

# City of Pickerington Ohio, USA

# 2021

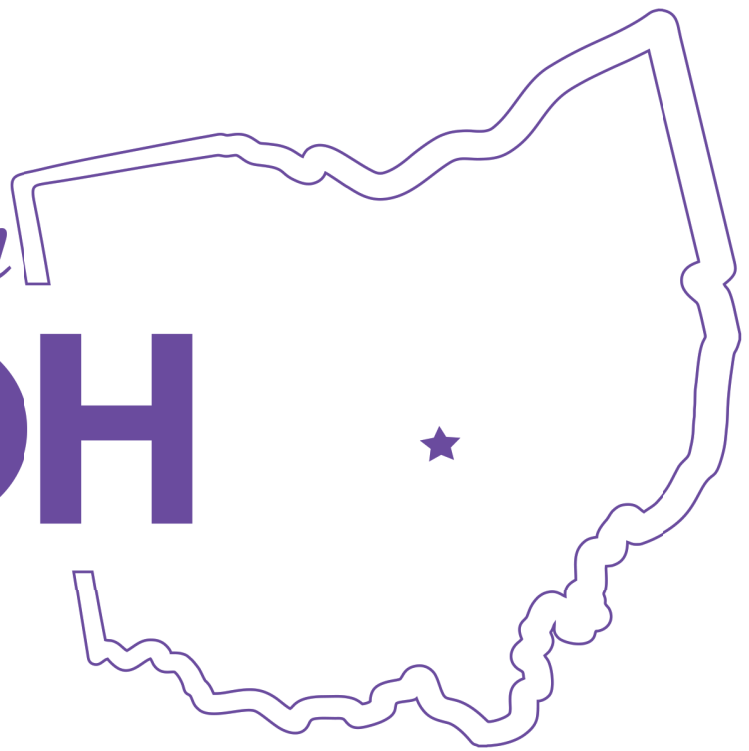
## POPULAR ANNUAL FINANCIAL REPORT

*For the fiscal year ended December, 31, 2021*



*Pickerington*

**OH**





# CITY OF PICKERINGTON

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# LETTER TO THE CITIZENS OF THE CITY OF PICKERINGTON

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Citizens of the City of Pickerington, Ohio:

I am pleased to present to you the City of Pickerington's Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2021. This report provides an analysis of the financial position of the City, where the revenues come from, where those dollars are spent, and an overview of local economic trends. My goal is to better communicate how the City is operating fiscally in a reader friendly financial publication.

The financial information for this report has been taken from the 2021 City of Pickerington Annual Comprehensive Financial Report (Annual Report). The Annual Report is comprised of 186 pages of detailed financial statements, notes, and schedules and 50 pages of statistical information. The Annual Report was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and audited by the CPA Firm, Wilson, Shannon, & Snow, Inc., receiving an unmodified opinion. An unmodified opinion means that the general purpose financial statements of the City are fairly presented in all material respects.

The City of Pickerington's PAFR is un-audited and presented on a GAAP basis. The Annual Report contains more detailed information of all of the City's funds and can be obtained from the Finance Department at City Hall or on the City website at <https://www.ci.pickerington.oh.us/departments/finance>.

The City of Pickerington's PAFR is a means of increasing public confidence in City government and your elected officials through more user-friendly reporting. As you review the PAFR for 2021, I invite you to share any suggestions, questions or comments you may have at (614) 837-3974.

*Christopher P. Schornack*

CHRISTOPHER SCHORNACK

*Director of Finance*

# CITY DIRECTORY



**City Hall  
100 Lockville Road  
Pickerington, Ohio 43147**

Mayor's Office	(614) 837-3974
City Manager	(614) 837-3974
City Clerk	(614) 837-3974
Finance Department	(614) 837-3974
Income Tax Department	(614) 837-4116
Human Resource Department	(614) 837-3974
Parks & Recreation Department	(614) 833-2211
Utility Billing Department	(614) 833-2289

**Building Department  
51 East Columbus Street  
Pickerington, Ohio 43147  
(614) 833-2221**

Economic Development Department	(614) 833-2204
Engineering Department	(614) 833-2221
Planning and Zoning Department	(614) 833-2204

**Service Department  
200 Hereford Drive  
Pickerington, Ohio 43147  
(614) 833-2292**

Sewer Plant	(614) 837-6470
Water Plant	(614) 833-2290

**Police Department  
1311 Refugee Road  
Pickerington, Ohio 43147  
(614)575-6911**

[www.ci.pickerington.oh.us](http://www.ci.pickerington.oh.us)



# CITY OF PICKERINGTON ELECTED OFFICIALS



**Lee A. Gray**  
**Mayor**  
mayorgray@pickerington.net

Elected Mayor in November 2011. Mayor Gray previously served as Mayor from 1992 to 1999 and as a Councilperson in 1987.



**Tony Barletta**  
**President of Council**  
tbarletta@pickerington.net

Elected to City Council in November 2009. Tony currently serves as Chairperson of the Finance Committee.



**Tom Romine**  
**Vice President of Council**  
tromine@pickerington.net

Elected to City Council in November 2017. Tom currently serves as Chairperson of the Safety Committee and as a member of the Finance Committee.



**Nick Derksen**  
**Councilperson**  
nderksen@pickerington.net

Elected to City Council in November 2019. Nick currently serves as a member of the Finance and Safety Committees. Nick is the Council representative to the Parks and Recreation Board.



