



**City of Pataskala, Ohio**  
**Finance Department**  
**Report to Council**  
*For the Period Ended*  
*October 31, 2014*







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

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**Report to City Council  
For the Period Ended  
October 31, 2014**

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



**CITY OF PATASKALA, OHIO**  
**October 2014 Finance Dept. Report to Council**

**Table of Contents**

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Table of Contents .....	1
Financial Condition Report .....	3
Cash & Fund Balance Reconciliation .....	7
Year To-Date Fund Balance Detail .....	8
Full-Year 2014 Fund Activity & Balance Projections .....	9
All Funds Revenue Budget Summary .....	10
All Funds Expenditure Budget Summary .....	11
101 - <u>General Fund</u> .....	13
Fund Analysis .....	13
Revenue & Expenditure Statement .....	17
Revenue Detail .....	18
Expenditure Detail .....	19
201 - <u>Street Fund</u> .....	21
Fund Analysis .....	21
Revenue & Expenditure Statement .....	24
Revenue Detail .....	25
Expenditure Detail .....	26
208 - <u>Police Fund</u> .....	27
Fund Analysis .....	27
Revenue & Expenditure Statement .....	30
Revenue Detail .....	31
Expenditure Detail .....	32
301 - <u>Capital Improvements Fund</u> .....	33
Fund Analysis .....	33
Revenue & Expenditure Statement .....	36
Revenue Detail .....	37
Expenditure Detail .....	38
601 - <u>Water Fund</u> .....	39
Fund Analysis .....	39
Revenue & Expenditure Statement .....	42
Revenue Detail .....	43
Expenditure Detail .....	44

**CITY OF PATASKALA, OHIO**  
**October 2014 Finance Dept. Report to Council**

**Table of Contents**

---

651 – <u>Sewer Fund</u> .....	45
Fund Analysis .....	45
Revenue & Expenditure Statement .....	48
Revenue Detail .....	49
Expenditure Detail .....	50
Summary of Investments .....	51
Investment Portfolio Analysis .....	52
October Month-End Investment Statement .....	53



*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:** November 10, 2014

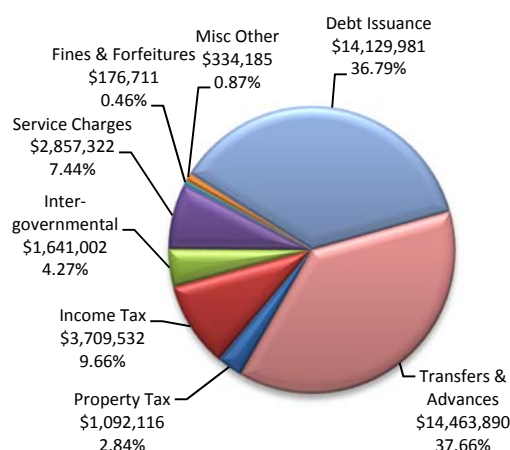
**RE:** **October 2014 Financial Condition Report**

I am pleased to present this report on the financial condition of the city as of October 31, 2014. The year is now more than three-quarters over, and we've have a much better picture of where we can expect to end 2014. The past month was an extremely busy one in the Finance Department. I spent a considerable amount of time completing the compilation and review of the 2015 budget, as well as preparing the formal presentation document. Additionally, the recent bond issuance transaction consumed a considerable amount of my time and effort. We finalized the offering statement for the transaction, priced the issue, and prepared the necessary accounting entries to record the revenue and BAN retirements. Other accomplishments include: (1) held a pre-bid meeting with audit firms to review the city's RFP for audit services; (2) the Law Director and I have begun meeting with the city's bargaining units to discuss the wage and benefit reopeners for 2015 and 2016; and (3) advertised for the Administrative Secretary and Utility Field Tech positions.

November promises to be an equally busy month, in that we plan to: (1) present the budget to Council, and make revisions as requested; (2) continue implementation process for ACH vendor payments functionality; and (3) advertise the Public Service director position.

On a year to-date cash basis (YTD), the city has collected approximately \$38.4 million in total revenue from all sources, or 94.3% of the full-year budget. This total is distorted, however, by the inclusion of \$14.1 million in debt issuance revenue, the collections in March and August of \$1.03 million in property tax revenues; and \$14.46 million in transfer/advances. Adjusting for the \$28.6 million in debt/transfer revenue from the equation, as well as adjusting for the timing of the property tax revenues, would result in year to-date collection rate that is equal to 82.34% of budget. This amount is slightly below the 10-month straight-line rate of 83.33%.

**YTD Revenue by Source**

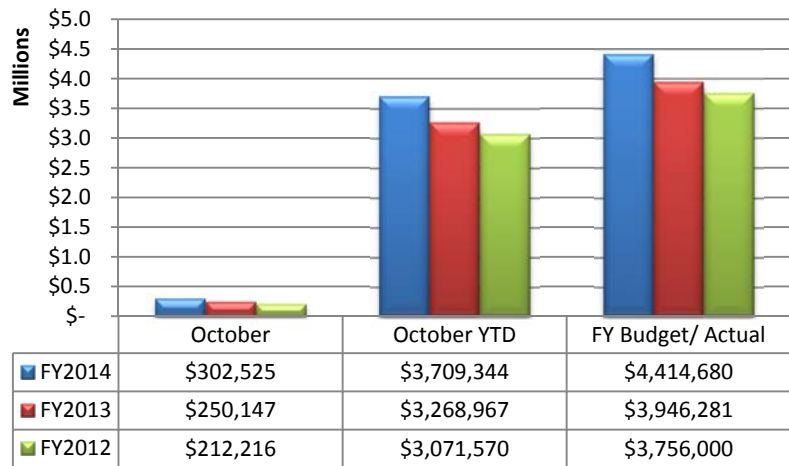


Income tax collections for the month were \$302.5 thousand, and were 20.94% higher than last year when compared to October 2013. Total year to-date collections are \$3.71 million (84.02% of budget) and, when

compared to an October 2013 YTD total of \$3.27 million, are \$440.4 thousand (13.47%) higher. The full-year 2014 budget is currently projected to be \$4.41 million, and was increased by approximately \$275 thousand during the month of July. It is important to note that the October 2013 year to-date collections were 82.84% of full-year actual collections.

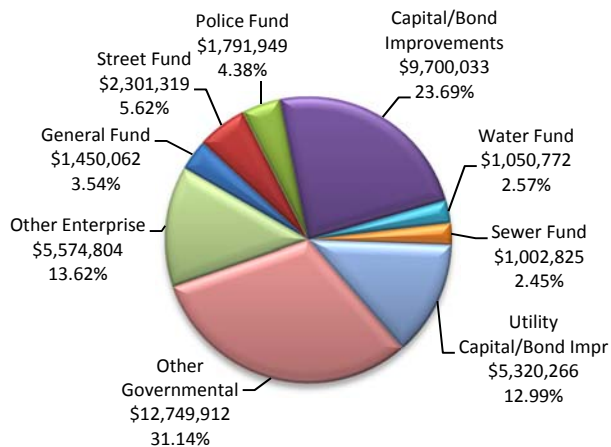
The city has received both of its semi-annual property tax settlements from Licking County. Total property taxes received to-date are \$1.09 million, and are \$141.9 thousand (14.55%) higher than the same period in 2013. The current budget in this line is \$965.6 thousand, and will be increased to reflect the higher than anticipated collections. This total also includes approximately \$201 thousand in TIF receipts, and approximately \$6 thousand in other property tax revenues. The current positive variance is due to increased TIF payments in lieu of taxes (PILOT) which were \$45.9 thousand (29.54%) higher than in 2013.

#### Income Tax Collections - All Funds



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 2014, a total of \$2.74 million is budgeted, with \$1.5 million of the total expected to come from grants and loans. Through October 31, a total of \$1.64 million has been collected (59.87% of the category budget). Most of the current shortfall is due to: approximately \$321.1 thousand in Mink Street grant/loan proceeds from OPWC that will be received later in 2014; \$383.1 thousand in Safe Routes to School grants not yet received; and \$96.1 thousand in CHIP/CDBG project reimbursements not received.

#### YTD Revenue by Fund



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 2014, approximately \$3.33 million has been budgeted for total service charge revenues. Year to-date collections are \$2.86 million, or 85.72% of the budget. The ten-month total is down by \$30.5 thousand (1.06%) when compared to the same period in 2013. At \$3.07 million or 91.96% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through October 31 are \$2.66 million, or 86.84% of the full-year budget in this line item. In comparison, October 2013 year to-date collections were \$2.74 million, and represented 82.85% of the full-year 2013 collections. The revenue forecast for utility revenues was increased during the month of July by approximately \$750 thousand, or 32.55% due to higher than projected revenue collections on a year to-date basis.

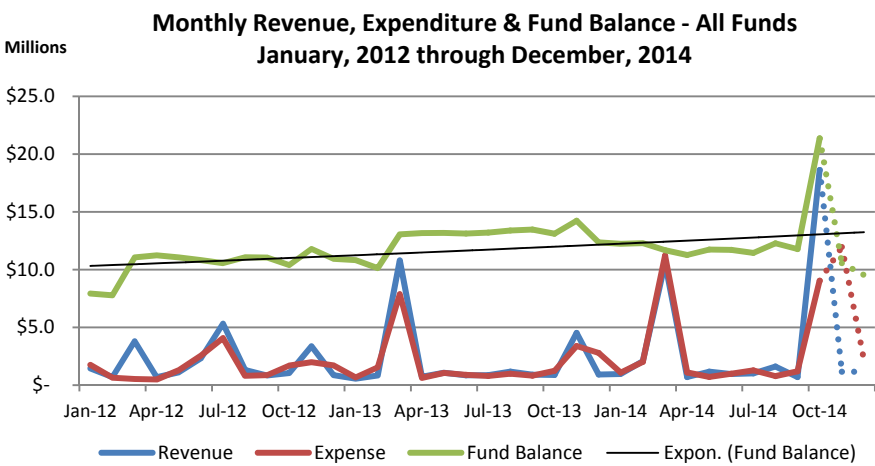


As we approach the end of 2014, spending continues to appear to be in line with expectations. As of October 30, the combined total unencumbered balance (excluding purchase orders issued for the pending BAN retirement transactions) as a percentage of the budget (for all funds) is 67.14%, and has increased significantly from December's ratio of 17.18%.

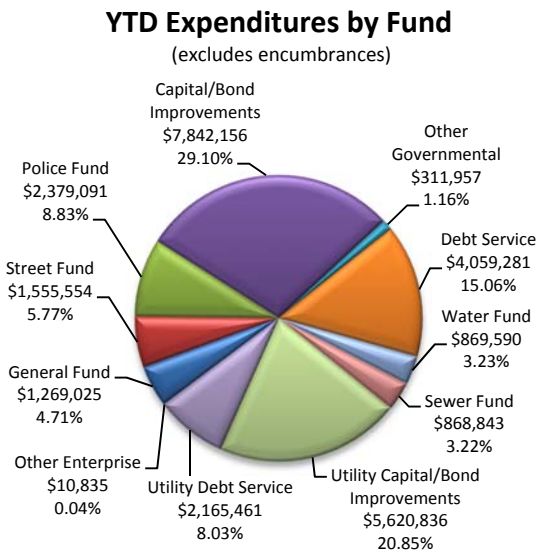
The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers and the dotted lines reflect the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the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

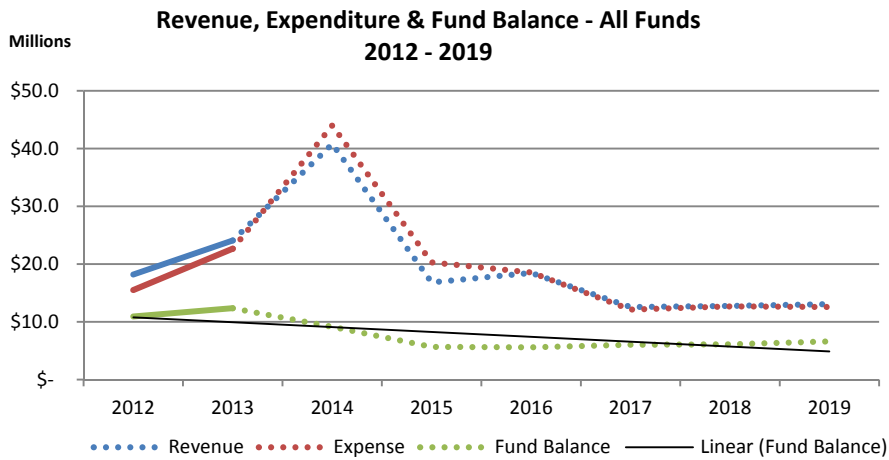
Current projections call for the balance to gradually decline each year through 2015 (see chart on the following page), at which time the trend will reverse and increase each year thereafter through 2019. This is due to revenues either exceeding or being roughly equal to expenditures in each of those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

The general fund ended the month of October 2014 with an unencumbered balance of \$652.8 thousand and is up by \$82.9 thousand, or 12.7% from December 2013. The Police (208) fund decreased by \$437.6 thousand (34.46%) from December 2013, and the Street (201) fund unencumbered fund balance increased by \$456.7 thousand (45.61%). This is the third consecutive month that the unencumbered balance



percentages in the General and Street funds have increased, and is a positive development. While some overall decline in the fund balances were anticipated, it is important that we continue to be vigilant and ensure that adequate reserves are maintained. It is 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 may soon 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 Funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO  
CASH BALANCE RECONCILIATION  
AS OF OCTOBER 31, 2014**

**BANK/FINANCIAL INSTITUTION BALANCES:**

<b>Governmental Funds Checking (per stmt)</b>	\$	326,365.51
Outstanding checks		(90,505.92)
O/S check sweep pending		90,505.92
Error Correction/Deposit in-transit		-
		-
<b>Total Governmental Funds Checking</b>	<b>\$</b>	<b>326,365.51</b>
		-
<b>Governmental Funds Sweep Acct (per stmt)</b>	\$	9,577,151.80
Other in-transit		-
O/S check sweep pending		(90,505.92)
<b>Total Governmental Funds Sweep</b>	<b>\$</b>	<b>9,486,645.88</b>
<b>Combined Governmental Funds</b>	<b>\$</b>	<b>9,813,011.39</b>
<b>Payroll Checking Account (per stmt)</b>	\$	55,919.30
Outstanding checks		(4,915.80)
Payroll funding in-transit		-
Error correction in-transit		-
<b>Total Payroll Checking</b>	<b>\$</b>	<b>51,003.50</b>
<b>Utility Funds Checking (per stmt)</b>	\$	-
Deposits in-transit		-
Outstanding checks		(26,228.52)
O/S check sweep pending		26,582.17
Error Correction/Deposits in-transit		(353.65)
<b>Total PNB Water-Sewer Checking</b>	<b>\$</b>	<b>-</b>
<b>Utility Funds Sweep Acct (per stmt)</b>	\$	4,764,997.17
Deposits in-transit		-
O/S check sweep pending		(26,582.17)
Bank error correction/other in-transit		-
<b>Total PNB Water-Sewer Sweep</b>	<b>\$</b>	<b>4,738,415.00</b>
<b>Combined PNB Water-Sewer Account</b>	<b>\$</b>	<b>4,738,415.00</b>
<b>Fire Escrow Account</b>	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
		-
<b>Total PNB Fire Escrow Account</b>	<b>\$</b>	<b>24,000.00</b>
<b>Builders Escrow/Construction Account</b>	\$	221,050.07
Outstanding checks		(4,336.65)
Deposits in-transit		-
		-
<b>Total PNB Builders/Construction Escrow</b>	<b>\$</b>	<b>216,713.42</b>
<b>Petty Cash Funds</b>	\$	-
<b>Investments (at cost)</b>		
PNB CD 6881	\$	4,443.72
STAR Ohio - Governmental		1,000,632.57
STAR Ohio - Utility		500,322.51
Raymond James - Governmental		3,546,508.78
Raymond James - Utility		1,519,955.87
<b>Total Investments</b>	<b>\$</b>	<b>6,571,863.45</b>
<b>Total Statement Cash Balance</b>	<b>\$</b>	<b>21,415,006.76</b>

**(Not included in total bank balances)**

<b>PNB Mayors Court Account</b>	\$	21,261.71
Deposits in transit		-
Outstanding checks/ACH		(21,186.71)
Bank error/corrections		-
<b>Total Mayors Court</b>	<b>\$</b>	<b>75.00</b>

