



**City of Pataskala, Ohio**  
**Finance Department**  
**Report to Council**  
*For the Period Ended*  
*August 31, 2015*







# **City of Pataskala, Ohio Finance Department**

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**Report to City Council  
For the Period Ended  
August 31, 2015**

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**James M. Nicholson**  
*Finance Director*



**CITY OF PATASKALA, OHIO**  
**August 2015 Finance Dept. Report to Council**

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**August 2015 Finance Dept. Report to Council**

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## Finance Department

James M. Nicholson  
Finance Director

Janice A. Smith  
Finance Manager

**TO:** City Council Members  
Mike Compton, Mayor  
B.J. King, City Administrator

**FROM:** Jamie Nicholson

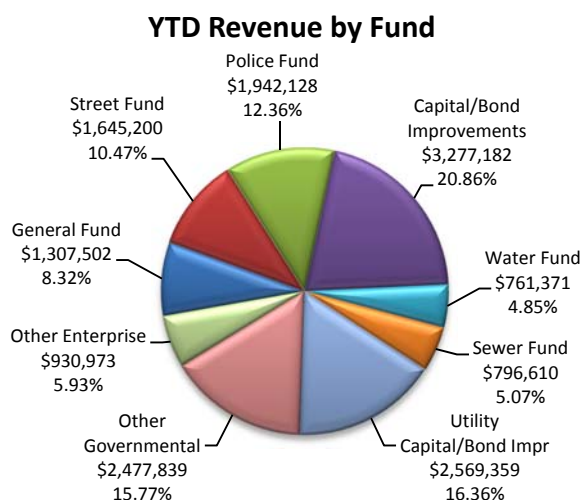
**DATE:** September 4, 2015

**RE:** **August 2015 Financial Condition Report**

The month of August was both busy and productive in the Finance department. During the month, we worked on the following tasks: (1) created the new capital facilities fund, and transferred approximately \$65 thousand of City Hall facility rent to the new fund; (2) updated the 2016-2020 capital improvement program (CIP) database with departmental submissions, and reviewed proposals with the Administration; (3) completed work on updating the 2016 operating budget models, including development of projected employee wage and benefit costs, and distributed to departments; (4) completed update of 2016 budget compilation and reporting models; (5) the Finance Director attended a 2-day Advanced Governmental Accounting training seminar; (6) supported the Planning Director's hiring of a new Zoning Inspector, including creating and mailing notices to applicants of their non-selection; and (7) completed the Licking County Auditors request for 12/31/15 outstanding debt report.

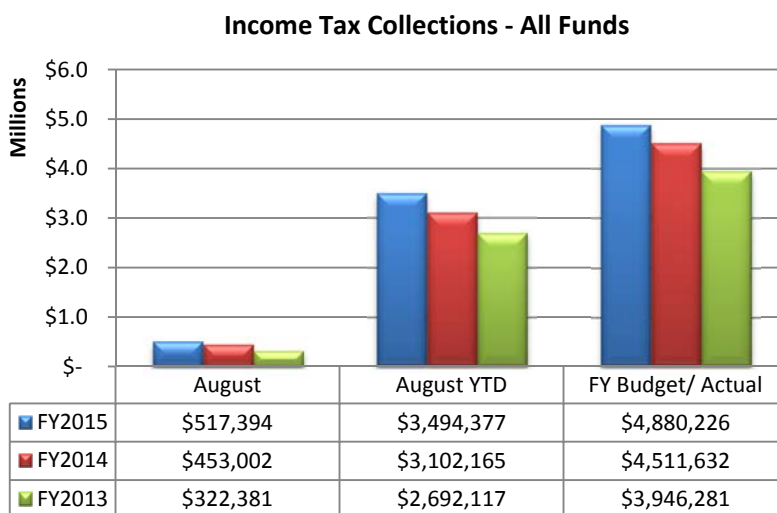
The month of September will also be a very busy month, in that we plan to: (1) continue development of ACA-required employer reporting; (2) continue work on the 2016 budget process, including: presenting Council with the proposed Capital Improvement Program, and compiling the departmental operating budget submissions to identify annual year-end fund balances; (3) attend the Ohio GFOA annual conference and the annual Software Solutions Inc. (SSI) user group meeting; and (4) assist the Law Director in preparing legislation to amend the city's income tax code.

I am pleased to present this report on the financial condition of the city as of August 31, 2015. On a year to-date cash basis (YTD), the city has collected approximately \$15.71 million in total revenue from all sources, or 79.03% of the full-year budget. This total is distorted, however, due to: (1) \$5.52 million in interfund transfers made; (2) \$1.63 million in debt proceeds received in 2015; (3) \$1.6 million in grant revenues not yet received; and (4) receipt of \$454.6 thousand in property taxes in August for the second-half settlement. Adjusting for the interfund transfers, and grant/debt revenues, as well as adjusting for the timing of the property tax revenues would result in a YTD collections rate that is equal to 65.39% of budget, and is slightly below the straight line rate of 66.67%.



Income tax collections for the month of August were \$517.4 thousand, and were 14.21% higher than last year when compared to August 2014. Total year to-date collections are \$3.49 million (71.6% of budget) and, when compared to an August 2014 YTD total of \$3.1 million, are \$392.33 thousand (12.64%) higher. The full-year 2015 budget is currently projected to be \$4.88 million, and was increased by \$350 thousand during the month of August. It is important to note that the August 2014 year to-date collections were 68.76% of full-year 2014 collections, and the 2013 YTD collections were 68.22% of the full-year collections.

In August, the city received its second-half 2015 property tax settlement from Licking County. Total property taxes received to-date are \$1.0 million, and are \$50.2 thousand (4.73%) lower than the same period in 2014. The 2015 budget in this line is \$1.09 million and is projected to be up by \$31.9 thousand (3.0%) above the 2014 full year collections. The overall increase is due to higher estimated real property tax collections (up \$20.1 thousand, or 2.37%), which is partially offset by decreased TIF PILOT payments, which are projected to be lower by \$1.1 thousand (0.6%). The total also includes \$200 thousand in TIF payments in lieu of taxes (PILOT) from the State Route 310 TIF district, and approximately \$18.8 thousand in other property tax revenues.



Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2015, a total of \$2.96 million is budgeted, with \$1.63 million of the total expected to come from grants and loans. Through August 31, a total of \$960.6 thousand has been collected (32.4% of the category budget). Most of the current shortfall is due to: approximately \$490.6 thousand in Mink Street grant/loan proceeds from OPWC not yet received and \$1.04 million in federal grant proceeds on the Mink Street phase II project not yet received.

Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2015, approximately \$3.43 million has been budgeted for total service charge revenues. Year to-date collections are \$2.88 million, or 83.94% of the budget. The eight-month total is up by \$366.9 thousand (14.6%) when compared to the same period in 2014. The primary driver of the increase is the receipt of \$591.6 thousand in tap fees. At \$3.17 million or 92.56% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through August 31 are \$2.7 million, or 85.05% of the full-year budget in this line item. In comparison, August 2014 YTD collections were \$2.35 million and represented 73.48% of full-year 2014 collections.

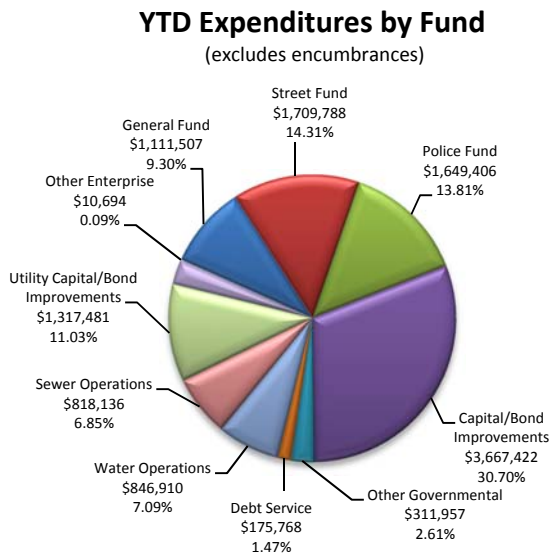
After clearing the two-thirds point of 2015, spending for the year continues to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in spending equal to 52.18% of budget, well below the straight-line rate of 63.67%. While this certainly compares favorably to the straight-line rate, including 2014 carryover encumbrances (e.g., purchase orders) as well as FY 2015 issued POs in the total, results in a ratio of 80.23%. Many of these 2015 purchase orders encumber full-



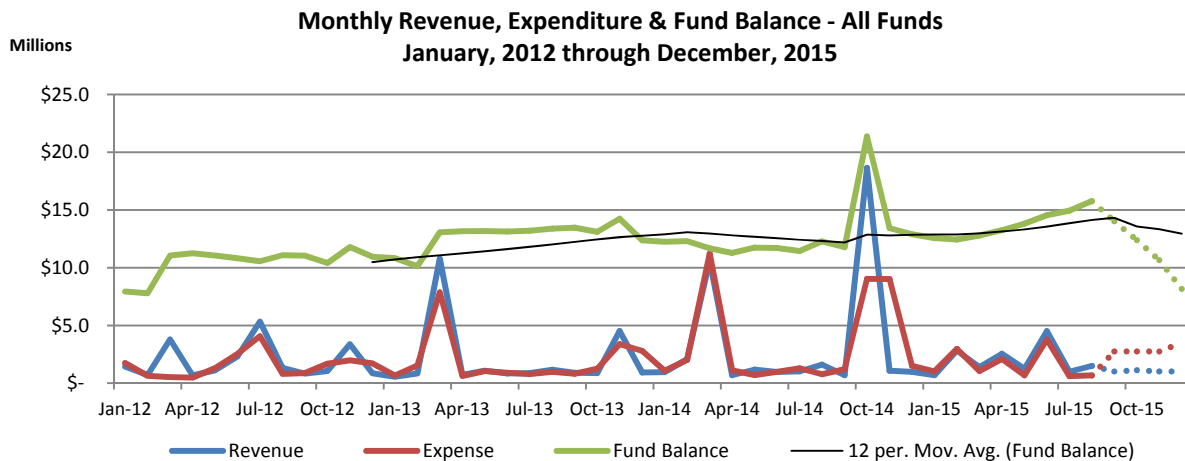
year spending, and has the effect of overstating the impact of the encumbrances.

The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

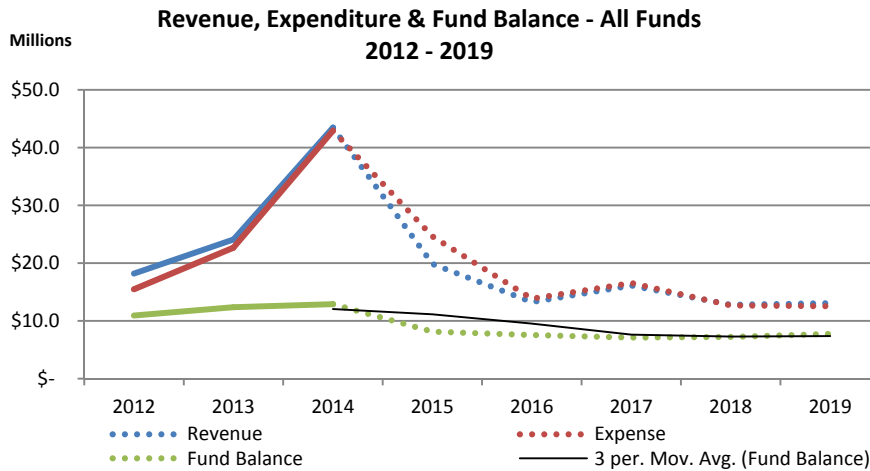
Current projections call for the balance to gradually decline each year through 2017 (see chart at the top of the following page), at which time the trend will reverse and increase each year thereafter through 2019. This is due to revenues either exceeding or being roughly equal to expenditures in each of those succeeding years. We have updated these projections with the results from the Council’s adoption of the 2015 budget.



The general fund ended the month of August 2015 with an unencumbered balance of \$880.3 thousand and is up by \$8.8 thousand, or 1.02% from December 2014. The Street (201) fund unencumbered fund balance decreased by \$181.0 thousand (9.65%), and the Police (208) fund increased by \$159.7 thousand (14.51%) from December 2014. The 2015 forecast for these funds calls for them to end the year at approximately



the same value as they ended 2014. The decline in the unencumbered cash balance in one of the three principal funds is the direct result of having only eight months of revenue to offset a large number of full-year purchase orders. It will be very important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Unless income tax revenues increase dramatically in the near future (such as securing a major tenant for the business park/JRS), the ability of the city to be able to fund spending on capital projects or related debt service may become limited. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are factors that the ratings agencies consider when evaluating the city’s fiscal health.



I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: 101 – General Fund; 201 – Street Fund; 208 – Police Fund; 301 – Capital Improvements; and 601/651 – Water and Sewer Operations funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO  
CASH BALANCE RECONCILIATION  
AS OF AUGUST 31, 2015**

<b><u>BANK/FINANCIAL INSTITUTION BALANCES:</u></b>	
<i>Governmental Funds Checking (per stmt)</i>	\$ 325,000.00
Outstanding checks	(18,423.29)
O/S check sweep pending	18,423.29
Error Correction/Deposit in-transit	-
	-
<b>Total Governmental Funds Checking</b>	<b>\$ 325,000.00</b>
<i>Governmental Funds Sweep Acct (per stmt)</i>	\$ 5,262,837.23
Other in-transit	-
O/S check sweep pending	(18,423.29)
<b>Total Governmental Funds Sweep</b>	<b>\$ 5,244,413.94</b>
<b>Combined Governmental Funds</b>	<b>\$ 5,569,413.94</b>
<i>Payroll Checking Account (per stmt)</i>	\$ 60,435.30
Outstanding checks	(2,837.91)
Deposits in-transit	-
Error correction in-transit	-
<b>Total Payroll Checking</b>	<b>\$ 57,597.39</b>
<i>Utility Funds Checking (per stmt)</i>	\$ 5,269.64
Deposits in-transit	-
Outstanding checks	(16,195.77)
O/S check sweep pending	16,488.61
Error Correction/Deposits in-transit	(292.84)
<b>Total PNB Water-Sewer Checking</b>	<b>\$ 5,269.64</b>
<i>Utility Funds Sweep Acct (per stmt)</i>	\$ 3,073,389.72
Deposits in-transit	-
O/S check sweep pending	(16,488.61)
Bank error correction/other in-transit	-
<b>Total PNB Water-Sewer Sweep</b>	<b>\$ 3,056,901.11</b>
<b>Combined PNB Water-Sewer Account</b>	<b>\$ 3,062,170.75</b>
<i>Fire Escrow Account</i>	\$ 24,000.00
Outstanding checks	-
Deposits in-transit	-
	-
<b>Total PNB Fire Escrow Account</b>	<b>\$ 24,000.00</b>
<i>Builders Escrow/Construction Account</i>	\$ 208,260.80
Outstanding checks	-
Deposits in-transit	-
	-
<b>Total PNB Builders/Construction Escrow</b>	<b>\$ 208,260.80</b>
<i>Petty Cash Funds</i>	\$ -
<i>Investments (at cost)</i>	
PNB CD 6881	\$ 4,452.39
STAR Ohio - Governmental	1,001,188.67
STAR Ohio - Utility	500,600.55
Raymond James - Governmental	3,736,217.05
Raymond James - Utility	1,601,259.45
<b>Total Investments</b>	<b>\$ 6,843,718.11</b>
<b>Total Statement Cash Balance</b>	<b>\$ 15,765,160.99</b>
<b><u>(Not included in total bank balances)</u></b>	
<i>PNB Mayors Court Account</i>	\$ 15,800.77
Deposits in transit	-
Outstanding checks/ACH	(15,310.77)
Bank error/corrections	10.00
<b>Total Mayors Court</b>	<b>\$ 500.00</b>
<b>Statement Balance vs System Cash</b>	<b>\$ -</b>

<b><u>SYSTEM FUND CASH BALANCES:</u></b>	
<b><u>Month-End Fund Cash Balances:</u></b>	
101 - General Fund	\$ 1,166,357.85
102 - Unclaimed Funds	46.92
<b>Total General Funds</b>	<b>\$ 1,166,404.77</b>
201 - Street Fund	\$ 2,008,472.26
202 - State Highway	44,869.15
203 - Ecological Preservation	1,000.00
204 - Pataskaka JEDD	1,284.65
205 - Permissive License Tax	300,030.75
206 - Recreation Fund	34,654.60
207 - Park Use	62,244.90
208 - Police Fund	1,294,456.52
209 - Immobilization	490.00
210 - Mayor's Court Computer	56,723.51
211 - Alcohol Enforcement & Education	5,921.10
212 - Law Enforcement Trust	9,169.96
213 - Pataskala Mobile Home Park	4,452.39
214 - FEMA Grant Fund	9.00
215 - CHIP Fund	-
216 - Community Development Block Grant	-
217 - Safe Routes to School	-
218 - Police K-9	10,135.39
219 - Sesquicentennial Fund	366.91
220 - Indigent Drivers Interlock	952.10
221 - Indigent Drivers Alcohol Treatment	-
222 - Law Enforcement Training & Ed	2,000.00
<b>Total Special Revenue</b>	<b>\$ 3,837,233.19</b>
401 - Debt Service Fund	\$ 395,566.95
402 - Street Bond	30,067.19
<b>Total Debt Service</b>	<b>\$ 425,634.14</b>
301 - Capital Improvements	\$ 2,540,829.66
302 - Bond Improvements	30,767.83
303 - State Issue II Capital Improvements	1,233,652.01
304 - Municipal Building Purchase	6,870.84
305 - Courter Bridge Improvement	59.08
306 - SR 310 TIF	919,640.53
307 - Columbia Road Bridge Improvements	150,180.00
<b>Total Capital Projects</b>	<b>\$ 4,881,999.95</b>
501 - Construction Account/Project	\$ 208,260.80
502 - Fire Escrow Fund	24,000.00
503 - Vendor Bond & Escrow	-
999 - Payroll Clearing Fund	57,597.39
<b>Total Escrow/Agency Funds</b>	<b>\$ 289,858.19</b>
<b>Total Governmental Funds</b>	<b>\$ 10,601,130.24</b>
601 - Water Operations	\$ 440,572.85
602 - Water Capital Improvements	1,633,378.46
603 - Water Bond Improvements	27,915.41
604 - Water Debt Service	379,459.72
605 - Water Treatment Plant #2	0.38
651 - Sewer Operations	1,136,954.71
652 - Sewer Capital Improvements	1,064,851.05
653 - Sewer Bond Improvements	90,341.17
654 - Sewer Debt Service	363,076.09
655 - Oaks Assessment	27,480.91
<b>Total Enterprise Funds</b>	<b>\$ 5,164,030.75</b>
<b>Total All Funds</b>	<b>\$ 15,765,160.99</b>

**CITY OF PATASKALA, OHIO  
YEAR TO-DATE FUND BALANCE DETAIL  
AS OF AUGUST 31, 2015**

		+	-	=	-	=
Fund Number / Description	December 31, 2014 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	August 31, 2015 Unencumbered Fund Balance
101 - General Fund	\$ 970,362.80	\$ 1,307,502.10	\$ 1,111,507.05	\$ 1,166,357.85	\$ 286,012.82	\$ 880,345.03
102 - Unclaimed Funds	25.00	21.92	-	46.92	-	46.92
<b>Total General Funds</b>	<b>\$ 970,387.80</b>	<b>\$ 1,307,524.02</b>	<b>\$ 1,111,507.05</b>	<b>\$ 1,166,404.77</b>	<b>\$ 286,012.82</b>	<b>\$ 880,391.95</b>
201 - Street Fund	\$ 2,073,060.27	\$ 1,645,199.89	\$ 1,709,787.90	\$ 2,008,472.26	\$ 313,777.10	\$ 1,694,695.16
202 - State Highway	46,110.62	35,986.00	37,227.47	44,869.15	4,562.33	40,306.82
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	1,160.28	124.37	-	1,284.65	-	1,284.65
205 - Permissive License Tax	379,940.66	375,923.17	455,833.08	300,030.75	25,460.88	274,569.87
206 - Recreation Fund	31,276.85	3,517.43	139.68	34,654.60	120.32	34,534.28
207 - Park Use	39,942.02	22,802.88	500.00	62,244.90	-	62,244.90
208 - Police Fund	1,001,734.40	1,942,127.88	1,649,405.76	1,294,456.52	193,745.20	1,100,711.32
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	51,854.47	7,173.00	2,303.96	56,723.51	670.04	56,053.47
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	7,072.96	2,097.00	-	9,169.96	-	9,169.96
213 - Pataskala Mobile Home Park	4,452.39	-	-	4,452.39	-	4,452.39
214 - FEMA Fund	9.00	-	-	9.00	-	9.00
215 - CHIP Fund	-	-	-	-	-	-
216 - Community Development Block Grant	-	-	-	-	-	-
217 - Safe Routes to School	-	-	-	-	-	-
218 - Police K-9	696.10	18,060.00	8,620.71	10,135.39	7,361.74	2,773.65
219 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-
222 - Law Enforcement Training & Education	-	2,000.00	-	2,000.00	-	2,000.00
<b>Total Special Revenue</b>	<b>\$ 3,646,040.13</b>	<b>\$ 4,055,011.62</b>	<b>\$ 3,863,818.56</b>	<b>\$ 3,837,233.19</b>	<b>\$ 545,697.61</b>	<b>\$ 3,291,535.58</b>
401 - Debt Service Fund	\$ 159,666.55	\$ 460,668.74	\$ 224,768.34	\$ 395,566.95	\$ 348,762.51	\$ 46,804.44
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
<b>Total Debt Service</b>	<b>\$ 189,733.74</b>	<b>\$ 460,668.74</b>	<b>\$ 224,768.34</b>	<b>\$ 425,634.14</b>	<b>\$ 348,762.51</b>	<b>\$ 76,871.63</b>
301 - Capital Improvements	\$ 605,572.94	\$ 2,573,304.49	\$ 638,047.77	\$ 2,540,829.66	\$ 1,021,179.65	\$ 1,519,650.01
302 - Bond Improvements	2,362,416.97	703,877.78	3,035,526.92	30,767.83	4,383.33	26,384.50
303 - State Issue II Capital Improvements	236,209.34	1,225,000.00	227,557.33	1,233,652.01	1,606,599.17	(372,947.16)
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
305 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
306 - SR 310 TIF	969,345.91	153,834.89	203,540.27	919,640.53	802,904.78	116,735.75
307 - Columbia Road Bridge Improvements	-	150,180.00	-	150,180.00	-	150,180.00
<b>Total Capital Projects</b>	<b>\$ 4,180,475.08</b>	<b>\$ 4,806,197.16</b>	<b>\$ 4,104,672.29</b>	<b>\$ 4,881,999.95</b>	<b>\$ 3,435,066.93</b>	<b>\$ 1,446,933.02</b>
501 - Construction Account/Project	\$ 204,760.89	\$ 20,450.00	\$ 16,950.09	\$ 208,260.80	\$ 10,784.39	\$ 197,476.41
502 - Fire Escrow Fund	28,880.00	-	4,880.00	24,000.00	-	24,000.00
503 - Vendor Bond & Escrow	-	-	-	-	-	-
999 - Payroll Clearing Fund	51,520.62	2,139,067.83	2,132,991.06	57,597.39	-	57,597.39
<b>Total Agency/Fiduciary Funds</b>	<b>\$ 285,161.51</b>	<b>\$ 2,159,517.83</b>	<b>\$ 2,154,821.15</b>	<b>\$ 289,858.19</b>	<b>\$ 10,784.39</b>	<b>\$ 279,073.80</b>
<b>Total Governmental Funds</b>	<b>\$ 9,271,798.26</b>	<b>\$ 12,788,919.37</b>	<b>\$ 11,459,587.39</b>	<b>\$ 10,601,130.24</b>	<b>\$ 4,626,324.26</b>	<b>\$ 5,974,805.98</b>
601 - Water Operations	\$ 595,944.86	\$ 761,370.92	\$ 916,742.93	\$ 440,572.85	\$ 247,894.23	\$ 192,678.62
602 - Water Capital Improvements	655,234.03	1,278,464.54	300,320.11	1,633,378.46	788,526.19	844,852.27
603 - Water Bond Improvements	27,782.62	700,132.79	700,000.00	27,915.41	-	27,915.41
604 - Water Debt Service	30,480.47	510,930.72	161,951.47	379,459.72	358,419.53	21,040.19
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
651 - Sewer Operations	1,291,352.89	796,610.09	951,008.27	1,136,954.71	279,678.86	857,275.85
652 - Sewer Capital Improvements	791,680.13	590,332.03	317,161.11	1,064,851.05	325,588.34	739,262.71
653 - Sewer Bond Improvements	89,911.40	429.77	-	90,341.17	-	90,341.17
654 - Sewer Debt Service	127,772.13	401,187.86	165,883.90	363,076.09	269,514.94	93,561.15
655 - Oaks Assessment	19,320.83	18,854.38	10,694.30	27,480.91	10,131.74	17,349.17
656 - Utility State Issue II (OPWC)	-	-	-	-	-	-
<b>Total Enterprise Funds</b>	<b>\$ 3,629,479.74</b>	<b>\$ 5,058,313.10</b>	<b>\$ 3,523,762.09</b>	<b>\$ 5,164,030.75</b>	<b>\$ 2,279,753.83</b>	<b>\$ 2,884,276.92</b>
<b>Total All Funds</b>	<b>\$ 12,901,278.00</b>	<b>\$ 17,847,232.47</b>	<b>\$ 14,983,349.48</b>	<b>\$ 15,765,160.99</b>	<b>\$ 6,906,078.09</b>	<b>\$ 8,859,082.90</b>

CITY OF PATASKALA, OHIO  
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS  
AS OF AUGUST 31, 2015