**Crystal Hicks**  
**Councilperson**  
chicks@pickerington.net

Elected to City Council in November 2019. Crystal serves as Chairperson of the Rules Committee and as a member of the Finance and Safety Committees. Crystal is a member of the Nuisance Abatement board.



**Jaelyn Rohaly**  
**Councilperson**  
jrohaly@pickerington.net

Appointed to City Council in February 2019. Jaelyn currently serves as Chairperson of the Service Committee and a member of the Finance and Rules Committees.



**Tricia Sanders**  
**Councilperson**  
tsanders@pickerington.net

Elected to City Council in November 2017. Tricia currently serves as a member of the Rules, Finance, and Service Committees.



**Brian Wisniewski**  
**Councilperson**  
bwisniewski@pickerington.net

Re-elected to City Council in November 2019. Brian currently serves as a member of the Finance and Service Committees. Brian is the Council representative to the Planning and Zoning Commission.



## CITY OF PICKERINGTON VISION STATEMENT



“Pickerington will be a safe, thriving, family-friendly community that preserves tradition while creating a balanced, accessible, affordable, hometown by engaging our citizens to collectively enhance our quality of life.”

# CITY OF PICKERINGTON REVENUES

## Where the Money Comes From

The City generates revenue from a variety of sources. The most significant revenue sources are income taxes and property and other local taxes. Income taxes and property and other local taxes comprise 57 percent of total revenues in 2021. Income tax revenue increase was primarily related to an increase in taxpayer returns from 13,047 in 2020 to 14,984 in 2021 and a less strict policy on collections of delinquent taxes during the COVID pandemic in 2020. During 2021, investment earnings decreased to (\$57,465) based on the recongniton of the fair value of investments. Charges for Services increased due to building permits including residential housing in developments such as Spring Grove and Wellington Park. Each of these residential developments and others are currently underway with newly constructed single-family homes and vacant lots remaining. During 2021, capital grants and contributions decreased by \$2,458,221 or 43 percent, which was attributed to donated assets accepted in 2021 when compared to 2020. Lastly, miscellaneous receipts decreased by \$65,126 or 10 percent and was primarily due to City receiving a large worker's compensation refund in 2020.

### Definitions

#### Income Taxes

The City levies a one percent income tax on all income earned within the City. Residents are granted up to a one half percent tax credit for incomes taxes paid to other municipalities.

#### Property and Other Local Taxes

The City's portion of real estate and public utility taxes, as well as a three percent tax levied on hotel/motel sales.

#### Charges for Services

Sources include recreation programs, building department permits and licenses, and mayor's court fines and forfeitures.

#### Grants and Entitlements

Revenue received from State levied shared taxes.

#### Operating (and Capital) Grants & Contributions

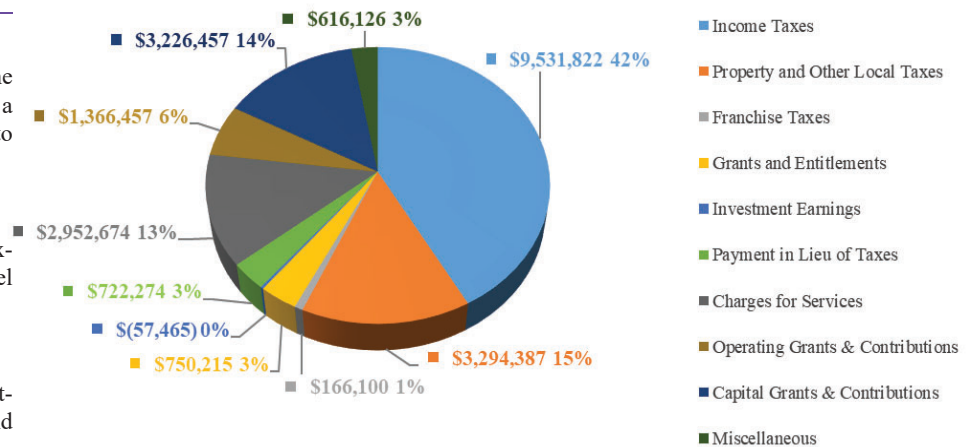
Revenues received from other governments, organizations and individuals that are restricted in some manner.

#### Investment Earnings

Revenue earned by investing all available City funds throughout the year.

#### All Other Taxes and Services

Revenue received from cable franchise taxes, payments in lieu of taxes from infrastructure improvements, gain on sale of captial assets and miscellaneous revenue.



## Three Year Source of Revenues - Governmental Activities

	2021	2020	2019
<b>Income Taxes</b>	\$ 9,531,822	\$ 7,887,473	\$ 8,204,007
<b>Property and Other Local Taxes</b>	\$ 3,294,387	\$ 3,214,464	\$ 2,915,025
<b>Franchise Taxes</b>	\$ 166,100	\$ 222,652	\$ 227,437
<b>Grants and Entitlements</b>	\$ 750,215	\$ 658,370	\$ 610,741
<b>Investment Earnings</b>	\$ (57,465)	\$ 562,808	\$ 882,785
<b>Payments in Lieu of Taxes</b>	\$ 722,274	\$ 437,685	\$ 398,709
<b>Gain on Sale of Capital Asset</b>	\$ 0	\$ 0	\$ 28,849
<b>Charges for Services</b>	\$ 2,952,674	\$ 2,081,879	\$ 2,242,123
<b>Operating Grants &amp; Contributions</b>	\$ 1,366,457	\$ 2,538,778	\$ 1,166,417
<b>Capital Grants &amp; Contributions</b>	\$ 3,226,457	\$ 5,685,133	\$ 7,880,514
<b>Miscellaneous</b>	\$ 616,126	\$ 681,252	\$ 232,687
<b>Total Governmental Activities</b>	\$ 22,569,047	\$ 23,970,494	\$ 24,789,294