**Statement Balance vs System Cash** **\$** **-**

**SYSTEM FUND CASH BALANCES:**

**Month-End Fund Cash Balances:**

101 - General Fund	\$	886,231.38
102 - Unclaimed Funds		25.00
<b>Total General Funds</b>	<b>\$</b>	<b>886,256.38</b>
201 - Street Fund	\$	1,780,482.58
202 - State Highway		45,703.29
203 - Ecological Preservation		1,000.00
205 - Pataskala JEDD		1,160.28
205 - Permissive License Tax		525,551.24
206 - Recreation Fund		30,636.18
207 - Park Use		39,323.83
208 - Police Fund		966,240.54
209 - Immobilization		490.00
210 - Mayor's Court Computer		49,681.47
211 - Alcohol Enforcement & Education		5,921.10
212 - Law Enforcement Trust		6,655.96
213 - Pataskala Mobile Home Park		4,443.72
214 - FEMA Grant Fund		9.00
215 - CHIP Fund		149,638.19
216 - Community Development Block Grant		-
217 - Safe Routes to School		7,678.05
218 - Police K-9		696.10
219 - Sesquicentennial Fund		366.91
220 - Indigent Drivers Interlock		952.10
<b>Total Special Revenue</b>	<b>\$</b>	<b>3,616,630.54</b>
401 - Debt Service Fund	\$	5,143,853.46
402 - Street Bond		30,067.19
<b>Total Debt Service</b>	<b>\$</b>	<b>5,173,920.65</b>
301 - Capital Improvements	\$	707,935.43
302 - Bond Improvements		2,755,112.05
303 - State Issue II Capital Improvements		237,909.10
304 - Municipal Building Purchase		6,870.84
305 - Courter Bridge Improvement		59.08
306 - SR 310 TIF		979,902.39
<b>Total Capital Projects</b>	<b>\$</b>	<b>4,687,788.89</b>
501 - Construction Account/Project	\$	216,713.42
502 - Fire Escrow Fund		24,000.00
503 - Vendor Bond & Escrow		-
999 - Payroll Clearing Fund		51,003.50
<b>Total Escrow/Agency Funds</b>	<b>\$</b>	<b>291,716.92</b>
<b>Total Governmental Funds</b>	<b>\$</b>	<b>14,656,313.38</b>
601 - Water Fund	\$	689,048.59
602 - Water Capital Improvements		476,776.85
603 - Water Bond Improvements		27,766.11
604 - Water Debt Service		1,796,540.49
605 - Water Treatment Plant #2		0.38
651 - Sewer Fund		1,374,485.36
652 - Sewer Capital Improvements		624,384.57
653 - Sewer Bond Improvements		99,052.52
654 - Sewer Debt Service		1,641,185.94
655 - Oaks Assessment		29,452.57
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>6,758,693.38</b>
<b>Total All Funds</b>	<b>\$</b>	<b>21,415,006.76</b>

**CITY OF PATASKALA, OHIO  
YEAR TO-DATE FUND BALANCE DETAIL  
AS OF OCTOBER 31, 2014**

		+	-	=	-	=
Fund Number / Description	December 31, 2013 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	October 31, 2014 Unencumbered Fund Balance
101 - General Fund	\$ 705,193.55	\$ 1,450,062.45	\$ 1,269,024.62	\$ 886,231.38	\$ 233,382.68	\$ 652,848.70
102 - Unclaimed Funds	-	25.00	-	25.00	-	25.00
<b>Total General Funds</b>	<b>\$ 705,193.55</b>	<b>\$ 1,450,087.45</b>	<b>\$ 1,269,024.62</b>	<b>\$ 886,256.38</b>	<b>\$ 233,382.68</b>	<b>\$ 652,873.70</b>
201 - Street Fund	\$ 1,034,717.01	\$ 2,301,319.26	\$ 1,555,553.69	\$ 1,780,482.58	\$ 322,552.01	\$ 1,457,930.57
202 - State Highway	33,352.49	43,384.69	31,033.89	45,703.29	14,148.17	31,555.12
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	972.84	187.44	-	1,160.28	-	1,160.28
205 - Permissive License Tax	344,810.94	200,716.05	19,975.75	525,551.24	291,366.54	234,184.70
206 - Recreation Fund	28,812.05	3,328.91	1,504.78	30,636.18	166.23	30,469.95
207 - Park Use	27,849.51	11,474.32	-	39,323.83	-	39,323.83
208 - Police Fund	1,553,383.04	1,791,948.72	2,379,091.22	966,240.54	133,948.51	832,292.03
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	40,257.47	9,964.00	540.00	49,681.47	960.00	48,721.47
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	4,613.96	2,042.00	-	6,655.96	-	6,655.96
213 - Pataskala Mobile Home Park	4,443.72	-	-	4,443.72	-	4,443.72
214 - FEMA Fund	9.00	-	-	9.00	-	9.00
215 - CHIP Fund	57,017.75	333,532.44	240,912.00	149,638.19	77,955.00	71,683.19
216 - Community Development Block Grant	92,620.44	-	92,620.44	-	-	-
217 - Safe Routes to School	7,678.05	128,791.41	128,791.41	7,678.05	-	7,678.05
218 - Police K-9	696.10	-	-	696.10	-	696.10
219 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
220 - Indigent Drivers Interlock	-	952.10	-	952.10	-	952.10
<b>Total Special Revenue</b>	<b>\$ 3,239,012.38</b>	<b>\$ 4,827,641.34</b>	<b>\$ 4,450,023.18</b>	<b>\$ 3,616,630.54</b>	<b>\$ 841,096.46</b>	<b>\$ 2,775,534.08</b>
401 - Debt Service Fund	\$ 184,562.82	\$ 9,018,571.19	\$ 4,059,280.55	\$ 5,143,853.46	\$ 4,946,663.19	\$ 197,190.27
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
<b>Total Debt Service</b>	<b>\$ 214,630.01</b>	<b>\$ 9,018,571.19</b>	<b>\$ 4,059,280.55</b>	<b>\$ 5,173,920.65</b>	<b>\$ 4,946,663.19</b>	<b>\$ 227,257.46</b>
301 - Capital Improvements	\$ 666,452.98	\$ 264,805.03	\$ 223,322.58	\$ 707,935.43	\$ 439,034.54	\$ 268,900.89
302 - Bond Improvements	938,717.01	9,435,228.31	7,618,833.27	2,755,112.05	729,288.79	2,025,823.26
303 - State Issue II Capital Improvements	2,186,607.76	169,535.05	2,118,233.71	237,909.10	277,208.29	(39,299.19)
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	785,627.75	201,140.11	6,865.47	979,902.39	7,350.00	972,552.39
<b>Total Capital Projects</b>	<b>\$ 4,584,335.42</b>	<b>\$ 10,070,708.50</b>	<b>\$ 9,967,255.03</b>	<b>\$ 4,687,788.89</b>	<b>\$ 1,452,881.62</b>	<b>\$ 3,234,907.27</b>
501 - Construction Account/Project	\$ 197,989.17	\$ 89,063.70	\$ 70,339.45	\$ 216,713.42	\$ 20,753.39	\$ 195,960.03
502 - Fire Escrow Fund	39,755.32	-	15,755.32	24,000.00	-	24,000.00
503 - Vendor Bond & Escrow	-	-	-	-	-	-
999 - Payroll Clearing Fund	-	2,537,203.63	2,486,200.13	51,003.50	-	51,003.50
<b>Total Agency/Fiduciary Funds</b>	<b>\$ 237,744.49</b>	<b>\$ 2,626,267.33</b>	<b>\$ 2,572,294.90</b>	<b>\$ 291,716.92</b>	<b>\$ 20,753.39</b>	<b>\$ 270,963.53</b>
<b>Total Governmental Funds</b>	<b>\$ 8,980,915.85</b>	<b>\$ 27,993,275.81</b>	<b>\$ 22,317,878.28</b>	<b>\$ 14,656,313.38</b>	<b>\$ 7,494,777.34</b>	<b>\$ 7,161,536.04</b>
601 - Water Fund	\$ 507,867.36	\$ 1,050,771.51	\$ 869,590.28	\$ 689,048.59	\$ 155,506.32	\$ 533,542.27
602 - Water Capital Improvements	544,622.52	256,517.63	324,363.30	476,776.85	29,413.03	447,363.82
603 - Water Bond Improvements	105,522.69	2,654,892.48	2,732,649.06	27,766.11	5,889.70	21,876.41
604 - Water Debt Service	14,109.50	3,113,962.38	1,331,531.39	1,796,540.49	1,764,437.75	32,102.74
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
651 - Sewer Fund	1,240,503.93	1,002,824.69	868,843.26	1,374,485.36	260,555.42	1,113,929.94
652 - Sewer Capital Improvements	639,323.98	372,946.00	387,885.41	624,384.57	8,865.98	615,518.59
653 - Sewer Bond Improvements	239,080.35	2,035,910.12	2,175,937.95	99,052.52	32,284.58	66,767.94
654 - Sewer Debt Service	72,884.57	2,440,162.19	871,860.82	1,641,185.94	1,403,465.59	237,720.35
655 - Oaks Assessment	19,608.34	20,679.12	10,834.89	29,452.57	-	29,452.57
<b>Total Enterprise Funds</b>	<b>\$ 3,383,523.62</b>	<b>\$ 12,948,666.12</b>	<b>\$ 9,573,496.36</b>	<b>\$ 6,758,693.38</b>	<b>\$ 3,660,418.37</b>	<b>\$ 3,098,275.01</b>
<b>Total All Funds</b>	<b>\$ 12,364,439.47</b>	<b>\$ 40,941,941.93</b>	<b>\$ 31,891,374.64</b>	<b>\$ 21,415,006.76</b>	<b>\$ 11,155,195.71</b>	<b>\$ 10,259,811.05</b>

CITY OF PATASKALA, OHIO  
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS  
AS OF OCTOBER 31, 2014