Fund Number / Description	December 31, 2014 Total Cash Balance	FY 2015 Estimated Revenues	FY 2015 Budget Expenditures	FY 2014 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2015 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of August 31, 2015	FY 2015 Est Revenue Adjustments	EOY Projected Fund Balances as of August 31, 2015	Balance as % of Budget
101 - General Fund	\$ 970,362.80	\$ 1,606,975.00	\$ 1,646,255.00	\$ 98,876.30	\$ 1,745,131.30	\$ 832,206.50	\$ 10,520.00	\$ (14,568.49)	\$ 1,741,082.81	\$ -	\$ 836,254.99	48.03%
102 - Unclaimed Funds	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ 25.00	100.00%
<b>Total General Funds</b>	<b>\$ 970,387.80</b>	<b>\$ 1,606,975.00</b>	<b>\$ 1,646,255.00</b>	<b>\$ 98,876.30</b>	<b>\$ 1,745,131.30</b>	<b>\$ 832,231.50</b>	<b>\$ 10,520.00</b>	<b>\$ (14,568.49)</b>	<b>\$ 1,741,082.81</b>	<b>\$ -</b>	<b>\$ 836,279.99</b>	<b>48.03%</b>
201 - Street Fund	\$ 2,073,060.27	\$ 2,316,771.00	\$ 2,298,873.00	\$ 197,381.62	\$ 2,496,254.62	\$ 1,893,576.65	\$ 250,542.00	\$ (36,280.84)	\$ 2,710,515.78	\$ 118,370.00	\$ 1,797,685.49	66.32%
202 - State Highway	\$ 46,110.62	\$ 54,200.00	\$ 52,500.00	\$ 431.80	\$ 52,931.80	\$ 47,378.82	\$ -	\$ -	\$ 52,931.80	\$ -	\$ 47,378.82	89.51%
203 - Ecological Preservation	\$ 1,000.00	\$ 500.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	100.00%
204 - Pataskala JEDD	\$ 1,160.28	\$ -	\$ -	\$ -	\$ -	\$ 1,660.28	\$ -	\$ -	\$ -	\$ -	\$ 1,660.28	100.00%
205 - Permissive License Tax	\$ 379,940.66	\$ 228,500.00	\$ 228,300.00	\$ 86,493.96	\$ 314,793.96	\$ 293,646.70	\$ 224,617.09	\$ (24,617.09)	\$ 514,793.96	\$ 200,000.00	\$ 293,646.70	57.04%
206 - Recreation Fund	\$ 31,276.85	\$ 3,600.00	\$ 3,000.00	\$ 0.38	\$ 3,000.38	\$ 31,876.47	\$ 31,876.47	\$ (0.38)	\$ 3,000.00	\$ -	\$ 31,876.85	1062.56%
207 - Park Use	\$ 39,942.02	\$ 12,675.00	\$ 25,210.00	\$ -	\$ 25,210.00	\$ 27,407.02	\$ -	\$ -	\$ 25,210.00	\$ -	\$ 27,407.02	108.71%
208 - Police Fund	\$ 1,001,734.40	\$ 2,487,399.00	\$ 2,476,529.00	\$ 60,724.20	\$ 2,537,253.20	\$ 951,880.20	\$ 84,481.00	\$ (15,537.77)	\$ 2,606,196.43	\$ 192,300.00	\$ 1,075,236.97	41.26%
209 - Immobilization	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	100.00%
210 - Mayor's Court Computer	\$ 51,854.47	\$ 13,000.00	\$ 35,000.00	\$ 360.00	\$ 35,360.00	\$ 29,494.47	\$ -	\$ (360.00)	\$ 35,000.00	\$ -	\$ 29,854.47	85.30%
211 - Alcohol Enforcement & Education	\$ 5,921.10	\$ -	\$ -	\$ -	\$ -	\$ 5,921.10	\$ -	\$ -	\$ -	\$ -	\$ 5,921.10	100.00%
212 - Law Enforcement Trust	\$ 7,072.96	\$ 2,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 8,572.96	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 8,572.96	857.30%
213 - Pataskala Mobile Home Park	\$ 4,452.39	\$ -	\$ -	\$ -	\$ -	\$ 4,452.39	\$ -	\$ -	\$ -	\$ -	\$ 4,452.39	100.00%
214 - FEMA Fund	\$ 9.00	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ -	\$ -	\$ -	\$ -	\$ 9.00	100.00%
215 - CHIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
216 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
217 - Safe Routes to School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
218 - Police K-9	\$ 696.10	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 196.10	\$ 25,000.00	\$ -	\$ 25,500.00	\$ 25,000.00	\$ 196.10	0.77%
219 - Sesquicentennial Fund	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	100.00%
220 - Indigent Drivers Interlock	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ 952.10	100.00%
221 - Indigent Drivers Alcohol Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
222 - Law Enforcement Training & Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
<b>Total Special Revenue</b>	<b>\$ 3,646,040.13</b>	<b>\$ 5,119,145.00</b>	<b>\$ 5,120,912.00</b>	<b>\$ 345,391.96</b>	<b>\$ 5,466,303.96</b>	<b>\$ 3,298,881.17</b>	<b>\$ 586,640.09</b>	<b>\$ (76,796.08)</b>	<b>\$ 5,976,147.97</b>	<b>\$ 537,670.00</b>	<b>\$ 3,326,707.16</b>	<b>55.67%</b>
401 - Debt Service Fund	\$ 159,666.55	\$ 593,616.00	\$ 595,256.00	\$ -	\$ 595,256.00	\$ 158,026.55	\$ 23,175.00	\$ -	\$ 618,431.00	\$ 51,670.00	\$ 186,521.55	0.00%
402 - Street Bond	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	0.00%
<b>Total Debt Service</b>	<b>\$ 189,733.74</b>	<b>\$ 593,616.00</b>	<b>\$ 595,256.00</b>	<b>\$ -</b>	<b>\$ 595,256.00</b>	<b>\$ 188,093.74</b>	<b>\$ 23,175.00</b>	<b>\$ -</b>	<b>\$ 618,431.00</b>	<b>\$ 51,670.00</b>	<b>\$ 216,588.74</b>	<b>0.00%</b>
301 - Capital Improvements	\$ 605,572.94	\$ 3,441,600.00	\$ 2,957,200.00	\$ 272,223.78	\$ 3,229,423.78	\$ 817,749.16	\$ 261,271.13	\$ (13,704.13)	\$ 3,476,990.78	\$ 122,274.42	\$ 692,456.58	19.92%
302 - Bond Improvements	\$ 2,362,416.97	\$ 1,202,000.00	\$ 3,200,000.00	\$ 320,928.01	\$ 3,520,928.01	\$ 43,488.96	\$ (292,927.99)	\$ (188,089.77)	\$ 3,039,910.25	\$ (500,000.00)	\$ 24,506.72	0.81%
303 - State Issue II Capital Improvements	\$ 236,209.34	\$ 1,490,595.00	\$ 1,490,595.00	\$ -	\$ 1,490,595.00	\$ 236,209.34	\$ 461,197.33	\$ -	\$ 1,951,792.33	\$ 225,000.00	\$ 12,01	0.00%
304 - Municipal Building Purchase	\$ 6,870.84	\$ -	\$ -	\$ -	\$ -	\$ 6,870.84	\$ -	\$ -	\$ -	\$ -	\$ 6,870.84	100.00%
305 - Courier Bridge Improvement	\$ 59.08	\$ -	\$ -	\$ -	\$ -	\$ 59.08	\$ -	\$ -	\$ -	\$ -	\$ 59.08	100.00%
306 - SR 310 TIF	\$ 969,345.91	\$ 200,000.00	\$ 807,000.00	\$ 204,623.52	\$ 1,011,623.52	\$ 157,722.39	\$ 16,000.00	\$ (4,600.00)	\$ 1,023,023.52	\$ -	\$ 146,322.39	14.30%
307 - Columbia Road Bridge Improvements	\$ -	\$ 150,180.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 125,180.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 125,180.00	500.72%
<b>Total Capital Projects</b>	<b>\$ 4,180,475.08</b>	<b>\$ 6,484,375.00</b>	<b>\$ 8,479,795.00</b>	<b>\$ 797,775.31</b>	<b>\$ 9,277,570.31</b>	<b>\$ 1,387,279.77</b>	<b>\$ 445,540.47</b>	<b>\$ (206,393.90)</b>	<b>\$ 9,516,716.88</b>	<b>\$ (152,725.58)</b>	<b>\$ 995,407.62</b>	<b>10.46%</b>
501 - Construction Account/Project	\$ 204,760.89	\$ 100,000.00	\$ 100,000.00	\$ 1,800.00	\$ 101,800.00	\$ 202,960.89	\$ -	\$ -	\$ 101,800.00	\$ -	\$ 202,960.89	199.37%
502 - Fire Escrow Fund	\$ 28,880.00	\$ -	\$ -	\$ -	\$ -	\$ 28,880.00	\$ 28,880.00	\$ -	\$ 28,880.00	\$ -	\$ -	0.00%
503 - Vendor Bond & Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
999 - Payroll Clearing Fund	\$ 51,520.62	\$ -	\$ -	\$ -	\$ -	\$ 51,520.62	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
<b>Total Fiduciary/Agency</b>	<b>\$ 285,161.51</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 1,800.00</b>	<b>\$ 101,800.00</b>	<b>\$ 283,361.51</b>	<b>\$ 28,880.00</b>	<b>\$ -</b>	<b>\$ 130,680.00</b>	<b>\$ -</b>	<b>\$ 254,481.51</b>	<b>194.74%</b>
<b>Total Governmental Funds</b>	<b>\$ 9,271,798.26</b>	<b>\$ 13,904,111.00</b>	<b>\$ 15,942,218.00</b>	<b>\$ 1,243,843.57</b>	<b>\$ 17,186,061.57</b>	<b>\$ 5,989,847.69</b>	<b>\$ 1,094,755.56</b>	<b>\$ (297,758.47)</b>	<b>\$ 17,983,058.66</b>	<b>\$ 436,614.42</b>	<b>\$ 5,629,465.02</b>	<b>31.30%</b>
601 - Water Operations	\$ 595,944.86	\$ 1,257,522.00	\$ 1,334,398.00	\$ 76,883.00	\$ 1,411,281.00	\$ 442,185.86	\$ 77,252.00	\$ (34,594.96)	\$ 1,453,938.04	\$ -	\$ 399,528.82	27.48%
602 - Water Capital Improvements	\$ 655,234.03	\$ 261,430.00	\$ 346,000.00	\$ 6,932.01	\$ 352,932.01	\$ 563,732.02	\$ 749,400.00	\$ 3,283.73	\$ 1,705,620.74	\$ 700,000.00	\$ 511,043.29	46.22%
603 - Water Bond Improvements	\$ 21,782.62	\$ -	\$ -	\$ 2,645.75	\$ 2,645.75	\$ 25,136.87	\$ 700,000.00	\$ (2,645.75)	\$ 700,000.00	\$ 700,000.00	\$ 27,782.62	3.97%
604 - Water Debt Service	\$ 30,480.47	\$ 510,500.00	\$ 520,371.00	\$ -	\$ 520,371.00	\$ 20,609.47	\$ 11,400.00	\$ -	\$ 531,771.00	\$ 11,400.00	\$ 20,609.47	3.88%
605 - Water Treatment Plant #2	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	100.00%
651 - Sewer Operations	\$ 1,291,352.89	\$ 1,287,679.00	\$ 1,488,041.00	\$ 109,542.83	\$ 1,597,583.83	\$ 981,448.06	\$ 119,877.00	\$ (32,820.34)	\$ 1,684,640.49	\$ -	\$ 894,391.40	53.09%
652 - Sewer Capital Improvements	\$ 791,680.13	\$ 388,500.00	\$ 889,000.00	\$ -	\$ 889,000.00	\$ 291,180.13	\$ (180,000.00)	\$ -	\$ 709,000.00	\$ -	\$ 471,180.13	66.46%
653 - Sewer Bond Improvements	\$ 127,772.13	\$ 400,500.00	\$ 432,226.00	\$ -	\$ 432,226.00	\$ 89,911.40	\$ 3,175.00	\$ -	\$ 435,401.00	\$ -	\$ 92,871.13	21.33%
654 - Sewer Debt Service	\$ 19,320.83	\$ 875,000.00	\$ 875,000.00	\$ -	\$ 875,000.00	\$ 16,832.83	\$ (875,000.00)	\$ -	\$ 21,266.00	\$ (875,000.00)	\$ -	79.15%
655 - Oaks Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
656 - Utility State Issue II (OPWC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
<b>Total Enterprise Funds</b>	<b>\$ 3,629,479.74</b>	<b>\$ 4,999,909.00</b>	<b>\$ 5,906,302.00</b>	<b>\$ 196,003.59</b>	<b>\$ 6,102,305.59</b>	<b>\$ 2,527,083.15</b>	<b>\$ 606,104.00</b>	<b>\$ (66,772.32)</b>	<b>\$ 6,641,637.27</b>	<b>\$ 536,400.00</b>	<b>\$ 2,524,151.47</b>	<b>38.00%</b>
<b>Total All Funds</b>	<b>\$ 12,901,278.00</b>	<b>\$ 18,904,020.00</b>	<b>\$ 21,848,520.00</b>	<b>\$ 1,439,847.16</b>	<b>\$ 23,288,367.16</b>	<b>\$ 8,516,930.84</b>	<b>\$ 1,700,859.56</b>	<b>\$ (364,530.79)</b>	<b>\$ 24,624,695.93</b>	<b>\$ 973,014.42</b>	<b>\$ 8,153,616.49</b>	<b>33.11%</b>

**CITY OF PATASKALA, OHIO**  
**2015 REVENUE BUDGET ANALYSIS - All Funds Summary**  
**THROUGH AUGUST 31, 2015**

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>Taxes</b>	<b>\$ 4,479,297.57</b>	<b>\$ 5,949,076.00</b>	<b>\$ 1,469,778.43</b>	<b>\$ 5,598,136.00</b>	<b>\$ 350,940.00</b>
Income Taxes	\$ 3,494,501.24	\$ 4,880,726.00	\$ 1,386,224.76	\$ 4,529,786.00	\$ 350,940.00
Property Taxes	\$ 984,796.33	\$ 1,068,350.00	\$ 83,553.67	\$ 1,068,350.00	\$ -
<b>Intergovernmental</b>	<b>\$ 960,610.87</b>	<b>\$ 2,964,820.00</b>	<b>\$ 2,004,209.13</b>	<b>\$ 3,334,820.00</b>	<b>\$ (370,000.00)</b>
Grants & Loans	\$ -	\$ 1,629,195.00	\$ 1,629,195.00	\$ 2,201,195.00	\$ (572,000.00)
State-Shared Revenues	\$ 960,610.87	\$ 1,335,625.00	\$ 375,014.13	\$ 1,133,625.00	\$ 202,000.00
<b>Charges for Service</b>	<b>\$ 2,879,019.77</b>	<b>\$ 3,429,881.00</b>	<b>\$ 550,861.23</b>	<b>\$ 3,429,881.00</b>	<b>\$ -</b>
General Government Fees	\$ 66,408.14	\$ 61,500.00	\$ (4,908.14)	\$ 61,500.00	\$ -
Other Service Charges	\$ 112,824.74	\$ 194,000.00	\$ 81,175.26	\$ 194,000.00	\$ -
Utility	\$ 2,699,786.89	\$ 3,174,381.00	\$ 474,594.11	\$ 3,174,381.00	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 123,033.20</b>	<b>\$ 198,000.00</b>	<b>\$ 74,966.80</b>	<b>\$ 198,000.00</b>	<b>\$ -</b>
Mayor's Court	\$ 120,376.20	\$ 191,000.00	\$ 70,623.80	\$ 191,000.00	\$ -
Other Fines & Forfeitures	\$ 2,657.00	\$ 7,000.00	\$ 4,343.00	\$ 7,000.00	\$ -
<b>Special Assessments</b>	<b>\$ 24,445.39</b>	<b>\$ 22,978.00</b>	<b>\$ (1,467.39)</b>	<b>\$ 22,978.00</b>	<b>\$ -</b>
Special Assessments	\$ 24,445.39	\$ 22,978.00	\$ (1,467.39)	\$ 22,978.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 1,716,803.42</b>	<b>\$ 1,764,525.00</b>	<b>\$ 47,721.58</b>	<b>\$ 1,539,525.00</b>	<b>\$ 225,000.00</b>
Investment Income	\$ 65,940.86	\$ 32,225.00	\$ (33,715.86)	\$ 32,225.00	\$ -
Other Miscellaneous Revenue	\$ 250,862.56	\$ 332,300.00	\$ 81,437.44	\$ 307,300.00	\$ 25,000.00
Proceeds from Debt Issuance	\$ 1,400,000.00	\$ 1,400,000.00	\$ -	\$ 1,200,000.00	\$ 200,000.00
<b>Transfers &amp; Advances</b>	<b>\$ 5,524,954.42</b>	<b>\$ 5,547,754.42</b>	<b>\$ 22,800.00</b>	<b>\$ 4,780,680.00</b>	<b>\$ 767,074.42</b>
Transfers & Advances	\$ 5,524,954.42	\$ 5,547,754.42	\$ 22,800.00	\$ 4,780,680.00	\$ 767,074.42
<b>Grand Total</b>	<b>\$ 15,708,164.64</b>	<b>\$ 19,877,034.42</b>	<b>\$ 4,168,869.78</b>	<b>\$ 18,904,020.00</b>	<b>\$ 973,014.42</b>

CITY OF PATASKALA, OHIO  
2015 EXPENDITURE BUDGET ANALYSIS - All Funds  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 2,713,177.72	\$ 211,429.69	\$ 4,338,866.33	\$ 1,414,258.92	\$ 4,397,059.00	\$ 13,020.33	\$ (71,213.00)
Contractual Services	\$ 1,349,882.39	\$ 634,546.39	\$ 2,574,011.76	\$ 589,582.98	\$ 2,235,570.00	\$ 287,741.76	\$ 50,700.00
General Operating	\$ 1,277,770.06	\$ 597,489.14	\$ 2,393,490.64	\$ 518,231.44	\$ 2,081,472.00	\$ 108,753.64	\$ 203,265.00
Capital Outlay	\$ 1,449,573.18	\$ 4,475,784.15	\$ 8,202,033.78	\$ 2,276,676.45	\$ 6,814,350.00	\$ 665,800.64	\$ 721,883.14
Debt Service	\$ 535,000.65	\$ 986,828.72	\$ 1,568,539.00	\$ 46,709.63	\$ 1,539,389.00	\$ -	\$ 29,150.00
Transfers & Advances	\$ 5,524,954.42	\$ -	\$ 5,547,754.42	\$ 22,800.00	\$ 4,780,680.00	\$ -	\$ 767,074.42
<b>Grand Total</b>	<b>\$12,850,358.42</b>	<b>\$ 6,906,078.09</b>	<b>\$24,624,695.93</b>	<b>\$ 4,868,259.42</b>	<b>\$21,848,520.00</b>	<b>\$1,075,316.37</b>	<b>\$1,700,859.56</b>

**Certificate of County Auditor**  
**Issued Along With An Amended Certificate of Estimated Resources**  
**Which Also Establishes or Amends the Total Appropriations**  
Rev. Code Sec. 5705.39

County Auditor's Office,  
Licking County, Ohio  
Newark, Ohio  
August 28, 2015

Jamie Nicholson, Finance Director  
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1st, 2015, as determined by the Budget Commission of said County.

*Michael L. Smith*

\_\_\_\_\_  
Michael L. Smith, County Auditor,  
Licking County, Ohio



**AMENDED OFFICIAL CERTIFICATE OF  
ESTIMATED RESOURCES  
CITY OF PATASKALA - LICKING COUNTY**

	January 1, 2014 UNEC. BALANCE	TAXES	OTHER	TOTAL
<b>GENERAL</b>	\$ 871,511.50	\$ 950,035.00	\$ 656,940.00	\$ 2,478,486.50
<b>SPECIAL REVENUE</b>	3,300,648.17	-	5,656,815.00	8,957,463.17
<b>DEBT SERVICE</b>	189,733.74	-	645,286.00	835,019.74
<b>CAPITAL PROJECTS</b>	3,382,699.77	-	6,331,649.42	9,714,349.19
<b>SPECIAL ASSESSMENTS</b>	-	-	-	-
<b>ENTERPRISE</b>	3,433,476.15	-	5,536,309.00	8,969,785.15
<b>INTERNAL</b>	-	-	-	-
<b>FIDUCIARY</b>	283,361.51	-	100,000.00	383,361.51
<b>TOTAL ALL FUNDS</b>	<b>\$ 11,461,430.84</b>	<b>\$ 950,035.00</b>	<b>\$ 18,926,999.42</b>	<b>\$ 31,338,465.26</b>
<b><u>GENERAL</u></b>				
101 - General Fund	\$ 871,486.50	\$ 950,035.00	\$ 656,940.00	\$ 2,478,461.50
102 - Unclaimed Funds	25.00	-	-	25.00
<b>TOTAL</b>	<b>\$ 871,511.50</b>	<b>\$ 950,035.00</b>	<b>\$ 656,940.00</b>	<b>\$ 2,478,486.50</b>
<b><u>SPECIAL REVENUE</u></b>				
201 - Street Fund	\$ 1,875,678.65	\$ -	\$ 2,435,141.00	\$ 4,310,819.65
202 - State Highway	45,678.82	-	54,200.00	99,878.82
203 - Ecological Preservation	1,000.00	-	-	1,000.00
204 - Pataskala JEDD	1,160.28	-	500.00	1,660.28
205 - Permissive License Tax	293,446.70	-	428,500.00	721,946.70
206 - Recreation Fund	31,276.47	-	3,600.00	34,876.47
207 - Park Use	39,942.02	-	12,675.00	52,617.02
208 - Police Fund	941,010.20	-	2,679,699.00	3,620,709.20
209 - Immobilization	490.00	-	-	490.00
210 - Mayor's Court Computer	51,494.47	-	13,000.00	64,494.47
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10
212 - Law Enforcement Trust	7,072.96	-	2,500.00	9,572.96
213 - Pataskaka Mobile Home Park	4,452.39	-	-	4,452.39
214 - FEMA Fund	9.00	-	-	9.00
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	696.10	-	25,000.00	25,696.10
219 - Sesquicentennial Fund	366.91	-	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-
222 - Law Enforcement Training & Ed	-	-	2,000.00	2,000.00
<b>TOTAL</b>	<b>\$ 3,300,648.17</b>	<b>\$ -</b>	<b>\$ 5,656,815.00</b>	<b>\$ 8,957,463.17</b>
<b><u>DEBT SERVICE</u></b>				
401 - Debt Service	\$ 159,666.55	\$ -	\$ 645,286.00	\$ 804,952.55
402 - Street Bond	30,067.19	-	-	30,067.19
<b>TOTAL</b>	<b>\$ 189,733.74</b>	<b>\$ -</b>	<b>\$ 645,286.00</b>	<b>\$ 835,019.74</b>
<b><u>CAPITAL PROJECTS</u></b>				
301 - Capital Improvements	\$ 333,349.16	\$ -	\$ 3,563,874.42	\$ 3,897,223.58
302 - Bond Improvements	2,041,488.96	-	702,000.00	2,743,488.96
303 - State Issue II Capital Improvements	236,209.34	-	1,715,595.00	1,951,804.34
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84
305 - Courter Bridge Improvements	59.08	-	-	59.08
306 - SR 310 TIF	764,722.39	-	200,000.00	964,722.39
307 - Columbia Road Bridge Improvements	-	-	150,180.00	150,180.00
<b>TOTAL</b>	<b>\$ 3,382,699.77</b>	<b>\$ -</b>	<b>\$ 6,331,649.42</b>	<b>\$ 9,714,349.19</b>

**SPECIAL ASSESSMENTS**

	<b><u>UNENC. BALANCE</u></b>	<b><u>TAXES</u></b>	<b><u>OTHER</u></b>	<b><u>TOTAL</u></b>
	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ENTERPRISE FUND**

601 - Water Utility	\$ 519,061.86	\$ -	\$ 1,257,522.00	\$ 1,776,583.86
602 - Water Capital Improvements	648,302.02	-	961,430.00	1,609,732.02
603 - Water Bond Improvements	25,136.87	-	700,000.00	725,136.87
604 - Water Debt Service	30,480.47	-	521,900.00	552,380.47
605 - Water Treatment Plant #2	0.38	-	-	0.38
651 - Sewer Utility	1,181,810.06	-	1,287,679.00	2,469,489.06
652 - Sewer Capital Improvements	791,680.13	-	388,500.00	1,180,180.13
653 - Sewer Bond Improvements	89,911.40	-	-	89,911.40
654 - Sewer Debt Service	127,772.13	-	400,500.00	528,272.13
655 - Oaks Assessment	19,320.83	-	18,778.00	38,098.83
656 - Utility State Issue II (OPWC)	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,433,476.15</b>	<b>\$ -</b>	<b>\$ 5,536,309.00</b>	<b>\$ 8,969,785.15</b>

**INTERNAL FUNDS**

	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FIDUCIARY FUNDS**

501 - Construction Account/Project Fund	\$ 202,960.89	\$ -	\$ 100,000.00	\$ 302,960.89
502 - Fire Escrow Fund	\$ 28,880.00	\$ -	\$ -	\$ 28,880.00
503 - Vendor Bond & Escrow	\$ -	\$ -	\$ -	\$ -
999 - Payroll Clearing Fund	51,520.62	-	-	51,520.62
<b>TOTAL</b>	<b>\$ 283,361.51</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ 383,361.51</b>

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2014 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

BUDGET

COMMISSION

Michael L. SmithKenneth OswaltOlivia C. Parkinson

**CITY OF PATASKALA, OHIO - LICKING COUNTY  
 CERTIFICATE THAT THE TOTAL APPROPRIATIONS  
 FROM EACH FUND DO NOT EXCEED OFFICIAL  
 ESTIMATE OF RESOURCES (ORC 5705.39)**

	RESOURCES AVAILABLE (Estimated)	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/14	OK OR EXCEEDS
<b>GENERAL</b>	\$ 2,478,486.50	\$ 1,642,206.51	\$ 836,279.99	OK
<b>SPECIAL REVENUE</b>	\$ 8,957,463.17	\$ 5,630,756.01	\$ 3,326,707.16	OK
<b>DEBT SERVICE</b>	\$ 835,019.74	\$ 618,431.00	\$ 216,588.74	OK
<b>CAPITAL PROJECTS</b>	\$ 9,714,349.19	\$ 8,718,941.57	\$ 995,407.62	OK
<b>SPECIAL ASSESSMENTS</b>	\$ -	\$ -	\$ -	OK
<b>ENTERPRISE</b>	\$ 8,969,785.15	\$ 6,445,633.68	\$ 2,524,151.47	OK
<b>INTERNAL</b>	\$ -	\$ -	\$ -	OK
<b>FIDUCIARY</b>	\$ 383,361.51	\$ 128,880.00	\$ 254,481.51	OK
<b>TOTAL</b>	<u>\$ 31,338,465.26</u>	<u>\$ 23,184,848.77</u>	<u>\$ 8,153,616.49</u>	
<b><u>GENERAL</u></b>				
101 - General Fund	\$ 2,478,461.50	\$ 1,642,206.51	\$ 836,254.99	OK
102 - Unclaimed Funds	\$ 25.00	\$ -	\$ 25.00	OK
<b>TOTAL GENERAL</b>	<u>\$ 2,478,486.50</u>	<u>\$ 1,642,206.51</u>	<u>\$ 836,279.99</u>	<b>OK</b>
<b><u>SPECIAL REVENUE</u></b>				
201 - Street Fund	\$ 4,310,819.65	\$ 2,513,134.16	\$ 1,797,685.49	OK
202 - State Highway	\$ 99,878.82	\$ 52,500.00	\$ 47,378.82	OK
203 - Ecological Preservation	\$ 1,000.00	\$ -	\$ 1,000.00	OK
204 - Pataskala JEDD	\$ 1,660.28	\$ -	\$ 1,660.28	OK
205 - Permissive License Tax	\$ 721,946.70	\$ 428,300.00	\$ 293,646.70	OK
206 - Recreation Fund	\$ 34,876.47	\$ 2,999.62	\$ 31,876.85	OK
207 - Park Use	\$ 52,617.02	\$ 25,210.00	\$ 27,407.02	OK
208 - Police Fund	\$ 3,620,709.20	\$ 2,545,472.23	\$ 1,075,236.97	OK
209 - Immobilization	\$ 490.00	\$ -	\$ 490.00	OK
210 - Mayor's Court Computer	\$ 64,494.47	\$ 34,640.00	\$ 29,854.47	OK
211 - Alcohol Enforcement & Education	\$ 5,921.10	\$ -	\$ 5,921.10	OK
212 - Law Enforcement Trust	\$ 9,572.96	\$ 1,000.00	\$ 8,572.96	OK
213 - Pataskaka Mobile Home Park	\$ 4,452.39	\$ -	\$ 4,452.39	OK
214 - FEMA Fund	\$ 9.00	\$ -	\$ 9.00	OK
215 - CHIP Fund	\$ -	\$ -	\$ -	OK
216 - Community Development Block Grant	\$ -	\$ -	\$ -	OK
217 - Safe Routes to School	\$ -	\$ -	\$ -	OK
218 - Police K-9	\$ 25,696.10	\$ 25,500.00	\$ 196.10	OK
219 - Sesquicentennial Fund	\$ 366.91	\$ -	\$ 366.91	OK
220 - Indigent Drivers Interlock	\$ 952.10	\$ -	\$ 952.10	OK
221 - Indigent Drivers Alcohol Treatment	\$ -	\$ -	\$ -	OK
222 - Law Enforcement Training & Ed	\$ 2,000.00	\$ 2,000.00	\$ -	OK
<b>TOTAL SPECIAL REVENUE</b>	<u>\$ 8,957,463.17</u>	<u>\$ 5,630,756.01</u>	<u>\$ 3,326,707.16</u>	<b>OK</b>
<b><u>DEBT SERVICE</u></b>				
401 - Debt Service	\$ 804,952.55	\$ 618,431.00	\$ 186,521.55	OK
402 - Street Bond	\$ 30,067.19	\$ -	\$ 30,067.19	OK
<b>TOTAL DEBT SERVICE</b>	<u>\$ 835,019.74</u>	<u>\$ 618,431.00</u>	<u>\$ 216,588.74</u>	<b>OK</b>
<b><u>CAPITAL PROJECTS</u></b>				
301 - Capital Improvements	\$ 3,897,223.58	\$ 3,204,767.00	\$ 692,456.58	OK
302 - Bond Improvements	\$ 2,743,488.96	\$ 2,718,982.24	\$ 24,506.72	OK
303 - State Issue II Capital Improvements	\$ 1,951,804.34	\$ 1,951,792.33	\$ 12.01	OK
304 - Municipal Building Purchase	\$ 6,870.84	\$ -	\$ 6,870.84	OK
305 - Courter Bridge Improvements	\$ 59.08	\$ -	\$ 59.08	OK
306 - SR 310 TIF	\$ 964,722.39	\$ 818,400.00	\$ 146,322.39	OK
307 - Columbia Road Bridge Improvements	\$ 150,180.00	\$ 25,000.00	\$ 125,180.00	OK
<b>TOTAL CAPITAL PROJECTS</b>	<u>\$ 9,714,349.19</u>	<u>\$ 8,718,941.57</u>	<u>\$ 995,407.62</u>	<b>OK</b>