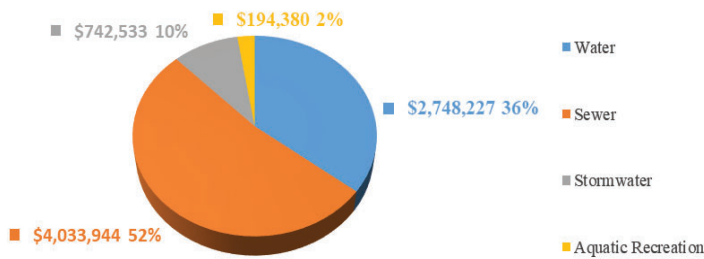


# CITY OF PICKERINGTON REVENUES

## Proprietary Funds Revenue Analysis

The City uses enterprise funds to account for its water, sewer, stormwater, and aquatic recreation center operations. For water and sewer operations, the City charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided. For stormwater operations, the City charges a flat monthly fee per equivalent residential unit (ERU). For the aquatic recreation center the City charges a fee for pool passes.

### Three Year Source of Revenues - Proprietary Funds



	2021	2020	2019
Water	\$ 2,748,227	\$ 2,706,913	\$ 2,481,979
Sewer	\$ 4,033,944	\$ 4,027,734	\$ 3,723,518
Stormwater	\$ 742,533	\$ 739,551	\$ 725,256
Aquatic Recreation	\$ 194,380	\$ 113,249	\$ 216,269
<b>Total Proprietary Funds</b>	<b>\$ 7,719,084</b>	<b>\$ 7,587,447</b>	<b>\$ 7,147,022</b>

- During 2021, water and sewer revenues each increased, respectively. The increase in revenues for both funds was primarily due to residents spending a greater amount of time at home due to the State of Ohio's Stay at Home Order related to the COVID-19 pandemic, as well as the addition of 263 new user accounts. For 2021, stormwater revenues increased .40 percent. This increase directly correlates to the increase in additional utility accounts over 2020. Finally, aquatic recreation center revenues increased 72 percent in 2021 over 2020. The number of pool season passes increased dramatically from 0 in 2020 to 397 in 2021, however, the number of day passes decreased significantly from 13,875 in 2020 to 10,032 in 2021. The shift in volume of sales is due to the City offering not offering season passes in 2020 but allowed them again for the 2021 pool season.



Splash Pad - 11330 Stonecreek Dr.



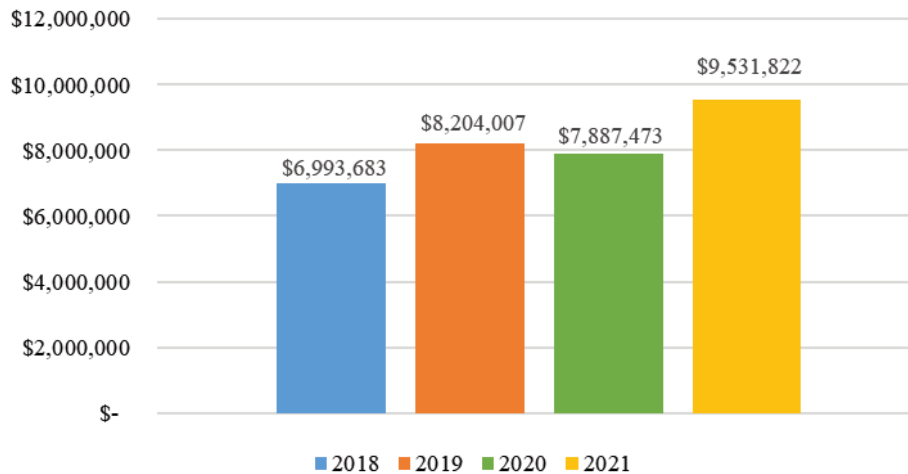
City Pool - 11330 Stonecreek Dr.

