,000	3,300,000	3,540,000	3,915,000
Real estate purchase contract	100,000	200,000	300,000	400,000
OPWC loans payable	1,618,184	1,568,578	1,055,848	703,028
Lease purchase obligation	261,590	-	-	-
Capital lease obligation	24,670	35,074	61,332	86,313
<b>Total gross indebtedness</b>	<u>10,059,444</u>	<u>5,103,652</u>	<u>4,957,180</u>	<u>5,104,341</u>
Less <sup>1</sup> :				
Real estate purchase contract	100,000	200,000	300,000	400,000
OPWC loans payable	1,618,184	1,568,578	1,055,848	703,028
Lease purchase obligation	261,590	-	-	-
Capital lease obligation	24,670	35,074	61,332	86,313
<b>Total net debt applicable to debt limit</b>	<u>8,055,000</u>	<u>3,300,000</u>	<u>3,540,000</u>	<u>3,915,000</u>
Debt service available balance	<u>466,610</u>	<u>77,482</u>	<u>40,945</u>	<u>-</u>
Legal debt margin within 10 1/2 % limitation	<u>\$ 18,208,319</u>	<u>\$ 22,757,788</u>	<u>\$ 22,373,486</u>	<u>\$ 19,154,633</u>
Legal debt margin as a percentage of the debt limit	70.58%	87.60%	86.48%	83.03%
<b>Unvoted Debt Limitation</b> (5 1/2 % of assessed valuation)	<u>13,512,562</u>	<u>13,608,732</u>	<u>13,552,283</u>	<u>12,084,093</u>
Unvoted legal debt margin within 5 1/2 % limitation	<u>\$ 13,512,562</u>	<u>\$ 13,608,732</u>	<u>\$ 13,552,283</u>	<u>\$ 12,084,093</u>
Total net debt applicable to limit as a percentage of debt limit	31.22%	12.70%	13.68%	16.97%

<sup>1</sup>Self-supporting debt is not considered in the calculation of Legal Debt Margin.

<sup>2</sup>The assessed values for tangible personal property were excluded in the calculation of Legal Debt Margin for years 2008-2009.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>Restated 2012</u>	<u>2011</u>	<u>2010</u>
\$ 217,956,450	\$ 230,622,320	\$ 234,357,240	\$ 237,654,840	\$ 272,614,510	\$ 262,844,910
<u>22,885,427</u>	<u>24,215,344</u>	<u>24,607,510</u>	<u>24,953,758</u>	<u>28,624,524</u>	<u>27,598,716</u>
4,305,000	2,115,000	855,000	1,060,000	1,255,000	1,440,000
500,000	600,000	700,000	800,000	-	-
416,900	292,675	306,165	319,655	161,376	102,404
-	-	-	29,842	58,196	85,135
94,808	37,391	15,003	24,361	28,695	36,129
<u>5,316,708</u>	<u>3,045,066</u>	<u>1,876,168</u>	<u>2,233,858</u>	<u>1,503,267</u>	<u>1,663,668</u>
500,000	600,000	700,000	800,000	-	-
416,900	292,675	306,165	319,655	161,376	102,404
-	-	-	29,842	58,196	85,135
94,808	37,391	15,003	24,361	28,695	36,129
<u>4,305,000</u>	<u>2,115,000</u>	<u>855,000</u>	<u>1,060,000</u>	<u>1,255,000</u>	<u>1,440,000</u>
<u>-</u>	<u>-</u>	<u>2,840</u>	<u>2,840</u>	<u>-</u>	<u>-</u>
\$ <u>18,580,427</u>	\$ <u>22,100,344</u>	\$ <u>23,755,350</u>	\$ <u>23,896,598</u>	\$ <u>27,369,524</u>	\$ <u>26,158,716</u>
81.19%	91.27%	96.54%	95.76%	95.62%	94.78%
<u>11,987,605</u>	<u>12,684,228</u>	<u>12,889,648</u>	<u>13,071,016</u>	<u>14,993,798</u>	<u>14,456,470</u>
\$ <u>11,987,605</u>	\$ <u>12,684,228</u>	\$ <u>12,889,648</u>	\$ <u>13,071,016</u>	\$ <u>14,993,798</u>	\$ <u>14,456,470</u>
18.81%	8.73%	3.47%	4.25%	4.38%	5.22%