**SPECIAL ASSESSMENTS**

	\$	-	\$	-	\$	-	OK
	\$	-	\$	-	\$	-	OK
<b>TOTAL SPECIAL ASSESSMENTS</b>	\$	-	\$	-	\$	-	<b>OK</b>

**ENTERPRISE FUND**

601 - Water Utility	\$	1,776,583.86	\$	1,377,055.04	\$	399,528.82	OK
602 - Water Capital Improvements	\$	1,609,732.02	\$	1,098,688.73	\$	511,043.29	OK
603 - Water Bond Improvements	\$	725,136.87	\$	697,354.25	\$	27,782.62	OK
604 - Water Debt Service	\$	552,380.47	\$	531,771.00	\$	20,609.47	OK
605 - Water Treatment Plant #2	\$	0.38	\$	-	\$	0.38	OK
651 - Sewer Utility	\$	2,469,489.06	\$	1,575,097.66	\$	894,391.40	OK
652 - Sewer Capital Improvements	\$	1,180,180.13	\$	709,000.00	\$	471,180.13	OK
653 - Sewer Bond Improvements	\$	89,911.40	\$	-	\$	89,911.40	OK
654 - Sewer Debt Service	\$	528,272.13	\$	435,401.00	\$	92,871.13	OK
655 - Oaks Assessment	\$	38,098.83	\$	21,266.00	\$	16,832.83	OK
656 - Utility State Issue II (OPWC)	\$	-	\$	-	\$	-	OK
<b>TOTAL ENTERPRISE</b>	\$	<b>8,969,785.15</b>	\$	<b>6,445,633.68</b>	\$	<b>2,524,151.47</b>	<b>OK</b>

**INTERNAL FUNDS**

	\$	-	\$	-	\$	-	OK
	\$	-	\$	-	\$	-	OK
<b>TOTAL INTERNAL</b>	\$	-	\$	-	\$	-	<b>OK</b>

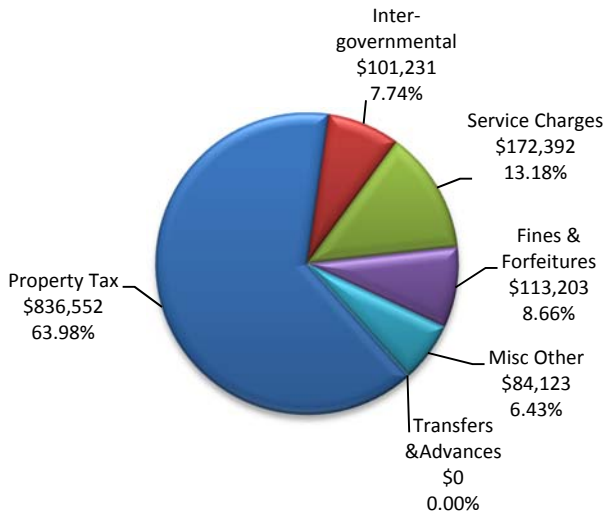
**FIDUCIARY FUNDS**

501 - Construction Account/Project Fund	\$	302,960.89	\$	100,000.00	\$	202,960.89	OK
502 - Fire Escrow Fund	\$	28,880.00	\$	28,880.00	\$	-	OK
503 - Vendor Bond & Escrow	\$	-	\$	-	\$	-	OK
999 - Payroll Clearing Fund	\$	51,520.62	\$	-	\$	51,520.62	OK
<b>TOTAL FIDUCIARY</b>	\$	<b>383,361.51</b>	\$	<b>128,880.00</b>	\$	<b>254,481.51</b>	<b>OK</b>

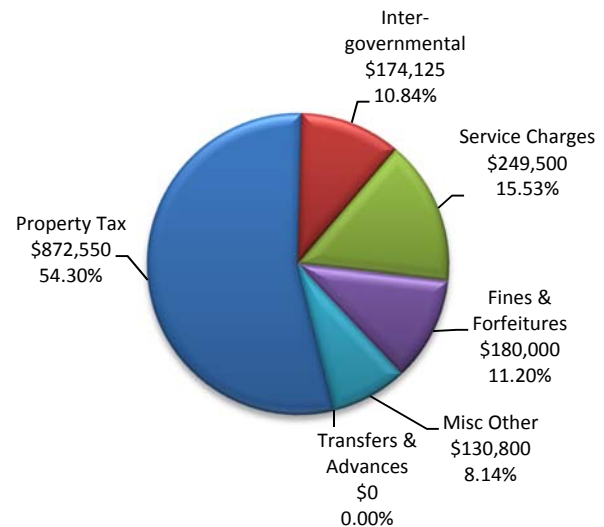
## General Fund (101)

**Revenue** – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$1.31 million, which represents 81.36% of budget. When compared to a straight-line rate of 66.67%, it is clear that general fund revenues through August 31 are running well above budget. The primary driver of the favorable variance was the receipt in August of \$454.6 thousand in property tax revenues.

**YTD General Fund Revenue by Source**



**General Fund Revenue - Budget**



The largest revenue source for the general fund is property taxes, which accounts for 54.3% of the 2015 general fund revenue budget. The 2015 budget for this category is projected to be \$872.6 thousand, and would be up by \$35.0 thousand (4.17%) from 2014 full-year collections. To-date, the general fund has received \$836.6 thousand in property taxes, or 95.87% of budget. This total is up by \$1.0 thousand (0.1%) when compared to the same period in 2014.

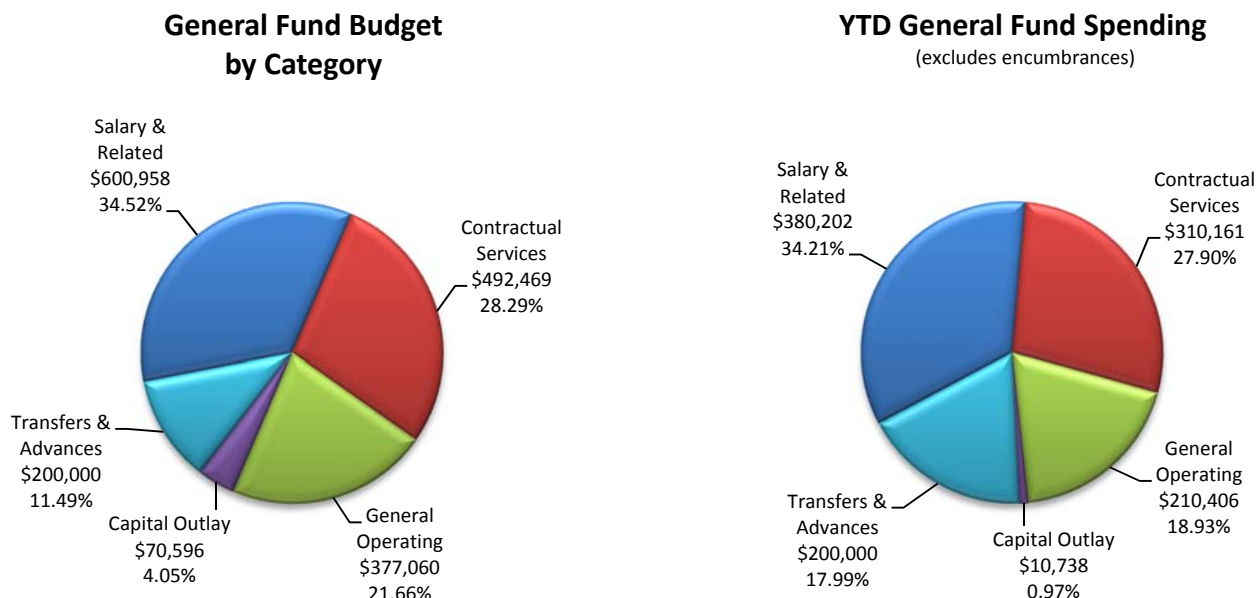
Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2015 budget in this category is \$249.5 thousand (15.53% of budget). Through August 31, the city has received \$172.4 thousand (69.09% of budget), and is up by \$13.8 thousand (8.73%) from the same eight-month period in 2014.

Fines and forfeitures revenue is the next major general fund revenue source. The 2015 budget in this category is \$180.0 thousand (11.2% of budget), and consists of fines and forfeitures generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through August 31, the city has received \$113.2 thousand in this category, which represents 62.89% of budget. Compared to the same eight-month period in 2014, the total is up by \$0.3 thousand, or 0.25%. This variance is due to increased fines and forfeitures being collected by the court.

Intergovernmental revenues represents the other major revenue category for the general fund. For 2015, it is projected to account for approximately \$174.1 thousand (10.84% of budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and

fees. On a year to-date basis, the fund has received \$101.2 thousand in this category (58.14% of budget). The total is down by \$14.8 thousand (12.78%) when compared to the same eight-month period in 2014.

**Expenditures** – The general fund has a total appropriated expenditure budget for 2015 of approximately \$1.74 million. Total spending through August 31 is \$1.11 million, and is equal to 36.16% of the budget. Excluding interfund transfers of \$200.0 thousand, total spending is equal to 40.85% of budget. Including encumbrances (e.g., purchase orders) of \$286.0 thousand (but excluding transfers) in the total results in a total ratio equal to 77.71% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same eight-month period in 2014 (and excluding transfers), the total is up by \$53.3 thousand (6.21%).



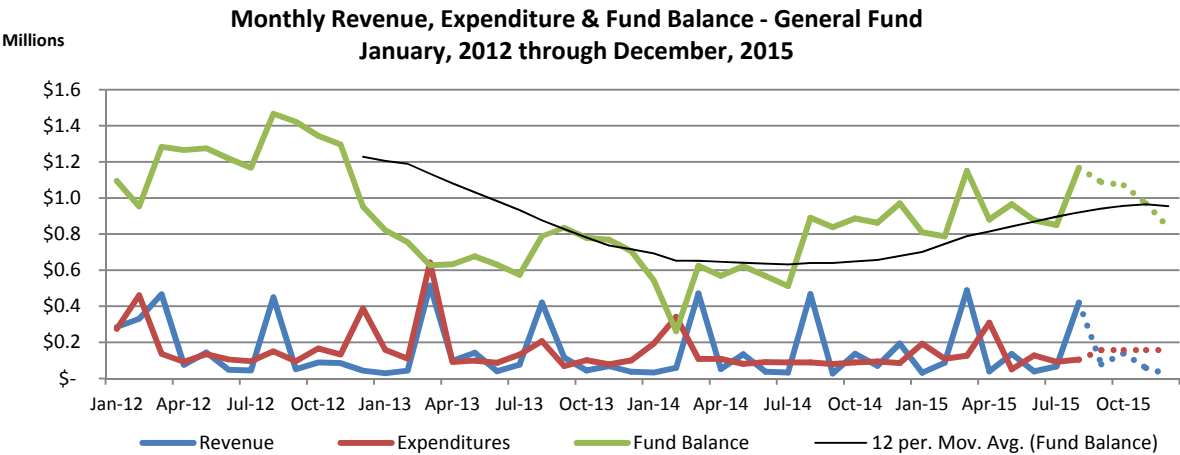
Salaries, wages and other employee-related costs represent the largest expense category, with a 2015 budget of \$601.0 thousand, or 34.52% of the general fund budget. Spending through August 31 is \$380.2 thousand, or 63.27% of budget. This category is running slightly lower than expectations at this point in the year.

Contractual services is another major expense category in the General fund. The 2015 budget in this category is \$492.5 thousand (28.29% of budget) and provides for non-employee personal services. Spending through August 31 is \$310.2 thousand (62.98% of budget). Including encumbrances (e.g. purchase orders) in the total, 80.27% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within the approved budget.

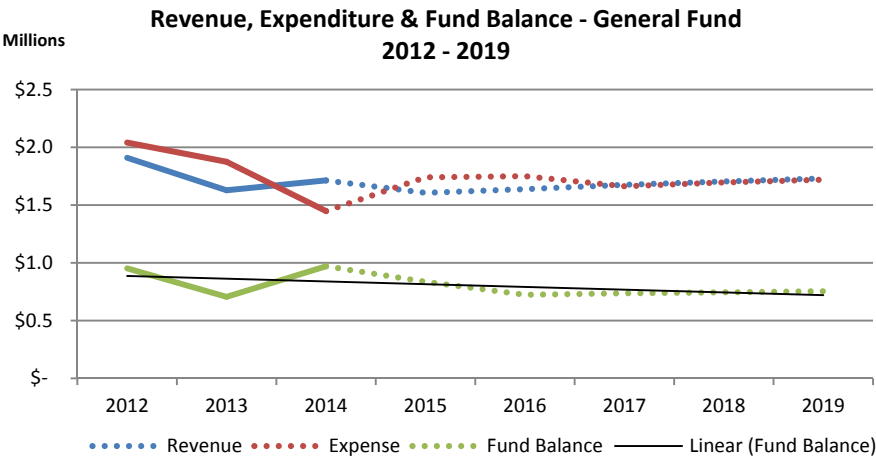
General operating expenditures is another significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2015 budget of \$377.1 thousand, or 21.66% of the fund's budget. Year-to-date spending in this category is \$210.4 thousand, and is equal to 55.8% of budget. Including encumbrances in the calculation, the total spent or committed is \$312.4 thousand, or 82.86% of budget. Spending in this category is up by \$16.9 thousand (8.74%) from the same eight-month period in 2014.

The approved 2015 budget in the general fund included interfund transfers of \$200 thousand. The purpose of the transfer is to provide funding to the Capital Improvements (401) fund for infrastructure projects, as that fund is not receiving a portion of the income tax allocation in 2015. The transfer between the funds was made during the month of April.

**Fund Balance** – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots revenue, expenditures and fund balance on a monthly basis since January 2012. The solid color lines represent historical numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart. With the exception of March and August 2015, it also is projected to generally decline. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The expense spikes in January and March 2014 were the result of: (1) transfer of \$242.4 thousand to debt service for a loan payment on the municipal building note; and (2) annual payments to the Grow Licking County CIC and MORPC. The expense spike in December 2012 was primarily the result of the annual note payment on the municipal building debt. The March 2013 spike reflects the refunding of the 2012 notes.



As you can see from the chart on the right, 2014 was a very positive year for the general fund balance, even though the fund has been generally declining over the past several years. This improvement was due to both reduced spending and increased revenues received during the year. This trend is projected to reverse until 2017. The primary driver of the stabilization was the final balloon payment on the municipal building note that was made in 2014. Planned annual interfund transfers of \$200,000 per year to the Capital Improvements (301) fund, however, will cause the fund balance to decline through 2016. From that point on, the revenues and expenditures are projected to gradually grow over the following three years. These transfers, however, may have to be discontinued if general fund revenues (including facility rental income) are used to pay any debt service issued for the construction of a new Police station.



CITY OF PATASKALA, OHIO  
AUGUST 2015 YTD ANALYSIS - General Fund (101)

	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>Beginning Fund Balance</b>	\$ 970,363	\$ 970,363			\$ 705,193	\$ 705,193				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ 830,961	\$ 868,350	\$ 37,389	95.69%	\$ 833,413	\$ 855,610	\$ 22,197	97.41%	\$ (2,452)	-0.29%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ 830,961</b>	<b>\$ 868,350</b>	<b>\$ 37,389</b>	<b>95.69%</b>	<b>\$ 833,413</b>	<b>\$ 855,610</b>	<b>\$ 22,197</b>	<b>97.41%</b>	<b>\$ (2,452)</b>	<b>-0.29%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 101,231	\$ 174,125	\$ 72,894	58.14%	\$ 102,086	\$ 180,625	\$ 78,539	56.52%	\$ (854)	-0.84%
Grants & Loans	-	-	-	0.00%	10,543	-	(10,543)	100.00%	(10,543)	-100.00%
<b>Total Intergovernmental</b>	<b>\$ 101,231</b>	<b>\$ 174,125</b>	<b>\$ 72,894</b>	<b>58.14%</b>	<b>\$ 112,628</b>	<b>\$ 180,625</b>	<b>\$ 67,997</b>	<b>62.35%</b>	<b>\$ (11,397)</b>	<b>-10.12%</b>
<b>Charges for Service</b>										
General Government Fees	\$ 59,567	\$ 55,500	\$ (4,067)	107.33%	\$ 43,673	\$ 54,500	\$ 10,827	80.13%	\$ 15,894	36.39%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	112,825	194,000	81,175	58.16%	109,655	207,550	97,895	52.83%	3,170	2.89%
<b>Total Charges for Service</b>	<b>\$ 172,392</b>	<b>\$ 249,500</b>	<b>\$ 77,108</b>	<b>69.09%</b>	<b>\$ 153,328</b>	<b>\$ 262,050</b>	<b>\$ 108,722</b>	<b>58.51%</b>	<b>\$ 19,064</b>	<b>12.43%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ 113,203	\$ 178,000	\$ 64,797	63.60%	\$ 98,452	\$ 178,525	\$ 80,073	55.15%	\$ 14,751	14.98%
Other Fines & Forfeitures	-	2,000	2,000	0.00%	134	500	366	26.80%	(134)	-100.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 113,203</b>	<b>\$ 180,000</b>	<b>\$ 66,797</b>	<b>62.89%</b>	<b>\$ 98,586</b>	<b>\$ 179,025</b>	<b>\$ 80,439</b>	<b>55.07%</b>	<b>\$ 14,617</b>	<b>14.83%</b>
<b>Special Assessments</b>										
Special Assessments	5,591	4,200	(1,391)	133.12%	4,169	4,200	31	99.26%	1,422	34.11%
<b>Total Special Assessments</b>	<b>\$ 5,591</b>	<b>\$ 4,200</b>	<b>\$ (1,391)</b>	<b>133.12%</b>	<b>\$ 4,169</b>	<b>\$ 4,200</b>	<b>\$ 31</b>	<b>99.26%</b>	<b>\$ 1,422</b>	<b>34.11%</b>
<b>Other Sources</b>										
Investment Income	\$ 5,624	\$ 3,000	\$ (2,624)	187.47%	\$ 2,292	\$ 2,500	\$ 208	91.66%	\$ 3,333	145.43%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	78,499	127,800	49,301	61.42%	81,001	125,000	43,999	64.80%	(2,502)	-3.09%
<b>Total Other Sources</b>	<b>\$ 84,123</b>	<b>\$ 130,800</b>	<b>\$ 46,677</b>	<b>64.31%</b>	<b>\$ 83,293</b>	<b>\$ 127,500</b>	<b>\$ 44,207</b>	<b>65.33%</b>	<b>\$ 830</b>	<b>1.00%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,307,502</b>	<b>\$ 1,606,975</b>	<b>\$ 299,473</b>	<b>81.36%</b>	<b>\$ 1,285,418</b>	<b>\$ 1,609,010</b>	<b>\$ 323,592</b>	<b>79.89%</b>	<b>\$ 22,084</b>	<b>1.72%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,307,502</b>	<b>\$ 1,606,975</b>	<b>\$ 299,473</b>	<b>81.36%</b>	<b>\$ 1,285,418</b>	<b>\$ 1,609,010</b>	<b>\$ 323,592</b>	<b>79.89%</b>	<b>\$ 22,084</b>	<b>1.72%</b>

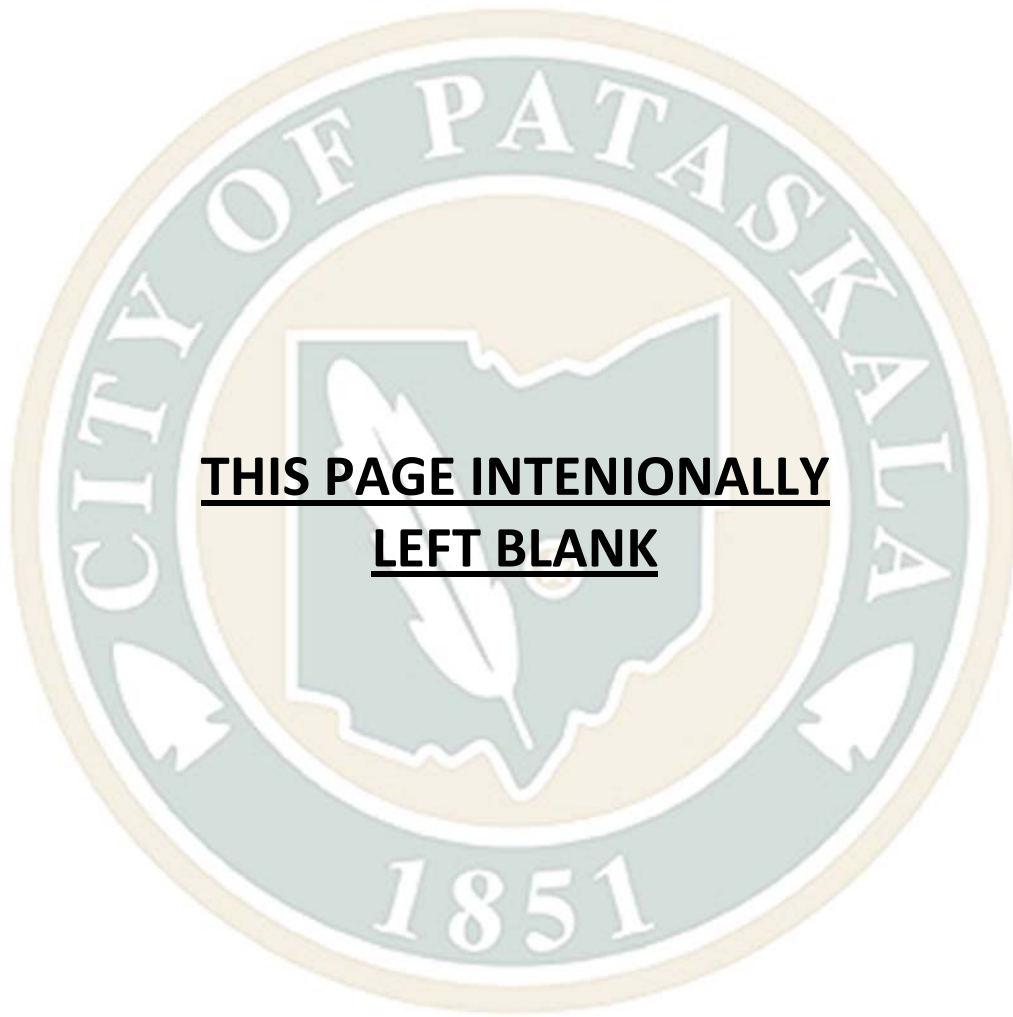
	YTD 2015	2015 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2014	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 380,202	\$ 600,958	\$ 220,757	36.73%	\$ 35,022	\$ 185,735	30.91%	\$ 327,411	\$ 52,791	16.12%
Contractual Services	310,161	492,469	182,307	37.02%	114,875	67,433	13.69%	253,087	57,074	22.55%
General Operating	210,406	377,060	166,654	44.20%	102,020	64,634	17.14%	193,502	16,904	8.74%
Capital Outlay	10,738	70,596	59,858	84.79%	34,096	25,762	36.49%	84,229	(73,491)	-87.25%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	200,000	200,000	-	0.00%	-	-	0.00%	242,413	(42,413)	-17.50%
<b>Grand Total Expenditures</b>	<b>\$ 1,111,507</b>	<b>\$ 1,741,083</b>	<b>\$ 629,576</b>	<b>36.16%</b>	<b>\$ 286,013</b>	<b>\$ 343,563</b>	<b>19.73%</b>	<b>\$ 1,100,642</b>	<b>\$ 10,865</b>	<b>0.99%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (200,000)	\$ (200,000)	\$ (400,000)	200.00%	\$ -	\$ -	0.00%	\$ (242,413)	\$ 42,413	-17.50%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (200,000)</b>	<b>\$ (200,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (242,413)</b>	<b>\$ 42,413</b>	<b>-17.50%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 911,507</b>	<b>\$ 1,541,083</b>	<b>\$ 629,576</b>	<b>40.85%</b>	<b>\$ 286,013</b>	<b>\$ 343,563</b>	<b>22.29%</b>	<b>\$ 858,229</b>	<b>\$ 53,278</b>	<b>6.21%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 1,166,358</b>	<b>\$ 836,255</b>			<b>\$ 880,345</b>			<b>\$ 889,968</b>		

CITY OF PATASKALA, OHIO  
2015 REVENUE BUDGET ANALYSIS - General Fund (101)  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>101 - General Fund</b>	<b>\$ 1,307,502.10</b>	<b>\$ 1,606,975.00</b>	<b>\$ 299,472.90</b>	<b>\$ 1,606,975.00</b>	<b>\$ -</b>
<b>Taxes</b>	<b>\$ 830,961.44</b>	<b>\$ 868,350.00</b>	<b>\$ 37,388.56</b>	<b>\$ 868,350.00</b>	<b>\$ -</b>
Property Taxes	\$ 830,961.44	\$ 868,350.00	\$ 37,388.56	\$ 868,350.00	\$ -
<b>Intergovernmental</b>	<b>\$ 101,231.20</b>	<b>\$ 174,125.00</b>	<b>\$ 72,893.80</b>	<b>\$ 174,125.00</b>	<b>\$ -</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 101,231.20	\$ 174,125.00	\$ 72,893.80	\$ 174,125.00	\$ -
<b>Charges for Service</b>	<b>\$ 172,391.88</b>	<b>\$ 249,500.00</b>	<b>\$ 77,108.12</b>	<b>\$ 249,500.00</b>	<b>\$ -</b>
General Government Fees	\$ 59,567.14	\$ 55,500.00	\$ (4,067.14)	\$ 55,500.00	\$ -
Other Service Charges	\$ 112,824.74	\$ 194,000.00	\$ 81,175.26	\$ 194,000.00	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 113,203.20</b>	<b>\$ 180,000.00</b>	<b>\$ 66,796.80</b>	<b>\$ 180,000.00</b>	<b>\$ -</b>
Mayor's Court	\$ 113,203.20	\$ 178,000.00	\$ 64,796.80	\$ 178,000.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
<b>Special Assessments</b>	<b>\$ 5,591.01</b>	<b>\$ 4,200.00</b>	<b>\$ (1,391.01)</b>	<b>\$ 4,200.00</b>	<b>\$ -</b>
Special Assessments	\$ 5,591.01	\$ 4,200.00	\$ (1,391.01)	\$ 4,200.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 84,123.37</b>	<b>\$ 130,800.00</b>	<b>\$ 46,676.63</b>	<b>\$ 130,800.00</b>	<b>\$ -</b>
Investment Income	\$ 5,624.07	\$ 3,000.00	\$ (2,624.07)	\$ 3,000.00	\$ -
Other Miscellaneous Revenue	\$ 78,499.30	\$ 127,800.00	\$ 49,300.70	\$ 127,800.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,307,502.10</b>	<b>\$ 1,606,975.00</b>	<b>\$ 299,472.90</b>	<b>\$ 1,606,975.00</b>	<b>\$ -</b>