# CITY OF PICKERINGTON TAXES

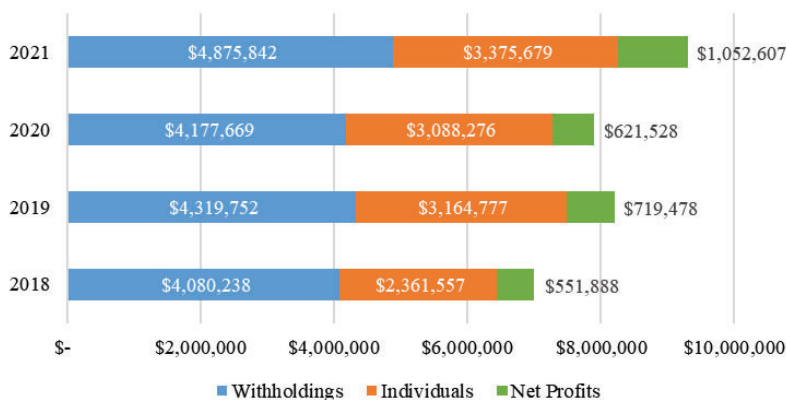
## The Value of Income Taxes

The City of Pickerington levies a one percent income tax on income earned within the City, which applies to all qualifying wages, commissions, other compensation earned or received, and net income of for-profit organizations that conduct business within the City. City of Pickerington residents are given up to a one half percent credit on any of their wages that are taxed by another municipality and not refunded. Income tax collections consist of three sources: taxes from employee withholdings, taxes from individuals and taxes on net profits. As shown in the chart below taxes from withholdings make up the largest percentage of the City’s income tax revenue. Employee withholdings are equivalent to one percent of the wages earned in the City which are deducted from employees’ earned income and remitted by the employer. Taxes from individuals consist of one percent of individuals’ income that was not withheld on the resident’s behalf and remitted to the City. For example, self-employment income and net income earned from rental property are taxable to the City as earned income. Taxes on net profits are levied on the net income of all businesses located in the City.

Income Tax Revenues



Income Tax Collections



### Withholdings

1.0% tax due on all employees who work in the City, typically withheld from salary and paid to the City by the employer.

### Individuals

1.0% tax due on most additional income earned by individuals, including trusts, sole proprietorships, gambling winnings, and rental income.

### Net Profits

1.0% tax levied on the profits realized by City of Pickerington businesses after all other taxes have been applied.

# CITY OF PICKERINGTON TAXES

## Income Tax Levied Comparison

	Tax Levied	2021
City of Canal Winchester	2.00 %	100.00 %
City of Columbus	2.50 %	100.00 %
City of Gahanna	2.50 %	100.00 %
City of Groveport	2.00 %	100.00 %
City of Hilliard	2.00 %	100.00 %
City of Lancaster	2.20 %	45.45 %
City of Pataskala	1.00 %	0.00 %
<b>City of Pickerington</b>	<b>1.00 %</b>	<b>50.00 %</b>
City of Reynoldsburg	2.50 %	100.00 %
City of Westerville	2.00 %	100.00 %

- Income taxes are paid first to the municipality where an individual works and then where they live. The City of Pickerington provides 50 percent credit up to 1 percent for taxes paid to the municipality where you work.
- In addition to concentrated efforts related to delinquent income tax collections and compliance, the City continues to expand economic development initiatives in an effort to increase and diversify the income tax base.

## Where Property Taxes Go

One of the largest tax bills a property owner receives annually is their property taxes. Property taxes are administered by Fairfield County and are generally included in the property owners monthly mortgage payment. In 2021, property taxes received accounted for 14.5 percent of total governmental revenues and represented just 8 percent of the total taxes a property owner paid.

Example:

**\$228,600 Home\***

Pickerington taxing district 2307



## Understand Your Property Taxes

Property tax is based on the amount charged per \$1,000 worth of taxable property value, also known as millage. Amounts collected for levies, other than general operating levies, must be used for those specific purposes stated in the levies. The Fairfield County Treasurer's office collects property taxes and the Fairfield County Auditor's office distributes those taxes to the appropriate entities noted above.

# CITY OF PICKERINGTON EXPENDITURES

## Where the Money Goes

The City of Pickerington's governmental activities account for most of the services provided by the City's various departments. The City's expenses are reported at the function level which describes the primary purpose of each expense. Forty-nine percent of the City's operating budget is used for security of persons & property, which includes the Police Department. Increase in security of persons and property are attributed with higher salaries and benefits. Transportation expenses represents 26 percent of the City's operating budget, which includes maintaining roads and curbs. Increase in transportation expenses are based on higher contractual related costs for street paving and curb replacement. General Government represents 15 percent of the City's operating budget. The decrease in general government expenses is attributed to multiple factors, including a decrease in annexation agreement contributions and pre-annexation agreements in the amounts of \$81,000 and \$50,000, respectively. There was also a decrease in supplies and computer purchases in the amount of \$167,038 to replace all outdated desktops, laptops, and a server and we had a decrease in the Legal Department in the amount of \$78,890, due to conservative legal counsel and annexation/economic development estimates. Finally there was a decrease in Council's Department in the amount of \$20,028 due to Council Members not electing benefits and a decrease in the Finance Department in the amounts of \$63,306 and \$54,473, respectively, due to the transition period related to the hiring of a replacement income tax clerk and conservative income tax refund estimates.

### Definitions

#### General Government

Consists of City Council, Mayor, Mayor's court, City Manager, Finance Department, and all general administrative departments.

#### Security of Persons & Property

Includes the Police Department which provides public safety services through our patrol division, detective bureau, and dispatch services.

#### Transportation

Includes all costs associated with maintaining our curbs and roads.

#### Leisure Time Activities

Includes costs associated with operating our recreation programs and maintaining our parks.

#### Public Health Services

Includes health services contract with the Franklin County Public Health Department.