Fund Number / Description	December 31, 2013 Total Cash Balance	FY 2014 Estimated Revenues	FY 2014 Budget Expenditures	FY 2013 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2014 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of October 31, 2014	FY 2014 Est Revenue Adjustments	EOY Projected Fund Balances as of October 31, 2014	Balance as % of Budget
101 - General Fund	\$ 705,193.55	\$ 1,659,937.00	\$ 1,825,576.00	\$ 135,250.77	\$ 1,960,826.77	\$ 404,303.78	\$ 44,210.00	\$ (26,370.86)	\$ 1,978,665.91	\$ (39,927.00)	\$ 346,537.64	17.51%
102 - Unclaimed Funds	\$ 705,193.55	\$ 1,659,937.00	\$ 1,825,576.00	\$ 135,250.77	\$ 1,960,826.77	\$ 404,303.78	\$ 44,210.00	\$ (26,370.86)	\$ 1,978,665.91	\$ (39,927.00)	\$ 346,537.64	17.51%
<b>Total General Funds</b>	<b>\$ 1,410,387.10</b>	<b>\$ 3,319,874.00</b>	<b>\$ 3,651,152.00</b>	<b>\$ 270,501.54</b>	<b>\$ 3,921,653.54</b>	<b>\$ 808,607.56</b>	<b>\$ 88,420.00</b>	<b>\$ (52,741.72)</b>	<b>\$ 3,977,321.82</b>	<b>\$ (79,854.00)</b>	<b>\$ 693,075.64</b>	<b>17.51%</b>
201 - Street Fund	\$ 1,034,717.01	\$ 2,652,221.00	\$ 2,247,435.00	\$ 33,486.26	\$ 2,280,921.26	\$ 1,406,016.75	\$ 52,200.00	\$ (1,409.19)	\$ 2,331,712.07	\$ 110,439.00	\$ 1,465,664.94	62.86%
202 - State Highway	\$ 33,352.49	\$ 55,062.00	\$ 47,000.00	\$ 4,839.14	\$ 51,839.14	\$ 36,575.35	-	-	\$ 51,839.14	\$ (1,000.00)	\$ 35,575.35	68.63%
203 - Ecological Preservation	\$ 1,000.00	-	-	-	-	\$ 1,000.00	-	-	-	-	\$ 1,000.00	100.00%
204 - Pataskala JEDD	\$ 972.84	\$ 1,000.00	-	-	-	\$ 1,972.84	-	-	-	\$ (500.00)	\$ 1,472.84	100.00%
205 - Permissive License Tax	\$ 344,810.94	\$ 320,000.00	\$ 298,000.00	\$ 76,425.26	\$ 374,425.26	\$ 290,385.68	-	\$ (50,000.00)	\$ 324,425.26	\$ 6,500.00	\$ 346,885.68	106.92%
206 - Recreation Fund	\$ 28,812.05	\$ 4,500.00	\$ 2,500.00	\$ 381.01	\$ 2,881.01	\$ 30,431.04	-	-	\$ 2,881.01	\$ (1,100.00)	\$ 20,549.51	1018.08%
207 - Park Use	\$ 27,849.51	\$ 17,500.00	\$ 25,000.00	-	\$ 25,000.00	\$ 20,349.51	-	-	\$ 25,000.00	\$ 200.00	\$ 20,549.51	82.20%
208 - Police Fund	\$ 1,553,383.04	\$ 1,750,265.00	\$ 2,263,782.00	\$ 283,510.88	\$ 2,547,292.88	\$ 756,355.16	\$ 353,233.00	\$ (1,190.00)	\$ 2,899,335.88	\$ 348,849.67	\$ 753,161.83	25.98%
209 - Immobilization	\$ 490.00	-	-	-	-	\$ 490.00	-	-	-	-	\$ 490.00	100.00%
210 - Mayor's Court Computer	\$ 40,257.47	\$ 13,000.00	\$ 42,800.00	-	\$ 42,800.00	\$ 10,457.47	\$ (34,100.00)	-	\$ 8,700.00	-	\$ 44,557.47	512.15%
211 - Alcohol Enforcement & Education	\$ 5,921.10	\$ 500.00	\$ 500.00	-	\$ 500.00	\$ 5,921.10	-	-	\$ 500.00	\$ 1,000.00	\$ 6,113.96	1184.22%
212 - Law Enforcement Trust	\$ 4,613.96	\$ 1,500.00	\$ 1,000.00	-	\$ 1,000.00	\$ 5,113.96	-	-	\$ 1,000.00	-	\$ 6,113.96	611.40%
213 - Pataskala Mobile Home Park	\$ 4,443.72	-	-	-	-	\$ 4,443.72	-	-	-	-	\$ 4,443.72	100.00%
214 - FEMA Fund	\$ 9.00	-	-	-	-	\$ 9.00	-	-	-	-	\$ 9.00	100.00%
215 - CHIP Fund	\$ 57,017.75	\$ 137,000.00	\$ 137,000.00	\$ 14,947.00	\$ 151,947.00	\$ 42,070.75	\$ 207,950.00	\$ (7,950.00)	\$ 351,947.00	\$ 292,620.44	\$ 134,691.19	38.27%
216 - Community Development Block Grant	\$ 92,620.44	\$ 511,850.00	\$ 511,850.00	\$ 21,700.00	\$ 21,700.00	\$ 70,920.44	\$ 92,620.44	-	\$ 92,620.44	-	\$ 92,620.44	0.00%
217 - Safe Routes to School	\$ 7,678.05	-	-	-	-	\$ 7,678.05	-	-	\$ 511,850.00	-	\$ 511,850.00	100.00%
218 - Police K-9	\$ 696.10	-	-	-	-	\$ 696.10	-	-	-	-	\$ 696.10	100.00%
219 - Sesquicentennial Fund	\$ 366.91	-	-	-	-	\$ 366.91	-	-	-	-	\$ 366.91	100.00%
220 - Indigent Drivers Interlock	-	-	-	-	-	-	-	-	-	-	-	0.00%
<b>Total Special Revenue</b>	<b>\$ 3,239,012.38</b>	<b>\$ 5,464,398.00</b>	<b>\$ 5,576,867.00</b>	<b>\$ 435,289.55</b>	<b>\$ 6,012,156.55</b>	<b>\$ 2,691,253.83</b>	<b>\$ 671,903.44</b>	<b>\$ (82,249.19)</b>	<b>\$ 6,601,810.80</b>	<b>\$ 757,009.11</b>	<b>\$ 2,858,608.69</b>	<b>43.30%</b>
401 - Debt Service Fund	\$ 184,562.82	\$ 11,004,463.00	\$ 10,007,792.00	\$ -	\$ 10,007,792.00	\$ 1,181,233.82	\$ (883,807.60)	\$ -	\$ 9,123,984.40	\$ (1,937,443.46)	\$ 127,597.96	0.00%
402 - Street Bond	\$ 30,067.19	-	-	-	-	\$ 30,067.19	-	-	-	-	\$ 30,067.19	0.00%
<b>Total Debt Service</b>	<b>\$ 214,630.01</b>	<b>\$ 11,004,463.00</b>	<b>\$ 10,007,792.00</b>	<b>\$ -</b>	<b>\$ 10,007,792.00</b>	<b>\$ 1,211,301.01</b>	<b>\$ (883,807.60)</b>	<b>\$ -</b>	<b>\$ 9,123,984.40</b>	<b>\$ (1,937,443.46)</b>	<b>\$ 157,665.15</b>	<b>0.00%</b>
301 - Capital Improvements	\$ 666,452.98	\$ 289,870.00	\$ 605,694.00	\$ 186,894.43	\$ 792,588.43	\$ 163,734.55	\$ 128,923.00	\$ (3,730.58)	\$ 917,780.85	\$ 24,100.00	\$ 62,642.31	6.83%
302 - Bond Improvements	\$ 938,717.01	\$ 9,440,000.00	\$ 9,190,000.00	\$ 67,538.46	\$ 9,257,538.46	\$ 1,121,178.55	\$ (909,416.40)	\$ (14,405.46)	\$ 8,333,716.60	\$ (5,916.40)	\$ 2,039,084.01	24.47%
303 - State Issue II Capital Improvements	\$ 2,186,607.76	\$ 1,401,700.00	\$ 2,451,700.00	\$ 1,529,939.00	\$ 3,981,639.00	\$ (393,331.24)	\$ (1,304,336.24)	\$ (318,107.34)	\$ 2,359,095.42	\$ (911,105.00)	\$ 318,107.34	13.48%
304 - Municipal Building Purchase	\$ 6,870.84	-	-	-	-	\$ 6,870.84	-	-	-	-	\$ 6,870.84	100.00%
305 - Courrier Bridge Improvement	\$ 59.08	-	-	-	-	\$ 59.08	-	-	-	-	\$ 59.08	100.00%
306 - SR 310 TIF	\$ 785,627.75	\$ 209,172.00	\$ 2,750.00	\$ 7,350.00	\$ 10,100.00	\$ 984,699.75	-	-	\$ 14,225.00	\$ (99,172.00)	\$ 881,402.75	6196.15%
<b>Total Capital Projects</b>	<b>\$ 4,584,335.42</b>	<b>\$ 11,340,742.00</b>	<b>\$ 12,250,144.00</b>	<b>\$ 1,791,721.89</b>	<b>\$ 14,041,865.89</b>	<b>\$ 1,883,211.53</b>	<b>\$ (2,080,804.64)</b>	<b>\$ (336,243.38)</b>	<b>\$ 11,624,817.87</b>	<b>\$ (992,093.40)</b>	<b>\$ 3,308,166.15</b>	<b>28.46%</b>
501 - Construction Account/Project	\$ 197,989.17	\$ -	\$ -	\$ 151.41	\$ 151.41	\$ 197,837.76	\$ 120,000.00	\$ -	\$ 120,151.41	\$ 100,000.00	\$ 177,837.76	148.01%
502 - Fire Escrow Fund	\$ 39,755.32	-	-	-	-	\$ 39,755.32	\$ 39,755.32	-	\$ 39,755.32	-	\$ -	0.00%
503 - Vendor Bond & Escrow	-	-	-	-	-	-	-	-	-	-	-	100.00%
999 - Payroll Clearing Fund	-	-	-	-	-	-	-	-	-	-	-	100.00%
<b>Total Fiduciary/Agency</b>	<b>\$ 237,744.49</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151.41</b>	<b>\$ 151.41</b>	<b>\$ 237,593.08</b>	<b>\$ 159,755.32</b>	<b>\$ -</b>	<b>\$ 159,755.32</b>	<b>\$ 100,000.00</b>	<b>\$ 177,837.76</b>	<b>111.21%</b>
<b>Total Governmental Funds</b>	<b>\$ 8,980,915.85</b>	<b>\$ 29,469,540.00</b>	<b>\$ 29,660,379.00</b>	<b>\$ 2,362,413.62</b>	<b>\$ 32,022,792.62</b>	<b>\$ 6,427,665.23</b>	<b>\$ (2,088,743.48)</b>	<b>\$ (444,863.43)</b>	<b>\$ 29,489,185.71</b>	<b>\$ (2,112,429.75)</b>	<b>\$ 6,848,840.39</b>	<b>23.22%</b>
601 - Water Fund	\$ 507,867.36	\$ 1,154,105.00	\$ 1,230,972.00	\$ 33,301.06	\$ 1,264,273.06	\$ 397,699.30	\$ 45,000.00	\$ (11,344.33)	\$ 1,297,928.73	\$ 82,000.00	\$ 446,043.63	34.37%
602 - Water Capital Improvements	\$ 544,622.52	\$ 465,430.00	\$ 431,000.00	\$ 18,785.80	\$ 449,785.80	\$ 560,266.72	-	-	\$ 449,785.80	\$ (205,293.00)	\$ 354,973.72	78.92%
603 - Water Bond Improvements	\$ 105,522.69	\$ 2,179,000.00	\$ 2,179,000.00	\$ 76,336.26	\$ 2,255,336.26	\$ 29,186.43	\$ 483,202.50	-	\$ 2,738,538.76	\$ 475,702.30	\$ 21,686.23	0.79%
604 - Water Debt Service	\$ 14,109.50	\$ 2,629,000.00	\$ 2,655,570.00	-	\$ 2,655,570.00	\$ (12,460.50)	\$ 465,527.52	-	\$ 3,121,097.52	\$ 499,702.50	\$ 21,714.48	0.70%
605 - Water Treatment Plant #2	\$ 0.38	-	-	-	-	\$ 0.38	-	-	-	-	\$ 0.38	100.00%
651 - Sewer Fund	\$ 1,240,503.93	\$ 1,152,881.00	\$ 1,293,815.00	\$ 48,780.85	\$ 1,342,595.85	\$ 1,050,789.08	-	\$ (4,222.50)	\$ 1,338,373.35	\$ 51,250.00	\$ 1,106,261.58	82.66%
652 - Sewer Capital Improvements	\$ 639,323.98	\$ 436,292.00	\$ 413,065.00	\$ 5,000.00	\$ 418,065.00	\$ 657,550.98	-	-	\$ 418,065.00	\$ (49,792.00)	\$ 607,758.98	145.37%
653 - Sewer Bond Improvements	\$ 239,080.35	\$ 2,501,000.00	\$ 2,501,000.00	\$ 153,752.73	\$ 2,654,752.73	\$ 85,327.62	\$ (445,630.20)	\$ (900.00)	\$ 2,208,222.53	\$ (465,579.80)	\$ 66,278.02	3.00%
654 - Sewer Debt Service	\$ 72,884.57	\$ 2,883,065.00	\$ 2,925,051.00	-	\$ 2,925,051.00	\$ 30,898.57	\$ (462,931.92)	-	\$ 2,462,119.08	\$ (443,240.20)	\$ 50,590.29	2.05%
655 - Oaks Assessment	\$ 19,608.34	\$ 19,312.00	\$ 20,265.00	-	\$ 20,265.00	\$ 18,655.34	\$ 750.00	-	\$ 21,015.00	\$ 1,367.12	\$ 19,271.46	91.71%
<b>Total Enterprise Funds</b>	<b>\$ 3,383,523.62</b>	<b>\$ 13,420,085.00</b>	<b>\$ 13,649,738.00</b>	<b>\$ 335,956.70</b>	<b>\$ 13,985,694.70</b>	<b>\$ 2,817,913.92</b>	<b>\$ 85,917.90</b>	<b>\$ (16,466.83)</b>	<b>\$ 14,055,145.71</b>	<b>\$ (53,883.08)</b>	<b>\$ 2,694,579.71</b>	<b>19.17%</b>
<b>Total All Funds</b>	<b>\$ 12,364,439.47</b>	<b>\$ 42,889,625.00</b>	<b>\$ 43,310,117.00</b>	<b>\$ 2,698,370.32</b>	<b>\$ 46,008,487.32</b>	<b>\$ 9,245,577.15</b>	<b>\$ (2,002,825.58)</b>	<b>\$ (461,330.20)</b>	<b>\$ 43,544,331.48</b>	<b>\$ (2,166,312.83)</b>	<b>\$ 9,543,420.16</b>	<b>21.92%</b>

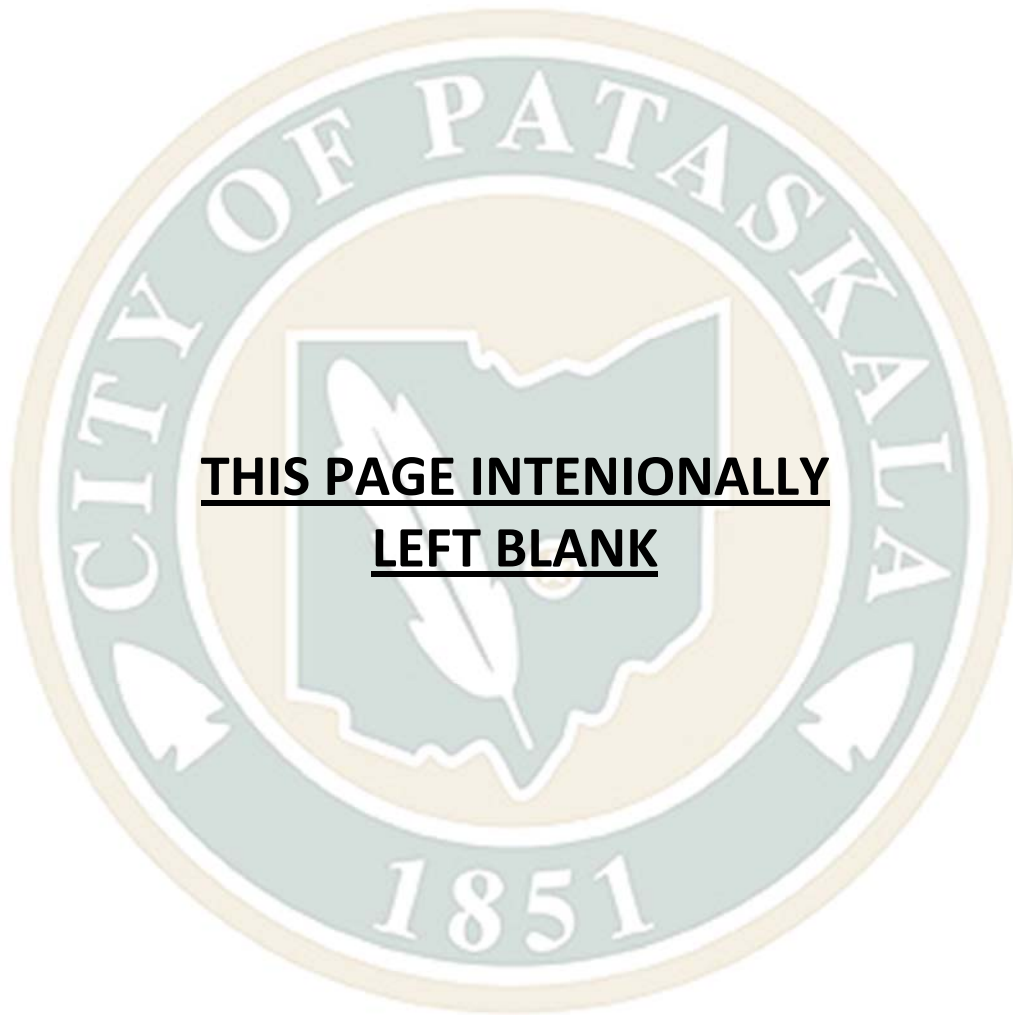
CITY OF PATASKALA, OHIO  
2014 REVENUE BUDGET ANALYSIS - ALL FUNDS  
THROUGH OCTOBER 31, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>Taxes</b>	<b>\$ 4,801,647.78</b>	<b>\$ 5,380,290.00</b>	<b>\$ 578,642.22</b>	<b>\$ 5,198,524.00</b>	<b>\$ 181,766.00</b>
Income Taxes	\$ 3,709,531.58	\$ 4,414,680.00	\$ 705,148.42	\$ 4,141,070.00	\$ 273,610.00
Property Taxes	\$ 1,092,116.20	\$ 965,610.00	\$ (126,506.20)	\$ 1,057,454.00	\$ (91,844.00)
<b>Intergovernmental</b>	<b>\$ 1,641,001.62</b>	<b>\$ 2,740,734.67</b>	<b>\$1,099,733.05</b>	<b>\$ 2,380,656.00</b>	<b>\$ 360,078.67</b>
Grants & Loans	\$ 724,065.89	\$ 1,502,709.67	\$ 778,643.78	\$ 1,128,445.00	\$ 374,264.67
State-Shared Revenues	\$ 916,935.73	\$ 1,238,025.00	\$ 321,089.27	\$ 1,252,211.00	\$ (14,186.00)
<b>Charges for Service</b>	<b>\$ 2,857,321.59</b>	<b>\$ 3,333,173.00</b>	<b>\$ 475,851.41</b>	<b>\$ 2,605,841.00</b>	<b>\$ 727,332.00</b>
General Government Fees	\$ 61,156.80	\$ 60,500.00	\$ (656.80)	\$ 85,805.00	\$ (25,305.00)
Utility	\$ 2,661,774.89	\$ 3,065,123.00	\$ 403,348.11	\$ 2,312,486.00	\$ 752,637.00
Other Service Charges	\$ 134,389.90	\$ 207,550.00	\$ 73,160.10	\$ 207,550.00	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 176,711.43</b>	<b>\$ 235,025.00</b>	<b>\$ 58,313.57</b>	<b>\$ 221,275.00</b>	<b>\$ 13,750.00</b>
Mayor's Court	\$ 141,779.96	\$ 191,525.00	\$ 49,745.04	\$ 191,525.00	\$ -
Other Fines & Forfeitures	\$ 34,931.47	\$ 43,500.00	\$ 8,568.53	\$ 29,750.00	\$ 13,750.00
<b>Special Assessments</b>	<b>\$ 24,848.00</b>	<b>\$ 24,879.12</b>	<b>\$ 31.12</b>	<b>\$ 22,312.00</b>	<b>\$ 2,567.12</b>
Special Assessments	\$ 24,848.00	\$ 24,879.12	\$ 31.12	\$ 22,312.00	\$ 2,567.12
<b>Miscellaneous Revenue</b>	<b>\$14,439,317.54</b>	<b>\$14,491,620.28</b>	<b>\$ 52,302.74</b>	<b>\$19,909,434.00</b>	<b>\$(5,417,813.72)</b>
Investment Income	\$ 43,572.88	\$ 34,662.00	\$ (8,910.88)	\$ 2,502,062.00	\$(2,467,400.00)
Other Miscellaneous Revenue	\$ 265,763.71	\$ 326,775.00	\$ 61,011.29	\$ 212,150.00	\$ 114,625.00
Proceeds from Debt Issuance	\$14,129,980.95	\$14,130,183.28	\$ 202.33	\$17,195,222.00	\$(3,065,038.72)
<b>Transfers &amp; Advances</b>	<b>\$14,463,890.34</b>	<b>\$14,517,590.10</b>	<b>\$ 53,699.76</b>	<b>\$12,551,583.00</b>	<b>\$ 1,966,007.10</b>
Transfers & Advances	\$14,463,890.34	\$14,517,590.10	\$ 53,699.76	\$12,551,583.00	\$ 1,966,007.10
<b>Grand Total</b>	<b>\$38,404,738.30</b>	<b>\$40,723,312.17</b>	<b>\$2,318,573.87</b>	<b>\$42,889,625.00</b>	<b>\$(2,166,312.83)</b>

**CITY OF PATASKALA, OHIO**  
**2014 EXPENDITURE BUDGET ANALYSIS - All Funds**  
**THROUGH OCTOBER 31, 2014**

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,196,482.25	\$ 93,409.79	\$ 4,066,045.94	\$ 776,153.90	\$ 4,051,932.00	\$ 1,803.94	\$ 12,310.00
Contractual Services	\$ 1,000,286.66	\$ 388,620.46	\$ 1,613,321.95	\$ 224,414.83	\$ 1,218,396.00	\$ 117,950.95	\$ 276,975.00
General Operating	\$ 1,690,771.43	\$ 524,726.58	\$ 2,777,798.92	\$ 562,300.91	\$ 2,354,868.00	\$ 57,725.60	\$ 365,205.32
Capital Outlay	\$ 2,790,828.74	\$ 2,033,872.32	\$ 5,855,318.57	\$ 1,030,617.51	\$ 4,802,975.00	\$2,059,559.57	\$(1,007,216.00)
Debt Service	\$ 6,262,915.09	\$ 8,114,566.53	\$14,714,256.00	\$ 336,774.38	\$15,600,468.00	\$ -	\$ (886,212.00)
Transfers & Advances	\$14,463,890.34	\$ -	\$14,517,590.10	\$ 53,699.76	\$15,281,478.00	\$ -	\$ (763,887.90)
<b>Grand Total</b>	<b>\$29,405,174.51</b>	<b>\$11,155,195.68</b>	<b>\$43,544,331.48</b>	<b>\$ 2,983,961.29</b>	<b>\$43,310,117.00</b>	<b>\$2,237,040.06</b>	<b>\$(2,002,825.58)</b>





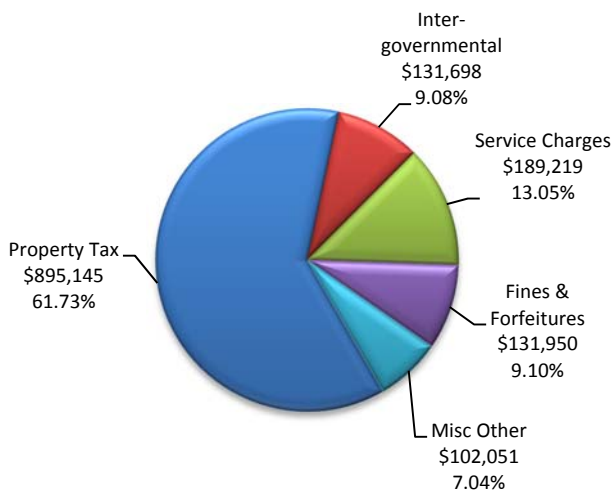
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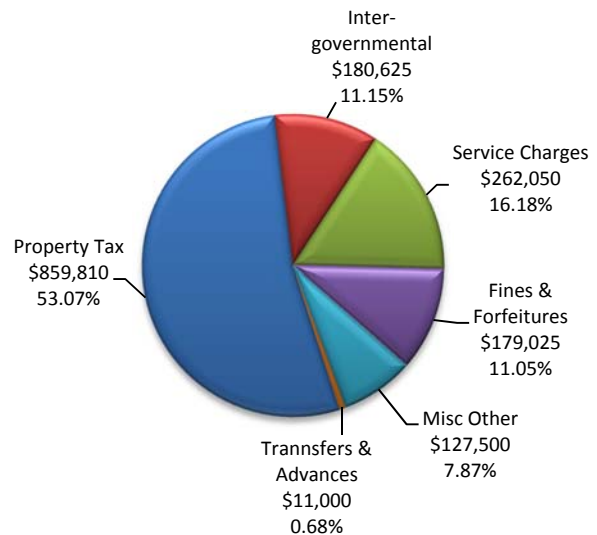
## General Fund (101)

**Revenue** – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$1.45 million, which represents 89.51% of budget. It would appear that through October 31, general fund revenues are running significantly higher than budget when compared to a straight-line rate of 83.33%. Excluding the impact of the timing of the semi-annual property tax receipts, the total amount collected becomes 80.34%. The year to-date total is lower than the same period in 2013 total by \$72.6 thousand (4.77%), and is due primarily to reduced state-shared revenues, lower miscellaneous fees, and reduced fines and forfeitures.