CITY OF PATASKALA, OHIO  
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>101 - General Fund</b>	<b>\$ 1,111,507.05</b>	<b>\$ 286,012.82</b>	<b>\$ 1,741,082.81</b>	<b>\$ 343,562.94</b>	<b>\$ 1,646,255.00</b>	<b>\$ 84,307.81</b>	<b>\$ 10,520.00</b>
<b>General Government</b>	<b>\$ 411,899.41</b>	<b>\$ 107,792.99</b>	<b>\$ 673,344.02</b>	<b>\$ 153,651.62</b>	<b>\$ 699,216.00</b>	<b>\$ 15,708.02</b>	<b>\$ (41,580.00)</b>
Salary & Related	\$ 191,611.65	\$ 23,719.69	\$ 310,219.17	\$ 94,887.83	\$ 350,816.00	\$ 983.17	\$ (41,580.00)
Contractual Services	\$ 131,612.16	\$ 54,133.30	\$ 221,302.23	\$ 35,556.77	\$ 213,100.00	\$ 8,202.23	\$ -
General Operating	\$ 88,675.60	\$ 29,940.00	\$ 141,822.62	\$ 23,207.02	\$ 135,300.00	\$ 6,522.62	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 192,796.57</b>	<b>\$ 46,464.80</b>	<b>\$ 287,230.37</b>	<b>\$ 47,969.00</b>	<b>\$ 222,420.00</b>	<b>\$ 13,310.37</b>	<b>\$ 51,500.00</b>
Salary & Related	\$ 68,734.96	\$ 3,033.71	\$ 107,720.00	\$ 35,951.33	\$ 106,170.00	\$ 50.00	\$ 1,500.00
Contractual Services	\$ 119,454.73	\$ 40,828.39	\$ 168,978.48	\$ 8,695.36	\$ 108,400.00	\$ 10,578.48	\$ 50,000.00
General Operating	\$ 4,606.88	\$ 2,602.70	\$ 10,531.89	\$ 3,322.31	\$ 7,850.00	\$ 2,681.89	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive &amp; Legislative</b>	<b>\$ 95,909.71</b>	<b>\$ 8,457.42</b>	<b>\$ 153,405.30</b>	<b>\$ 49,038.17</b>	<b>\$ 153,183.00</b>	<b>\$ 222.30</b>	<b>\$ -</b>
Salary & Related	\$ 87,820.09	\$ 4,087.40	\$ 132,583.00	\$ 40,675.51	\$ 132,583.00	\$ -	\$ -
Contractual Services	\$ 248.05	\$ -	\$ 4,500.00	\$ 4,251.95	\$ 4,500.00	\$ -	\$ -
General Operating	\$ 7,841.57	\$ 4,370.02	\$ 16,322.30	\$ 4,110.71	\$ 16,100.00	\$ 222.30	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Finance</b>	<b>\$ 60,140.71</b>	<b>\$ 15,471.30</b>	<b>\$ 107,240.78</b>	<b>\$ 31,628.77</b>	<b>\$ 99,286.00</b>	<b>\$ 7,954.78</b>	<b>\$ -</b>
Salary & Related	\$ 32,034.89	\$ 4,181.15	\$ 50,436.00	\$ 14,219.96	\$ 50,436.00	\$ -	\$ -
Contractual Services	\$ 24,637.11	\$ 1,071.83	\$ 38,102.59	\$ 12,393.65	\$ 36,550.00	\$ 1,552.59	\$ -
General Operating	\$ 3,468.71	\$ 4,243.32	\$ 12,727.19	\$ 5,015.16	\$ 12,300.00	\$ 427.19	\$ -
Capital Outlay	\$ -	\$ 5,975.00	\$ 5,975.00	\$ -	\$ -	\$ 5,975.00	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 150,760.65</b>	<b>\$ 107,826.31</b>	<b>\$ 319,862.34</b>	<b>\$ 61,275.38</b>	<b>\$ 272,150.00</b>	<b>\$ 47,112.34</b>	<b>\$ 600.00</b>
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 34,209.32	\$ 18,841.40	\$ 59,585.50	\$ 6,534.78	\$ 57,950.00	\$ 1,035.50	\$ 600.00
General Operating	\$ 105,813.33	\$ 60,864.18	\$ 195,656.11	\$ 28,978.60	\$ 177,700.00	\$ 17,956.11	\$ -
Capital Outlay	\$ 10,738.00	\$ 28,120.73	\$ 64,620.73	\$ 25,762.00	\$ 36,500.00	\$ 28,120.73	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,111,507.05</b>	<b>\$ 286,012.82</b>	<b>\$ 1,741,082.81</b>	<b>\$ 343,562.94</b>	<b>\$ 1,646,255.00</b>	<b>\$ 84,307.81</b>	<b>\$ 10,520.00</b>



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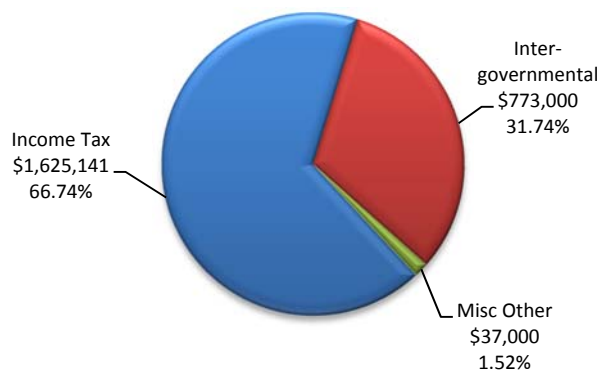
## Street Fund (201)

**Revenue** – The Street Fund has a 2015 revenue budget of approximately \$2.44 million. The fund’s primary revenue sources are income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.65 million, which reflects 67.56% of budget. Total revenue to-date is down by \$459.5.7 thousand (21.83%) from the same eight-month period in 2014.

**YTD Street Fund Revenue by Source**

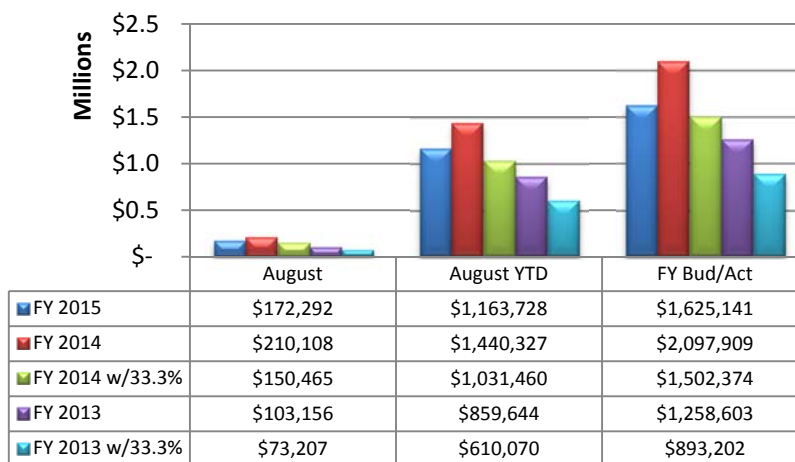


**Street Fund Revenue - Budget**



Income tax collections in August were \$172.3 thousand, and are down by \$37.8 thousand (18.0%) compared to the same period in 2014. Year to-date income tax revenues credited to the fund are \$1.16 million, and represent 71.6% of the 2015 budget. In comparison, last year’s collections through August, 2014 were \$1.44 million, and represented 68.66% of the full-year collections. Even though the allocation to the fund was changed in 2015 from 46.5% to 33.3% of total collections, it appears that collections may be running ahead of last year at this point. This is an important positive trend, as income taxes are the primary revenue source for this fund. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2013 and 2014. In both 2013 and 2014, the fund would have received a lower year to-date distribution than in 2015 when calculating the amount ‘as-if’ the fund was receiving the current allocation percentage in that year. Collections in 2015 would have been \$132.3 thousand (12.82%) higher than that in 2014, and \$553.7 thousand (90.75%) higher than in 2013. The forecast in this line was increased by \$118.4 thousand (7.86%) in August to reflect the overall higher rate of collections in 2015.

**Income Tax Collections - Street Fund**

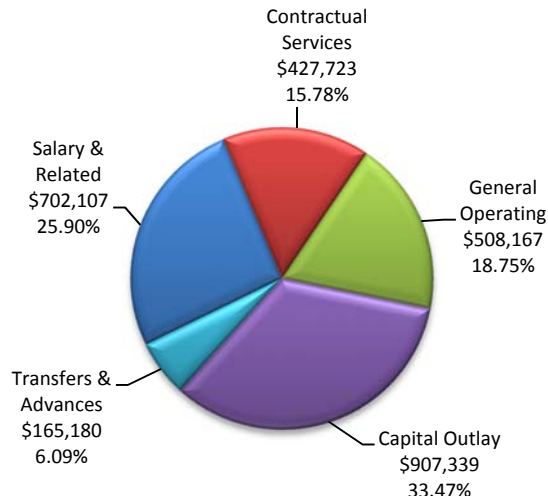


Intergovernmental revenues in the Street fund are budgeted at \$773.0 thousand, and represent 31.74% of the fund's revenue budget. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$444.4 thousand in this category (57.49% of budget), and is down by \$51.7 thousand (10.42%) from the same eight-month period in 2014. Compared to the straight-line rate of 66.67%, however, current year collections are running below expectations.

The other category, Other Sources, is budgeted at \$37 thousand, and represents only 1.52% of the total fund revenue budget. To date, the city has received \$37.2 thousand (100.52% of budget), and is up by \$12.7 thousand (52.09%) from the same eight-month period in 2014. The primary driver of the increase was the increased investment income (up \$4.8 thousand, or 131%), partially offset by the year over year reduction in the receipt of reimbursements from Ohio Insurance Services in 2015 for lower than anticipated usage of the 2013 employee HRA funds.

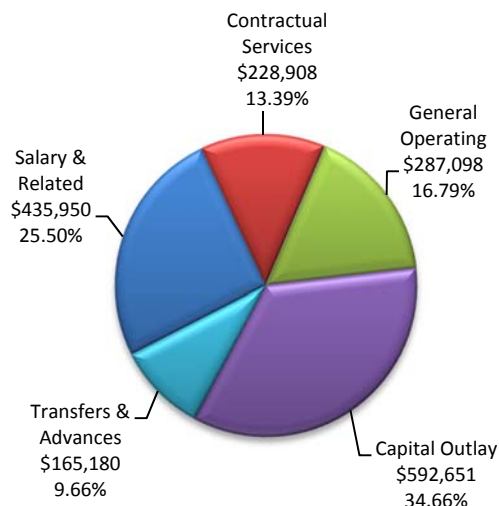
**Expenditures** – The Street fund has a total appropriated expenditure budget for 2015 of approximately \$2.71 million. Total spending through August 31 was \$1.71 million, and is equal to 63.08% of budget. Excluding interfund transfers of \$165.2 thousand, total spending is equal to 60.68% of budget. Including encumbrances of \$313.8 thousand in the total (but excluding transfers) results in total spending equal to 73.01% of budget. Compared to year to-date 2014 (and excluding transfers), the total is up by \$275.5 thousand (21.52%), and is due primarily to increased spending in the Capital Outlay category, offset by reduced spending in the other categories.

**Street Fund Budget by Category**



**YTD Street Fund Spending**

(excludes encumbrances)



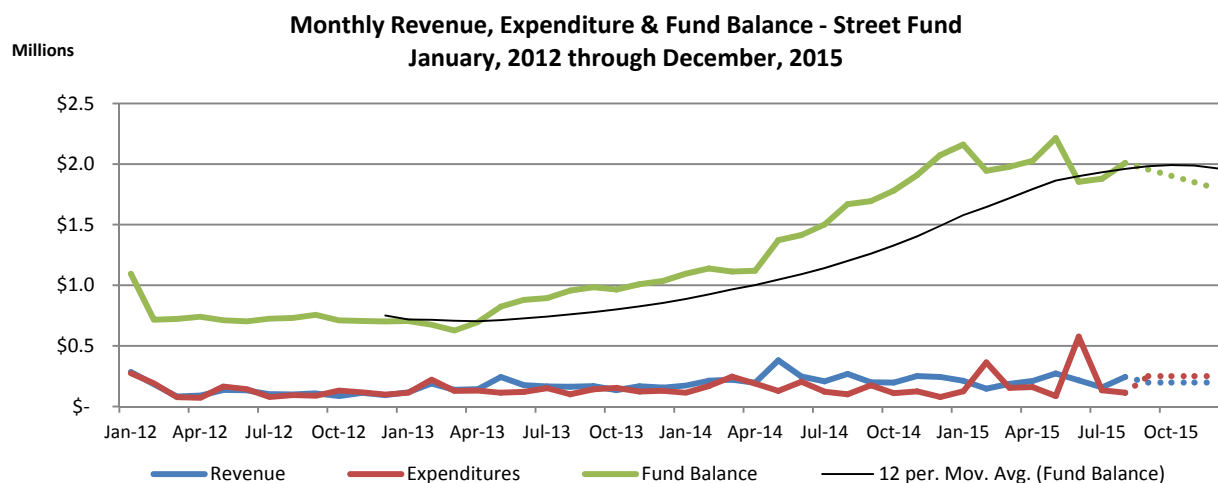
Spending on capital projects and equipment represents the largest expense category in the Street Fund. The 2015 budget in this category is \$907.3 thousand (33.47% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Year to-date spending in this category is \$592.7 thousand, or 65.32% of budget. Including encumbrances (e.g., purchase orders) in the total, results in a spending commitment equal to 68.4% of the full-year 2015 budget.

Salaries, wages and other employee-related costs is the next major expense category in the Street fund with a 2015 budget of \$702.1 thousand, or 25.9% of the fund's budget. Spending through August 31 is \$436.0 thousand, or 62.09% of budget. The slightly favorable YTD variance is due primarily to seasonal employee wage-related expenses not yet incurred. Spending in this category is up by \$4.6 thousand (1.08%) from the level in 2014.

General operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2015 budget of \$508.2 thousand, or 18.75% of the fund's budget. Spending through August 31 is \$287.1 thousand, or 56.5% of budget. Including encumbrances in the calculation, the total spending commitment is \$403.4 thousand, or 79.39% of the budget. The primary reason for the higher spending ratio (versus a straight-line rate of 66.67%) is the creation of full-year purchase orders in January for materials and supplies. Spending in this category is lower by \$72.6 thousand (20.18%) from FY 2014.

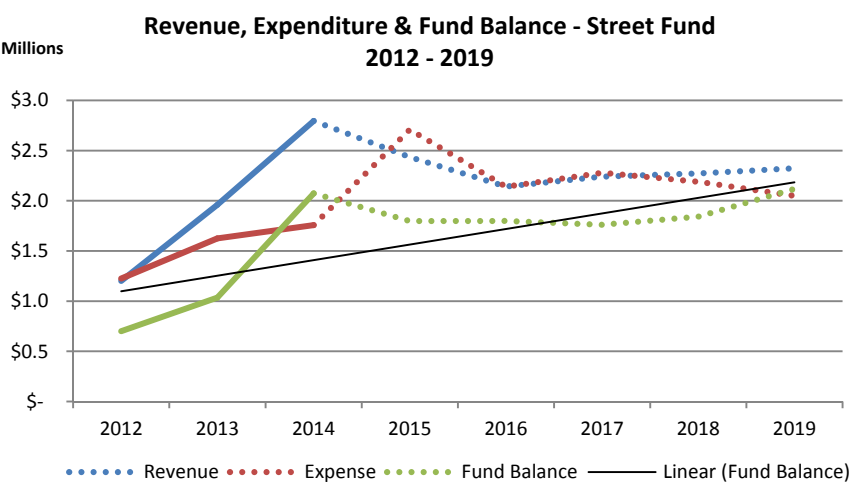
The approved 2015 budget for the Street fund included interfund transfers totaling \$165.2 thousand. The purpose of the transfers is to provide funding for: (1) the Columbia Road Bridge Improvements (307) fund for the local share of 2015 expenses for the primarily grant-funded project; and (2) additional funding required for the Mink Phase III and Main Street projects. All of the transfers between the funds was completed by the end of August.

**Fund Balance** – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city's streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots revenue, expenditures and fund balance monthly since January 2012. The solid color lines represent actual numbers, and any dotted lines represent future projections. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over time. The revenue spikes in both May 2013 and 2014 are the result of higher quarterly income tax collections. Other than that item, revenues and spending have been closely matched. Since October 2013, revenues have generally equaled or exceeded expenses.

As you can see from the chart at right, the Street fund has been generally stable, and beginning to trend upward. Current projections call for the fund balance to increase through 2014, remain basically flat through 2018, and then begin increasing thereafter.





CITY OF PATASKALA, OHIO  
AUGUST 2015 YTD ANALYSIS - Street Fund (201)

	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>Beginning Fund Balance</b>	\$ 2,073,060	\$ 2,073,060			\$ 1,034,717	\$ 1,034,717				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,163,628	1,625,141	461,513	71.60%	1,440,327	2,052,660	612,333	70.17%	(276,699)	-19.21%
<b>Total Taxes</b>	<b>\$ 1,163,628</b>	<b>\$ 1,625,141</b>	<b>\$ 461,513</b>	<b>71.60%</b>	<b>\$ 1,440,327</b>	<b>\$ 2,052,660</b>	<b>\$ 612,333</b>	<b>70.17%</b>	<b>\$ (276,699)</b>	<b>-19.21%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 444,378	\$ 673,000	\$ 228,622	66.03%	\$ 440,814	\$ 673,000	\$ 232,186	65.50%	\$ 3,564	0.81%
Grants & Loans	-	100,000	100,000	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ 444,378</b>	<b>\$ 773,000</b>	<b>\$ 328,622</b>	<b>57.49%</b>	<b>\$ 440,814</b>	<b>\$ 673,000</b>	<b>\$ 232,186</b>	<b>65.50%</b>	<b>\$ 3,564</b>	<b>0.81%</b>
<b>Charges for Service</b>										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 13,123	\$ 7,000	\$ (6,123)	187.48%	\$ 6,205	\$ 7,000	\$ 795	88.64%	\$ 6,919	111.51%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	24,071	30,000	5,929	80.24%	17,438	30,000	12,562	58.13%	6,632	38.03%
<b>Total Other Sources</b>	<b>\$ 37,194</b>	<b>\$ 37,000</b>	<b>\$ (194)</b>	<b>100.52%</b>	<b>\$ 23,643</b>	<b>\$ 37,000</b>	<b>\$ 13,357</b>	<b>63.90%</b>	<b>\$ 13,551</b>	<b>57.32%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,645,200</b>	<b>\$ 2,435,141</b>	<b>\$ 789,941</b>	<b>67.56%</b>	<b>\$ 1,904,784</b>	<b>\$ 2,762,660</b>	<b>\$ 857,876</b>	<b>68.95%</b>	<b>\$ (259,584)</b>	<b>-13.63%</b>
<b>Adjustments:</b>										
- Elim Impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,645,200</b>	<b>\$ 2,435,141</b>	<b>\$ 789,941</b>	<b>67.56%</b>	<b>\$ 1,904,784</b>	<b>\$ 2,762,660</b>	<b>\$ 857,876</b>	<b>68.95%</b>	<b>\$ (259,584)</b>	<b>-13.63%</b>

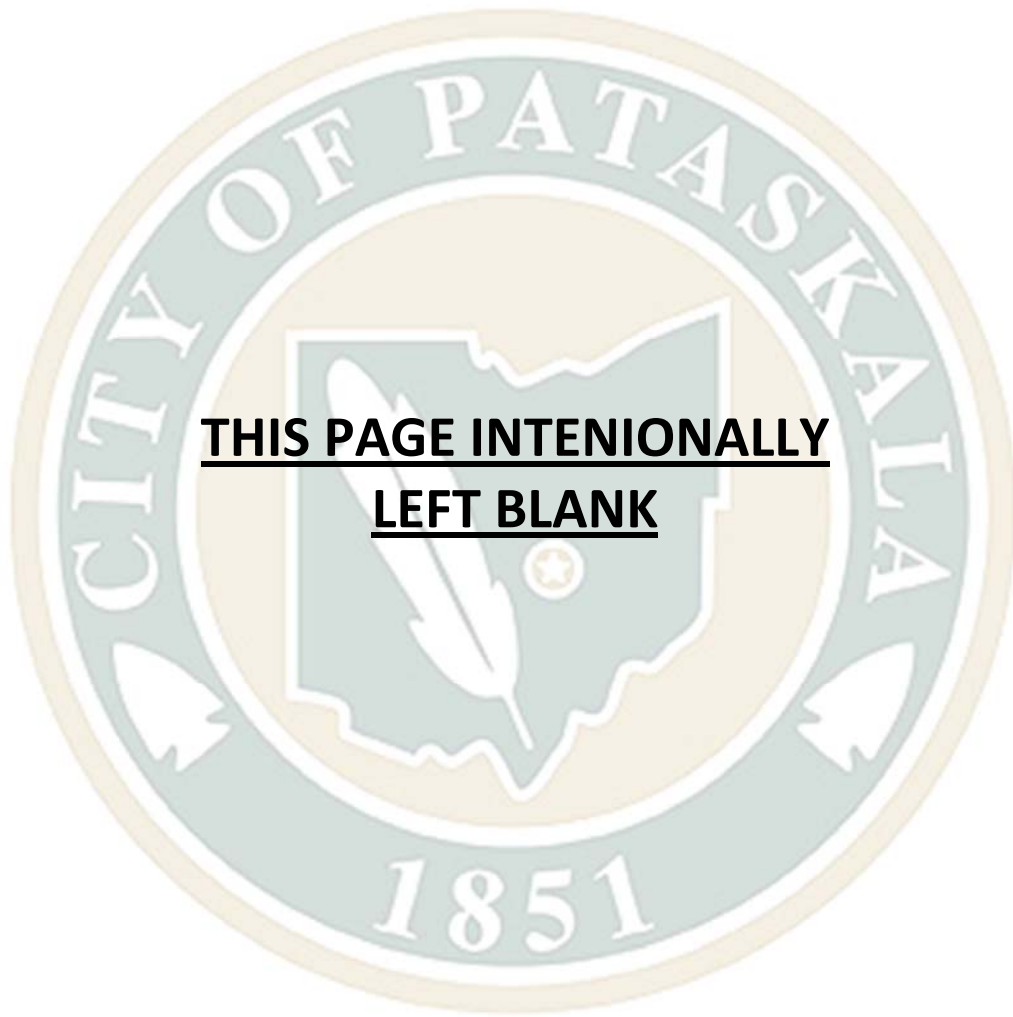
	YTD 2015	2015 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2014	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 435,950	\$ 702,107	\$ 266,156	37.91%	\$ 47,118	\$ 219,038	31.20%	\$ 431,313	\$ 4,637	1.08%
Contractual Services	228,908	427,723	198,814	46.48%	122,368	76,447	17.87%	192,750	36,158	18.76%
General Operating	287,098	508,167	221,069	43.50%	116,348	104,721	20.61%	359,696	(72,597)	-20.18%
Capital Outlay	592,651	907,339	314,689	34.68%	27,943	286,745	31.60%	287,329	305,322	106.26%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	165,180	165,180	-	0.00%	-	-	0.00%	-	165,180	100.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,709,788</b>	<b>\$ 2,710,516</b>	<b>\$ 1,000,728</b>	<b>36.92%</b>	<b>\$ 313,777</b>	<b>\$ 686,951</b>	<b>25.34%</b>	<b>\$ 1,271,088</b>	<b>\$ 438,700</b>	<b>34.51%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (165,180)	\$ (165,180)	\$ (330,360)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (165,180)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (165,180)</b>	<b>\$ (165,180)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (165,180)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,544,608</b>	<b>\$ 2,545,336</b>	<b>\$ 1,000,728</b>	<b>39.32%</b>	<b>\$ 313,777</b>	<b>\$ 686,951</b>	<b>26.99%</b>	<b>\$ 1,271,088</b>	<b>\$ 273,520</b>	<b>21.52%</b>
<b>Ending Fund Balance</b>	<b>\$ 2,008,472</b>	<b>\$ 1,797,685</b>			<b>\$ 1,694,695</b>			<b>\$ 1,668,413</b>		

CITY OF PATASKALA, OHIO  
2015 REVENUE BUDGET ANALYSIS - Street Fund (201)  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>201 - Street Fund</b>	<b>\$ 1,645,199.89</b>	<b>\$ 2,435,141.00</b>	<b>\$ 789,941.11</b>	<b>\$ 2,316,771.00</b>	<b>\$ 118,370.00</b>
<b>Taxes</b>	<b>\$ 1,163,627.53</b>	<b>\$ 1,625,141.00</b>	<b>\$ 461,513.47</b>	<b>\$ 1,506,771.00</b>	<b>\$ 118,370.00</b>
Income Taxes	\$ 1,163,627.53	\$ 1,625,141.00	\$ 461,513.47	\$ 1,506,771.00	\$ 118,370.00
<b>Intergovernmental</b>	<b>\$ 444,378.33</b>	<b>\$ 773,000.00</b>	<b>\$ 328,621.67</b>	<b>\$ 773,000.00</b>	<b>\$ -</b>
Grants & Loans	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -
State-Shared Revenues	\$ 444,378.33	\$ 673,000.00	\$ 228,621.67	\$ 673,000.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 37,194.03</b>	<b>\$ 37,000.00</b>	<b>\$ (194.03)</b>	<b>\$ 37,000.00</b>	<b>\$ -</b>
Investment Income	\$ 13,123.47	\$ 7,000.00	\$ (6,123.47)	\$ 7,000.00	\$ -
Other Miscellaneous Revenue	\$ 24,070.56	\$ 30,000.00	\$ 5,929.44	\$ 30,000.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,645,199.89</b>	<b>\$ 2,435,141.00</b>	<b>\$ 789,941.11</b>	<b>\$ 2,316,771.00</b>	<b>\$ 118,370.00</b>

CITY OF PATASKALA, OHIO  
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>201 - Street Fund</b>	<b>\$ 1,709,787.90</b>	<b>\$ 313,777.10</b>	<b>\$ 2,710,515.78</b>	<b>\$ 686,950.78</b>	<b>\$ 2,298,873.00</b>	<b>\$ 161,100.78</b>	<b>\$ 250,542.00</b>
<b>General Government</b>	<b>\$ 163,402.30</b>	<b>\$ 93,732.00</b>	<b>\$ 320,059.71</b>	<b>\$ 62,925.41</b>	<b>\$ 235,218.00</b>	<b>\$ 3,275.71</b>	<b>\$ 81,566.00</b>
Salary & Related	\$ 30,085.99	\$ 2,255.25	\$ 48,179.00	\$ 15,837.76	\$ 31,613.00	\$ -	\$ 16,566.00
Contractual Services	\$ 133,316.31	\$ 91,476.75	\$ 271,880.71	\$ 47,087.65	\$ 203,605.00	\$ 3,275.71	\$ 65,000.00
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 22,228.63</b>	<b>\$ 150.00</b>	<b>\$ 32,601.00</b>	<b>\$ 10,222.37</b>	<b>\$ 32,601.00</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ 22,228.63	\$ 150.00	\$ 32,601.00	\$ 10,222.37	\$ 32,601.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 106,865.48</b>	<b>\$ 776.82</b>	<b>\$ 144,602.40</b>	<b>\$ 36,960.10</b>	<b>\$ 127,728.00</b>	<b>\$ 989.40</b>	<b>\$ 15,885.00</b>
Salary & Related	\$ 25,391.03	\$ -	\$ 43,571.00	\$ 18,179.97	\$ 43,571.00	\$ -	\$ -
Contractual Services	\$ 8,175.35	\$ 776.82	\$ 10,039.40	\$ 1,087.23	\$ 9,050.00	\$ 989.40	\$ -
General Operating	\$ 73,299.10	\$ -	\$ 90,992.00	\$ 17,692.90	\$ 75,107.00	\$ -	\$ 15,885.00
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 10,649.24</b>	<b>\$ 8,808.51</b>	<b>\$ 25,731.07</b>	<b>\$ 6,273.32</b>	<b>\$ 21,500.00</b>	<b>\$ 4,231.07</b>	<b>\$ -</b>
Contractual Services	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
General Operating	\$ 10,649.24	\$ 8,808.51	\$ 24,731.07	\$ 5,273.32	\$ 20,500.00	\$ 4,231.07	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Public Service</b>	<b>\$ 1,241,462.25</b>	<b>\$ 210,309.77</b>	<b>\$ 2,022,341.60</b>	<b>\$ 570,569.58</b>	<b>\$ 1,845,446.00</b>	<b>\$ 152,604.60</b>	<b>\$ 24,291.00</b>
Salary & Related	\$ 358,244.82	\$ 44,713.11	\$ 577,755.76	\$ 174,797.83	\$ 671,746.00	\$ 2,918.76	\$ (96,909.00)
Contractual Services	\$ 87,416.63	\$ 30,113.98	\$ 144,802.47	\$ 27,271.86	\$ 137,500.00	\$ 7,302.47	\$ -
General Operating	\$ 203,150.08	\$ 107,539.58	\$ 392,444.10	\$ 81,754.44	\$ 388,250.00	\$ 4,194.10	\$ -
Capital Outlay	\$ 592,650.72	\$ 27,943.10	\$ 907,339.27	\$ 286,745.45	\$ 647,950.00	\$ 138,189.27	\$ 121,200.00
<b>Transfers &amp; Advances</b>	<b>\$ 165,180.00</b>	<b>\$ -</b>	<b>\$ 165,180.00</b>	<b>\$ -</b>	<b>\$ 36,380.00</b>	<b>\$ -</b>	<b>\$ 128,800.00</b>
Transfers & Advances	\$ 165,180.00	\$ -	\$ 165,180.00	\$ -	\$ 36,380.00	\$ -	\$ 128,800.00
<b>Grand Total</b>	<b>\$ 1,709,787.90</b>	<b>\$ 313,777.10</b>	<b>\$ 2,710,515.78</b>	<b>\$ 686,950.78</b>	<b>\$ 2,298,873.00</b>	<b>\$ 161,100.78</b>	<b>\$ 250,542.00</b>