#### Community Environment

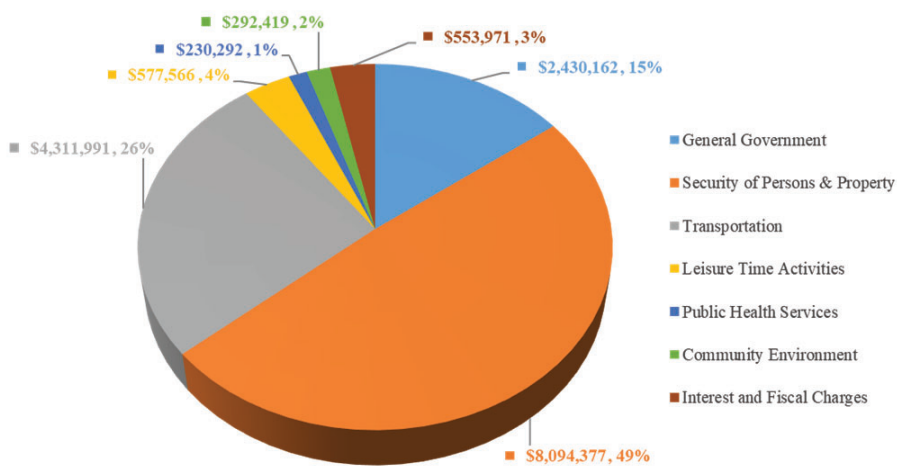
Consists of our Building Department, Economic Development Department and the Planning and Zoning Department.

#### Utilities

Includes all costs associated with maintaining our Water, Sewer, and Stormwater systems.

#### Interest and Fiscal Charges

Includes interest payments on municipal debt.



### Three Year Expenditures by Program - Governmental Activities

	2021	2020	2019
<b>General Government</b>	\$ 2,430,162	\$ 2,852,442	\$ 3,204,706
<b>Security of Persons &amp; Property</b>	\$ 8,094,377	\$ 7,562,299	\$ 2,247,487
<b>Transportation</b>	\$ 4,311,991	\$ 3,621,227	\$ 3,490,565
<b>Leisure Time Activities</b>	\$ 577,566	\$ 1,050,758	\$ 968,183
<b>Public Health Services</b>	\$ 230,292	\$ 217,034	\$ 200,946
<b>Community Environment</b>	\$ 292,419	\$ 1,066,348	\$ 964,274
<b>Utilities</b>	\$ 0	\$ 66,725	\$ 0
<b>Interest and Fiscal Charges</b>	\$ 553,971	\$ 409,216	\$ 477,984
<b>Total Governmental Activities</b>	\$ 16,490,778	\$ 16,846,049	\$ 11,554,145

# CITY OF PICKERINGTON DEBT

## Governmental Activities Debt

As of December 31, 2021, 2020, and 2019 the City had outstanding general obligation bonds and notes in the amounts of \$8,925,000, \$9,835,000, and \$10,780,000 respectively.

	2021	2020	2019
Street Improvement Bonds	\$ 8,630,000	\$ 9,250,000	\$ 9,910,000
Police Facility Bonds	\$ 295,000	\$ 585,000	\$ 870,000
<b>Total Governmental Activities</b>	<b>\$ 8,925,000</b>	<b>\$ 9,835,000</b>	<b>\$ 10,780,000</b>

### Moody's Investor Service

On December 6, 2018, Moody's Investor Service maintained an Aa2 rating on the City's general obligation bonds.

Obligations rated Aa are considered to be of high quality and are subject to very low credit risk. A higher credit rating often reduces the cost of borrowing.

## Definitions

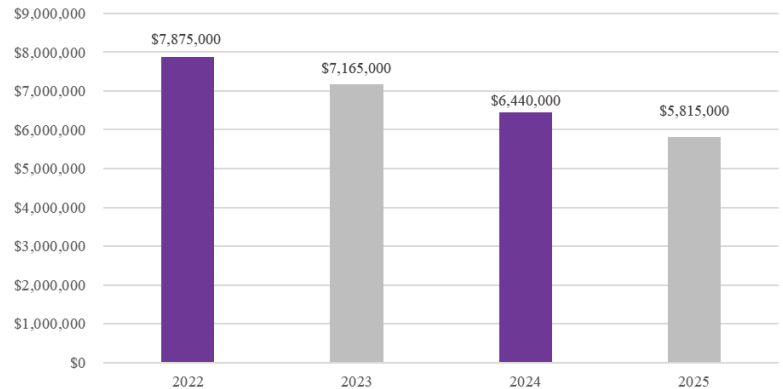
### General Obligation Bonds

Long-term debts that are repaid from the City's available resources.

### General Obligation Notes

Short-term debts that are repaid from the City's available resources.

Governmental Activities - Remaining Balance of Bonds



## Business-Type Activities Debt

As of December 31, 2020, 2019, and 2018 the City had outstanding general obligation bonds and OWDA Loans in the amounts of \$7,638,584, \$8,710,433, and \$9,748,096 respectively.

	2021	2020	2019
<b>General Obligation Bonds:</b>			
Water	\$ 1,460,000	\$ 1,575,000	\$ 1,685,000
Sewer	\$ 350,000	\$ 515,000	\$ 675,000
<b>OWDA Loans:</b>			
Water	\$ 0	\$ 184,134	\$ 361,744
Sewer	\$ 5,828,584	\$ 6,436,299	\$ 7,026,352
<b>Total Business-Type Activities</b>	<b>\$ 7,638,584</b>	<b>\$ 8,710,433</b>	<b>\$ 9,748,096</b>

- In 2021, the City refunded street improvement bonds totaling \$2,935,000. This refunding had a net present value savings of \$175,356.
- In 2021, the City paid off the remaining balances for the 2011 OWDA Water loan used for the Water Treatment Plant Reverse Osmosis System and the 2001 OWDA Sewer loan which was used for Sycamore Creek Sanitary Relief Sewer Line.