**YTD General Fund Revenue by Source**



**General Fund Revenue - Budget**



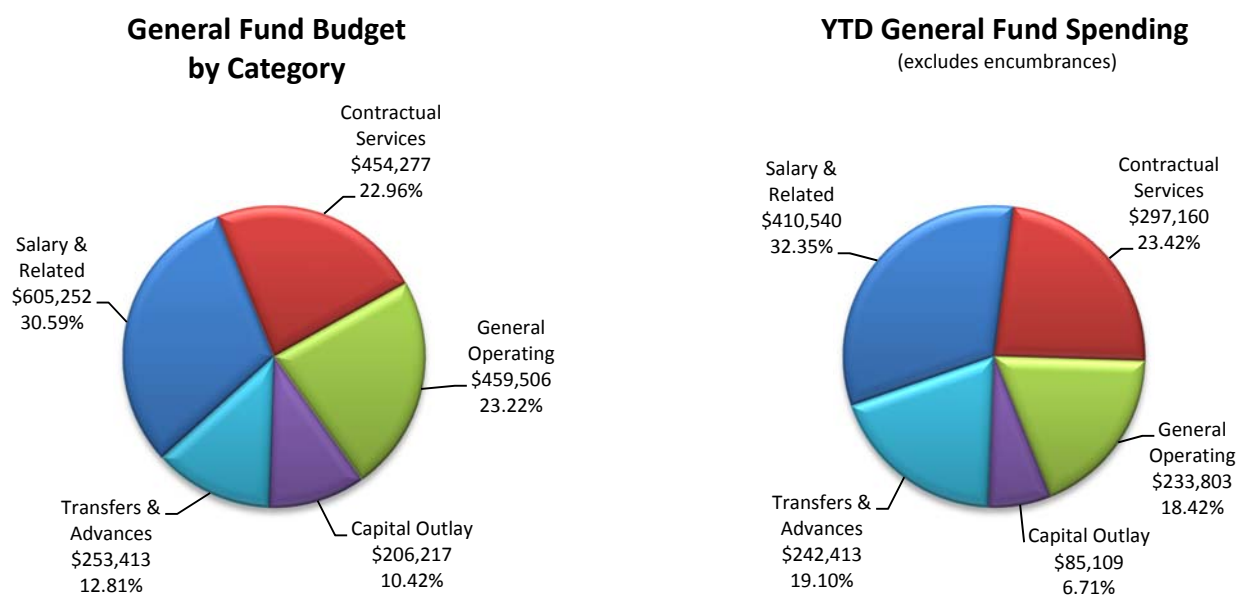
The largest revenue source for the general fund is property taxes, which accounts for 53.07% of the 2014 fund revenue budget. The 2014 budget is \$859.8 thousand, and is projected to be up by \$40.0 thousand (4.88%) from 2013 full-year collections. To-date, the general fund has received \$895.1 thousand in property taxes, or 104.1% of budget. This total is up by approximately \$65.8 thousand (7.94%) when compared to the same period in 2013.

Service charge revenues represent the second largest revenue category for the general fund. The 2014 budget in this category is \$262.1 thousand (16.18% of budget), and these revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits.. Through October 31, the city has received \$189.2 thousand (82.21% of budget) and is running \$22.4 thousand (10.58%) lower than the same ten-month period in 2013.

Intergovernmental revenues is the next major general fund revenue source. For 2014, it is projected to account for approximately \$180.6 thousand (11.15% 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 \$131.7 thousand in this category (72.91% of budget). The total is down by \$80.1 thousand (37.82%) when compared to the same period in 2013, and is due primarily to the reduced receipt of estate tax revenues in 2014 (down by \$34.7 thousand) and reduced local government funds.

Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2014 budget in this category is \$179.0 thousand (11.05% 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 October 31, the city has received \$132.0 thousand in this category which represents 73.7% of budget. Compared to the same ten-month period in 2013, the total is down by \$15.3 thousand, or 10.4%. This variance is due to reduced fines and forfeitures being collected by the court.

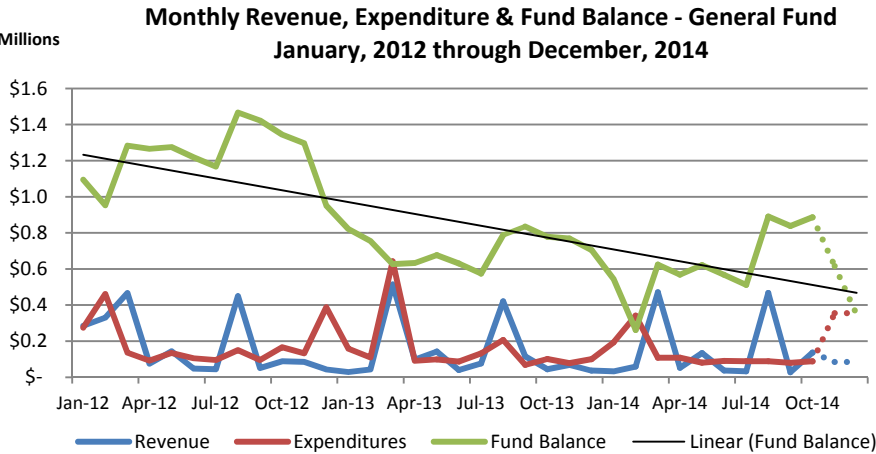
**Expenditures** – The general fund has a total appropriated expenditure budget for 2014 of approximately \$1.98 million. Total spending through October 31 is \$1.27 million, and is equal to 64.14% of the budget. Excluding interfund transfers in the calculation results in total spending equal to 59.5% of budget versus a straight-line rate of 83.33%. Compared to the same ten-month period in 2013 (and excluding transfers), the total is down by \$128.8 thousand (11.15%) and is due primarily to reduced spending in the capital outlay category.



Salaries, wages and other employee-related costs represent the largest expense category with a 2014 budget of \$605.3 thousand, or 30.59% of the general fund budget. Spending through October 31 is \$410.5 thousand, or 77.83% of budget. Spending in this category is lower (down \$30.5 thousand, or 6.91%) from the level in 2013. This variance was primarily the result of the payout of accrued paid leave to terminated employees and increased rates of pay, offset by open and eliminated positions (e.g., Administrator, P&Z Director & Project Manager).

Contractual services is another major expense category in the general fund. The 2014 budget in this category is \$454.3 thousand (22.96% of budget) and provides for non-employee personal services. Spending through October 31 was \$297.2 thousand (65.41% of budget), and is running below budget on a year-to-date basis. Including encumbrances (e.g., purchase orders) in the total, 71.24% has been 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 will monitor this category closely to ensure that spending remains within 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 2014 budget of \$459.5 thousand, or 23.22% of the fund’s budget. Year-to-date spending in this category is \$233.8 thousand, or 51.88% of budget. Including encumbrances in the calculation, the total spent or committed to be spent is \$310.6 thousand (67.58%). Spending in this category is up by \$61.5 thousand (35.7%) from the same ten-month period in 2013. Much of the variance is due to increased park-related spending coming from the General fund in 2014 (up \$36 thousand) and increased information technology-related spending (up \$10.5 thousand).

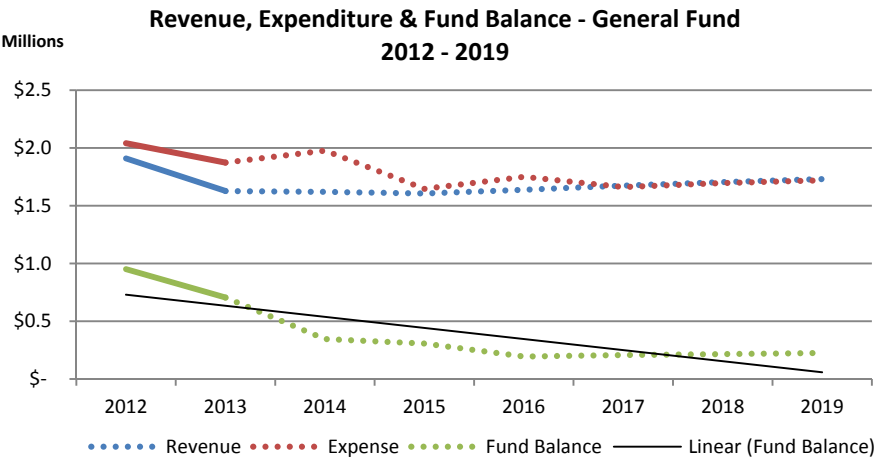


**Fund Balance** – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or 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.

With the exception of March and August 2014, 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 February 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 immediately above, the general fund has been generally declining over the past several years.



Developed as a part of the proposed 2015 budget, the current projections call for the balance to decline through 2016, and then stabilize. The primary driver of the stabilization is the final balloon payment on the municipal building note that was made in 2014. Annual interfund transfers of \$200,000 per year to the Capital Improvements (301) fund, however, have caused 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.

CITY OF PATASKALA, OHIO  
OCTOBER 2014 YTD ANALYSIS - General Fund (101)

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 705,193	\$ 705,193			\$ 1,083,726	\$ 1,083,726				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ 890,976	\$ 855,610	\$ (35,366)	104.13%	\$ 819,792	\$ 835,719	\$ 15,927	98.09%	\$ 71,184	8.68%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ 890,976</b>	<b>\$ 855,610</b>	<b>\$ (35,366)</b>	<b>104.13%</b>	<b>\$ 819,792</b>	<b>\$ 835,719</b>	<b>\$ 15,927</b>	<b>98.09%</b>	<b>\$ 71,184</b>	<b>8.68%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 121,155	\$ 180,625	\$ 59,470	67.08%	\$ 211,812	\$ 216,800	\$ 4,988	97.70%	\$ (90,656)	-42.80%
Grants & Loans	10,543	-	(10,543)	100.00%	-	-	-	0.00%	10,543	100.00%
<b>Total Intergovernmental</b>	<b>\$ 131,698</b>	<b>\$ 180,625</b>	<b>\$ 48,927</b>	<b>72.91%</b>	<b>\$ 211,812</b>	<b>\$ 216,800</b>	<b>\$ 4,988</b>	<b>97.70%</b>	<b>\$ (80,114)</b>	<b>-37.82%</b>
<b>Charges for Service</b>										
General Government Fees	\$ 54,829	\$ 54,500	\$ (329)	100.60%	\$ 68,734	\$ 70,550	\$ 1,816	97.43%	\$ (13,906)	-20.23%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	134,390	207,550	73,160	64.75%	142,862	195,000	52,138	73.26%	(8,472)	-5.93%
<b>Total Charges for Service</b>	<b>\$ 189,219</b>	<b>\$ 262,050</b>	<b>\$ 72,831</b>	<b>72.21%</b>	<b>\$ 211,597</b>	<b>\$ 265,550</b>	<b>\$ 53,953</b>	<b>79.68%</b>	<b>\$ (22,378)</b>	<b>-10.58%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ 131,816	\$ 178,525	\$ 46,709	73.84%	\$ 147,268	\$ 177,525	\$ 30,257	82.96%	\$ (15,452)	-10.49%
Other Fines & Forfeitures	134	500	366	26.80%	-	-	-	0.00%	134	100.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 131,950</b>	<b>\$ 179,025</b>	<b>\$ 47,075</b>	<b>73.70%</b>	<b>\$ 147,268</b>	<b>\$ 177,525</b>	<b>\$ 30,257</b>	<b>82.96%</b>	<b>\$ (15,318)</b>	<b>-10.40%</b>
<b>Special Assessments</b>										
Special Assessments	4,169	4,200	31	99.26%	9,527	10,500	973	90.73%	(5,358)	-56.24%
<b>Total Special Assessments</b>	<b>\$ 4,169</b>	<b>\$ 4,200</b>	<b>\$ 31</b>	<b>99.26%</b>	<b>\$ 9,527</b>	<b>\$ 10,500</b>	<b>\$ 973</b>	<b>90.73%</b>	<b>\$ (5,358)</b>	<b>-56.24%</b>
<b>Other Sources</b>										
Investment Income	\$ 2,862	\$ 2,500	\$ (362)	114.46%	\$ 6,364	\$ 6,500	\$ 136	97.90%	\$ (3,502)	-55.03%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	99,189	125,000	25,811	79.35%	116,319	143,000	26,681	81.34%	(17,130)	-14.73%
<b>Total Other Sources</b>	<b>\$ 102,051</b>	<b>\$ 127,500</b>	<b>\$ 25,449</b>	<b>80.04%</b>	<b>\$ 122,682</b>	<b>\$ 149,500</b>	<b>\$ 26,818</b>	<b>82.06%</b>	<b>\$ (20,632)</b>	<b>-16.82%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ 11,000	\$ 11,000	0.00%	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 72,115</b>	<b>\$ 72,115</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,450,062</b>	<b>\$ 1,620,010</b>	<b>\$ 169,948</b>	<b>89.51%</b>	<b>\$ 1,522,678</b>	<b>\$ 1,727,709</b>	<b>\$ 205,031</b>	<b>88.13%</b>	<b>\$ (72,615)</b>	<b>-4.77%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ (11,000)	\$ 11,000	-100.00%	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ (11,000)</b>	<b>\$ 11,000</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>\$ (72,115)</b>	<b>\$ 72,115</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,450,062</b>	<b>\$ 1,609,010</b>	<b>\$ 158,948</b>	<b>90.12%</b>	<b>\$ 1,522,678</b>	<b>\$ 1,655,594</b>	<b>\$ 132,916</b>	<b>91.97%</b>	<b>\$ (72,615)</b>	<b>-4.77%</b>