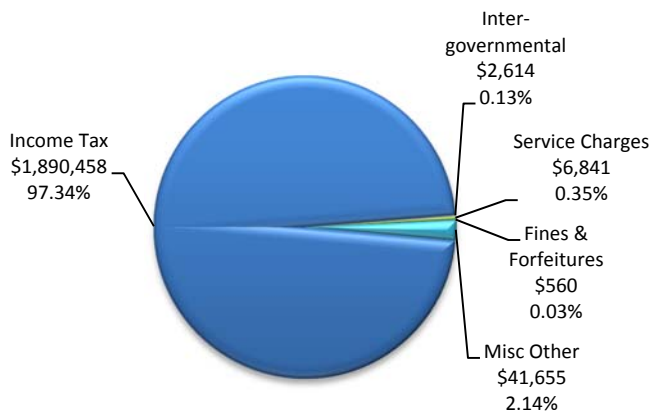


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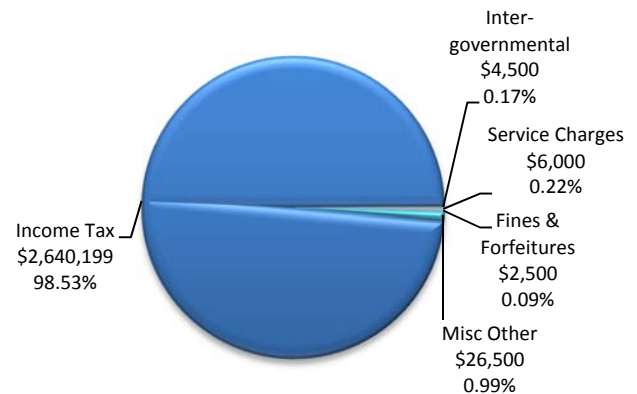
## Police Fund (208)

**Revenue** – The fund’s primary revenue sources are income taxes and other sources, and it has a 2015 total revenue budget of \$2.68 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$1.94 million, which represents 72.48% of budget. Total revenue to-date is \$279 thousand (16.78%) higher than that collected in the same eight-month period in 2014. The primary reason for the increase was the change in the fund’s income tax allocation percentage in 2014 from 41.5% to 54.1%, offset by the one-time receipt of \$174.3 thousand in loan revenues from the LGIF program as a reimbursement for the costs expended in the construction of a MARCS antenna.

**YTD Police Fund Revenue by Source**



**Police Fund Revenue - Budget**



Income tax collections in August were \$279.9 thousand, and were up by \$92.4 thousand (49.27%) compared to the same period in 2014. Year to-date income tax revenues credited to the fund represent 71.6% of budget, which is significantly above budget when compared to the straight-line rate of 66.67%. In comparison, collections through August 2014 were \$1.29 million, and 68.67% of the full-year collections. It is important to note that the allocation to the fund has increased in 2015 from 41.5% to 54.1%. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2013 and 2014. Assuming that the current allocation was applied to prior years, YTD collections in 2015 would have been \$214.7 thousand (12.81%) higher than that in 2014, and \$437.4 thousand (30.1%) higher than

**Income Tax Collections - Police Fund**

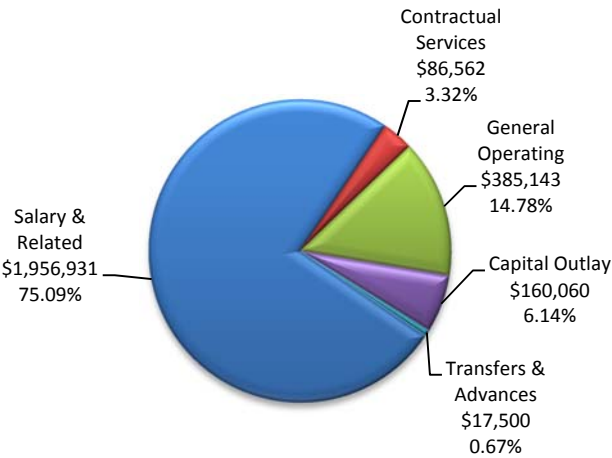


2013 collections. The green/light blue bars in the chart at the bottom of the previous page have been restated to reflect the revenue that would have been allocated to the fund in 2013 and 2014 had the percentage been the same in all years. The forecast in this line was increased by \$192.3 thousand (7.86%) in August to reflect the overall higher rate of collections in 2015.

The other significant revenue category, Other Sources, is budgeted at \$26.5 thousand, and represents only 0.99% of the total fund revenue budget. To date, the city has received \$41.7 thousand (157.2% of budget), and is up by \$6.3 thousand (17.66%) from the same eight-month period in 2014. The primary driver of the increase was the receipt of the 1<sup>st</sup> year payment of \$16.8 thousand from the West Licking Joint Fire District for the MARCS tower construction.

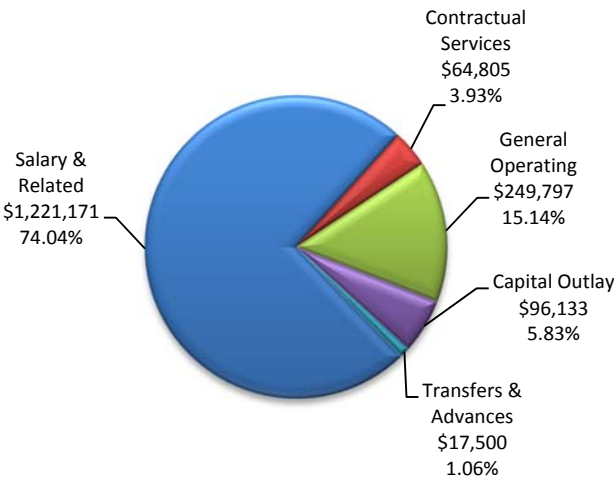
**Expenditures** – The Police fund has a total appropriated expenditure budget for 2015 of approximately \$2.61 million. Total spending through August 31 is \$1.65 million, and is equal to 63.29% of budget. Excluding interfund transfers of \$17.5 thousand, total spending is equal to 63.04% of budget. Including encumbrances (e.g., purchase orders) of \$193.7 thousand in the total results in total spending equal to 70.52% of budget. Compared to the same eight-month period in 2014 (and excluding transfers), the total is down by \$17.5 thousand (9.27%), and is due primarily to reduced spending in the Capital Outlay category, which is partially offset by increased spending in the Salary & Related category. Capital spending in 2014 on projects that will not recur in 2015, such as the MARCS monopole construction and mobile radio purchases, are the primary drivers of the decrease in the Capital Outlay category.

**Police Fund Budget by Category**



**YTD Police Fund Spending**

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2015 budget of \$1.96 million, or 75.09% of the fund’s budget. Spending through August 31 is \$1.22 million, or 62.4% of budget. The slightly favorable YTD variance is due primarily to below-budget overtime expense. Spending in this category is up by \$87.6 thousand (7.73%) from the level in 2014.

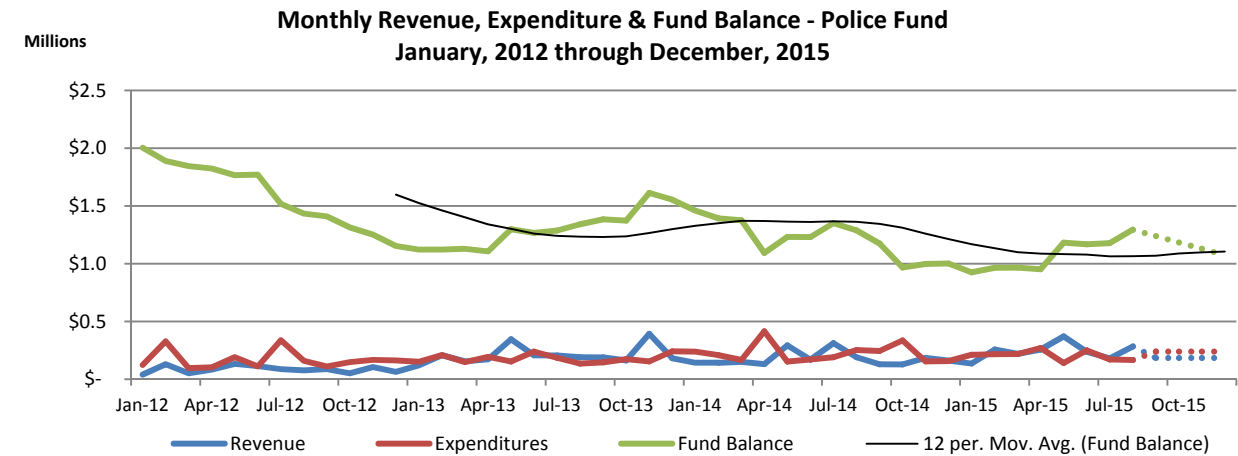
General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2015 budget of \$385.1 thousand, or 14.78% of the total fund expenditure budget. Year to-date 2015 spending in this category is \$249.8 thousand, or 6.86% of budget, and is up by \$27.5 thousand (12.35%) from the same eight-month period in 2014. Including encumbrances (e.g., purchase orders) in the total results in total spending commitments equal to 82.67% of the FY 2015 budget. The primary driver of

the significantly higher spending rate (versus the straight-line rate of 66.67%) is the issuance of full-year purchase orders in January for fuel, supplies, materials and utilities.

Spending on capital equipment is another significant expense category in the Police fund. The 2014 budget in this category is \$160.1 thousand (6.14% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending through August 31 in this category is \$96.1 thousand (60.06% of budget), however, purchase orders totaling \$52.9 thousand (33.06% of budget) have been issued.

The approved 2015 budget in the Police fund included interfund transfers of \$17.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. The transfer between the funds was made during the month of April.

**Fund Balance** – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

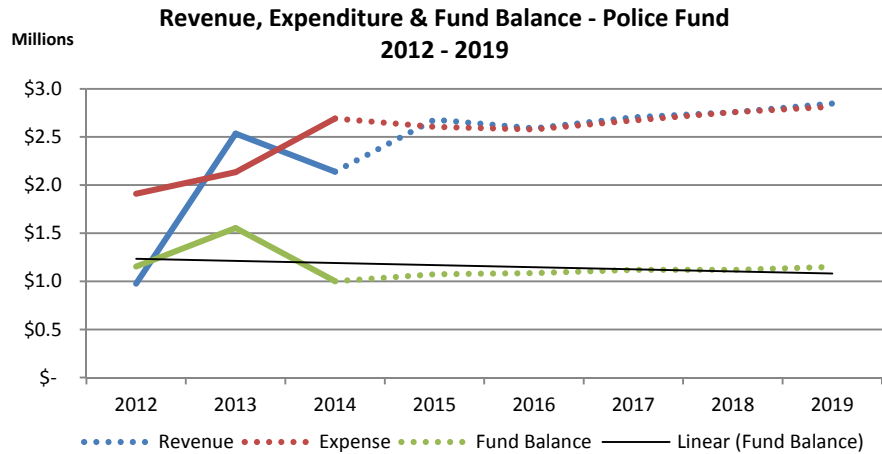


The chart above plots monthly revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart, the balance in the Police fund has been generally declining since January 2012, with the exceptions of May 2013 through November 2013 and April 2014 through August 2014. During those periods of time, the fund was slightly increasing due to revenues significantly exceeding spending. The positive variance in May was the result of better than anticipated income tax collections, and the November variance was the result of transferring \$180,000 from the Bond Improvement fund for the replacement of the slate roof on the Police station. We experienced another spike during August 2014 from the receipt of approximately \$175 thousand due to the LGIF loan reimbursement of expenses incurred in the construction of the MARCS radio communications tower. Other than the exception of those items, expenditures have regularly exceeded revenues. The growth in spending in 2013 was primarily the result

of: (1) the addition three new Police officers in 2013; and (2) the construction improvements to the facility. The spike in April 2014 spending was for the construction on the MARCS tower.

Current projections call for the balance to remain basically flat through 2016, and then turn slightly positive through 2019 (see chart above).





CITY OF PATASKALA, OHIO  
AUGUST 2015 YTD ANALYSIS - Police Fund (208)

	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,001,734	\$ 1,001,734			\$ 1,553,383	\$ 1,553,383				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,890,458	2,640,199	749,741	71.60%	1,285,453	1,831,850	546,397	70.17%	605,005	47.07%
<b>Total Taxes</b>	<b>\$ 1,890,458</b>	<b>\$ 2,640,199</b>	<b>\$ 749,741</b>	<b>71.60%</b>	<b>\$ 1,285,453</b>	<b>\$ 1,831,850</b>	<b>\$ 546,397</b>	<b>70.17%</b>	<b>\$ 605,005</b>	<b>47.07%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 2,614	\$ 4,500	\$ 1,886	58.08%	\$ 2,284	\$ 4,500	\$ 2,216	50.75%	\$ 330	14.45%
Grants & Loans	-	-	-	0.00%	174,285	174,265	(20)	100.01%	(174,285)	-100.00%
<b>Total Intergovernmental</b>	<b>\$ 2,614</b>	<b>\$ 4,500</b>	<b>\$ 1,886</b>	<b>58.08%</b>	<b>\$ 176,568</b>	<b>\$ 178,765</b>	<b>\$ 2,196</b>	<b>98.77%</b>	<b>\$ (173,955)</b>	<b>-98.52%</b>
<b>Charges for Service</b>										
General Government Fees	\$ 6,841	\$ 6,000	\$ (841)	114.02%	\$ 5,418	\$ 6,000	\$ 582	90.30%	\$ 1,423	26.26%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 6,841</b>	<b>\$ 6,000</b>	<b>\$ (841)</b>	<b>114.02%</b>	<b>\$ 5,418</b>	<b>\$ 6,000</b>	<b>\$ 582</b>	<b>90.30%</b>	<b>\$ 1,423</b>	<b>26.26%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	560	2,500	1,940	22.40%	31,663	40,000	8,337	79.16%	(31,103)	-98.23%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 560</b>	<b>\$ 2,500</b>	<b>\$ 1,940</b>	<b>22.40%</b>	<b>\$ 31,663</b>	<b>\$ 40,000</b>	<b>\$ 8,337</b>	<b>79.16%</b>	<b>\$ (31,103)</b>	<b>-98.23%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 7,069	\$ 6,500	\$ (569)	108.75%	\$ 6,642	\$ 7,500	\$ 858	88.56%	\$ 427	6.43%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	34,587	20,000	(14,587)	172.93%	27,451	35,000	7,549	78.43%	7,136	26.00%
<b>Total Other Sources</b>	<b>\$ 41,655</b>	<b>\$ 26,500</b>	<b>\$ (15,155)</b>	<b>157.19%</b>	<b>\$ 34,093</b>	<b>\$ 42,500</b>	<b>\$ 8,407</b>	<b>80.22%</b>	<b>\$ 7,563</b>	<b>22.18%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,942,128</b>	<b>\$ 2,679,699</b>	<b>\$ 737,571</b>	<b>72.48%</b>	<b>\$ 1,533,195</b>	<b>\$ 2,099,115</b>	<b>\$ 565,919</b>	<b>73.04%</b>	<b>\$ 408,933</b>	<b>26.67%</b>
<b>Adjustments:</b>										
- Elim Impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,942,128</b>	<b>\$ 2,679,699</b>	<b>\$ 737,571</b>	<b>72.48%</b>	<b>\$ 1,533,195</b>	<b>\$ 2,099,115</b>	<b>\$ 565,919</b>	<b>73.04%</b>	<b>\$ 408,933</b>	<b>26.67%</b>

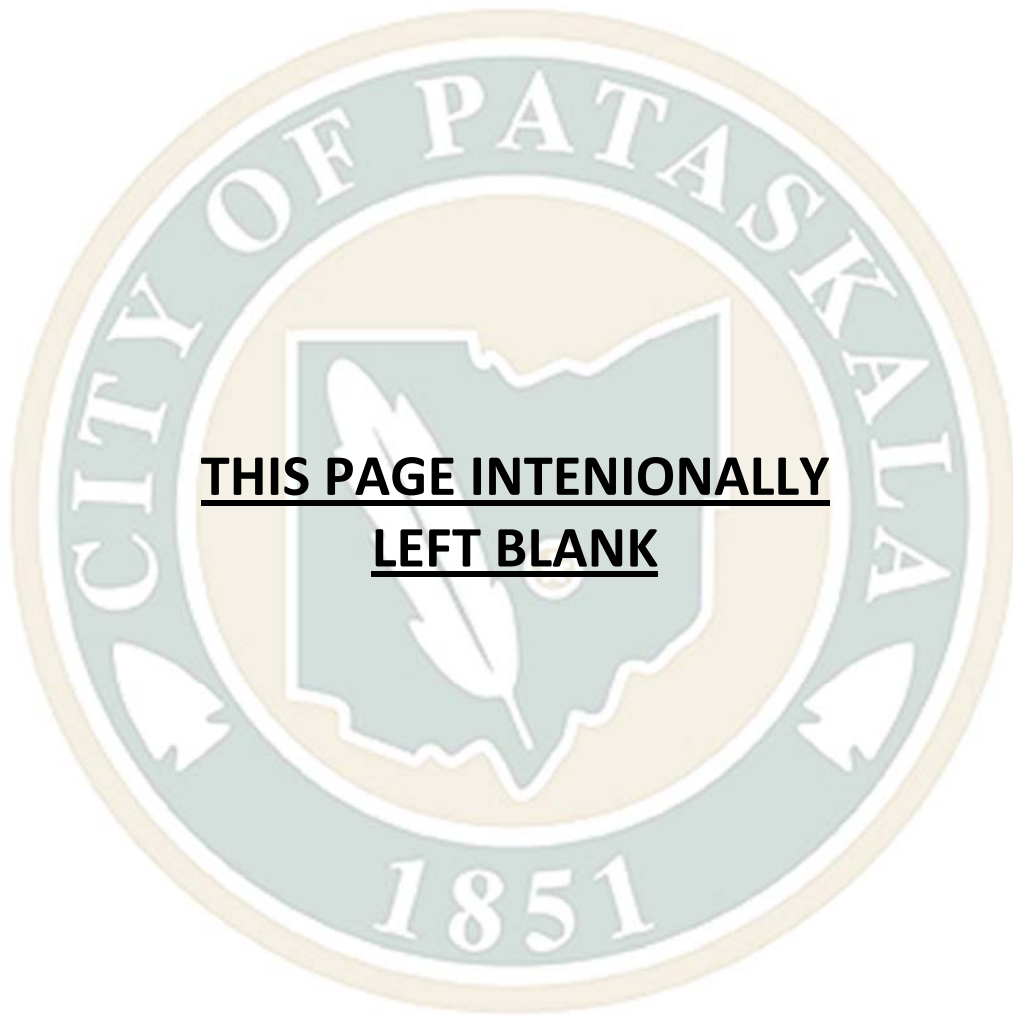
	YTD 2015	2015 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2014	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 1,221,171	\$ 1,956,931	\$ 735,760	37.60%	\$ 65,244	\$ 670,516	34.26%	\$ 1,133,550	\$ 87,621	7.73%
Contractual Services	64,805	86,562	21,756	25.13%	6,972	14,784	17.08%	60,816	3,989	6.56%
General Operating	249,797	385,143	135,347	35.14%	68,619	66,727	17.33%	222,342	27,455	12.35%
Capital Outlay	96,133	160,060	63,928	39.94%	52,910	11,017	6.88%	381,882	(285,750)	-74.83%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	17,500	17,500	-	0.00%	-	-	0.00%	-	17,500	100.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,649,406</b>	<b>\$ 2,606,196</b>	<b>\$ 956,791</b>	<b>36.71%</b>	<b>\$ 193,745</b>	<b>\$ 763,045</b>	<b>29.28%</b>	<b>\$ 1,798,590</b>	<b>\$ (149,184)</b>	<b>-8.29%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (17,500)	\$ (17,500)	\$ (35,000)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (17,500)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (17,500)</b>	<b>\$ (17,500)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (17,500)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,631,906</b>	<b>\$ 2,588,696</b>	<b>\$ 956,791</b>	<b>36.96%</b>	<b>\$ 193,745</b>	<b>\$ 763,045</b>	<b>29.48%</b>	<b>\$ 1,798,590</b>	<b>\$ (166,684)</b>	<b>-9.27%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,294,457</b>	<b>\$ 1,075,237</b>			<b>\$ 1,100,711</b>			<b>\$ 1,287,988</b>		
(based on non-adjusted expenditures)										

CITY OF PATASKALA, OHIO  
2015 REVENUE BUDGET ANALYSIS - Police Fund (208)  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>208 - Police Fund</b>	<b>\$ 1,942,127.88</b>	<b>\$ 2,679,699.00</b>	<b>\$ 737,571.12</b>	<b>\$ 2,487,399.00</b>	<b>\$ 192,300.00</b>
<b>Taxes</b>	<b>\$ 1,890,457.85</b>	<b>\$ 2,640,199.00</b>	<b>\$ 749,741.15</b>	<b>\$ 2,447,899.00</b>	<b>\$ 192,300.00</b>
Income Taxes	\$ 1,890,457.85	\$ 2,640,199.00	\$ 749,741.15	\$ 2,447,899.00	\$ 192,300.00
<b>Intergovernmental</b>	<b>\$ 2,613.66</b>	<b>\$ 4,500.00</b>	<b>\$ 1,886.34</b>	<b>\$ 4,500.00</b>	<b>\$ -</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 2,613.66	\$ 4,500.00	\$ 1,886.34	\$ 4,500.00	\$ -
<b>Charges for Service</b>	<b>\$ 6,841.00</b>	<b>\$ 6,000.00</b>	<b>\$ (841.00)</b>	<b>\$ 6,000.00</b>	<b>\$ -</b>
General Government Fees	\$ 6,841.00	\$ 6,000.00	\$ (841.00)	\$ 6,000.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 560.00</b>	<b>\$ 2,500.00</b>	<b>\$ 1,940.00</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>
Other Fines & Forfeitures	\$ 560.00	\$ 2,500.00	\$ 1,940.00	\$ 2,500.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 41,655.37</b>	<b>\$ 26,500.00</b>	<b>\$ (15,155.37)</b>	<b>\$ 26,500.00</b>	<b>\$ -</b>
Investment Income	\$ 7,068.75	\$ 6,500.00	\$ (568.75)	\$ 6,500.00	\$ -
Other Miscellaneous Revenue	\$ 34,586.62	\$ 20,000.00	\$ (14,586.62)	\$ 20,000.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,942,127.88</b>	<b>\$ 2,679,699.00</b>	<b>\$ 737,571.12</b>	<b>\$ 2,487,399.00</b>	<b>\$ 192,300.00</b>

CITY OF PATASKALA, OHIO  
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>208 - Police Fund</b>	<b>\$ 1,649,405.76</b>	<b>\$ 193,745.20</b>	<b>\$ 2,606,196.43</b>	<b>\$ 763,045.47</b>	<b>\$ 2,476,529.00</b>	<b>\$ 45,186.43</b>	<b>\$ 84,481.00</b>
<b>General Government</b>	<b>\$ 44,906.63</b>	<b>\$ 1,200.00</b>	<b>\$ 59,000.00</b>	<b>\$ 12,893.37</b>	<b>\$ 59,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Contractual Services	\$ 44,906.63	\$ 1,200.00	\$ 59,000.00	\$ 12,893.37	\$ 59,000.00	\$ -	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 21,259.64</b>	<b>\$ 150.00</b>	<b>\$ 32,601.00</b>	<b>\$ 11,191.36</b>	<b>\$ 32,601.00</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ 21,259.64	\$ 150.00	\$ 32,601.00	\$ 11,191.36	\$ 32,601.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 156,262.05</b>	<b>\$ 2,698.87</b>	<b>\$ 201,932.61</b>	<b>\$ 42,971.69</b>	<b>\$ 175,009.00</b>	<b>\$ 1,523.61</b>	<b>\$ 25,400.00</b>
Salary & Related	\$ 28,468.99	\$ 1,922.04	\$ 43,571.00	\$ 13,179.97	\$ 43,571.00	\$ -	\$ -
Contractual Services	\$ 8,709.55	\$ 776.83	\$ 10,573.61	\$ 1,087.23	\$ 9,050.00	\$ 1,523.61	\$ -
General Operating	\$ 119,083.51	\$ -	\$ 147,788.00	\$ 28,704.49	\$ 122,388.00	\$ -	\$ 25,400.00
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 15,346.40</b>	<b>\$ 39,268.93</b>	<b>\$ 57,713.55</b>	<b>\$ 3,098.22</b>	<b>\$ 25,500.00</b>	<b>\$ 32,213.55</b>	<b>\$ -</b>
Contractual Services	\$ 3,175.25	\$ 1,296.00	\$ 5,000.00	\$ 528.75	\$ 4,500.00	\$ -	\$ 500.00
General Operating	\$ 12,171.15	\$ 7,912.79	\$ 22,653.41	\$ 2,569.47	\$ 21,000.00	\$ 2,153.41	\$ (500.00)
Capital Outlay	\$ -	\$ 30,060.14	\$ 30,060.14	\$ -	\$ -	\$ 30,060.14	\$ -
<b>Police</b>	<b>\$ 1,394,131.04</b>	<b>\$ 150,427.40</b>	<b>\$ 2,237,449.27</b>	<b>\$ 692,890.83</b>	<b>\$ 2,166,919.00</b>	<b>\$ 11,449.27</b>	<b>\$ 59,081.00</b>
Salary & Related	\$ 1,171,442.55	\$ 63,171.82	\$ 1,880,759.40	\$ 646,145.03	\$ 1,865,162.00	\$ 1,516.40	\$ 14,081.00
Contractual Services	\$ 8,013.92	\$ 3,699.00	\$ 11,988.00	\$ 275.08	\$ 11,970.00	\$ 18.00	\$ -
General Operating	\$ 118,542.06	\$ 60,706.58	\$ 214,701.87	\$ 35,453.23	\$ 204,787.00	\$ 9,914.87	\$ -
Capital Outlay	\$ 96,132.51	\$ 22,850.00	\$ 130,000.00	\$ 11,017.49	\$ 85,000.00	\$ -	\$ 45,000.00
<b>Transfers &amp; Advances</b>	<b>\$ 17,500.00</b>	<b>\$ -</b>	<b>\$ 17,500.00</b>	<b>\$ -</b>	<b>\$ 17,500.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 17,500.00	\$ -	\$ 17,500.00	\$ -	\$ 17,500.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,649,405.76</b>	<b>\$ 193,745.20</b>	<b>\$ 2,606,196.43</b>	<b>\$ 763,045.47</b>	<b>\$ 2,476,529.00</b>	<b>\$ 45,186.43</b>	<b>\$ 84,481.00</b>

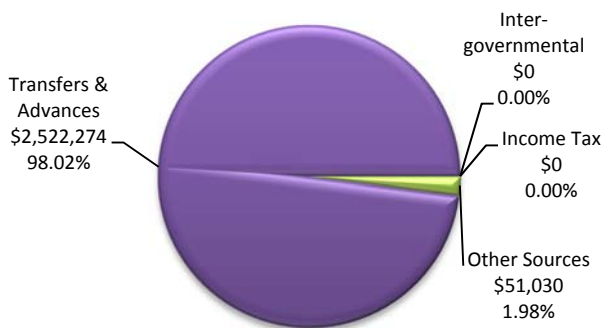


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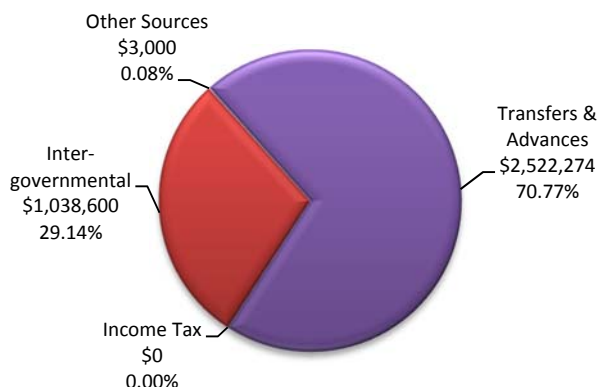
## Capital Improvements Fund (301)

**Revenue** – The Capital Improvements Fund has a 2015 revenue budget of \$3.56 million. The fund’s primary revenue sources are intergovernmental revenues and interfund transfers. On a year to-date-year basis, the Capital Improvements fund has been credited with total revenue of approximately \$2.57 million, which represents 72.03% of budget. Excluding the impact of interfund transfers from the equation results in a ratio of 4.9% of budget. The eight-month total is dramatically below budget, and the variance is due primarily ODOT grant revenues on the Mink Street project not yet received. The fund is not slated to receive an allocation of income tax revenues in 2015, and is down from the 6.75% received in 2014.