## Definitions

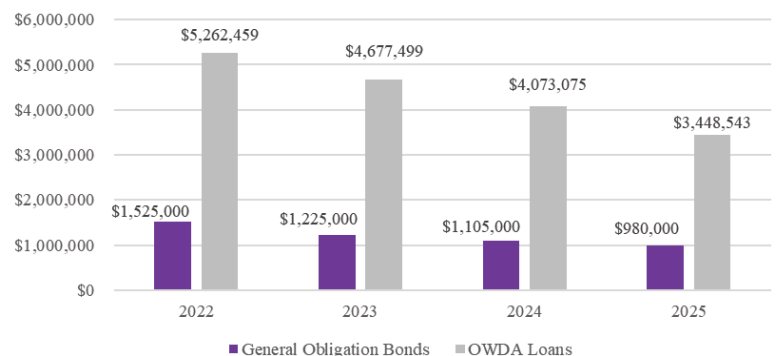
### General Obligation Bonds

Long-term debts that are repaid from the City's available resources.

### OWDA Loans

Low interest loans from the Ohio Water Development Authority to support water and sewer improvements.

Business-Type Activities - Balance of Bonds & Loans



# CITY OF PICKERINGTON

## NET POSITION

### GOVERNMENTAL ACTIVITIES

The Statement of Net Position looks at the City as a whole and asks the question, “How did we do financially during the year?” The table below provides a summary of the City’s governmental activities net position for 2021, 2020, and 2019.

Assets	Governmental Activities		
	2021	2020	2019
Current and Other Assets	\$31,258,631	\$26,628,054	\$22,727,707
Capital Assets, Net	82,608,549	81,930,203	69,884,646
<i>Total Assets</i>	<u>113,867,180</u>	<u>108,558,257</u>	<u>100,520,649</u>
<b>Deferred Outflows of Resources</b>			
Deferred Charge on Refunding	26,277	35,035	43,793
Pension	1,388,199	1,437,461	3,637,297
OPEB	791,233	896,398	976,297
<i>Total Deferred Outflows of Resources</i>	<u>2,205,709</u>	<u>2,368,894</u>	<u>4,657,387</u>
<b>Liabilities</b>			
Current and Other Liabilities	5,577,545	4,766,377	5,194,845
Long-term Liabilities	21,034,446	23,896,652	27,699,443
<i>Total Liabilities</i>	<u>26,611,991</u>	<u>28,663,029</u>	<u>32,894,288</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	3,139,000	3,020,000	2,893,000
Payment in Lieu of Taxes	733,948	421,760	437,686
Pension	1,741,484	1,540,376	231,891
OPEB	1,374,579	813,823	367,405
<i>Total Deferred Inflows of Resources</i>	<u>6,989,011</u>	<u>5,795,959</u>	<u>3,929,982</u>
<b>Net Position</b>			
Net Investment in Capital Assets	69,350,552	67,577,703	64,569,465
Restricted	8,923,042	8,027,089	2,339,811
Unrestricted (Deficit)	4,198,293	863,371	1,443,990
<b>Total Net Position</b>	<u>\$82,471,887</u>	<u>\$76,468,163</u>	<u>\$68,353,266</u>

### GOVERNMENTAL ACTIVITIES HIGHLIGHTS

- During 2021, Total governmental activities assets increased \$6,003,724. This increase is primarily due to an increase in cash and cash equivalents in the amount of \$3,685,506 and capital assets in the amount of \$678,346. The increase in cash and cash equivalents is due to an increase in income tax collections of \$1,644,349, charges for services of \$870,795 and a decrease in expenses of \$355,271.
- Total governmental activities long-term liabilities decreased \$2,862,206. This decrease is primarily due the decrease in net OPEB liability in the amount of \$1,110,716. The net OPEB liability decrease represents the change in the City's proportionate share of the OPERS unfunded OPEB liability as an asset was reported for calendar year 2021. The City also issued refunding bonds totaling \$2,935,000 which resulted in a total principal retirement of \$910,000.

### Definitions

#### Assets

Consists of those items owned by the City that will provide a benefit in the future.

#### Long-Term Liabilities

Includes amounts owed for the issuance of debt, compensated absences, and net pension liability the City still owes.

#### Capital Assets

Represents equipment, vehicles, land, buildings, and roads and bridges infrastructure that provide an economic benefit to the City for more than one year.

#### 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 until then.

#### Deferred Inflows of Resources

Represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources until that time.

#### Net Investment in Capital Assets

Represents capital assets, net of accumulated depreciation, reduced by outstanding debt, to acquire the asset.

#### Governmental Activities

Includes the majority of our City's services consisting of police, administration and all departments with the exception of our Water, Sewer, Stormwater, and Aquatic Recreation Services.

# CITY OF PICKERINGTON

## NET POSITION

### BUSINESS-TYPE ACTIVITIES

The following table provides a summary of the City's business-type activities net position for 2021, 2020, and 2019.