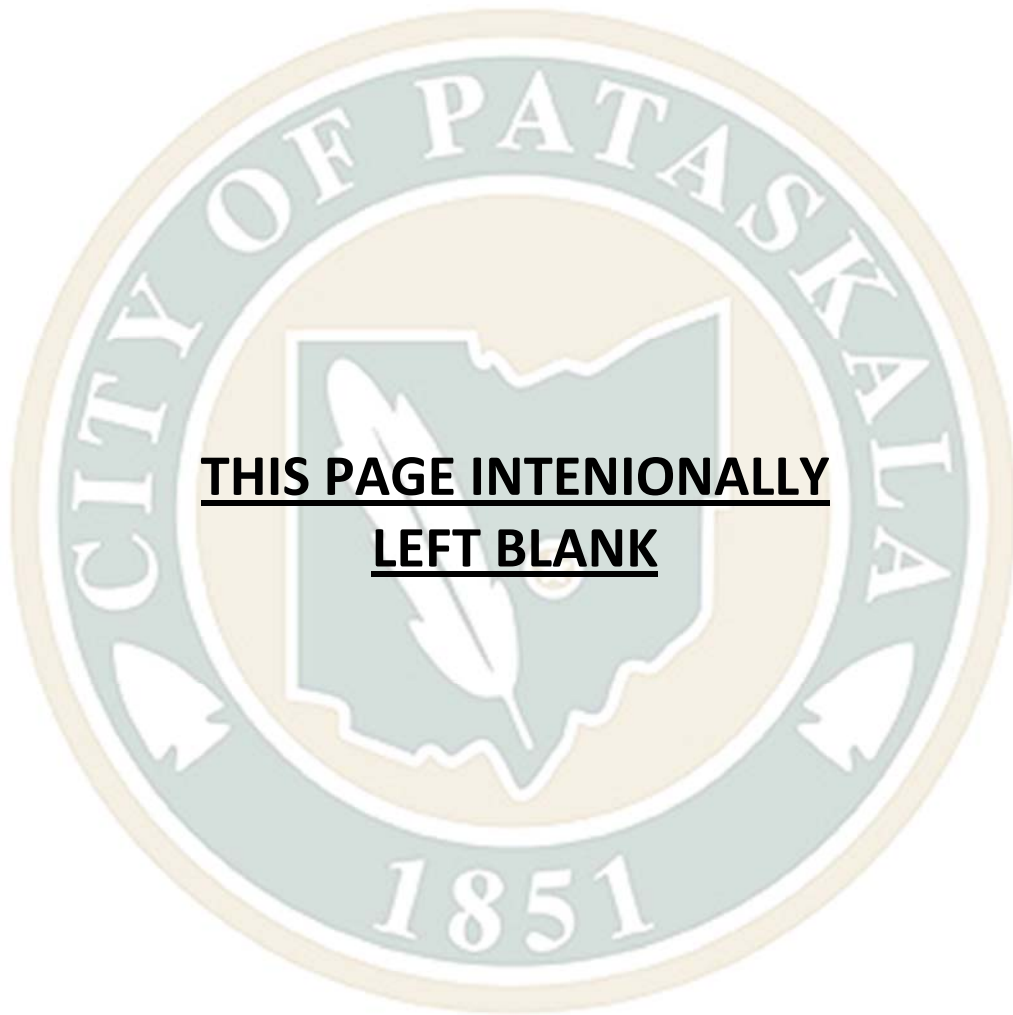
	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 410,540	\$ 605,252	\$ 194,713	32.17%	\$ 20,662	\$ 174,051	28.76%	\$ 441,009	\$ (30,469)	-6.91%
Contractual Services	297,160	454,277	157,117	34.59%	97,846	59,271	13.05%	312,075	(14,915)	-4.78%
General Operating	233,803	459,506	225,703	49.12%	76,730	148,973	32.42%	172,299	61,504	35.70%
Capital Outlay	85,109	206,217	121,108	58.73%	38,145	82,963	40.23%	230,046	(144,937)	-63.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	242,413	253,413	11,000	4.34%	-	11,000	4.34%	-	242,413	100.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,269,025</b>	<b>\$ 1,978,666</b>	<b>\$ 709,641</b>	<b>35.86%</b>	<b>\$ 233,383</b>	<b>\$ 476,259</b>	<b>24.07%</b>	<b>\$ 1,155,428</b>	<b>\$ 113,597</b>	<b>9.83%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (242,413)	\$ (253,413)	\$ (495,826)	195.66%	\$ -	\$ 11,000	4.34%	\$ -	\$ (242,413)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (242,413)</b>	<b>\$ (253,413)</b>	<b>\$ (11,000)</b>	<b>4.34%</b>	<b>\$ -</b>	<b>\$ 11,000</b>	<b>4.34%</b>	<b>\$ -</b>	<b>\$ (242,413)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,026,612</b>	<b>\$ 1,725,253</b>	<b>\$ 698,641</b>	<b>40.50%</b>	<b>\$ 233,383</b>	<b>\$ 465,259</b>	<b>26.97%</b>	<b>\$ 1,155,428</b>	<b>\$ (128,816)</b>	<b>-11.15%</b>
<b>Ending Fund Balance</b>	<b>\$ 886,230</b>	<b>\$ 346,537</b>			<b>\$ 652,848</b>			<b>\$ 1,450,976</b>		
(based on non-adjusted expenditures)										

CITY OF PATASKALA, OHIO  
2014 REVENUE BUDGET ANALYSIS - General Fund (101)  
THROUGH OCTOBER 31, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>101 - General Fund</b>	<b>\$1,450,062.45</b>	<b>\$1,620,010.00</b>	<b>\$169,947.55</b>	<b>\$1,659,937.00</b>	<b>\$(39,927.00)</b>
<b>Taxes</b>	<b>\$ 890,976.09</b>	<b>\$ 855,610.00</b>	<b>\$ (35,366.09)</b>	<b>\$ 848,282.00</b>	<b>\$ 7,328.00</b>
Property Taxes	\$ 890,976.09	\$ 855,610.00	\$ (35,366.09)	\$ 848,282.00	\$ 7,328.00
<b>Intergovernmental</b>	<b>\$ 131,698.09</b>	<b>\$ 180,625.00</b>	<b>\$ 48,926.91</b>	<b>\$ 180,625.00</b>	<b>\$ -</b>
Grants & Loans	\$ 10,542.76	\$ -	\$ (10,542.76)	\$ -	\$ -
State-Shared Revenues	\$ 121,155.33	\$ 180,625.00	\$ 59,469.67	\$ 180,625.00	\$ -
<b>Charges for Service</b>	<b>\$ 189,218.70</b>	<b>\$ 262,050.00</b>	<b>\$ 72,831.30</b>	<b>\$ 287,355.00</b>	<b>\$(25,305.00)</b>
General Government Fees	\$ 54,828.80	\$ 54,500.00	\$ (328.80)	\$ 79,805.00	\$(25,305.00)
Other Service Charges	\$ 134,389.90	\$ 207,550.00	\$ 73,160.10	\$ 207,550.00	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 131,949.96</b>	<b>\$ 179,025.00</b>	<b>\$ 47,075.04</b>	<b>\$ 180,525.00</b>	<b>\$ (1,500.00)</b>
Mayor's Court	\$ 131,815.96	\$ 178,525.00	\$ 46,709.04	\$ 178,525.00	\$ -
Other Fines & Forfeitures	\$ 134.00	\$ 500.00	\$ 366.00	\$ 2,000.00	\$ (1,500.00)
<b>Special Assessments</b>	<b>\$ 4,168.88</b>	<b>\$ 4,200.00</b>	<b>\$ 31.12</b>	<b>\$ 3,000.00</b>	<b>\$ 1,200.00</b>
Special Assessments	\$ 4,168.88	\$ 4,200.00	\$ 31.12	\$ 3,000.00	\$ 1,200.00
<b>Miscellaneous Revenue</b>	<b>\$ 102,050.73</b>	<b>\$ 127,500.00</b>	<b>\$ 25,449.27</b>	<b>\$ 160,150.00</b>	<b>\$(32,650.00)</b>
Investment Income	\$ 2,861.60	\$ 2,500.00	\$ (361.60)	\$ -	\$ 2,500.00
Other Miscellaneous Revenue	\$ 99,189.13	\$ 125,000.00	\$ 25,810.87	\$ 160,150.00	\$(35,150.00)
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ 11,000.00</b>	<b>\$ 11,000.00</b>	<b>\$ -</b>	<b>\$ 11,000.00</b>
Transfers & Advances	\$ -	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00
<b>Grand Total</b>	<b>\$1,450,062.45</b>	<b>\$1,620,010.00</b>	<b>\$169,947.55</b>	<b>\$1,659,937.00</b>	<b>\$(39,927.00)</b>

CITY OF PATASKALA, OHIO  
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH OCTOBER 31, 2014

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>\$ 1,269,024.62</b>	<b>\$ 233,382.68</b>	<b>\$ 1,978,665.91</b>	<b>\$ 476,258.61</b>	<b>\$ 1,825,576.00</b>	<b>\$ 108,879.91</b>	<b>\$ 44,210.00</b>
<b>General Government</b>	<b>\$ 399,709.20</b>	<b>\$ 71,331.82</b>	<b>\$ 643,349.79</b>	<b>\$ 172,308.77</b>	<b>\$ 577,477.00</b>	<b>\$ 31,862.79</b>	<b>\$ 34,010.00</b>
Salary & Related	\$ 170,634.71	\$ 15,711.15	\$ 272,256.00	\$ 85,910.14	\$ 259,096.00	\$ 150.00	\$ 13,010.00
Contractual Services	\$ 147,383.13	\$ 30,579.21	\$ 217,957.36	\$ 39,995.02	\$ 169,331.00	\$ 27,626.36	\$ 21,000.00
General Operating	\$ 81,691.36	\$ 25,041.46	\$ 153,136.43	\$ 46,403.61	\$ 149,050.00	\$ 4,086.43	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 173,645.01</b>	<b>\$ 61,316.42</b>	<b>\$ 274,971.02</b>	<b>\$ 40,009.59</b>	<b>\$ 253,804.00</b>	<b>\$ 21,167.02</b>	<b>\$ -</b>
Salary & Related	\$ 86,262.81	\$ 1,410.32	\$ 113,304.00	\$ 25,630.87	\$ 113,304.00	\$ -	\$ -
Contractual Services	\$ 81,740.24	\$ 58,605.72	\$ 140,667.02	\$ 321.06	\$ 119,500.00	\$ 21,167.02	\$ -
General Operating	\$ 5,641.96	\$ 1,300.38	\$ 21,000.00	\$ 14,057.66	\$ 21,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive &amp; Legislative</b>	<b>\$ 122,471.57</b>	<b>\$ 6,275.77</b>	<b>\$ 183,686.33</b>	<b>\$ 54,938.99</b>	<b>\$ 177,924.00</b>	<b>\$ 762.33</b>	<b>\$ 5,000.00</b>
Salary & Related	\$ 110,271.42	\$ 2,048.74	\$ 150,934.34	\$ 38,614.18	\$ 150,924.00	\$ 10.34	\$ -
Contractual Services	\$ 1,535.50	\$ 934.13	\$ 6,000.00	\$ 3,530.37	\$ 6,000.00	\$ -	\$ -
General Operating	\$ 10,164.65	\$ 3,292.90	\$ 18,751.99	\$ 5,294.44	\$ 13,000.00	\$ 751.99	\$ 5,000.00
Capital Outlay	\$ 500.00	\$ -	\$ 8,000.00	\$ 7,500.00	\$ 8,000.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 82,253.33</b>	<b>\$ 10,772.76</b>	<b>\$ 125,233.20</b>	<b>\$ 32,207.11</b>	<b>\$ 118,976.00</b>	<b>\$ 6,257.20</b>	<b>\$ -</b>
Salary & Related	\$ 38,941.40	\$ 1,491.31	\$ 48,151.00	\$ 7,718.29	\$ 47,966.00	\$ 185.00	\$ -
Contractual Services	\$ 32,913.99	\$ 735.07	\$ 47,285.00	\$ 13,635.94	\$ 46,000.00	\$ 1,285.00	\$ -
General Operating	\$ 6,997.94	\$ 1,134.18	\$ 18,985.00	\$ 10,852.88	\$ 18,885.00	\$ 100.00	\$ -
Capital Outlay	\$ 3,400.00	\$ 7,412.20	\$ 10,812.20	\$ -	\$ 6,125.00	\$ 4,687.20	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 248,532.51</b>	<b>\$ 83,685.91</b>	<b>\$ 498,012.57</b>	<b>\$ 165,794.15</b>	<b>\$ 443,982.00</b>	<b>\$ 48,830.57</b>	<b>\$ 5,200.00</b>
Salary & Related	\$ 4,429.37	\$ -	\$ 20,607.00	\$ 16,177.63	\$ 20,607.00	\$ -	\$ -
Contractual Services	\$ 33,587.31	\$ 6,991.75	\$ 42,368.00	\$ 1,788.94	\$ 36,500.00	\$ 668.00	\$ 5,200.00
General Operating	\$ 129,307.10	\$ 45,961.36	\$ 247,632.57	\$ 72,364.11	\$ 244,075.00	\$ 3,557.57	\$ -
Capital Outlay	\$ 81,208.73	\$ 30,732.80	\$ 187,405.00	\$ 75,463.47	\$ 142,800.00	\$ 44,605.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 242,413.00</b>	<b>\$ -</b>	<b>\$ 253,413.00</b>	<b>\$ 11,000.00</b>	<b>\$ 253,413.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 242,413.00	\$ -	\$ 253,413.00	\$ 11,000.00	\$ 253,413.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,269,024.62</b>	<b>\$ 233,382.68</b>	<b>\$ 1,978,665.91</b>	<b>\$ 476,258.61</b>	<b>\$ 1,825,576.00</b>	<b>\$ 108,879.91</b>	<b>\$ 44,210.00</b>



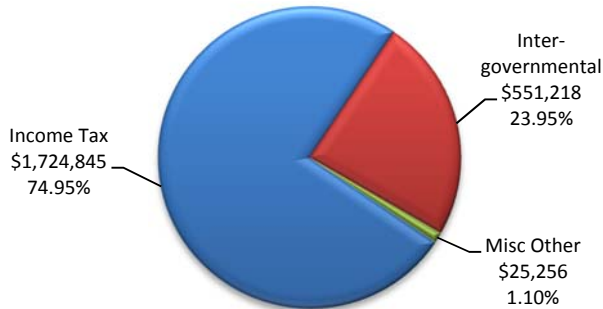
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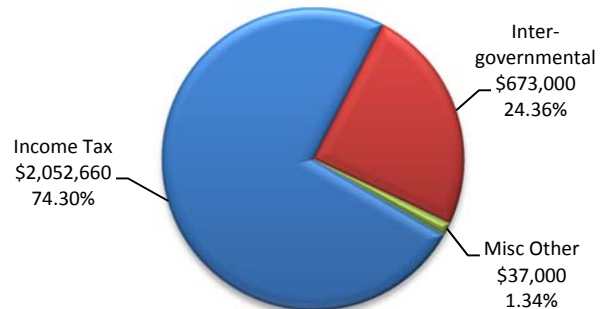
## Street Fund (201)

**Revenue** – On a year to-date basis, the Street fund has been credited with total revenue of approximately \$2.3 million, which reflects 83.3% of budget. Total revenue to date is up by \$663.8 thousand (40.54%) from the same ten-month period in 2013. The fund's primary revenue sources are income taxes and intergovernmental revenues.

**YTD Street Fund Revenue by Source**

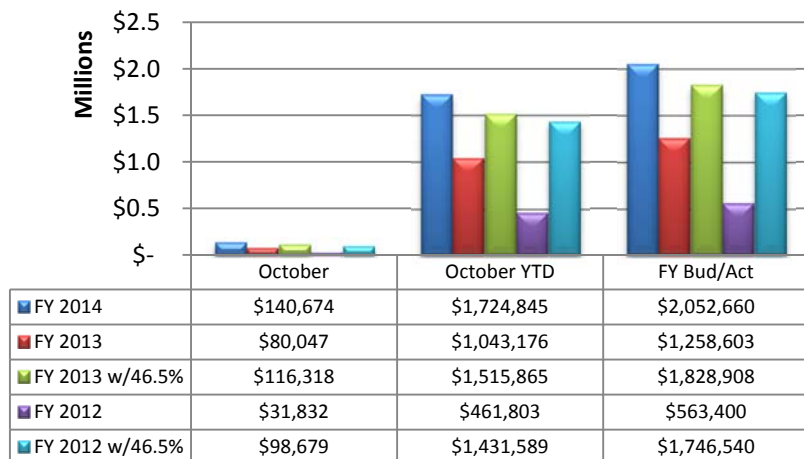


**Street Fund Revenue - Budget**



Income tax collections in October were \$140.7 thousand, and are up by \$60.6 thousand (75.74%) compared to the same period in 2013. Year to date income tax revenues credited to the fund are \$1.72 million, and represent 84.03% of budget. In comparison, collections through October 2013 were \$1.04 million, and represented 82.88% of the 2013 full-year collections. Even though the allocation to the fund was changed in 2014 from 32% to 46.5% of total collections, it continues to appear that collections are 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 2012 and 2013. In both 2012 and 2013, the fund would have received a lower distribution than in 2014 when calculating the amount 'as-if' the fund was receiving the current allocation percentage in that year. Collections in 2014 would have been \$209.0 thousand (13.79%) higher than that in 2013, and \$294.3 thousand (20.55%) higher than in 2012.