**YTD Capital Improvements Fund  
Revenue by Source**

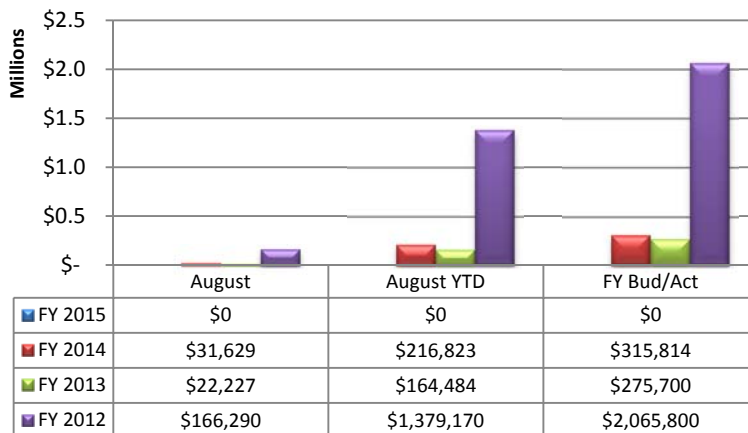


**Capital Improvements Fund  
Revenue Budget**



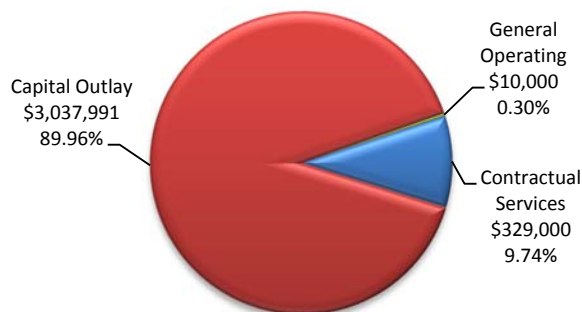
For 2015, income taxes are no longer the primary external revenue source for the Capital Improvements fund. It is important to note, however, that the allocation to the fund was 55% in 2012, 6.75% in 2013, and then increased to 7.0% in 2014. There is no revenue projection in this category in 2015.

**Income Tax Collections  
Capital Improvements Fund**



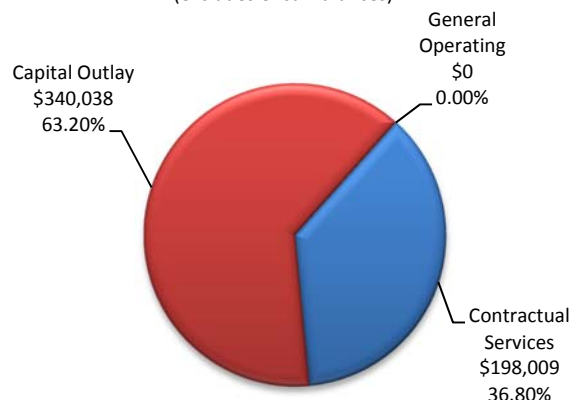
**Expenditures** – The Capital Improvements fund has a total appropriated expenditure budget for 2015 of approximately \$3.38 million. Total spending through August 31 was \$538.0 thousand, and is equal to 15.93% of the budget. Including year-end encumbrances (e.g., purchase orders) of \$1.02 million in the total results in total spending equal to 46.17% of budget. Compared to the same eight-month period in 2014 (and excluding transfers), the total is up by \$355.9 thousand (195.4%) and is due primarily to increased spending in the Capital Outlay category.

**Capital Fund Budget by Category**



**YTD Capital Fund Spending**

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2015 budget in this category is \$3.04 million, (89.96% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through August 31 is \$340.0 thousand, and represents 11.19% of the category's budget. The primary planned expenditures in this category were the result of carryover encumbrances on retainage associated with the 2013 Roadway Asset Management Plan (RAMP) projects. The list of projects includes the following: (\*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2015 Budget	Spent and/or Encumbered	Unspent or Uncommitted
South Fork Circle*	\$5,834	\$5,834	\$0
Brightwaters Repaving*	187,061	187,061	0
2014 RAMP Inspection Services*	1,778	1,778	0
Mink Street Improvements – Phase II Engineering*	63,847	63,847	0
Mink Street Improvements – Phase II Construction	1,298,200	815,312	482,888
SR-310 Improvements Project	993,800	9,693	984,107
City Hall Generator (\$90,000 project eliminated)	0	0	0
Foundation Park Improvements	30,000	0	30,000
Summit & Havens Corner Roads improvements	432,178	224,825	207,353
2013/2014 RAMP Retainage Payable	25,292	290	25,002
<b>GRAND TOTAL</b>	<b>\$3,037,990</b>	<b>\$1,308,640</b>	<b>\$1,729,350</b>

Contractual services is another major expense category in the general fund. The 2015 budget in this category is \$329.0 thousand (9.74% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Year to-date 2015 spending in this category is \$198.0

thousand, or 60.19% of budget, and is up by \$198.0 thousand (100%) from the same eight-month period in 2014. Including encumbrances (e.g., purchase orders) in the total results in total spending commitments equal to 76.17% of the FY 2015 budget. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within the approved budget. The projects planned in this category for 2015 include:

Project Name	2015 Budget	Spent and/or Encumbered	Unspent or Uncommitted
<b>SRTS Grant Application Assistance</b>	\$6,000	\$6,000	\$0
<b>Mink Street Improvements – Phase II</b>	323,000	244,588	78,412
<b>GRAND TOTAL</b>	<b>\$329,000</b>	<b>\$250,588</b>	<b>\$78,412</b>

General Operating is the other major expense category in the Capital Improvements fund. The 2015 budget in this category is \$10.0 thousand (0.31% of budget) and provides for other non-capital operating expenditures incurred by the fund. There has been no spending in this category through August 31, nor have any purchase orders been issued. The projects planned in this category for 2015 include:

Project Name	2015 Budget	Spent and/or Encumbered	Unspent or Uncommitted
<b>Foundation Park – Conaway Trail Revitalization</b>	\$10,000	\$0	\$10,000
<b>GRAND TOTAL</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>

**Fund Balance** – The Capital Improvements fund is the primary capital fund account for the city from which expenses associated with the construction of infrastructure improvements are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?). The 2015 budget projects a year-end fund balance of \$692.5 thousand, which equates to a reserve ratio equal to 19.92% of expenditures. The fund actually ended 2014 with an unencumbered fund balance of \$333.3 thousand, an improvement of \$252.6 thousand (312%) over the prior year.

CITY OF PATASKALA, OHIO  
AUGUST 2015 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>Beginning Fund Balance</b>	\$ 605,573	\$ 605,573			\$ 666,453	\$ 666,453				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	216,823	308,970	92,147	70.18%	(216,823)	-100.00%
<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 216,823</b>	<b>\$ 308,970</b>	<b>\$ 92,147</b>	<b>70.18%</b>	<b>\$ (216,823)</b>	<b>-100.00%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ 385	\$ 500	\$ 115	77.04%	\$ (385)	-100.00%
Grants & Loans	-	1,038,600	1,038,600	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 1,038,600</b>	<b>\$ 1,038,600</b>	<b>0.00%</b>	<b>\$ 385</b>	<b>\$ 500</b>	<b>\$ 115</b>	<b>77.04%</b>	<b>\$ (385)</b>	<b>-100.00%</b>
<b>Charges for Service</b>										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 11,233	\$ 3,000	\$ (8,233)	374.44%	\$ 3,286	\$ 3,000	\$ (286)	109.53%	\$ 7,947	241.87%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	39,797	-	(39,797)	100.00%	1,016	1,500	484	67.75%	38,781	3815.94%
<b>Total Other Sources</b>	<b>\$ 51,030</b>	<b>\$ 3,000</b>	<b>\$ (48,030)</b>	<b>1701.00%</b>	<b>\$ 4,302</b>	<b>\$ 4,500</b>	<b>\$ 198</b>	<b>95.60%</b>	<b>\$ 46,728</b>	<b>1086.16%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ 2,522,274	\$ 2,522,274	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 2,522,274	100.00%
<b>Total Transfers</b>	<b>\$ 2,522,274</b>	<b>\$ 2,522,274</b>	<b>\$ -</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,522,274</b>	<b>100.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 2,573,304</b>	<b>\$ 3,563,874</b>	<b>\$ 990,570</b>	<b>72.21%</b>	<b>\$ 221,511</b>	<b>\$ 313,970</b>	<b>\$ 92,459</b>	<b>70.55%</b>	<b>\$ 2,351,794</b>	<b>1061.71%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ (2,522,274)	\$ (2,522,274)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (2,522,274)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ (2,522,274)</b>	<b>\$ (2,522,274)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (2,522,274)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 51,030</b>	<b>\$ 1,041,600</b>	<b>\$ 990,570</b>	<b>4.90%</b>	<b>\$ 221,511</b>	<b>\$ 313,970</b>	<b>\$ 92,459</b>	<b>70.55%</b>	<b>\$ (170,481)</b>	<b>-76.96%</b>

	YTD 2015	2015 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2014	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	198,009	329,000	130,991	39.81%	52,578	78,412	23.83%	-	198,009	100.00%
General Operating	-	10,000	10,000	-100.00%	-	10,000	100.00%	11,468	(11,468)	-100.00%
Capital Outlay	340,038	3,037,991	2,697,952	88.81%	968,602	1,729,351	56.92%	170,668	169,370	99.24%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	100,000	100,000	-	0.00%	-	-	0.00%	-	100,000	100.00%
<b>Grand Total Expenditures</b>	<b>\$ 638,048</b>	<b>\$ 3,476,991</b>	<b>\$ 2,838,943</b>	<b>81.65%</b>	<b>\$ 1,021,180</b>	<b>\$ 1,817,763</b>	<b>52.28%</b>	<b>\$ 182,136</b>	<b>\$ 455,912</b>	<b>250.31%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (100,000)	\$ (100,000)	\$ (200,000)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (100,000)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (100,000)</b>	<b>\$ (100,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (100,000)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 538,048</b>	<b>\$ 3,376,991</b>	<b>\$ 2,838,943</b>	<b>84.07%</b>	<b>\$ 1,021,180</b>	<b>\$ 1,817,763</b>	<b>53.83%</b>	<b>\$ 182,136</b>	<b>\$ 355,912</b>	<b>195.41%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 2,540,830</b>	<b>\$ 692,457</b>			<b>\$ 1,519,650</b>			<b>\$ 705,828</b>		



CITY OF PATASKALA, OHIO  
2015 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>301 - Capital Improvements</b>	<b>\$ 2,573,304.49</b>	<b>\$ 3,563,874.42</b>	<b>\$ 990,569.93</b>	<b>\$ 3,441,600.00</b>	<b>\$ 122,274.42</b>
<b>Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ 1,038,600.00</b>	<b>\$ 1,038,600.00</b>	<b>\$ 1,038,600.00</b>	<b>\$ -</b>
Grants & Loans	\$ -	\$ 1,038,600.00	\$ 1,038,600.00	\$ 1,038,600.00	\$ -
State-Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 51,030.07</b>	<b>\$ 3,000.00</b>	<b>\$ (48,030.07)</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>
Investment Income	\$ 11,233.11	\$ 3,000.00	\$ (8,233.11)	\$ 3,000.00	\$ -
Other Miscellaneous Revenue	\$ 39,796.96	\$ -	\$ (39,796.96)	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 2,522,274.42</b>	<b>\$ 2,522,274.42</b>	<b>\$ -</b>	<b>\$ 2,400,000.00</b>	<b>\$ 122,274.42</b>
Transfers & Advances	\$ 2,522,274.42	\$ 2,522,274.42	\$ -	\$ 2,400,000.00	\$ 122,274.42
<b>Grand Total</b>	<b>\$ 2,573,304.49</b>	<b>\$ 3,563,874.42</b>	<b>\$ 990,569.93</b>	<b>\$ 3,441,600.00</b>	<b>\$ 122,274.42</b>

CITY OF PATASKALA, OHIO  
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>301 - Capital Improvements</b>	<b>\$ 638,047.77</b>	<b>\$ 1,021,179.65</b>	<b>\$ 3,476,990.78</b>	<b>\$ 1,817,763.36</b>	<b>\$ 2,957,200.00</b>	<b>\$ 258,519.65</b>	<b>\$ 261,271.13</b>
<b>General Government</b>	<b>\$ 198,009.43</b>	<b>\$ 52,578.15</b>	<b>\$ 329,000.00</b>	<b>\$ 78,412.42</b>	<b>\$ 329,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Contractual Services	\$ 198,009.43	\$ 52,578.15	\$ 329,000.00	\$ 78,412.42	\$ 329,000.00	\$ -	\$ -
<b>Finance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000.00</b>	<b>\$ 40,000.00</b>	<b>\$ 130,000.00</b>	<b>\$ -</b>	<b>\$ (90,000.00)</b>
General Operating	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 120,000.00	\$ -	\$ (90,000.00)
<b>Public Service</b>	<b>\$ 340,038.34</b>	<b>\$ 968,601.50</b>	<b>\$ 3,007,990.78</b>	<b>\$ 1,699,350.94</b>	<b>\$ 2,498,200.00</b>	<b>\$ 258,519.65</b>	<b>\$ 251,271.13</b>
Capital Outlay	\$ 340,038.34	\$ 968,601.50	\$ 3,007,990.78	\$ 1,699,350.94	\$ 2,498,200.00	\$ 258,519.65	\$ 251,271.13
<b>Transfers &amp; Advances</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
<b>Grand Total</b>	<b>\$ 638,047.77</b>	<b>\$ 1,021,179.65</b>	<b>\$ 3,476,990.78</b>	<b>\$ 1,817,763.36</b>	<b>\$ 2,957,200.00</b>	<b>\$ 258,519.65</b>	<b>\$ 261,271.13</b>

## Water Operations Fund (601)

**Revenue** – The Water Operations fund has a 2015 revenue budget of approximately \$1.26 million. The fund's primary revenue sources are charges for service and other sources. On a year to-date-year basis, the fund has been credited with total revenue of approximately \$761.4 thousand, which represents 60.55% of budget. The total is down by \$167.0 thousand (17.99%) from the same eight-month period in 2014.

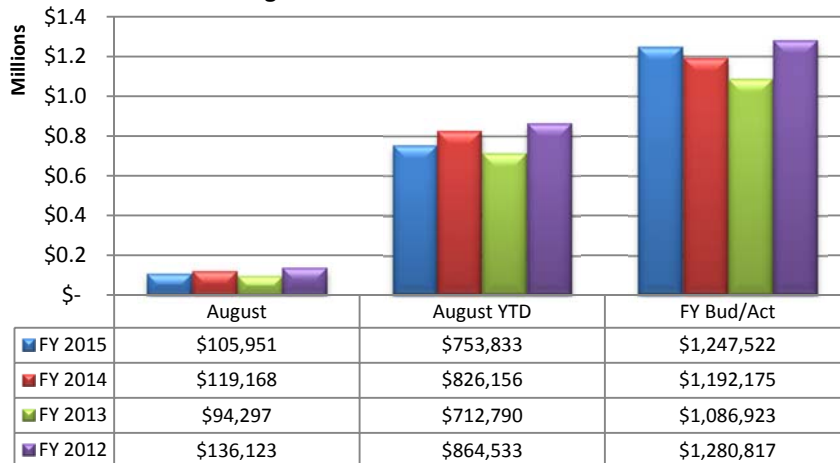
**YTD Water Fund Revenue by Source**



**Water Fund Revenue - Budget**



**Usage Fee Collections - Water Fund**



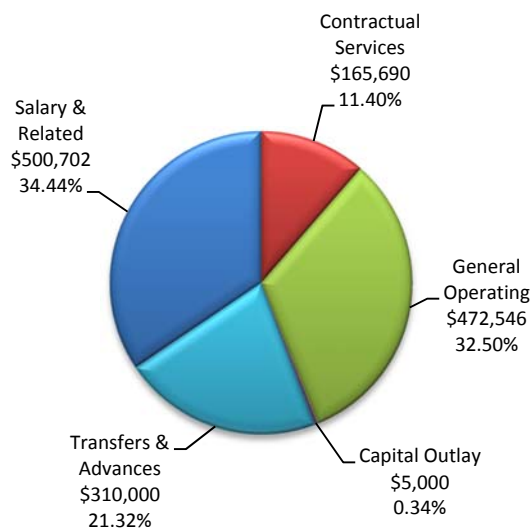
Charges for service represent the primary revenue category in this fund. Year to-date revenues credited to the fund are \$753.8 thousand, or 60.43% of budget. In comparison, collections for the same eight-month period in 2014 were \$826.2 thousand, and represented 69.28% of full-year 2014 collections. The 2015 year to-date collections amount represents a decrease of \$72.3 thousand (8.75%) in 2015 over the 2014 collections. If this trend continues, the revenues in

the Water Fund might be overstated by as much as \$100-150 thousand. We'll need to monitor these revenues closely to ensure fund adequacy.

The other category, Other Sources has a 2015 budget of \$10 thousand. These revenues vary widely in nature, and are relatively insignificant to the total. To date, the city has received \$7.5 thousand, and the revenues account for any non-usage related fees and charges.

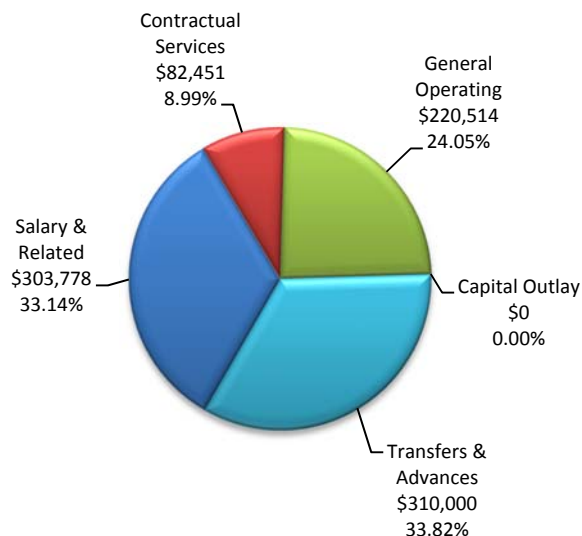
**Expenditures** – The Water Operations fund has a total appropriated expenditure budget for 2015 of approximately \$1.45 million. Total spending through August 31 is approximately \$916.7 thousand, or 63.05% of budget. Excluding interfund transfers of \$310.0 thousand, total spending is equal to 53.04% of budget. Including encumbrances (e.g., purchase orders) of \$247.9 thousand in the total results in total committed spending equal to 74.71% of budget. The majority of the encumbered balance is associated with full-year spending on routine operating supplies, equipment, utilities and other miscellaneous expenses.

**Water Fund Budget by Category**



**YTD Water Fund Spending**

(excludes encumbrances)



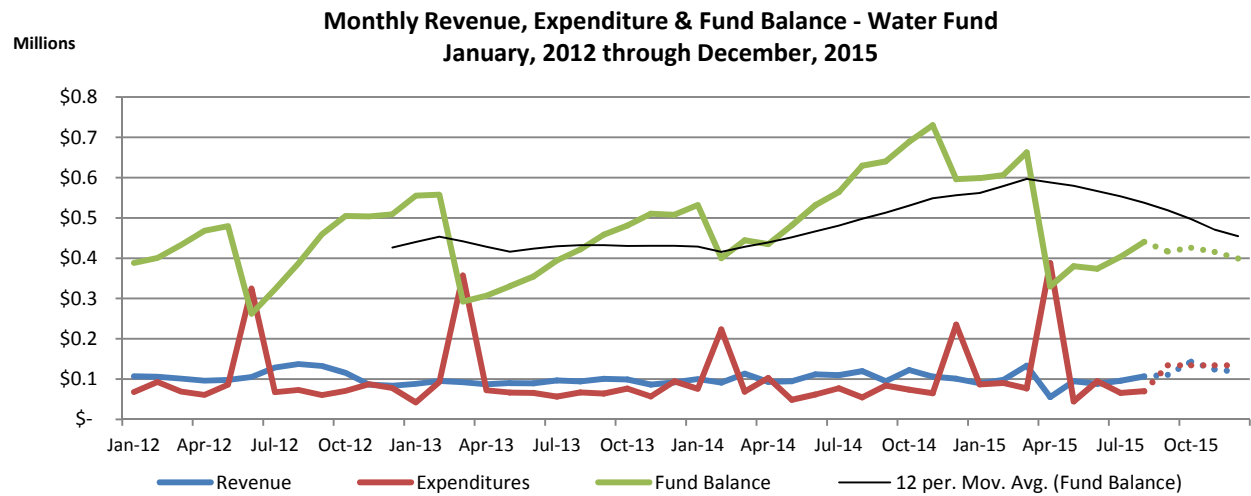
For 2015, salaries, wages and other employee-related costs is the primary major expense category in the Water Operations fund with a 2015 budget of \$500.7 thousand, or 34.44% of the total fund budget. Spending through August 31 is \$303.8 thousand, and reflects 60.67% of budget. Compared to the same eight-month period in 2014, spending is up by \$22.6 thousand or 8.06%. The primary driver of this negative variance is the increased wage expenses resulting from the recently adopted contract with the USW.

General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2015 budget of \$472.5 thousand, or 32.5% of the fund budget. Spending through August 31 is \$220.5 thousand, or 46.67% of budget. Including encumbrances of \$161.3 thousand in the calculation results in a total spending commitment of \$381.8 thousand, or 80.8% of budget. Spending in this category is up by \$13.3 thousand (6.41%) when compared to the same eight-month period in 2014.

The approved 2015 budget in the Water Operations fund included interfund transfers of \$310.0 thousand. The purpose of the transfer is to provide funding to the Water Debt Service (604) fund to meet the department's financial obligations on the system's portion of the outstanding utility-related debt. The transfer between the funds was made during the month of April.

**Fund Balance** – The Water Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's water treatment and distribution operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise

in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

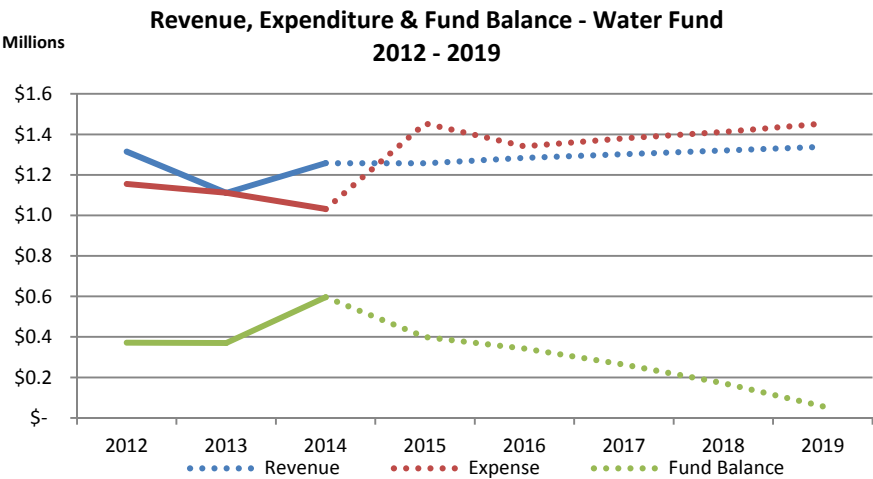


The chart above plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

The 2015 budget projects a year-end fund balance of \$399.5 thousand, which equates to a reserve ratio equal to 27.48% of expenditures. The fund actually ended 2014 with an unencumbered fund balance of \$657.0 thousand, an improvement of \$96.6 thousand (42.71%) from year-end 2013. This balance reflected an actual reserve ratio of 59.26%, which is above the target ratio range of 10-25%.

As you can see from the chart, the balance in the Water Utility fund has been fluctuating between \$261 thousand and \$768 thousand. The trend line illustrates that the overall trend, however, is that the fund balance is a gradual increase in fund balance over the 3-year period. The September 2012, March 2013, March 2014 and

April 2015 spikes in spending are the result of transfers to the water debt service (604) fund. With the exception of those anomalies, revenues have generally exceeded expenditures. It is these transfers that have caused the trend line to be slightly negatively sloped.



Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline every year over the following five years (see chart immediately above), with expenditures generally exceeding revenues. The deficit becomes more critical in later years (2018 & 2019).