**CITY OF WHITEHALL, OHIO**

SCHEDULE 11  
 PLEDGED REVENUE COVERAGE - NON-TAX REVENUE BONDS  
 LAST FOUR YEARS

Fiscal Year	Non-Tax Revenue	Debt Service (1)			Coverage
		Principal	Interest	Total	
2019	\$ 3,109,473	\$ 240,000	\$ 77,220	\$ 317,220	9.80
2018	2,632,850	235,000	82,445	317,445	8.29
2017	2,431,787	235,000	87,615	322,615	7.54
2016	1,919,861	-	32,823	32,823	58.49

Note: For each type of non-general obligation debt backed by pledged revenues, the City should present gross revenues (and, if applicable, specific expenses, to produce net available revenues) principal and interest requirements, and a coverage ratio.

(1) Debt Service payments started in 2016. Additional years will be included as more payments are made.

Source: City of Whitehall financial records

**CITY OF WHITEHALL, OHIO**

SCHEDULE 12  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS

Year	Population <sup>1</sup>	Total Personal Income <sup>2</sup>	Per Capita Personal Income <sup>2,5</sup>	Public School Enrollment <sup>3</sup>	Unemployment Rates <sup>4</sup>		
					Franklin County	State of Ohio	United States
2019	19,020	\$ 363,377,100	\$ 19,105	3,327	3.2%	4.1%	3.5%
2018	19,657	379,301,472	19,296	3,564	4.0%	4.6%	3.9%
2017	18,596	359,683,832	19,342	3,426	3.7%	4.9%	4.1%
2016	19,657	574,849,308	29,244	3,492	3.7%	5.0%	4.7%
2015	18,558	534,600,306	28,807	3,361	3.8%	4.6%	5.0%
2014	18,503	337,846,277	18,259	3,288	3.8%	4.8%	5.6%
2013	18,078	330,086,202	18,259	3,158	6.2%	7.4%	7.3%
2012	18,066	334,076,472	18,492	2,953	6.3%	8.1%	7.4%
2011	18,101	344,733,545	19,045	2,953	7.5%	8.9%	8.7%
2010	18,062	344,099,162	19,051	2,983	8.6%	9.6%	10.0%

**Sources:**

<sup>1</sup>U.S. Census Bureau & MORPC

<sup>2</sup>U.S. Department of Commerce, American Community Survey 5-Year Estimates

<sup>3</sup>Ohio Department of Education

<sup>4</sup>U.S. Department of Labor, Bureau of Labor Statistics (Annual Average)

<sup>5</sup>This information is unavailable at the time for 2019 the 2018 figure will be used as an estimate

**CITY OF WHITEHALL, OHIO**

SCHEDULE 13

PRINCIPAL INCOME TAXPAYERS - WITHHOLDING ACCOUNTS  
CURRENT YEAR AND NINE YEARS AGO

<u>Range of Withholding Amount</u>	<u>2019</u>		<u>2010</u>	
	<u>Number of Withholding Accounts</u>	<u>Percentage of Total City Withholding Revenue</u>	<u>Number of Withholding Accounts</u>	<u>Percentage of Total City Withholding Revenue</u>
\$500,001 and higher	4	62.3%	2	65.9%
\$300,000 - 500,000	5	7.8%	2	5.0%
\$100,001 - 300,000	15	9.9%	7	6.6%
\$55,001 - 100,000	16	4.2%	5	3.3%
Total	40	84.2%	16	80.8%
All Others	<u>1,242</u>	<u>15.8%</u>	<u>1,030</u>	<u>19.2%</u>
Total Withholding Accounts	<u><u>1,282</u></u>	<u><u>100.0%</u></u>	<u><u>1,046</u></u>	<u><u>100.0%</u></u>

**Notes:**

Due to confidentiality issues, the names of the ten largest revenue payers are not available.  
The categories presented are intended to provide alternative information regarding the sources of the City's revenue.