**Income Tax Collections - Street Fund**

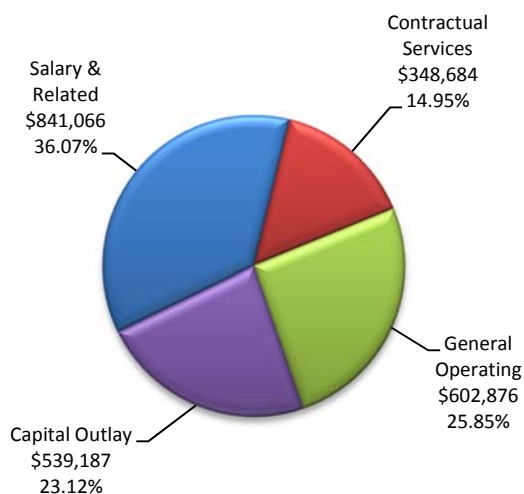


Intergovernmental revenues in the Street fund are budgeted at \$673.0 thousand and represent 24.36% of the fund's revenue budget. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. The city has received \$551.2 thousand in this category YTD (81.9% of budget), and is up by \$9.3 thousand (1.71%) from the same ten-month period in 2013. The variance is the result of higher than anticipated motor vehicle registration and driver license fee revenues.

The other category, Other Sources, is budgeted at \$37 thousand, and only represents 1.34% of the total fund revenue budget. To date, the city has received \$25.3 thousand to-date (68.26% of budget). The primary driver of the positive variance is the receipt of nearly \$11 thousand in reimbursement from Ohio Insurance Services for lower than anticipated usage of the 2011-2012 employee HRA funds.

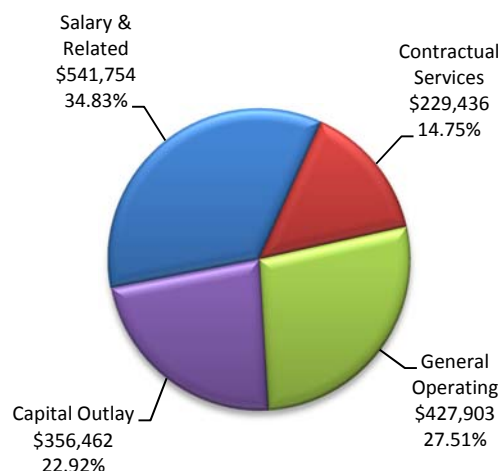
**Expenditures** – The Street fund has a total appropriated expenditure budget for 2014 of approximately \$2.33 million. Total spending through October 31 was \$1.55 million, and is equal to 66.71% of budget. This total compares favorably when compared to a straight-line rate of 83.33%. Compared to the same ten-month period in 2013, spending is up by \$183.3 thousand, or 13.36%. Contractual Services, General Operating and Capital Outlay are the major categories contributing to the variance.

**Street Fund Budget by Category**



**YTD Street Fund Spending**

(excludes encumbrances)



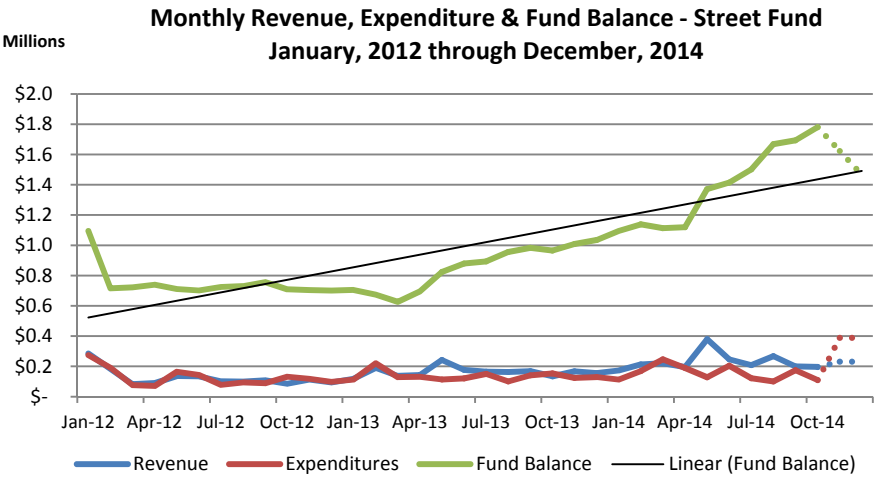
Salaries, wages and other employee-related costs represent the largest expense category with a 2014 budget of \$841.1 thousand, or 36.07% of the fund's budget. Spending through October 31 is \$541.8 thousand, or 64.41% of budget. The favorable YTD variance (\$159.1 thousand) was due primarily to the vacant Public Service Director and the budgeted allocation of wages for a full-time engineer not occurring. Spending in this category is down by \$28.4 thousand (4.98%) from the level in 2013.

Spending on capital projects and equipment is the next major expense category in the Street fund. The 2014 budget in this category is \$539.2 thousand (23.12% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending to-date is \$356.5 thousand, or 66.11% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$502.9 thousand (93.28% of budget).

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 2014 budget of \$602.9 thousand, or 25.85% of the fund’s budget. Spending through October 31 is \$427.9 thousand, or 70.98% of budget. Including encumbrances in the calculation, the total becomes 88.58% of budget. Most of the YTD variance is the result of full-year purchase orders issued for utilities, fuel, etc.

**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

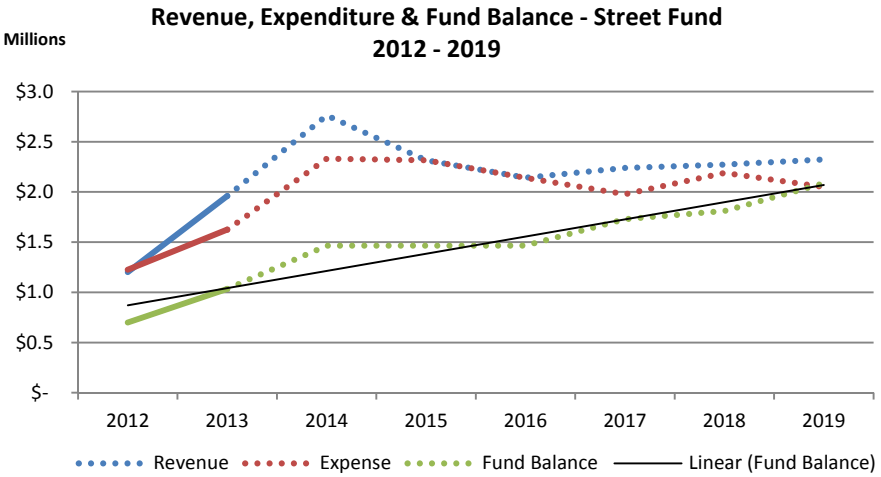
the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



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 the time horizon of the chart.

As you can see from the above chart, the Street fund has been generally stable, and beginning to trend upward. 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.

Developed as a part of the 2015 budget, the current projections (see chart on the right) call for the fund balance to increase through 2014, remain basically flat through 2016, and then increase over the following 3 years.



CITY OF PATASKALA, OHIO  
OCTOBER 2014 YTD ANALYSIS - Street Fund (201)

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,034,717	\$ 1,034,717			\$ 699,924	\$ 699,924				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,724,845	2,052,660	327,815	84.03%	1,043,176	1,281,650	238,474	81.39%	681,669	65.35%
<b>Total Taxes</b>	<b>\$ 1,724,845</b>	<b>\$ 2,052,660</b>	<b>\$ 327,815</b>	<b>84.03%</b>	<b>\$ 1,043,176</b>	<b>\$ 1,281,650</b>	<b>\$ 238,474</b>	<b>81.39%</b>	<b>\$ 681,669</b>	<b>65.35%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 551,218	\$ 673,000	\$ 121,782	81.90%	\$ 541,952	\$ 692,800	\$ 150,849	78.23%	\$ 9,267	1.71%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ 551,218</b>	<b>\$ 673,000</b>	<b>\$ 121,782</b>	<b>81.90%</b>	<b>\$ 541,952</b>	<b>\$ 692,800</b>	<b>\$ 150,849</b>	<b>78.23%</b>	<b>\$ 9,267</b>	<b>1.71%</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	\$ 7,298	\$ 7,000	\$ (298)	104.26%	\$ -	\$ -	\$ -	0.00%	\$ 7,298	100.00%
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	17,958	30,000	12,042	59.86%	52,366	31,000	(21,366)	168.92%	(34,408)	-65.71%
<b>Total Other Sources</b>	<b>\$ 25,256</b>	<b>\$ 37,000</b>	<b>\$ 11,744</b>	<b>68.26%</b>	<b>\$ 52,366</b>	<b>\$ 31,000</b>	<b>\$ (21,366)</b>	<b>168.92%</b>	<b>\$ (27,110)</b>	<b>-51.77%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 23,687</b>	<b>\$ 23,687</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 2,301,319</b>	<b>\$ 2,762,660</b>	<b>\$ 461,341</b>	<b>83.30%</b>	<b>\$ 1,637,494</b>	<b>\$ 2,029,137</b>	<b>\$ 391,643</b>	<b>80.70%</b>	<b>\$ 663,825</b>	<b>40.54%</b>
<b>Adjustments:</b>										
- Elim Impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	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>\$ (23,687)</b>	<b>\$ 23,687</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 2,301,319</b>	<b>\$ 2,762,660</b>	<b>\$ 461,341</b>	<b>83.30%</b>	<b>\$ 1,637,494</b>	<b>\$ 2,005,450</b>	<b>\$ 367,956</b>	<b>81.65%</b>	<b>\$ 663,825</b>	<b>40.54%</b>

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 541,754	\$ 841,066	\$ 299,312	35.59%	\$ 21,609	\$ 277,703	33.02%	\$ 570,169	\$ (28,415)	-4.98%
Contractual Services	229,436	348,584	119,148	34.18%	48,351	70,796	20.31%	153,054	76,382	49.91%
General Operating	427,903	602,876	174,973	29.02%	106,117	68,856	11.42%	462,429	(34,526)	-7.47%
Capital Outlay	356,462	539,187	182,726	33.89%	146,474	36,251	6.72%	186,625	169,836	91.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,555,554</b>	<b>\$ 2,331,712</b>	<b>\$ 776,158</b>	<b>33.29%</b>	<b>\$ 322,552</b>	<b>\$ 453,606</b>	<b>19.45%</b>	<b>\$ 1,372,276</b>	<b>\$ 183,278</b>	<b>13.36%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,555,554</b>	<b>\$ 2,331,712</b>	<b>\$ 776,158</b>	<b>33.29%</b>	<b>\$ 322,552</b>	<b>\$ 453,606</b>	<b>19.45%</b>	<b>\$ 1,372,276</b>	<b>\$ 183,278</b>	<b>13.36%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,780,483</b>	<b>\$ 1,465,665</b>			<b>\$ 1,457,931</b>			<b>\$ 965,142</b>		

CITY OF PATASKALA, OHIO  
2014 REVENUE BUDGET ANALYSIS - Street Fund (201)  
THROUGH OCTOBER 31, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>201 - Street Fund</b>	<b>\$2,301,319.26</b>	<b>\$2,762,660.00</b>	<b>\$461,340.74</b>	<b>\$2,652,221.00</b>	<b>\$110,439.00</b>
<b>Taxes</b>	<b>\$1,724,845.01</b>	<b>\$2,052,660.00</b>	<b>\$327,814.99</b>	<b>\$1,925,100.00</b>	<b>\$127,560.00</b>
Income Taxes	\$1,724,845.01	\$2,052,660.00	\$327,814.99	\$1,925,100.00	\$127,560.00
<b>Intergovernmental</b>	<b>\$ 551,218.26</b>	<b>\$ 673,000.00</b>	<b>\$121,781.74</b>	<b>\$ 696,121.00</b>	<b>\$ (23,121.00)</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 551,218.26	\$ 673,000.00	\$121,781.74	\$ 696,121.00	\$ (23,121.00)
<b>Miscellaneous Revenue</b>	<b>\$ 25,255.99</b>	<b>\$ 37,000.00</b>	<b>\$ 11,744.01</b>	<b>\$ 31,000.00</b>	<b>\$ 6,000.00</b>
Investment Income	\$ 7,297.96	\$ 7,000.00	\$ (297.96)	\$ 1,000.00	\$ 6,000.00
Other Miscellaneous Revenue	\$ 17,958.03	\$ 30,000.00	\$ 12,041.97	\$ 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>\$2,301,319.26</b>	<b>\$2,762,660.00</b>	<b>\$461,340.74</b>	<b>\$2,652,221.00</b>	<b>\$110,439.00</b>

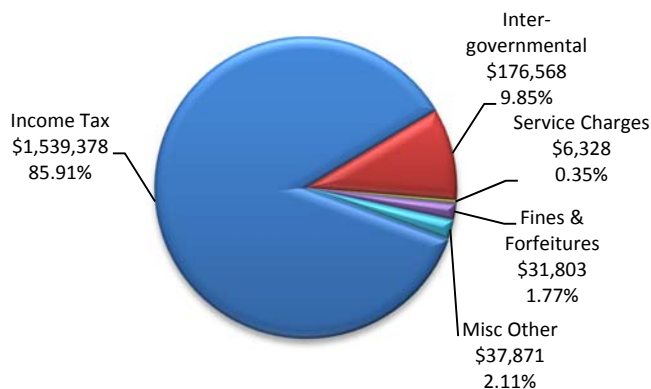
CITY OF PATASKALA, OHIO  
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH OCTOBER 31, 2014

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>\$ 1,555,553.69</b>	<b>\$ 322,552.01</b>	<b>\$ 2,331,712.07</b>	<b>\$ 453,606.37</b>	<b>\$ 2,247,435.00</b>	<b>\$ 32,077.07</b>	<b>\$ 52,200.00</b>
<b>General Government</b>	<b>\$ 107,735.60</b>	<b>\$ 23,134.75</b>	<b>\$ 167,747.80</b>	<b>\$ 36,877.45</b>	<b>\$ 165,346.00</b>	<b>\$ 7,401.80</b>	<b>\$ (5,000.00)</b>
Salary & Related	\$ 12,411.78	\$ 229.55	\$ 25,346.00	\$ 12,704.67	\$ 47,846.00	\$ -	\$ (22,500.00)
Contractual Services	\$ 95,323.82	\$ 22,905.20	\$ 142,401.80	\$ 24,172.78	\$ 117,500.00	\$ 7,401.80	\$ 17,500.00
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 25,853.80</b>	<b>\$ 715.23</b>	<b>\$ 31,672.00</b>	<b>\$ 5,102.97</b>	<b>\$ 31,672.00</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ 25,853.80	\$ 715.23	\$ 31,672.00	\$ 5,102.97	\$ 31,672.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 132,562.56</b>	<b>\$ 1,610.03</b>	<b>\$ 154,989.00</b>	<b>\$ 20,816.41</b>	<b>\$ 109,363.00</b>	<b>\$ 1,285.00</b>	<b>\$ 44,341.00</b>
Salary & Related	\$ 30,081.99	\$ 875.03	\$ 41,851.00	\$ 10,893.98	\$ 37,510.00	\$ -	\$ 4,341.00
Contractual Services	\$ 10,509.12	\$ 735.00	\$ 10,385.00	\$ (859.12)	\$ 9,100.00	\$ 1,285.00	\$ -
General Operating	\$ 91,971.45	\$ -	\$ 102,753.00	\$ 10,781.55	\$ 62,753.00	\$ -	\$ 40,000.00
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 9,778.49</b>	<b>\$ 7,057.80</b>	<b>\$ 32,300.00</b>	<b>\$ 15,463.71</b>	<b>\$ 800.00</b>	<b>\$ -</b>	<b>\$ 31,500.00</b>
Contractual Services	\$ 450.00	\$ 90.00	\$ 800.00	\$ 260.00	\$ 800.00	\$ -	\$ -
General Operating	\$ 9,328.49	\$ 6,967.80	\$ 31,500.00	\$ 15,203.71	\$ -	\$ -	\$ 31,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Public Service</b>	<b>\$ 1,279,623.24</b>	<b>\$ 290,034.20</b>	<b>\$ 1,945,003.27</b>	<b>\$ 375,345.83</b>	<b>\$ 1,940,254.00</b>	<b>\$ 23,390.27</b>	<b>\$ (18,641.00)</b>
Salary & Related	\$ 473,406.05	\$ 19,789.20	\$ 742,196.60	\$ 249,001.35	\$ 763,754.00	\$ 983.60	\$ (22,541.00)
Contractual Services	\$ 123,152.88	\$ 24,621.27	\$ 194,996.86	\$ 47,222.71	\$ 170,500.00	\$ 14,096.86	\$ 10,400.00
General Operating	\$ 326,602.63	\$ 99,149.57	\$ 468,622.61	\$ 42,870.41	\$ 471,500.00	\$ 3,622.61	\$ (6,500.00)
Capital Outlay	\$ 356,461.68	\$ 146,474.16	\$ 539,187.20	\$ 36,251.36	\$ 534,500.00	\$ 4,687.20	\$ 0.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,555,553.69</b>	<b>\$ 322,552.01</b>	<b>\$ 2,331,712.07</b>	<b>\$ 453,606.37</b>	<b>\$ 2,247,435.00</b>	<b>\$ 32,077.07</b>	<b>\$ 52,200.00</b>

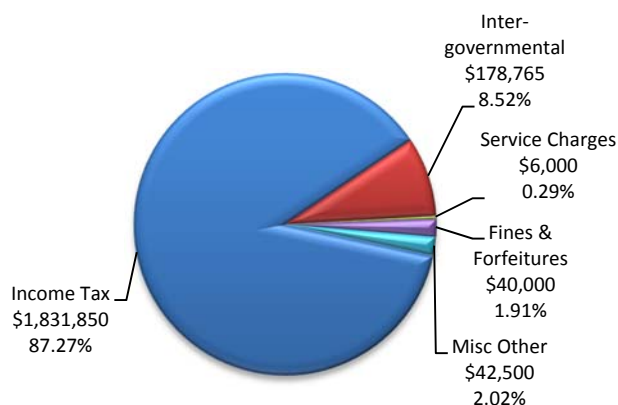
## Police Fund (208)

**Revenue** – On a year to-date basis, the Police fund has been credited with total revenue of approximately \$1.79 million, which represents 85.37% of the full-year budget. Total revenue to-date is down by \$158.9 thousand (8.15%) from the same ten-month period in 2013. The primary reason for the decrease was the change in the fund's income tax allocation percentage in 2013 from 58.5% to 41.5%. The fund's primary revenue sources are income taxes and intergovernmental revenues.