CITY OF PATASKALA, OHIO  
AUGUST 2015 YTD ANALYSIS - Water Fund (601)

	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>Beginning Fund Balance</b>	\$ 733,909	\$ 733,909			\$ 507,867	\$ 507,867				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Intergovernmental</b>										
State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Charges for Service</b>										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	753,833	1,247,522	493,689	60.43%	826,156	1,226,605	400,449	67.35%	(72,323)	-8.75%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	\$ 753,833	\$ 1,247,522	\$ 493,689	60.43%	\$ 826,156	\$ 1,226,605	\$ 400,449	67.35%	\$ (72,323)	-8.75%
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Other Sources</b>										
Investment Income	\$ 2,815	\$ 1,500	\$ (1,315)	187.63%	\$ 1,726	\$ 1,500	\$ (226)	115.08%	\$ 1,088	63.05%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	4,723	8,500	3,777	55.57%	5,759	8,000	2,241	71.99%	(1,036)	-17.99%
<b>Total Other Sources</b>	\$ 7,538	\$ 10,000	\$ 2,462	75.38%	\$ 7,485	\$ 9,500	\$ 2,015	78.79%	\$ 52	0.70%
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Grand Total Revenue</b>	\$ 761,371	\$ 1,257,522	\$ 496,151	60.55%	\$ 833,642	\$ 1,236,105	\$ 402,463	67.44%	\$ (72,271)	-8.67%
<b>Adjustments:</b>										
- Elim Impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Adjusted Grand Total Revenue</b>	\$ 761,371	\$ 1,257,522	\$ 496,151	60.55%	\$ 833,642	\$ 1,236,105	\$ 402,463	67.44%	\$ (72,271)	-8.67%

	YTD 2015	2015 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2014	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 303,778	\$ 500,702	\$ 196,924	39.33%	\$ 36,156	\$ 160,769	32.11%	\$ 281,132	\$ 22,645	8.06%
Contractual Services	82,451	165,690	83,240	50.24%	48,775	34,465	20.80%	70,395	12,056	17.13%
General Operating	220,514	472,546	252,031	53.33%	161,319	90,712	19.20%	207,235	13,279	6.41%
Capital Outlay	-	5,000	5,000	-100.00%	1,645	3,355	67.10%	3,250	(3,250)	-100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	310,000	310,000	-	0.00%	-	-	0.00%	150,000	160,000	106.67%
<b>Grand Total Expenditures</b>	\$ 916,743	\$ 1,453,938	\$ 537,195	36.95%	\$ 247,894	\$ 289,301	19.90%	\$ 712,012	\$ 204,730	28.75%
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (310,000)	\$ (310,000)	\$ (620,000)	200.00%	\$ -	\$ -	0.00%	\$ (150,000)	\$ (160,000)	106.67%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	\$ (310,000)	\$ (310,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (150,000)	\$ (160,000)	106.67%
<b>Adjusted Grand Total Expenditures</b>	\$ 606,743	\$ 1,143,938	\$ 537,195	46.96%	\$ 247,894	\$ 289,301	25.29%	\$ 562,012	\$ 44,730	7.96%
<b>Ending Fund Balance</b>	\$ 578,537	\$ 537,493			\$ 330,643			\$ 629,497		
(based on non-adjusted expenditures)										

CITY OF PATASKALA, OHIO  
2015 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>601 - Water Operations</b>	<b>\$ 761,370.92</b>	<b>\$ 1,257,522.00</b>	<b>\$ 496,151.08</b>	<b>\$ 1,257,522.00</b>	<b>\$ -</b>
Charges for Service	\$ 753,833.24	\$ 1,247,522.00	\$ 493,688.76	\$ 1,247,522.00	\$ -
Utility	\$ 753,833.24	\$ 1,247,522.00	\$ 493,688.76	\$ 1,247,522.00	\$ -
Miscellaneous Revenue	\$ 7,537.68	\$ 10,000.00	\$ 2,462.32	\$ 10,000.00	\$ -
Investment Income	\$ 2,814.50	\$ 1,500.00	\$ (1,314.50)	\$ 1,500.00	\$ -
Other Miscellaneous Revenue	\$ 4,723.18	\$ 8,500.00	\$ 3,776.82	\$ 8,500.00	\$ -
<b>Grand Total</b>	<b>\$ 761,370.92</b>	<b>\$ 1,257,522.00</b>	<b>\$ 496,151.08</b>	<b>\$ 1,257,522.00</b>	<b>\$ -</b>

CITY OF PATASKALA, OHIO  
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH AUGUST 31, 2015

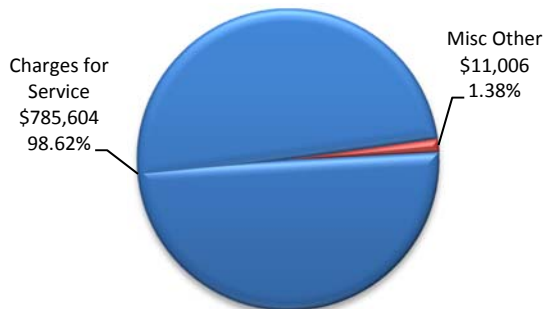
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>601 - Water Operations</b>	<b>\$ 916,742.93</b>	<b>\$ 247,894.23</b>	<b>\$ 1,453,938.04</b>	<b>\$ 289,300.88</b>	<b>\$ 1,334,398.00</b>	<b>\$ 42,288.04</b>	<b>\$ 77,252.00</b>
General Government	\$ 59,034.23	\$ 7,066.51	\$ 111,317.77	\$ 45,217.03	\$ 90,790.00	\$ 3,275.77	\$ 17,252.00
Salary & Related	\$ 24,068.76	\$ 1,804.01	\$ 38,542.00	\$ 12,669.23	\$ 25,290.00	\$ -	\$ 13,252.00
Contractual Services	\$ 34,965.47	\$ 5,262.50	\$ 72,775.77	\$ 32,547.80	\$ 65,500.00	\$ 3,275.77	\$ 4,000.00
Court & Legal	\$ 20,521.20	\$ 1,120.00	\$ 29,819.16	\$ 8,177.96	\$ 26,081.00	\$ 3,738.16	\$ -
Salary & Related	\$ 17,783.04	\$ 120.00	\$ 26,081.00	\$ 8,177.96	\$ 26,081.00	\$ -	\$ -
Contractual Services	\$ 2,738.16	\$ 1,000.00	\$ 3,738.16	\$ -	\$ -	\$ 3,738.16	\$ -
Finance	\$ 31,016.54	\$ 2,114.51	\$ 44,958.58	\$ 11,827.53	\$ 43,959.00	\$ 999.58	\$ -
Salary & Related	\$ 22,775.17	\$ 1,337.70	\$ 34,859.00	\$ 10,746.13	\$ 34,859.00	\$ -	\$ -
Contractual Services	\$ 8,241.37	\$ 776.81	\$ 10,099.58	\$ 1,081.40	\$ 9,100.00	\$ 999.58	\$ -
Transfers & Advances	\$ 310,000.00	\$ -	\$ 310,000.00	\$ -	\$ 310,000.00	\$ -	\$ -
Transfers & Advances	\$ 310,000.00	\$ -	\$ 310,000.00	\$ -	\$ 310,000.00	\$ -	\$ -
Water Utility	\$ 496,170.96	\$ 237,593.21	\$ 957,842.53	\$ 224,078.36	\$ 863,568.00	\$ 34,274.53	\$ 60,000.00
Salary & Related	\$ 239,150.88	\$ 32,893.80	\$ 401,220.00	\$ 129,175.32	\$ 397,218.00	\$ 4,002.00	\$ -
Contractual Services	\$ 36,505.78	\$ 41,735.41	\$ 79,076.84	\$ 835.65	\$ 75,000.00	\$ 4,076.84	\$ -
General Operating	\$ 220,514.30	\$ 161,319.00	\$ 472,545.69	\$ 90,712.39	\$ 386,350.00	\$ 26,195.69	\$ 60,000.00
Capital Outlay	\$ -	\$ 1,645.00	\$ 5,000.00	\$ 3,355.00	\$ 5,000.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 916,742.93</b>	<b>\$ 247,894.23</b>	<b>\$ 1,453,938.04</b>	<b>\$ 289,300.88</b>	<b>\$ 1,334,398.00</b>	<b>\$ 42,288.04</b>	<b>\$ 77,252.00</b>



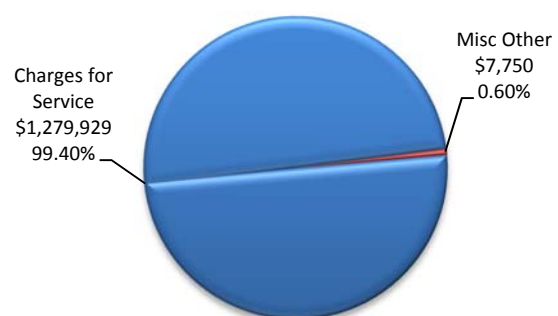
## Sewer Operations Fund (651)

**Revenue** – The Sewer Operations fund has a 2015 revenue budget of approximately \$1.29 million. The fund's primary revenue sources are charges for service and other sources. On a year to-date-year basis, the fund has been credited with total revenue of approximately \$796.6 thousand, which represents 61.86% of budget. The total is up by \$5.5 thousand (0.7%) from the same eight-month period in 2014.

**YTD Sewer Fund Revenue by Source**

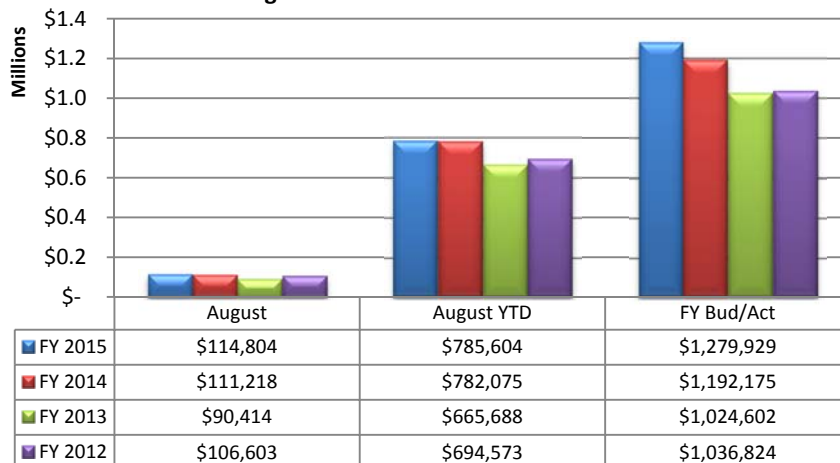


**Sewer Fund Revenue - Budget**



Charges for service represent the primary revenue category in this fund. Year to-date 2015 revenues credited to the fund are approximately \$785.6 thousand, or 61.38% of budget. In comparison, collections for the same eight-month period in 2014 were \$782.1 thousand, an increase of \$3.5 thousand (0.45%) in 2015 over 2014 collections.

**Usage Fee Collections - Sewer Fund**



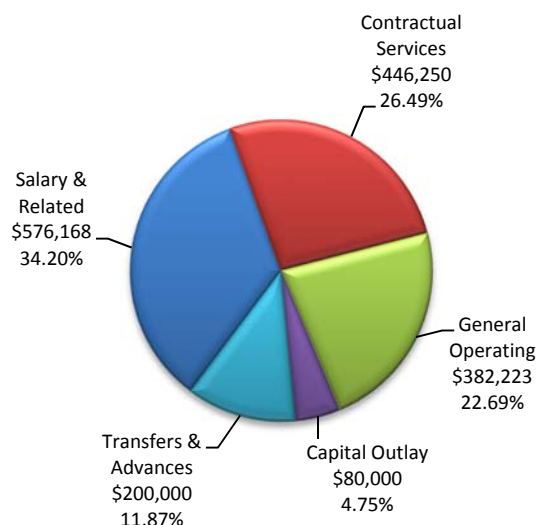
The other category, Other Sources has a 2015 budget of \$7.8 thousand. These revenues vary widely in nature, and are relatively insignificant to the total. To date, the city has received \$11.0 thousand, and the revenues account for any non-usage related fees and

charges.

**Expenditures** – The Sewer Operations fund has a total appropriated expenditure budget for 2015 of approximately \$1.68 million. Total spending through August 31 is approximately \$951.0 thousand, or 56.45% of budget. Excluding interfund transfers of \$200.0 thousand, total spending is equal to 50.59% of

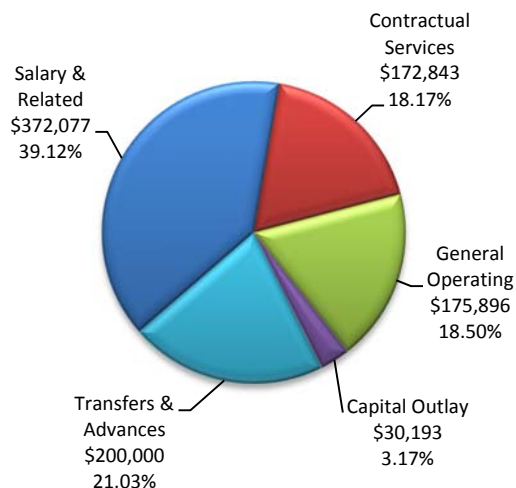
budget. Including encumbrances (e.g., purchase orders) of \$279.7 thousand in the total results in total committed spending equal to 69.42% of budget. The majority of the encumbered balance is associated with full-year spending on routine operating supplies, equipment, utilities and other miscellaneous expenses.

**Sewer Fund Budget by Category**



**YTD Sewer Fund Spending**

(excludes encumbrances)



For 2015, the largest expense category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$576.2 thousand, or 34.2% of the total fund budget. Spending through August 31 is \$372.1 thousand, or 64.58% of budget. Compared to the same eight-month period in 2014, spending is up by \$8.9 thousand, or 2.44%.

Contractual services is the next major expense category in the Sewer fund. The 2015 budget in this category is \$446.3 thousand (26.49% of budget) and provides for non-employee personal services. Spending through August 31 is \$172.8 thousand (38.73% of budget). Including encumbrances (e.g. purchase orders) in the total, 76.09% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within the approved budget.

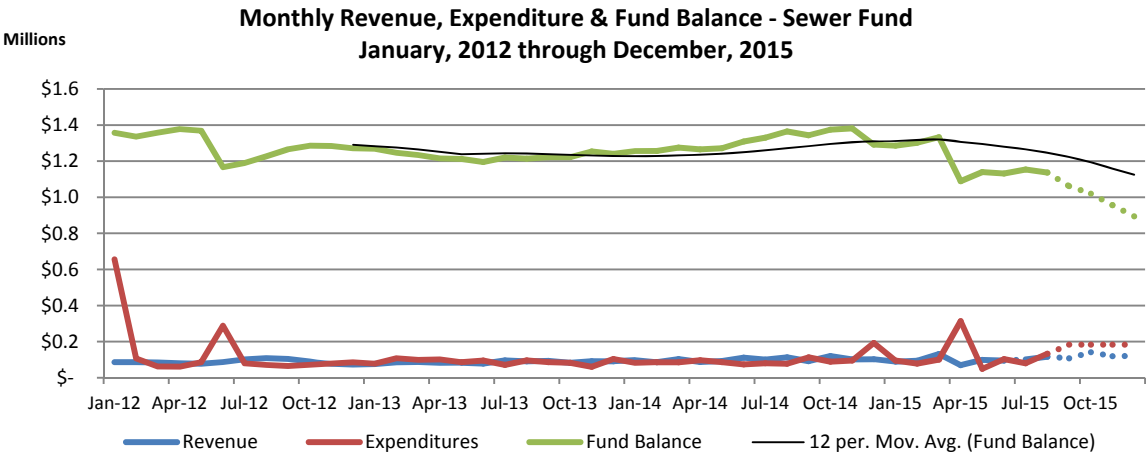
General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2015 budget of \$382.2 thousand, or 22.69% of the fund budget. Spending through August 31 is \$175.9 thousand, or 46.02% of budget. Including encumbrances (e.g., purchase orders) of \$115.0 thousand in the total results in a spending ratio of 76.09% of budget. Compared to the same eight-month period in 2014, spending in this category is up by \$46.1 thousand, or 35.54%.

The approved 2015 budget in the Sewer Operations fund included interfund transfers of \$200 thousand. The purpose of the transfer is to provide funding to the Sewer Debt Service (654) fund to meet the department's financial obligations on the system's portion of the outstanding utility-related debt. The transfer between the funds was made during the month of April.

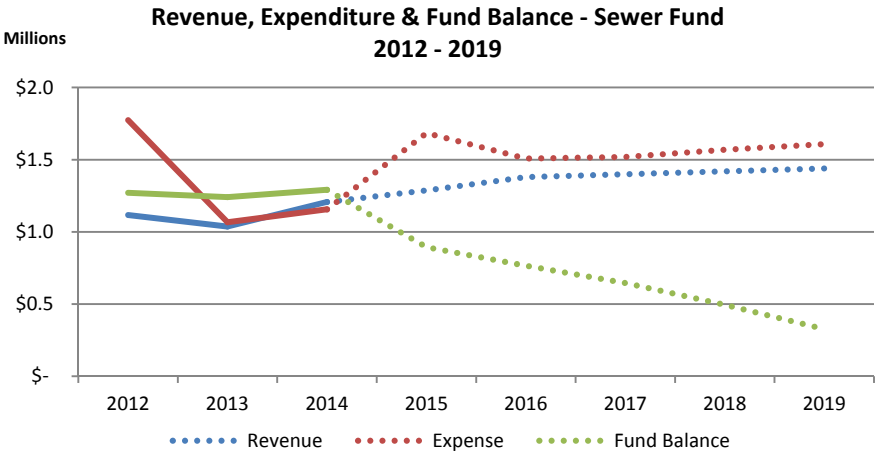
**Fund Balance** – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's waste water treatment operations are paid. Fund

balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart above plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.



The 2015 budget projects a year-end fund balance of \$894.4 thousand, which equates to a reserve ratio equal to 53.09% of expenditures. The fund actually ended 2014 with an unencumbered fund balance of \$1.27 million, an improvement of \$166.9 thousand (15.06%) from the 2013 ending balance. This balance reflects an actual reserve ratio of 108.69%, which is significantly above the general target ratio range of 10-25%.



As you can see from the chart above, the balance in the Sewer Operations fund has been stable but slightly increasing over the past 3-year period illustrated in the chart. The trend line illustrates that the overall trend, however, has been a gradual increase in fund balance until 2015. The January 2012 spike reflected transfers of \$277 thousand to the Sewer Capital Improvement (652)

fund and \$308.2 thousand to the Sewer Debt Service (654) fund. With the exception of those anomalies, revenues have tracked fairly closely to revenues, although spending has frequently exceeded revenue. It is these transfers that have primarily caused the trend line to be negatively sloped.

Based upon current estimates of revenues and expenditures (see chart at the bottom of the preceding page), the current projections call for the balance to decline every year over the following five years, with expenditures generally exceeding revenues.

CITY OF PATASKALA, OHIO  
AUGUST 2015 YTD ANALYSIS - Sewer Fund (651)

	YTD 2015	2015 Budget	YTD Uncollected Balance	% Collected	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,291,353	\$ 1,291,353			\$ 1,240,504	\$ 1,240,504				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	785,604	1,279,929	494,325	61.38%	782,075	1,194,881	412,806	65.45%	3,528	0.45%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 785,604</b>	<b>\$ 1,279,929</b>	<b>\$ 494,325</b>	<b>61.38%</b>	<b>\$ 782,075</b>	<b>\$ 1,194,881</b>	<b>\$ 412,806</b>	<b>65.45%</b>	<b>\$ 3,528</b>	<b>0.45%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 6,122	\$ 2,750	\$ (3,372)	222.63%	\$ 4,204	\$ 2,750	\$ (1,454)	152.87%	\$ 1,918	45.63%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	4,884	5,000	116	97.68%	4,791	6,500	1,709	73.70%	93	1.95%
<b>Total Other Sources</b>	<b>\$ 11,006</b>	<b>\$ 7,750</b>	<b>\$ (3,256)</b>	<b>142.02%</b>	<b>\$ 8,995</b>	<b>\$ 9,250</b>	<b>\$ 255</b>	<b>97.24%</b>	<b>\$ 2,012</b>	<b>22.37%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 796,610</b>	<b>\$ 1,287,679</b>	<b>\$ 491,069</b>	<b>61.86%</b>	<b>\$ 791,070</b>	<b>\$ 1,204,131</b>	<b>\$ 413,061</b>	<b>65.70%</b>	<b>\$ 5,540</b>	<b>0.70%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 796,610</b>	<b>\$ 1,287,679</b>	<b>\$ 491,069</b>	<b>61.86%</b>	<b>\$ 791,070</b>	<b>\$ 1,204,131</b>	<b>\$ 413,061</b>	<b>65.70%</b>	<b>\$ 5,540</b>	<b>0.70%</b>

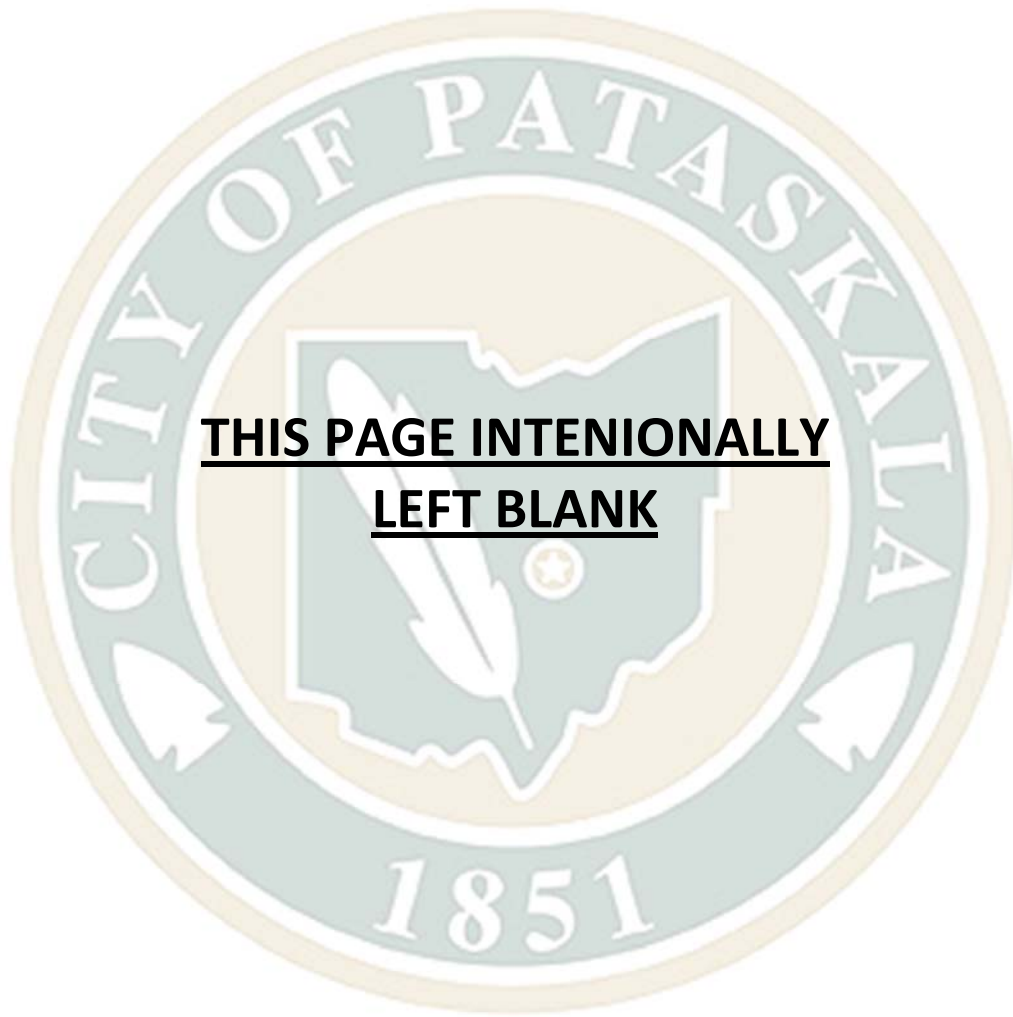
	YTD 2015	2015 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2014	YTD 2015 H/(L) YTD 2014	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 372,077	\$ 576,168	\$ 204,091	35.42%	\$ 27,890	\$ 176,201	30.58%	\$ 363,207	\$ 8,870	2.44%
Contractual Services	172,843	446,250	273,407	61.27%	135,192	138,215	30.97%	170,659	2,184	1.28%
General Operating	175,896	382,223	206,327	53.98%	114,952	91,375	23.91%	129,771	46,125	35.54%
Capital Outlay	30,193	80,000	49,807	62.26%	1,645	48,162	60.20%	3,250	26,943	829.02%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	200,000	200,000	-	0.00%	-	-	0.00%	-	200,000	100.00%
<b>Grand Total Expenditures</b>	<b>\$ 951,008</b>	<b>\$ 1,684,640</b>	<b>\$ 733,632</b>	<b>43.55%</b>	<b>\$ 279,679</b>	<b>\$ 453,953</b>	<b>26.95%</b>	<b>\$ 666,887</b>	<b>\$ 284,121</b>	<b>42.60%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (200,000)	\$ (200,000)	\$ (400,000)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (200,000)	100.00%
<b>Total Adjustments</b>	<b>\$ (200,000)</b>	<b>\$ (200,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (200,000)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 751,008</b>	<b>\$ 1,484,640</b>	<b>\$ 733,632</b>	<b>49.41%</b>	<b>\$ 279,679</b>	<b>\$ 453,953</b>	<b>30.58%</b>	<b>\$ 666,887</b>	<b>\$ 84,121</b>	<b>12.61%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,136,955</b>	<b>\$ 894,391</b>			<b>\$ 857,276</b>			<b>\$ 1,364,687</b>		

CITY OF PATASKALA, OHIO  
2015 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>651 - Sewer Operations</b>	<b>\$ 796,610.09</b>	<b>\$ 1,287,679.00</b>	<b>\$ 491,068.91</b>	<b>\$ 1,287,679.00</b>	<b>\$ -</b>
Charges for Service	\$ 785,603.62	\$ 1,279,929.00	\$ 494,325.38	\$ 1,279,929.00	\$ -
Utility	\$ 785,603.62	\$ 1,279,929.00	\$ 494,325.38	\$ 1,279,929.00	\$ -
Miscellaneous Revenue	\$ 11,006.47	\$ 7,750.00	\$ (3,256.47)	\$ 7,750.00	\$ -
Investment Income	\$ 6,122.45	\$ 2,750.00	\$ (3,372.45)	\$ 2,750.00	\$ -
Other Miscellaneous Revenue	\$ 4,884.02	\$ 5,000.00	\$ 115.98	\$ 5,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 796,610.09</b>	<b>\$ 1,287,679.00</b>	<b>\$ 491,068.91</b>	<b>\$ 1,287,679.00</b>	<b>\$ -</b>

CITY OF PATASKALA, OHIO  
2015 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH AUGUST 31, 2015

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>651 - Sewer Operations</b>	<b>\$ 951,008.27</b>	<b>\$ 279,678.86</b>	<b>\$ 1,684,640.49</b>	<b>\$ 453,953.36</b>	<b>\$ 1,488,041.00</b>	<b>\$ 76,722.49</b>	<b>\$ 119,877.00</b>
<b>General Government</b>	<b>\$ 55,740.29</b>	<b>\$ 7,969.04</b>	<b>\$ 125,588.77</b>	<b>\$ 61,879.44</b>	<b>\$ 102,436.00</b>	<b>\$ 3,275.77</b>	<b>\$ 19,877.00</b>
Salary & Related	\$ 36,102.65	\$ 2,706.54	\$ 57,813.00	\$ 19,003.81	\$ 37,936.00	\$ -	\$ 19,877.00
Contractual Services	\$ 19,637.64	\$ 5,262.50	\$ 67,775.77	\$ 42,875.63	\$ 64,500.00	\$ 3,275.77	\$ -
<b>Court &amp; Legal</b>	<b>\$ 30,159.99</b>	<b>\$ 6,713.05</b>	<b>\$ 49,141.48</b>	<b>\$ 12,268.44</b>	<b>\$ 39,123.00</b>	<b>\$ 10,018.48</b>	<b>\$ -</b>
Salary & Related	\$ 26,674.56	\$ 180.00	\$ 39,123.00	\$ 12,268.44	\$ 39,123.00	\$ -	\$ -
Contractual Services	\$ 3,485.43	\$ 6,533.05	\$ 10,018.48	\$ -	\$ -	\$ 10,018.48	\$ -
<b>Finance</b>	<b>\$ 42,404.08</b>	<b>\$ 2,683.25</b>	<b>\$ 62,435.59</b>	<b>\$ 17,348.26</b>	<b>\$ 61,436.00</b>	<b>\$ 999.59</b>	<b>\$ -</b>
Salary & Related	\$ 34,162.68	\$ 1,906.46	\$ 52,286.00	\$ 16,216.86	\$ 52,286.00	\$ -	\$ -
Contractual Services	\$ 8,241.40	\$ 776.79	\$ 10,149.59	\$ 1,131.40	\$ 9,150.00	\$ 999.59	\$ -
<b>Sewer Utility</b>	<b>\$ 622,703.91</b>	<b>\$ 262,313.52</b>	<b>\$ 1,247,474.65</b>	<b>\$ 362,457.22</b>	<b>\$ 1,085,046.00</b>	<b>\$ 62,428.65</b>	<b>\$ 100,000.00</b>
Salary & Related	\$ 275,136.74	\$ 23,097.01	\$ 426,946.00	\$ 128,712.25	\$ 423,396.00	\$ 3,550.00	\$ -
Contractual Services	\$ 141,478.50	\$ 122,619.24	\$ 358,306.06	\$ 94,208.32	\$ 273,250.00	\$ 25,056.06	\$ 60,000.00
General Operating	\$ 175,895.67	\$ 114,952.27	\$ 382,222.59	\$ 91,374.65	\$ 308,400.00	\$ 33,822.59	\$ 40,000.00
Capital Outlay	\$ 30,193.00	\$ 1,645.00	\$ 80,000.00	\$ 48,162.00	\$ 80,000.00	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 951,008.27</b>	<b>\$ 279,678.86</b>	<b>\$ 1,684,640.49</b>	<b>\$ 453,953.36</b>	<b>\$ 1,488,041.00</b>	<b>\$ 76,722.49</b>	<b>\$ 119,877.00</b>