**Source:** City of Whitehall Income Tax Division

**CITY OF WHITEHALL, OHIO**

SCHEDULE 14  
 FULL-TIME EQUIVALENT POSITIONS BY FUNCTION/DIVISION  
 LAST TEN YEARS

<b>Function/Division</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>General Government*</b>										
Council	5.0	5.0	5.0	5.5	5.0	5.0	5.0	5.0	5.0	5.0
Mayor	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0
Municipal Court	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Human Resources	3.0	2.5	2.5	2.5	2.5	2.5	2.0	2.0	2.0	2.0
Information Technology	4.0	4.0	3.0	2.0	2.5	2.5	2.0	2.0	1.5	1.5
Finance/Payroll	4.5	4.5	4.5	4.5	4.0	4.0	4.5	4.5	4.5	4.5
Law	5.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Civil Service	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Income Tax	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Buildings and Land	6.5	8.0	8.0	8.0	8.5	8.5	8.5	8.5	8.5	7.5
	<u>38.5</u>	<u>38.5</u>	<u>37.5</u>	<u>37.0</u>	<u>37.0</u>	<u>37.0</u>	<u>37.5</u>	<u>37.5</u>	<u>37.0</u>	<u>36.0</u>
<b>Security of Persons and Property*</b>										
Police	65.0	67.5	67.0	64.5	60.0	60.0	60.0	59.5	60.5	60.5
Fire	40.0	39.0	39.0	39.0	38.0	38.0	38.0	38.0	38.0	38.0
	<u>105.0</u>	<u>106.5</u>	<u>106.0</u>	<u>103.5</u>	<u>98.0</u>	<u>98.0</u>	<u>98.0</u>	<u>97.5</u>	<u>98.5</u>	<u>98.5</u>
<b>Leisure Time Activities*</b>										
Parks & Recreation	16.0	12.5	14.5	10.0	14.5	14.5	14.0	14.0	14.0	15.0
<b>Community Development*</b>										
Director/Building Inspections	2.5	2.5	2.5	2.5	2.0	2.0	2.0	2.5	2.5	2.5
<b>Transportation*</b>										
Streets	15.0	16.5	17.5	14.0	14.0	14.0	15.5	16.0	16.5	15.5
<b>Total</b>	<u>177.0</u>	<u>176.5</u>	<u>178.0</u>	<u>167.0</u>	<u>165.5</u>	<u>165.5</u>	<u>167.0</u>	<u>167.5</u>	<u>168.5</u>	<u>167.5</u>

**Note:** Numbers shown reflect total actual number of full-time, part-time, and seasonal employees.

\*Part-time and seasonal salaried positions counted as 0.5 each.

**Source:** City of Whitehall Finance Department

**CITY OF WHITEHALL, OHIO**

SCHEDULE 15  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN YEARS

<b>Function/Program</b>	<b>2019 (a)</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
<b>General Government</b>				
General Fund begin balance (cash)	\$13,618,210	\$7,380,159	\$7,236,429	\$7,296,353
General Fund receipts (cash)	50,435,017	41,140,737	29,200,083	35,261,820
General Fund expenditures (cash)	61,344,828	34,902,686	29,056,353	35,321,744
General Fund end balance (cash)	<u>\$2,708,399</u>	<u>\$13,618,210</u>	<u>\$7,380,159</u>	<u>\$7,236,429</u>
<b>Municipal Court</b>				
Cases heard	3,474	3,729	3,621	2,943
<b>Police</b>				
Total calls for services	32,287	32,314	34,583	32,696
Traffic violations	2,732	3,130	2,478	2,179
Motor vehicle accidents	622	684	665	730
Criminal arrests	4,018	4,032	4,054	3,497
<b>Fire/Emergency Medical Services</b>				
Fire calls	1,670	1,188	762	939
EMS calls	6,445	5,706	5,661	5,757
Fire safety inspections	1,565	N/A	1,065	513
<b>Building Inspections</b>				
Building Permits	652	300	224	206
Electrical Permits	0	137	109	111
Plumbing Permits	0	88	43	46
Signage Permits	0	73	0	63
A/C/Ref/Furn/Pip/Vent Permits	0	154	253	162
Asphalt/Concrete/Appr/Driveway Permits	0	67	0	66
Fencing Permits	0	55	0	46
Other Misc Zone Permits/POD/ROW	370	178	502	206
Sewer Permits	0	35	0	18
Demolition	6	11	12	5
Occupancy Permits	0	67	0	0
Fire Alarm/Sprinklers/Suppression	34	26	25	22
Estimated value of construction	\$66,344,425	\$14,284,552	\$332,808,025	\$85,320,430
<b>Streets</b>				
Salt usage (tons)	890	754	2,300	1,500
Cost of salt purchased	\$73,398	\$93,821	\$62,700	\$99,288