**YTD Police Fund Revenue by Source**



**Police Fund Revenue - Budget**



Income tax collections in October were \$125.5 thousand, and were down by \$37.6 thousand (23.05%) compared to the same period in 2013. Year to-date income tax revenues credited to the fund are \$1.54 million, and represent 84.03% of budget. In comparison, collections through October 2013 were \$1.91 million, or 82.89% of full-year 2013 collections. It is important to note that the allocation to the fund has decreased in 2014 from 58.5% to 41.5%. 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 2012 and 2013. Assuming that the current allocation was applied to prior years, YTD collections in 2014 would have been \$186.9 thousand (13.82%) higher than that in 2013, and \$261.7 thousand (20.48%) higher than 2012 collections. The green/light blue bars in the chart above have been restated to reflect the revenue that would have been allocated to the fund in 2012 and 2013 had the percentage been the same in all years.

**Income Tax Collections - Police Fund**

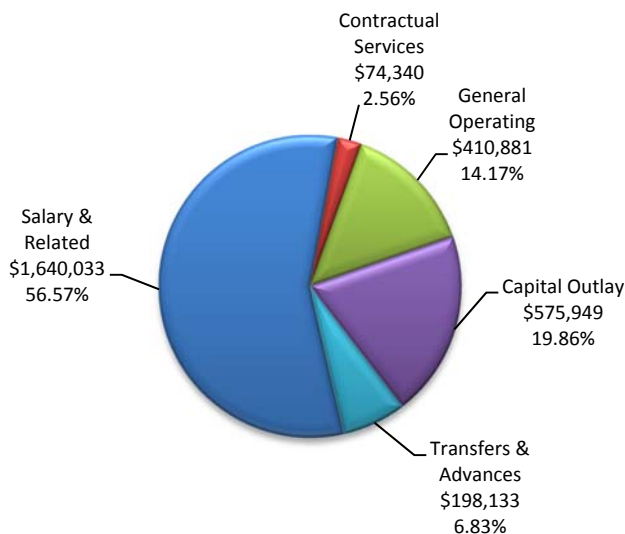




Fines and forfeitures are the other major revenue category in the Police fund. They are budgeted at \$40 thousand and represent 1.91% of the fund’s revenue budget. The category is comprised of revenues from law enforcement-related fines, forfeitures and fees.

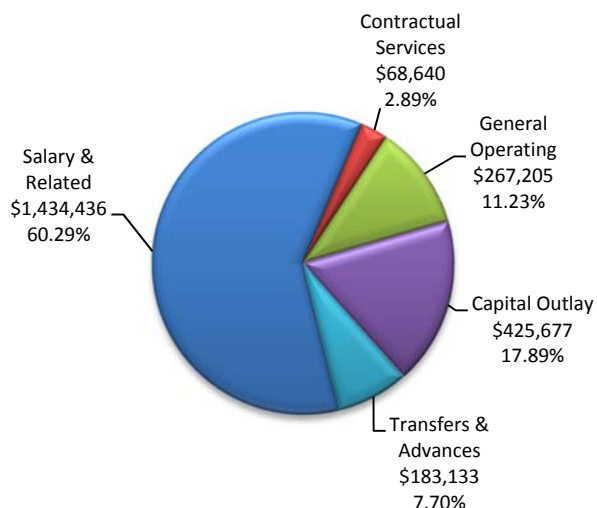
**Expenditures** – The Police fund has a total appropriated expenditure budget for 2014 of approximately \$2.9 million. Total spending through October 31 is \$2.38 million, and is equal to 82.06% of budget. This total compares somewhat favorably when compared to the straight-line rate of 83.33%. Compared to the same ten-month period in 2013, spending is up by \$640.4 thousand (36.83%). Capital spending on projects such as the MARCS tower construction, interfund transfer to the debt service fund, and increased wage-related expenses are the primary drivers of the increase.

**Police Fund Budget by Category**



**YTD Police Fund Spending**

(excludes encumbrances)



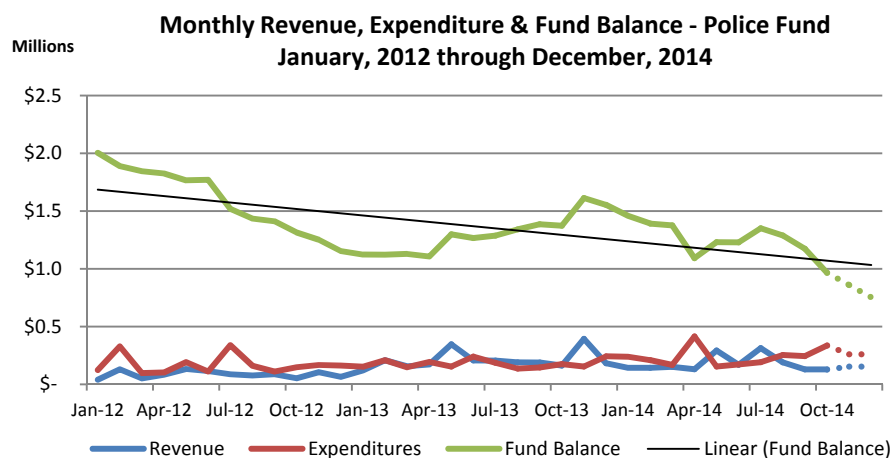
Salaries, wages and other employee-related costs represent the largest expense category with a 2014 budget of \$1.64 million, or 56.57% of the fund’s budget. Spending through October 31 is \$1.43 million, or 87.46% of budget. The negative YTD variance was the result of higher than anticipated wage and health insurance expenses in the first five months. We will continue to monitor this closely to ensure that adequate budget funding is available.

Spending on capital equipment is the next major expense category in the Police fund. The 2014 budget in this category is \$575.9 thousand (19.86% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Spending through October 31 is \$425.7 thousand, or 73.91% of budget. Including encumbrances of \$32.7 thousand in the calculation, the total committed to spend is \$458.3, or 79.58% of budget. The largest component of the spending was the construction of the MARCS tower, purchase of radios and the purchase of new cruisers.

General operating expenditures is another significant 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 2014 budget of \$410.9 thousand, or 14.17% of the total fund expenditure budget. Spending to date is \$267.2 thousand, or 65.03% of budget. Spending in this category is up by \$128.6 thousand (92.73%) from the same ten-month period in 2013. The primary driver of this negative variance is the initial \$27 thousand lease payment made in 2014 for the MARCS radios acquired in 2013, and a change in accounting for tax-collection fees that were previously accounted for in the Contractual Services line.



**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

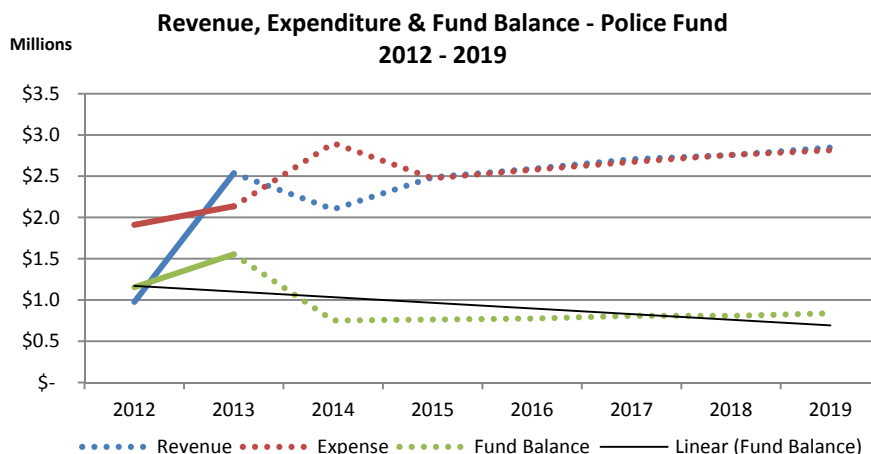


stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

The chart above left 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.

As you can see from the chart, the balance in the Police fund has been generally declining since January 2012, with the exception of May 2013 through November 2013. During that period of time, the fund was slightly increasing due to revenues significantly exceeding spending in May and November.

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 July 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 decline through 2014, and then turn positive through 2019 (see above chart).

CITY OF PATASKALA, OHIO  
OCTOBER 2014 YTD ANALYSIS - Police Fund (208)

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,553,383	\$ 1,553,383			\$ 1,153,893	\$ 1,153,893				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,539,378	1,831,850	292,472	84.03%	1,906,519	2,342,500	435,981	81.39%	(367,142)	-19.26%
<b>Total Taxes</b>	<b>\$ 1,539,378</b>	<b>\$ 1,831,850</b>	<b>\$ 292,472</b>	<b>84.03%</b>	<b>\$ 1,906,519</b>	<b>\$ 2,342,500</b>	<b>\$ 435,981</b>	<b>81.39%</b>	<b>\$ (367,142)</b>	<b>-19.26%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 2,284	\$ 4,500	\$ 2,216	50.75%	\$ -	\$ -	\$ -	0.00%	\$ 2,284	100.00%
Grants & Loans	174,285	174,265	(20)	100.01%	-	225,000	225,000	0.00%	174,285	100.00%
<b>Total Intergovernmental</b>	<b>\$ 176,568</b>	<b>\$ 178,765</b>	<b>\$ 2,196</b>	<b>98.77%</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>0.00%</b>	<b>\$ 176,568</b>	<b>100.00%</b>
<b>Charges for Service</b>										
General Government Fees	\$ 6,328	\$ 6,000	\$ (328)	105.47%	\$ -	\$ -	\$ -	0.00%	\$ 6,328	100.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 6,328</b>	<b>\$ 6,000</b>	<b>\$ (328)</b>	<b>105.47%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 6,328</b>	<b>100.00%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ 5,718	\$ 6,750	\$ 1,032	84.71%	\$ (5,718)	-100.00%
Other Fines & Forfeitures	31,803	40,000	8,197	79.51%	-	-	-	0.00%	31,803	100.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 31,803</b>	<b>\$ 40,000</b>	<b>\$ 8,197</b>	<b>79.51%</b>	<b>\$ 5,718</b>	<b>\$ 6,750</b>	<b>\$ 1,032</b>	<b>84.71%</b>	<b>\$ 26,085</b>	<b>456.20%</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	\$ 7,459	\$ 7,500	\$ 41	99.45%	\$ -	\$ -	\$ -	0.00%	\$ 7,459	100.00%
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	30,412	35,000	4,588	86.89%	38,651	30,000	(8,651)	128.84%	(8,238)	-21.32%
<b>Total Other Sources</b>	<b>\$ 37,871</b>	<b>\$ 42,500</b>	<b>\$ 4,629</b>	<b>89.11%</b>	<b>\$ 38,651</b>	<b>\$ 30,000</b>	<b>\$ (8,651)</b>	<b>128.84%</b>	<b>\$ (779)</b>	<b>-2.02%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 7,678	\$ 9,630	\$ 1,952	79.73%	\$ (7,678)	-100.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 7,678</b>	<b>\$ 9,630</b>	<b>\$ 1,952</b>	<b>79.73%</b>	<b>\$ (7,678)</b>	<b>-100.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,791,949</b>	<b>\$ 2,099,115</b>	<b>\$ 307,166</b>	<b>85.37%</b>	<b>\$ 1,958,566</b>	<b>\$ 2,613,880</b>	<b>\$ 655,314</b>	<b>74.93%</b>	<b>\$ (166,617)</b>	<b>-8.51%</b>
<b>Adjustments:</b>										
- Elim Impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (7,678)	\$ (9,630)	\$ 1,952	-20.27%	\$ 7,678	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (7,678)</b>	<b>\$ (9,630)</b>	<b>\$ 1,952</b>	<b>-20.27%</b>	<b>\$ 7,678</b>	<b>-100.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,791,949</b>	<b>\$ 2,099,115</b>	<b>\$ 307,166</b>	<b>85.37%</b>	<b>\$ 1,950,888</b>	<b>\$ 2,604,250</b>	<b>\$ 653,362</b>	<b>74.91%</b>	<b>\$ (158,939)</b>	<b>-8.15%</b>

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 1,434,436	\$ 1,640,033	\$ 205,597	12.54%	\$ 40,336	\$ 165,262	10.08%	\$ 1,248,636	\$ 185,800	14.88%
Contractual Services	68,640	74,340	5,700	7.67%	5,022	678	0.91%	195,383	(126,743)	-64.87%
General Operating	267,205	410,881	143,676	34.97%	55,924	87,752	21.36%	138,644	128,561	92.73%
Capital Outlay	425,677	575,949	150,272	26.09%	32,667	117,604	20.42%	156,014	269,663	172.85%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	183,133	198,133	15,000	7.57%	-	15,000	7.57%	-	183,133	100.00%
<b>Grand Total Expenditures</b>	<b>\$ 2,379,091</b>	<b>\$ 2,899,336</b>	<b>\$ 520,245</b>	<b>17.94%</b>	<b>\$ 133,949</b>	<b>\$ 386,296</b>	<b>13.32%</b>	<b>\$ 1,738,677</b>	<b>\$ 640,415</b>	<b>36.83%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (183,133)	\$ (198,133)	\$ (381,266)	192.43%	\$ -	\$ 15,000	7.57%	\$ -	\$ (183,133)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (183,133)</b>	<b>\$ (198,133)</b>	<b>\$ (15,000)</b>	<b>7.57%</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>7.57%</b>	<b>\$ -</b>	<b>\$ (183,133)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 2,195,958</b>	<b>\$ 2,701,203</b>	<b>\$ 505,245</b>	<b>18.70%</b>	<b>\$ 133,949</b>	<b>\$ 371,296</b>	<b>13.75%</b>	<b>\$ 1,738,677</b>	<b>\$ 457,282</b>	<b>26.30%</b>
<b>Ending Fund Balance</b>	<b>\$ 966,241</b>	<b>\$ 753,162</b>			<b>\$ 832,292</b>			<b>\$ 1,373,782</b>		
(based on non-adjusted expenditures)										

CITY OF PATASKALA, OHIO  
2014 REVENUE BUDGET ANALYSIS - Police Fund (208)  
THROUGH OCTOBER 31, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>208 - Police Fund</b>	<b>\$1,791,948.72</b>	<b>\$2,099,114.67</b>	<b>\$307,165.95</b>	<b>\$1,750,265.00</b>	<b>\$348,849.67</b>
<b>Taxes</b>	<b>\$1,539,377.83</b>	<b>\$1,831,850.00</b>	<b>\$292,472.17</b>	<b>\$1,718,100.00</b>	<b>\$113,750.00</b>
Income Taxes	\$1,539,377.83	\$1,831,850.00	\$292,472.17	\$1,718,100.00	\$113,750.00
<b>Intergovernmental</b>	<b>\$ 176,568.33</b>	<b>\$ 178,764.67</b>	<b>\$ 2,196.34</b>	<b>\$ 415.00</b>	<b>\$178,349.67</b>
Grants & Loans	\$ 174,284.67	\$ 174,264.67	\$ (20.00)	\$ -	\$174,264.67
State-Shared Revenues	\$ 2,283.66	\$ 4,500.00	\$ 2,216.34	\$ 415.00	\$ 4,085.00
<b>Charges for Service</b>	<b>\$ 6,328.00</b>	<b>\$ 6,000.00</b>	<b>\$ (328.00)</b>	<b>\$ 6,000.00</b>	<b>\$ -</b>
General Government Fees	\$ 6,328.00	\$ 6,000.00	\$ (328.00)	\$ 6,000.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 31,803.37</b>	<b>\$ 40,000.00</b>	<b>\$ 8,196.63</b>	<b>\$ 25,750.00</b>	<b>\$ 14,250.00</b>
Other Fines & Forfeitures	\$ 31,803.37	\$ 40,000.00	\$ 8,196.63	\$ 25,750.00	\$ 14,250.00
<b>Miscellaneous Revenue</b>	<b>\$ 37,871.19</b>	<b>\$ 42,500.00</b>	<b>\$ 4,628.81</b>	<b>\$ -</b>	<b>\$ 42,500.00</b>
Investment Income	\$ 7,459.09	\$ 7,500.00	\$ 40.91	\$ -	\$ 7,500.00
Other Miscellaneous Revenue	\$ 30,412.10	\$ 35,000.00	\$ 4,587.90	\$ -	\$ 35,000.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$1,791,948.72</b>	<b>\$2,099,114.67</b>	<b>\$307,165.95</b>	<b>\$1,750,265.00</b>	<b>\$348,849.67</b>