Assets	<b>Business-Type Activities</b>		
	2021	2020	2019
Current and Other Assets	\$21,763,005	\$18,057,033	\$15,495,546
Capital Assets, Net	72,739,517	70,063,308	66,117,179
<i>Total Assets</i>	<i>94,502,522</i>	<i>88,120,341</i>	<i>81,612,725</i>
<b>Deferred Outflows of Resources</b>			
Deferred Charge on Refunding	4,375	6,564	8,752
Pension	150,103	354,507	833,838
OPEB	86,162	260,257	125,607
<i>Total Deferred Outflows of Resources</i>	<i>240,640</i>	<i>621,328</i>	<i>968,197</i>
<b>Liabilities</b>			
Current and Other Liabilities	272,528	465,849	371,050
Long-term Liabilities	9,505,493	12,791,686	13,963,812
<i>Total Liabilities</i>	<i>9,778,021</i>	<i>13,257,535</i>	<i>14,334,862</i>
<b>Deferred Inflows of Resources</b>			
Pension	637,179	221,298	164,921
OPEB	491,057	54,299	77,984
<i>Total Deferred Inflows of Resources</i>	<i>1,128,236</i>	<i>275,597</i>	<i>242,905</i>
<b>Net Position</b>			
Net Investment in Capital Assets	64,900,703	60,957,298	56,348,616
Unrestricted	18,936,202	14,251,239	11,654,539
<b>Total Net Position</b>	<b>\$83,836,905</b>	<b>\$75,208,537</b>	<b>\$68,003,155</b>

### Definitions

#### *Assets*

Consists of those items owned by the City that will provide a benefit in the future.

#### *Long-Term Liabilities*

Includes amounts owed for the issuance of debt, compensated absences, and net pension liability the City still owes.

#### *Capital Assets*

Represents equipment, vehicles, land, buildings, and roads and bridges infrastructure that provide an economic benefit to the City for more than one year.

#### *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 until then.

#### *Deferred Inflows of Resources*

Represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources until that time.

#### *Net Investment in Capital Assets*

Represents capital assets, net of accumulated depreciation, reduced by outstanding debt, to acquire the asset.

#### *Business-Type Activities*

Includes our Water, Sewer, Stormwater, and Aquatic Recreation Services.

### BUSINESS-TYPE ACTIVITIES HIGHLIGHTS

- During 2021, Total business-type activities assets increased \$6,382,181. This increase is primarily due to a net increase in cash and cash equivalents and investments in the amount of \$3,404,705 and capital assets in the amount of \$3,946,129. The increase in cash and cash equivalents is directly related to residential capacity fees in the amount of \$1,856,894. The City has not raised its water and sewer user fees since 2013.
- The increase in business-type activities capital assets is primarily due to capital contributions from developers in the amount \$4,111,290. The increase in capital assets of \$2,676,209 is primarily attributed to capital contributions of \$3,979,490 offset by current year depreciation.
- Total business-type activities liabilities decreased \$3,479,514. This decrease is primarily due to a decrease in the net pension liability and net OPEB liability of \$671,298 and \$1,503,742, respectively. Other decreases relate to principal payments in the amount of \$270,000 on outstanding general obligation bonds and general obligation refunding bonds for the water and sewer treatment systems. In addition, principal payments were made in the amount of \$791,849 on the outstanding Ohio Water Development Authority loans.

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# CITY OF PICKERINGTON

## ECONOMIC DEVELOPMENT

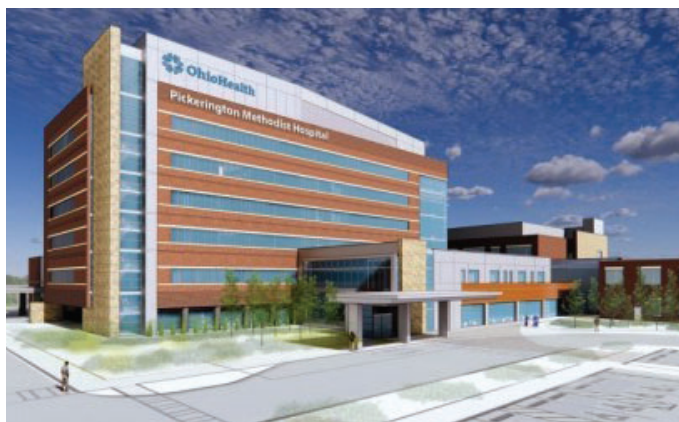
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### Commercial Development Projects 2021

There is strong business development interest in the Pickerington market and we believe there will be steady growth in the coming years. Overall, the City of Pickerington saw a total of nearly \$21.6 million in commercial investment in 2021.

The following projects were initiated or completed in 2021:

- OhioHealth broke ground on a six-story, 220,000 square foot hospital that will include additional cancer services to the Pickerington community. The new hospital will be called OhioHealth Pickerington Methodist Hospital and will be built over 30 acres of undeveloped land on-site, expanding from the northern side of the current campus. Services provided in the new hospital will include, cancer (infusion), women's health, trauma (Level III), heart and vascular (diagnostic and interventional cath labs), acute stroke program, general medicine, general surgery, and ancillary expansion (imaging, lab and pharmacy).
- Various new businesses moved into Pickerington during 2021. Some of these establishments include: Fresh Donut, Buff City Soap, GN International Grocery, Orange Theory Fitness, and Club Pilates.
- In 2021, the City of Pickerington invested in City owned publicly available electric vehicle (EV) charging infrastructure to prepare for the coming wave of electric vehicles. The City has installed two level II chargers and one Level III charger that can fully charge an EV in less than thirty minutes.



Rendition of new OhioHealth Hospital - Pickerington Methodist Hospital



Level II EV Chargers - Olde Village parking lot



Level III EV Charger - Shoppes at Hunters Run



GN International Grocery - 859 Windmill Dr.