**Note:**

(a) During 2019, the City began tracking permits in a less detailed manner.

**Source:** Various City of Whitehall Divisions



<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$7,334,014	\$6,860,985	\$5,738,997	\$5,331,245	\$3,259,551	\$4,760,074
26,256,069	25,982,728	25,032,177	24,902,565	25,016,970	20,563,313
26,293,730	25,509,699	23,910,189	24,494,813	22,945,276	22,063,836
<u>\$7,296,353</u>	<u>\$7,334,014</u>	<u>\$6,860,985</u>	<u>\$5,738,997</u>	<u>\$5,331,245</u>	<u>\$3,259,551</u>
2,067	2,924	1,900	1,769	2,854	2,320
29,385	29,717	30,473	28,938	33,450	33,810
2,149	2,120	1,787	2,375	5,829	6,746
603	635	557	486	691	643
2,944	3,119	2,776	2,817	2,890	2,871
1,057	1,023	856	996	943	900
6,399	6,234	5,855	6,212	6,107	5,460
501	210	971	400	450	470
168	242	272	320	295	324
134	101	157	181	117	122
87	91	145	166	107	96
50	61	67	83	88	66
147	43	58	108	73	83
49	77	47	75	65	59
41	51	46	53	47	63
35	101	133	135	116	117
18	22	12	1	0	0
6	0	0	0	0	0
0	0	0	0	0	0
22	0	0	0	0	0
\$15,949,892	\$33,442,021	\$18,162,454	\$18,099,849	\$54,355,679	\$47,121,270
2,000	2,691	2,500	2,000	2,000	2,000
\$241,093	\$141,120	\$91,538	\$62,570	\$135,990	\$128,185

**CITY OF WHITEHALL, OHIO**

SCHEDULE 16  
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN YEARS

<b>Function/Program</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
<b>Police</b>				
Stations	1	1	1	1
Vehicles	44	43	37	37
<b>Fire/EMS</b>				
Stations	1	1	1	1
Vehicles - Fire	2	2	2	2
Vehicles - EMS	3	3	3	4
Vehicles - Support	7	9	8	7
<b>Parks &amp; Recreation</b>				
Parks	0	5	5	5
Basketball courts	2	1	1	1
Ballfields	8	14	14	14
Park shelter houses	6	0	0	10
Vehicles	10	16	0	12
Splash Pad	1	1	1	
<b>Streets</b>				
Streets (lane miles)	141.00	133.00	133.00	133.00
Vehicles	22	31	27	25

**Source:** Various City of Whitehall Divisions

<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
1	1	1	1	1	1
35	34	36	38	38	38
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
7	7	0	0	0	0
5	5	5	5	5	5
1	1	1	1	1	1
14	14	14	14	14	14
10	10	10	10	10	10
10	10	0	0	0	0
133.00	133.00	133.00	133.00	133.00	133.00
25	22	21	21	21	21

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# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF WHITEHALL**

**FRANKLIN COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 11/5/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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[www.ohioauditor.gov](http://www.ohioauditor.gov)