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CITY OF PATASKALA, OHIO  
SUMMARY OF INVESTMENTS  
AS OF AUGUST 31, 2015

Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
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**Certificates of Deposit**

Bank CD	\$ 3,118,918.03	\$ 3,113,961.97	\$ 4,956.06	1.595%
Non-Bank CD	984,772.60	980,000.00	4,772.60	1.463%
<b>Total Certificates of Deposit</b>	<b>\$ 4,103,690.63</b>	<b>\$ 4,093,961.97</b>	<b>\$ 9,728.66</b>	<b>1.563%</b>

**U.S. Government**

Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
<b>Total US Government</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.000%</b>

**Government Sponsored Enterprise (GSE) Securities**

FNMA	\$ 500,212.50	\$ 498,625.00	\$ 1,587.50	2.108%
GNMA	-	-	-	0.000%
FHLMC	99,988.00	99,750.00	238.00	1.071%
FHLB	488,324.40	485,467.50	2,856.90	1.345%
FFCB	-	-	-	0.000%
<b>Total GSE</b>	<b>\$ 1,088,524.90</b>	<b>\$ 1,083,842.50</b>	<b>\$ 4,682.40</b>	<b>1.671%</b>

**Other Investments:**

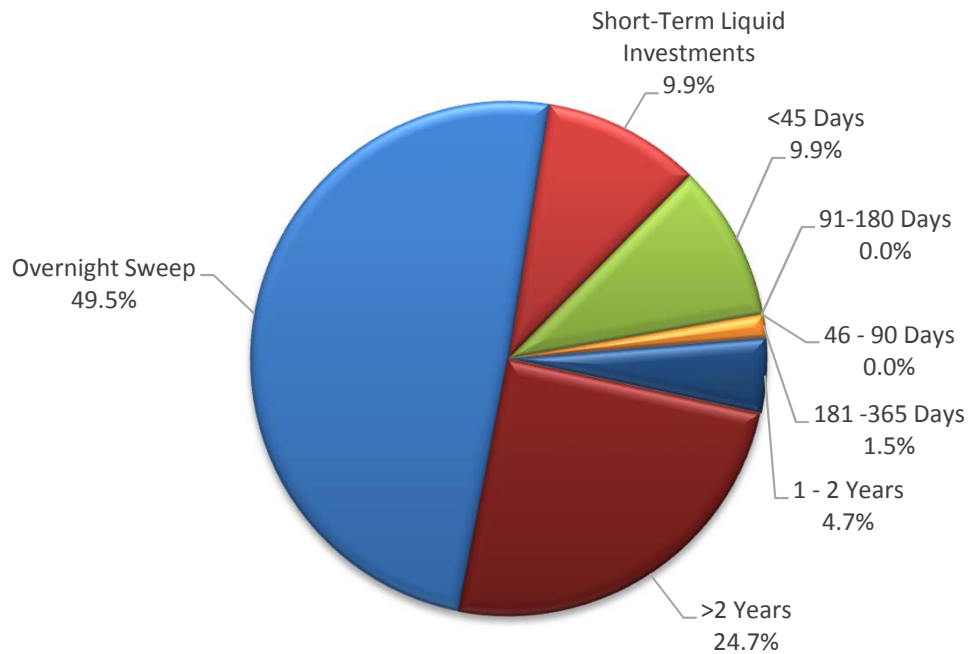
Park National Bank Sweep	\$ 8,336,226.95	\$ 8,336,226.95	\$ -	0.150%
STAR Ohio	1,501,644.71	1,501,644.71	-	0.110%
Raymond James Money Market	159,672.03	159,672.03	-	0.010%
<b>Total Other</b>	<b>\$ 9,997,543.69</b>	<b>\$ 9,997,543.69</b>	<b>\$ -</b>	<b>0.142%</b>
<b>Total Investment Portfolio</b>	<b>\$ 15,189,759.22</b>	<b>\$ 15,175,348.16</b>	<b>\$ 14,411.06</b>	<b>0.634%</b>

**Investments by Institution:**

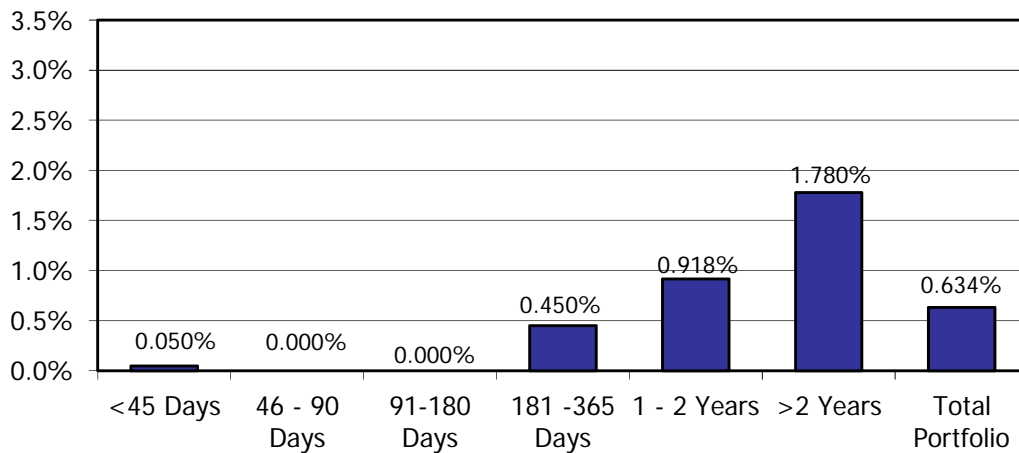
STAR Ohio	\$ 1,501,644.71	\$ 1,501,644.71	\$ -
Park National Bank	8,336,226.95	8,336,226.95	-
Raymond James	5,351,887.56	5,337,476.50	14,411.06
<b>Total Investment Portfolio</b>	<b>\$ 15,189,759.22</b>	<b>\$ 15,175,348.16</b>	<b>\$ 14,411.06</b>

**CITY OF PATASKALA, OHIO**  
**INVESTMENT PORTFOLIO ANALYSIS**  
**For the Period Ended August 31, 2015**

**Investment Maturity Composition**



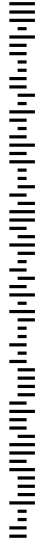
**Weighted Avg Yield by Maturity**  
*(includes cash & STAR Ohio)*



City of Pataskala Account Summary

Account No. 28852868

Closing Value \$5,351,887.56



CITY OF PATASKALA  
ATTN: JAMES NICHOLSON  
621 W BROAD ST STE 2B  
PATASKALA OH 43062



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Raymond James Client Services | 800-647-SERV (7378)  
Monday - Friday 8 a.m. to 6 p.m. ET  
Online Account Access | raymondjames.com/investoraccess

Investment Objectives

Primary: Capital Preservation with a low risk tolerance and a time horizon less than 5 years.

Secondary: Income with a low risk tolerance and a time horizon less than 5 years.

Activity

	This Statement	Year to Date
Beginning Balance	\$ 5,322,908.81	\$ 5,058,362.29
Deposits	\$ 0.00	\$ 208,694.11
Income	\$ 25,206.62	\$ 59,017.11
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ 3,772.13	\$ 25,814.05
Ending Balance	\$ 5,351,887.56	\$ 5,351,887.56
Purchases	\$ (358,043.12)	\$ (1,108,941.56)
Sales/Redemptions	\$ 490,000.00	\$ 980,000.00

Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

	YTD	2014	2013
Performance Inception 08/23/13	1.36%	1.08%	0.47%

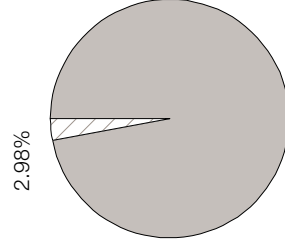
Excludes some limited partnerships, unpriced securities and annuity history prior to the annuity being linked to the account.

Value Over Time



Asset Allocation Analysis

US Equities	\$ -	-
Non-US Equities	\$ -	-
Fixed Income	\$ 5,192,215.53	97.02%
Real Estate & Tangibles	\$ -	-
Alternative Investments	\$ -	-
Non-classified	\$ -	-
Cash & Cash Alternatives	\$ 159,672.03	2.98%



97.02%



### Cash & Cash Alternatives

#### Money Markets

Description	(Symbol)	Quantity	Price	Value	Est. Income Yield	Est. Annual Income
Eagle Class - JPMorgan U.S. Government Money Market Fund (JJGXX) - Selected Sweep Option		159,672.030	\$1.000	\$159,672.03	0.01%	\$15.97
<b>Money Markets Total</b>				<b>\$159,672.03</b>		<b>\$15.97</b>

Cash & Cash Alternatives Total

\$159,672.03

\$15.97

#### Fixed Income ❖

#### Credit Quality Analysis

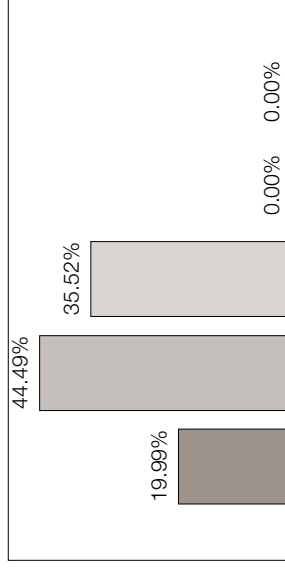
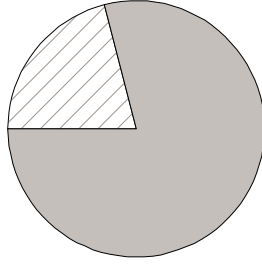
64 -

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 1,088,524.90	20.96%
ABS/MBS/CMOs	\$ 0.00	0.00%
FDIC Insured CDs	\$ 4,103,690.63	79.04%
Refundeds	\$ 0.00	0.00%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%

\* Based on Moody's, S&P and Fitch (municipals only) Long Term Rating

#### Maturity Analysis

Maturity	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 1,038,067.31	19.99%
1 to < 3 yrs	\$ 2,309,871.05	44.49%
3 to < 7 yrs	\$ 1,844,277.17	35.52%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



### Fixed Income (continued) ♦

#### Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
<b>FEDERAL HOME LOAN BANKS DEBENTURE 1.0000% DUE 09/18/2017 Callable 09/06/2015 @ 100.000 (313380MZ7)</b>	\$240,000.00	\$2,400.00	02/25/2014	\$99.906	<b>\$239,774.40</b>	\$239,520.00 \$254.40	\$239,722.00 \$52.40
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Outlook: Stable							
<b>FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.0000% DUE 06/20/2018 Callable 09/20/2015 @ 100.000 ♦ (313383FP1)</b>	\$250,000.00	\$2,500.00	12/03/2013	\$99.420	<b>\$248,550.00</b>	\$245,947.50 \$2,602.50	\$247,471.72 \$1,078.28
♦ <b>65</b> Step Schedule: 1.125% on June 20, 2016, 1.250% on December 20, 2016, 1.500% on June 20, 2017, 2.500% on December 20, 2017 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Outlook: Stable							
<b>FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.0000% DUE 06/20/2017 Callable 09/20/2015 @ 100.000 (3134G3WW6)</b>	\$100,000.00	\$1,000.00	11/07/2013	\$99.988	<b>\$99,988.00</b>	\$99,750.00 \$238.00	\$99,874.08 \$113.92
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Outlook: Stable							
<b>FEDERAL NATIONAL MORTGAGE ASSOCIATION NOTE 1.8750% DUE 02/13/2020 Callable 11/13/2015 @ 100.000 (3135G0B93)</b>	\$250,000.00	\$4,687.50	03/03/2015	\$100.147	<b>\$250,367.50</b>	\$249,250.00 \$1,117.50	\$249,321.81 \$1,045.69
Debt Classification: Senior Unsecured Ratings Information: <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable							



### Fixed Income (continued) ♦

#### Government Sponsored Enterprise Securities (GSE) (continued)

Description (CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL NATIONAL MORTGAGE ASSOCIATION NOTE STEPPED CPN .7500% DUE 02/27/2020 Callable 11/27/2015 @ 100.000 (3136G2E86) Step Schedule: 1.500% on February 27, 2016, 3.000% on February 27, 2017 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Outlook: Stable	\$250,000.00	\$1,875.00	02/18/2015	\$99.938	\$249,845.00	\$249,375.00 \$470.00	\$249,440.53 \$404.47
Government Sponsored Enterprise Securities (GSE) Total	\$1,090,000.00	\$12,462.50			\$1,088,524.90	\$1,083,842.50 \$4,682.40	\$1,085,830.14 \$2,694.76

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#### FDIC Insured Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 08/29/2016 (02005Q6D0) Ratings Information: Not Rated	\$245,000.00	\$2,450.00	08/23/2013	\$100.398	\$245,975.10	\$245,000.00 \$975.10	\$245,000.00 <sup>A</sup> \$975.10
AMERICAN EXPRESS BANK, FSB SALT LAKE CITY, UT FDIC # 35328 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/21/2019 (02587CAW0) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/15/2014	\$100.335	\$245,820.75	\$245,000.00 \$820.75	\$245,000.00 <sup>A</sup> \$820.75



### Fixed Income (continued) ♦

#### FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
BARCLAYS BANK DE FDIC # 57203 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (06740KHV2) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/15/2014	\$99.845	\$244,620.25	\$245,000.00 \$(379.75)	\$245,000.00 <sup>A</sup> \$(379.75)
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3500% DUE 07/08/2020 (140420TE0) Ratings Information: Not Rated	\$97,000.00	\$2,279.50	07/02/2015	\$100.393	\$97,381.21	\$97,000.00 \$381.21	\$97,000.00 <sup>A</sup> \$381.21
CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5) Ratings Information: Not Rated	\$148,000.00	\$3,404.00	08/14/2015	\$100.057	\$148,084.36	\$147,990.53 \$93.83	\$147,989.63 \$94.73
CAPITAL ONE NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8) Ratings Information: Not Rated	\$100,000.00	\$2,300.00	08/14/2015	\$100.057	\$100,057.00	\$99,943.20 \$113.80	\$99,943.06 \$113.94
CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0) Ratings Information: Not Rated	\$56,000.00	\$420.00	08/27/2013	\$100.196	\$56,109.76	\$56,000.00 \$109.76	\$56,000.00 <sup>A</sup> \$109.76



### Fixed Income (continued) ♦

#### FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9) Ratings Information: Not Rated	\$245,000.00	\$3,552.50	08/23/2013	\$100.811	\$246,986.95	\$245,000.00 \$1,986.95	\$245,000.00 <sup>A</sup> \$1,986.95
COMMERCIAL BANK HARROGATE, TN FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/15/2014	\$99.733	\$244,345.85	\$245,000.00 \$(654.15)	\$245,000.00 <sup>A</sup> \$(654.15)
COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9) Ratings Information: Not Rated	\$245,000.00	\$4,655.00	08/23/2013	\$100.707	\$246,732.15	\$245,000.00 \$1,732.15	\$245,000.00 <sup>A</sup> \$1,732.15
DISCOVER BK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/28/2018 (254671UT5) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/23/2013	\$100.735	\$246,800.75	\$245,000.00 \$1,800.75	\$245,000.00 <sup>A</sup> \$1,800.75
EVERBANK JACKSONVILLE, FL FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59) Ratings Information: Not Rated	\$110,000.00	\$2,255.00	08/25/2015	\$100.007	\$110,007.70	\$110,000.00 \$7.70	\$110,000.00 <sup>A</sup> \$7.70
FIRST NIAGARA BK NA BUFFALO, NY FDIC # 16004 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4500% DUE 10/05/2015 (33583CGX1) Ratings Information: Not Rated	\$245,000.00	\$1,102.50	04/01/2014	\$100.030	\$245,073.50	\$245,000.00 \$73.50	\$245,000.00 <sup>A</sup> \$73.50





### Fixed Income (continued) ♦

#### FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
GE CAPITAL FINANCIAL INC SALT LAKE CITY, UT FDIC # 33778 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 01/31/2017 (36160JG28) Ratings Information: Not Rated	\$245,000.00	\$2,450.00	02/25/2014	\$100.206	\$245,504.70	\$245,000.00 \$504.70	\$245,000.00 <sup>A</sup> \$504.70
GE MONEY BANK FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .9000% DUE 03/01/2016 (36160KSY2) Ratings Information: Not Rated	\$245,000.00	\$2,205.00	08/27/2013	\$100.272	\$245,666.40	\$245,000.00 \$666.40	\$245,000.00 <sup>A</sup> \$666.40
GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1) Ratings Information: Not Rated	\$245,000.00	\$4,777.50	08/23/2013	\$100.735	\$246,800.75	\$245,000.00 \$1,800.75	\$245,000.00 <sup>A</sup> \$1,800.75
IBERIABANK LAFAYETTE, LA FDIC # 28100 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.1500% DUE 08/29/2017 (45083ADR0) Ratings Information: Not Rated	\$245,000.00	\$2,817.50	08/25/2014	\$99.750	\$244,387.50	\$245,000.00 \$(612.50)	\$245,000.00 <sup>A</sup> \$(612.50)
NBT BK NA NORWICH, NY FDIC # 7230 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (628779FN5) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/12/2014	\$99.807	\$244,527.15	\$245,000.00 \$(472.85)	\$245,000.00 <sup>A</sup> \$(472.85)



### Fixed Income (continued) ♦

#### FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
SAFRA NATIONAL BANK NEW YORK, NY FDIC # 26876 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 06/14/2016 (78658AHQ4) Ratings Information: Not Rated	\$245,000.00	\$1,470.00	08/21/2013	\$100.099	\$245,242.55	\$243,028.24 \$2,214.31	\$244,443.51 \$799.04
WELLS FARGO HSBC TRADE BK NA SIOUX FALLS, SD CERTIFICATE OF DEPOSIT (WELLS FARGO BANK NA) FDIC # 3511 QTRLY MULTI STEP CALLABLE BEGINNING 04/30/18 1.2500% DUE 04/30/2020 Callable (94986TTT4) Step Schedule: 2.000% on April 30, 2018, 4.500% on April 30, 2019 Ratings Information: Not Rated	\$155,000.00	\$1,937.50	04/24/2015	\$99.075	\$153,566.25	\$155,000.00 \$(1,433.75)	\$155,000.00 <sup>A</sup> \$(1,433.75)
<b>FDIC Insured Certificates of Deposit (CDs) Total</b>	<b>\$4,096,000.00</b>	<b>\$62,086.00</b>			<b>\$4,103,690.63</b>	<b>\$4,093,961.97 \$9,728.66</b>	<b>\$4,095,376.20 \$8,314.43</b>

<sup>A</sup> Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium.

#### Fixed Income Total

**\$5,192,215.53**

**\$74,548.50**

♦ Please see Fixed Income Investments on the Understanding Your Statement page.



### Activity Summary

#### Deposits

Type	This Statement	Year to Date	Type	This Statement	Year to Date
Deposits	\$0.00	\$208,694.11	Purchases	\$(358,043.12)	\$(1,108,941.56)
<b>Total Deposits</b>	<b>\$0.00</b>	<b>\$208,694.11</b>	<b>Total Purchases</b>	<b>\$(358,043.12)</b>	<b>\$(1,108,941.56)</b>

#### Income

Type	This Statement	Year to Date	Type	This Statement	Year to Date
Dividends at Eagle-JPM US Gov	\$0.81	\$3.48	Redemptions	\$490,000.00	\$826,875.00
Interest - Taxable	\$25,205.81	\$59,013.63	Return of Capital/ Principal	\$0.00	\$153,125.00
<b>Total Income</b>	<b>\$25,206.62</b>	<b>\$59,017.11</b>	<b>Total Sales/Redemptions</b>	<b>\$490,000.00</b>	<b>\$980,000.00</b>

#### Sales / Redemptions

### Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/13/2015	Income	Interest - Taxable	<b>Beginning Balance</b> FEDERAL NATIONAL MORTGAGE ASSOCIATION NOTE 1.8750% DUE 02/13/2020 Callable 11/13/2015 @ 100.000 (3135G0B93)			\$2,508.53	\$2,508.53	
08/14/2015	Sale/Redemption	Redemption	STERLING SAVINGS BANK FDIC # 32158 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .5000% DUE 08/14/2015 (859532AL7)	(245,000.000)	\$1,000	\$245,000.00	\$4,852.28	Paid on 250,000
08/14/2015	Income	Interest - Taxable	STERLING SAVINGS BANK FDIC # 32158 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .5000% DUE 08/14/2015 (859532AL7)			\$607.47	\$249,852.28	08/14/15 BOND MATURES @ 100% 0.5% 08/14/15
							\$250,459.75	Paid on 245,000



## Your Activity (continued)

City of Pataskala Account No. 28852868

### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/19/2015	Purchase	Purchase	CAPITAL ONE BK USA NA GLEN ALLEN, VA FDIC # 33954 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (140420UF5)	148,000.000	\$99.993	\$(148,055.81)	\$102,403.94	
08/19/2015	Purchase	Purchase	CAPITAL ONE NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.3000% DUE 08/12/2020 (14042E5M8)	100,000.000	\$99.943	\$(99,987.31)	\$2,416.63	
08/19/2015	Income	Interest - Taxable	COMMERCIAL BANK HARROGATE, TN FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1)			\$312.12	\$2,728.75	Paid on 245,000
08/20/2015	Income	Interest - Taxable	BARCLAYS BANK DE FDIC # 57203 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (06740KHV2)			\$2,551.35	\$5,280.10	Paid on 245,000
08/20/2015	Income	Interest - Taxable	NBT BK NA NORWICH, NY FDIC # 7230 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (628779FN5)			\$2,551.35	\$7,831.45	Paid on 245,000
08/21/2015	Income	Interest - Taxable	AMERICAN EXPRESS BANK, FSB SALT LAKE CITY, UT FDIC # 35328 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/21/2019 (02587CAW0)			\$2,551.35	\$10,382.80	Paid on 245,000
08/24/2015	Sale/Redemption	Redemption	PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 08/24/2015 (74267GTK3)	(245,000.000)	\$1.000	\$245,000.00	\$255,382.80	08/24/15 BOND MATURES @ 100% 0.6% 08/24/15
08/24/2015	Income	Interest - Taxable	PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 08/24/2015 (74267GTK3)			\$732.99	\$256,115.79	Paid on 245,000



## Your Activity (continued)

City of Pataskala Account No. 28852868

### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/27/2015	Income	Interest - Taxable	FEDERAL NATIONAL MORTGAGE ASSOCIATION NOTE STEPPED CPN .7500% DUE 02/27/2020 Callable 11/27/2015 @ 100.000 (3136G2E86)			\$937.50	\$257,053.29	Paid on 250,000
08/28/2015	Income	Interest - Taxable	CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9)			\$1,761.65	\$258,814.94	Paid on 245,000
08/28/2015	Income	Interest - Taxable	ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 08/29/2016 (02005Q6D0)			\$1,214.93	\$260,029.87	Paid on 245,000
08/28/2015	Income	Interest - Taxable	GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1)			\$2,369.12	\$262,398.99	Paid on 245,000
08/28/2015	Income	Interest - Taxable	GE MONEY BANK FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .9000% DUE 03/01/2016 (36160KSY2)			\$1,093.44	\$263,492.43	Paid on 245,000
08/28/2015	Income	Interest - Taxable	COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9)			\$2,308.37	\$265,800.80	Paid on 245,000
08/28/2015	Income	Interest - Taxable	DISCOVER BK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/28/2018 (254671UT5)			\$2,429.86	\$268,230.66	Paid on 245,000
08/28/2015	Purchase	Purchase	EVERBANK JACKSONVILLE, FL FDIC # 34775 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0500% DUE 08/28/2020 (29976DA59)	110,000.000	\$100.000	\$(110,000.00)	\$158,230.66	
08/31/2015	Income	Interest - Taxable	CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)			\$35.67	\$158,266.33	Paid on 56,000



### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/31/2015	Income	Interest - Taxable	IBERIA BANK LAFAYETTE, LA FDIC # 28100 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.1500% DUE 08/29/2017 (45083ADRO)			\$1,404.89	\$159,671.22	Paid on 245,000
08/31/2015	Income	Dividend at Eagle-JPM US Gov	EAGLE-JPM US Gov (JJGXX)			\$0.81	\$159,672.03	INCOME DIVIDEND (REINVEST)

### Cash Sweep Activity Recap

#### Eagle-JPM US Gov

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
07/31/2015	Beginning Balance		\$2,508.53	08/24/2015	Transfer To	\$245,732.99	\$256,115.79
08/13/2015	Transfer To	\$2,343.75	\$4,852.28	08/27/2015	Transfer To	\$937.50	\$257,053.29
08/14/2015	Transfer To	\$245,607.47	\$250,459.75	08/28/2015	Transfer From	\$(98,822.63)	\$158,230.66
08/19/2015	Transfer From	\$(247,731.00)	\$2,728.75	08/31/2015	Transfer To	\$1,440.56	\$159,671.22
08/20/2015	Transfer To	\$5,102.70	\$7,831.45	08/31/2015	Dividend at Eagle-JPM US Gov	\$0.81	\$159,672.03
08/21/2015	Transfer To	\$2,551.35	\$10,382.80				

### Unsettled Trades

Trade Type	Description (Symbol or CUSIP)	Trade Date	Settlement Date	Quantity	Price	Amount	Additional Detail
Buy	CAPITAL ONE NA MCLEAN, VA FDIC # 4297 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.20000% DUE 09/02/2020 (14042E6G0)	08/28/2015	09/02/2015	145,000.000	\$100.000	\$(145,000.00)	

#### Unsettled Trades Total

\$(145,000.00)



### Realized Capital Gains & Losses <sup>o</sup>

#### Long Term

Description	(Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
STERLING SAVINGS BANK FDIC # 32158 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .5000% DUE 08/14/2015 (859532AL7)		245,000.000	08/21/2013	\$245,000.00	08/14/2015	\$245,000.00	0.00%	\$0.00
PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 08/24/2015 (74267GTK3)		245,000.000	08/21/2013	\$245,000.00	08/24/2015	\$245,000.00	0.00%	\$0.00
<b>Net Long-Term Gain / Loss Total</b>				\$490,000.00		\$490,000.00	0.00%	\$0.00

<sup>o</sup> Please see Cost Basis on the Understanding Your Statement page.

#### Summary of Gains & Losses

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	This Statement	Year To Date
Short-Term Gain	\$0.00	\$0.00
Short-Term Loss	\$0.00	\$0.00
Long-Term Gain	\$0.00	\$22.97
Long-Term Loss	\$0.00	\$0.00
<b>Net Gain / Loss Total</b>	<b>\$0.00</b>	<b>\$22.97</b>





**END OF REPORT**







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**City of Pataskala, Ohio  
Finance Department  
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