### 2021 Principal Employers

Employer	Employees
Pickerington LSD	1,207
Ohio Health Corporation	555
Kroger Company, Inc.	396
Rooster's	359
Kohl's Department Stores	294
Tamarkin Co. Inc.	292
Wendy's	261
Cracker Barrel Restaurant	257
City of Pickerington (Including, PT/Seasonal)	144
Red Robin International, Inc.	132

### 2021 City of Pickerington Employees

Function/Program	Employees
General Government	25.5
Security of Persons & Property	45
Leisure Time Activities	4
Community Development	6
Transportation	5.5
Basic Utility Services	18
<b>Total</b>	<b>104</b>



Buff City Soap - 10709 Blacklick Eastern Rd NW, Suite 400



Club Pilates - 10710 Blacklick Eastern Rd. NW, Suite 200

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# CITY OF PICKERINGTON AWARDS

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## FINANCIAL AWARDS

The City of Pickerington has received the Auditor of State’s “Award with Distinction” for outstanding commitment to the highest standards of financial reporting for the years 2005, 2006, and 2008 through 2020 due to the filing of the Annual Comprehensive Financial Report (Annual Report) and having no audit citations.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Annual Comprehensive Financial Report (Annual Report) for the year ended December 31, 2020. This was the seventeenth year the City had filed a Annual Report and received this award. In order to be awarded a Certificate of Achievement, the City had to publish an easily readable and efficiently organized Annual Report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

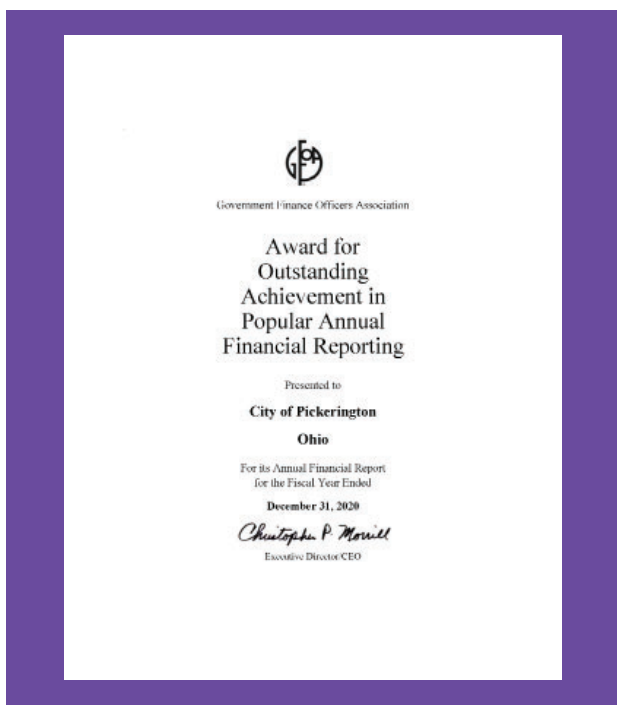
Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the City of Pickerington for its Popular Annual Financial Report for the fiscal year ended December 31, 2020. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award of Outstanding Achievement in Popular Annual Financial reporting is valid for a period of one year only. The City of Pickerington has received a Popular Award for the last ten consecutive years (fiscal years ended 2011- 2020).

## TREE CITY 29TH CONSECUTIVE YEAR

The City received its twenty-ninth Tree City USA Award for the year ended December 31, 2021. This prestigious award recognized the City for its annual program of planting new trees and maintaining and removing old trees.



# City of Pickerington

## Demographics

County:	Fairfield County, Ohio
Area:	9.75 Square Miles
Location:	13.2 Miles Southeast of Columbus
Established:	1815
Attained City Status:	1991
Population:	23,971
Median Household Income:	\$101,577
Median Housing Value:	\$228,600
Owner Occupied Housing Rate:	78.6%
Median Resident Age:	35.0 years
Median Household Size:	2.92
Bachelor's Degree or Higher:	49.0%
Employed Labor Force:	73.7%
Unemployed Labor Force:	3.0%
Per Capita Income:	\$37,910
Households:	7,252
Mean Travel Time to Work (minutes):	27.3
Businesses:	1,793

*\*Information obtained from 2021 U.S. Census Estimates*

### Community Investments

The City provides the following services: public safety, operation of water, sewer, and stormwater utilities, street repair and maintenance, parks and recreation, and a State Certified Building Department. Fire department services are provided by Violet Township, of which the City is a part. The City of Pickerington maintains over 158 acres of park land located within Sycamore Park, Victory Park, Colony Park, Simsbury Park, Shawnee Crossing, Preston Trails, and Willow Pond Park. The parks offer a variety of activities including shelter houses, fishing, basketball courts, softball fields, soccer fields, tennis courts, a putting green, playgrounds, swing sets, an arboretum, a covered bridge, sledding hills, and a skate park. In 2021, the parks and recreation capital improvement plan included the demolition of the old restrooms at Victory Park. the total cost of this project was \$45,000.

### Popular Annual Financial Report

The Popular Annual Financial Report (PAFR), is to be used as a quick guide for the citizens of Pickerington, and to summarize how the City is operating fiscally. The information in this PAFR was taken directly from the Annual Comprehensive Financial Report (Annual Report), which is more extensive and can be found on the City's website at the following link:  
<https://www.ci.pickerington.oh.us/departments/finance>



# 2021

## CITY OF PICKERINGTON

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*Violet Capital of Ohio*

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