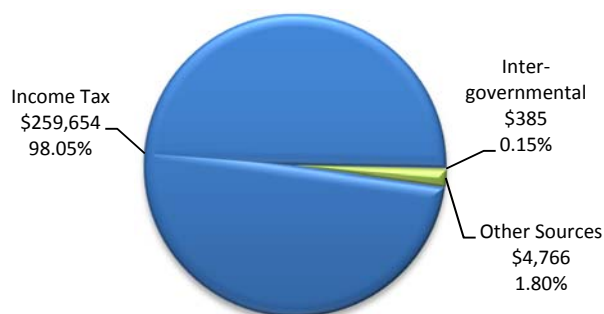
CITY OF PATASKALA, OHIO  
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH OCTOBER 31, 2014

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>\$ 2,379,091.22</b>	<b>\$ 133,948.51</b>	<b>\$ 2,899,335.88</b>	<b>\$ 386,296.15</b>	<b>\$ 2,263,782.00</b>	<b>\$ 282,320.88</b>	<b>\$ 353,233.00</b>
<b>General Government</b>	<b>\$ 43,903.53</b>	<b>\$ -</b>	<b>\$ 44,743.00</b>	<b>\$ 839.47</b>	<b>\$ 41,743.00</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>
Contractual Services	\$ 43,903.53	\$ -	\$ 44,743.00	\$ 839.47	\$ 41,743.00	\$ -	\$ 3,000.00
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 26,441.96</b>	<b>\$ 365.23</b>	<b>\$ 31,672.00</b>	<b>\$ 4,864.81</b>	<b>\$ 31,672.00</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ 26,441.96	\$ 365.23	\$ 31,672.00	\$ 4,864.81	\$ 31,672.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 125,747.73</b>	<b>\$ 1,955.03</b>	<b>\$ 151,979.00</b>	<b>\$ 24,276.24</b>	<b>\$ 115,694.00</b>	<b>\$ 1,285.00</b>	<b>\$ 35,000.00</b>
Salary & Related	\$ 29,959.21	\$ 875.03	\$ 41,851.00	\$ 11,016.76	\$ 41,851.00	\$ -	\$ -
Contractual Services	\$ 13,706.47	\$ 1,080.00	\$ 13,585.00	\$ (1,201.47)	\$ 12,300.00	\$ 1,285.00	\$ -
General Operating	\$ 82,082.05	\$ -	\$ 96,543.00	\$ 14,460.95	\$ 61,543.00	\$ -	\$ 35,000.00
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 88,153.82</b>	<b>\$ 36,672.18</b>	<b>\$ 241,661.56</b>	<b>\$ 116,835.56</b>	<b>\$ 134,390.00</b>	<b>\$ 100,771.56</b>	<b>\$ 6,500.00</b>
Contractual Services	\$ 3,394.00	\$ 648.00	\$ 4,120.00	\$ 78.00	\$ 4,120.00	\$ -	\$ -
General Operating	\$ 15,018.40	\$ 4,794.04	\$ 23,770.00	\$ 3,957.56	\$ 17,270.00	\$ -	\$ 6,500.00
Capital Outlay	\$ 69,741.42	\$ 31,230.14	\$ 213,771.56	\$ 112,800.00	\$ 113,000.00	\$ 100,771.56	\$ -
<b>Police</b>	<b>\$ 1,911,711.18</b>	<b>\$ 94,956.07</b>	<b>\$ 2,231,147.32</b>	<b>\$ 224,480.07</b>	<b>\$ 1,925,283.00</b>	<b>\$ 180,264.32</b>	<b>\$ 125,600.00</b>
Salary & Related	\$ 1,378,034.34	\$ 39,095.31	\$ 1,566,510.00	\$ 149,380.35	\$ 1,481,445.00	\$ 65.00	\$ 85,000.00
Contractual Services	\$ 7,636.49	\$ 3,293.51	\$ 11,892.00	\$ 962.00	\$ 10,700.00	\$ 1,192.00	\$ -
General Operating	\$ 170,104.60	\$ 51,130.05	\$ 290,568.12	\$ 69,333.47	\$ 273,138.00	\$ 7,430.12	\$ 10,000.00
Capital Outlay	\$ 355,935.75	\$ 1,437.20	\$ 362,177.20	\$ 4,804.25	\$ 160,000.00	\$ 171,577.20	\$ 30,600.00
<b>Transfers &amp; Advances</b>	<b>\$ 183,133.00</b>	<b>\$ -</b>	<b>\$ 198,133.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>	<b>\$ 183,133.00</b>
Transfers & Advances	\$ 183,133.00	\$ -	\$ 198,133.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 183,133.00
<b>Grand Total</b>	<b>\$ 2,379,091.22</b>	<b>\$ 133,948.51</b>	<b>\$ 2,899,335.88</b>	<b>\$ 386,296.15</b>	<b>\$ 2,263,782.00</b>	<b>\$ 282,320.88</b>	<b>\$ 353,233.00</b>

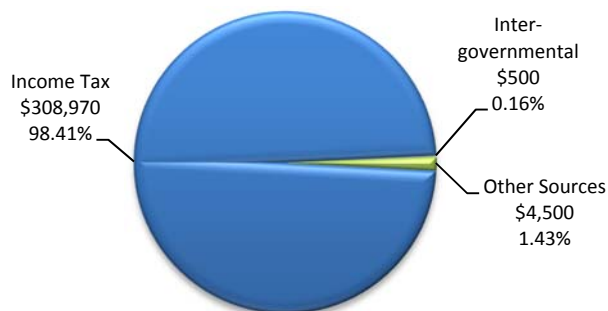
## Capital Improvements Fund (301)

**Revenue** – On a year to-date basis, the Capital Improvements fund has been credited with total revenues of \$264.8 thousand, which reflects 84.34% of budget. Total revenue to-date is approximately \$218.0 thousand (45.15%) lower than the same ten-month period in 2013. The fund's primary revenue sources are income taxes and interfund transfers.

**YTD Capital Improvements Fund  
Revenue by Source**

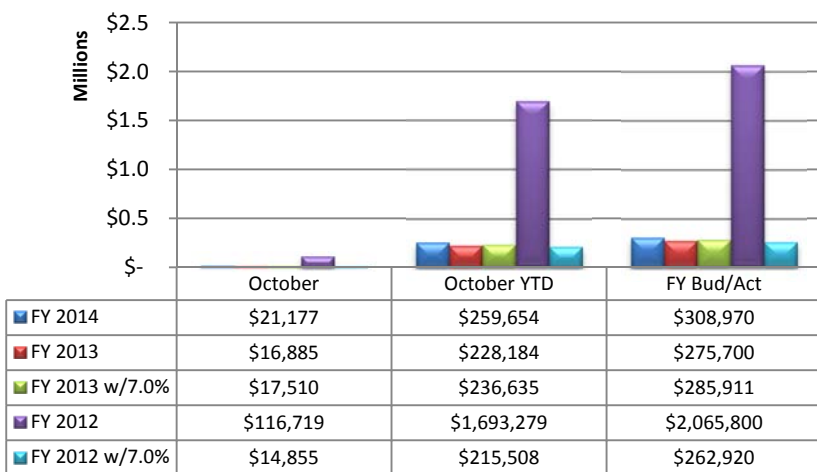


**Capital Improvements Fund  
Revenue Budget**



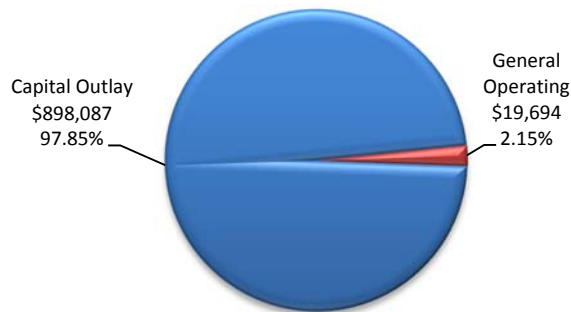
Income taxes are the primary external revenue source for the Capital Improvements fund, accounting for slightly more than 98% of the fund's revenues. The 2014 budget for income tax revenues in the fund is \$309.0 thousand. Income tax collections in October 2014 were \$21.7 thousand, and were \$4.3 thousand (25.42%) lower than the same period in 2013. Year to-date collections credited to the fund are \$259.7 thousand, and represent 84.04% of budget. In comparison, YTD collections through October 2013 were \$228.2 thousand, and represented 82.77% of 2013 full-year collections. It is important to note, however, that the allocation to the fund was decreased from 55% in 2012 to 6.75% in 2013, and then increased to 7.0% in 2014. Adjusting for the change in allocation rates (see green bar in chart above), the fund received \$31.5 thousand (13.79%) more in 2014 than it would have in 2013, and \$44.1 thousand (20.48%) more than what was received in 2012.

**Income Tax Collections  
Capital Improvements Fund**



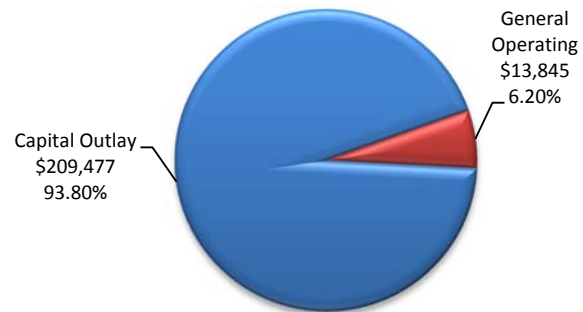
**Expenditures** – The Capital Improvements fund has a total appropriated expenditure budget for 2014 of approximately \$917.8 thousand. Total spending through October 31 is approximately \$223.3 thousand, or

**Capital Fund Budget by Category**



**YTD Capital Fund Spending**

(excludes encumbrances)



approximately 24.33% of budget. Including encumbrances (e.g., purchase orders) of \$439.0 thousand in the calculation results in a spending ratio of 72.13%.

As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2014 budget in this category is \$898.1 thousand, (97.85% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through October 31 is \$209.5 thousand, and represents 23.32% of 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	2014 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Cable Road*	\$1,589	\$1,589	\$0
Third Avenue*	5,368	5,368	0
North End Drive*	3,344	3,344	0
Adams Lane*	4,119	4,119	0
First Avenue*	2,594	1,845	749
Veasey Lane*	5,008	5,008	0
Robin Lane*	4,269	4,269	0
Hickory Lane*	3,664	3,664	0
Brightwaters*	13,082	13,082	0
Rich Street & Alley*	4,988	4,988	0
Mink Road Phase II Design	136,868	136,868	0
Mink Road Phase III Design	147,923	147,923	0
Broad/Main Street ROW Study	75,000	0	75,000
Karr Park Asphalt Trail Reconstruction	66,000	0	66,000
Freedom Park Master Plan	20,000	0	20,000
Brightwaters Repaving	187,061	187,061	0
White Path	28,000	28,000	0

Project Name	2014 Budget	Spent and/or Encumbered	Unspent or Uncommitted
South Fork	35,000	35,000	0
Lincoln Street	39,500	39,500	0
Pataskala Elementary SRTS Grant Match	6,000	0	6,000
Additional 2014 RAMP project funding	30,000	0	30,000
2014 RAMP design & construction inspection	77,693	26,883	52,810
<b>GRAND TOTAL</b>	<b>\$898,070</b>	<b>\$648,511</b>	<b>\$250,559</b>

General Operating is the other major expense category in the Capital Improvements fund. The 2014 budget in this category is \$19.7 thousand (2.15% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through October 31 is \$13.8 thousand, and represents 70.3% of the budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests. Spending to-date is \$2.6 thousand (23.35%) higher than the amount from the same nine-month period in 2013.

CITY OF PATASKALA, OHIO  
OCTOBER 2014 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 666,453	\$ 666,453			\$ 777,584	\$ 777,584				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	259,654	308,970	49,316	84.04%	228,184	275,700	47,516	82.77%	31,470	13.79%
<b>Total Taxes</b>	<b>\$ 259,654</b>	<b>\$ 308,970</b>	<b>\$ 49,316</b>	<b>84.04%</b>	<b>\$ 228,184</b>	<b>\$ 275,700</b>	<b>\$ 47,516</b>	<b>82.77%</b>	<b>\$ 31,470</b>	<b>13.79%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 385	\$ 500	\$ 115	77.04%	\$ -	\$ -	\$ -	0.00%	\$ 385	100.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ 385</b>	<b>\$ 500</b>	<b>\$ 115</b>	<b>77.04%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</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	\$ 3,749	\$ 3,000	\$ (749)	124.98%	\$ -	\$ -	\$ -	0.00%	\$ 3,749	100.00%
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	1,016	1,500	484	67.75%	9,600	-	(9,600)	100.00%	(8,583)	-89.41%
<b>Total Other Sources</b>	<b>\$ 4,766</b>	<b>\$ 4,500</b>	<b>\$ (266)</b>	<b>105.91%</b>	<b>\$ 9,600</b>	<b>\$ -</b>	<b>\$ (9,600)</b>	<b>100.00%</b>	<b>\$ (4,834)</b>	<b>-50.36%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ (245,000)	-100.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	<b>\$ -</b>	<b>100.00%</b>	<b>\$ (245,000)</b>	<b>-100.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 264,805</b>	<b>\$ 313,970</b>	<b>\$ 49,165</b>	<b>84.34%</b>	<b>\$ 482,783</b>	<b>\$ 520,700</b>	<b>\$ 37,917</b>	<b>92.72%</b>	<b>\$ (217,978)</b>	<b>-45.15%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ 245,000	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (245,000)</b>	<b>\$ (245,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 245,000</b>	<b>-100.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 264,805</b>	<b>\$ 313,970</b>	<b>\$ 49,165</b>	<b>84.34%</b>	<b>\$ 237,783</b>	<b>\$ 275,700</b>	<b>\$ 37,917</b>	<b>86.25%</b>	<b>\$ 27,022</b>	<b>11.36%</b>

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	-	-	-	0.00%	-	-	0.00%	11,224	(11,224)	-100.00%
General Operating	13,845	19,694	5,849	29.70%	-	5,849	29.70%	-	13,845	100.00%
Capital Outlay	209,477	898,087	688,609	76.68%	439,035	249,575	27.79%	125,813	83,665	66.50%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	<b>\$ 223,323</b>	<b>\$ 917,781</b>	<b>\$ 694,458</b>	<b>75.67%</b>	<b>\$ 439,035</b>	<b>\$ 255,424</b>	<b>27.83%</b>	<b>\$ 137,037</b>	<b>\$ 86,286</b>	<b>62.97%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 223,323</b>	<b>\$ 917,781</b>	<b>\$ 694,458</b>	<b>75.67%</b>	<b>\$ 439,035</b>	<b>\$ 255,424</b>	<b>27.83%</b>	<b>\$ 137,037</b>	<b>\$ 86,286</b>	<b>62.97%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 707,935</b>	<b>\$ 62,642</b>			<b>\$ 268,901</b>			<b>\$ 1,123,330</b>		



CITY OF PATASKALA, OHIO  
2014 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)  
THROUGH OCTOBER 31, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>301 - Capital Improvements</b>	<b>\$264,805.03</b>	<b>\$313,970.00</b>	<b>\$49,164.97</b>	<b>\$289,870.00</b>	<b>\$ 24,100.00</b>
<b>Taxes</b>	<b>\$259,654.09</b>	<b>\$308,970.00</b>	<b>\$49,315.91</b>	<b>\$289,870.00</b>	<b>\$ 19,100.00</b>
Income Taxes	\$259,654.09	\$308,970.00	\$49,315.91	\$289,870.00	\$ 19,100.00
<b>Intergovernmental</b>	<b>\$ 385.19</b>	<b>\$ 500.00</b>	<b>\$ 114.81</b>	<b>\$ -</b>	<b>\$ 500.00</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 385.19	\$ 500.00	\$ 114.81	\$ -	\$ 500.00
<b>Miscellaneous Revenue</b>	<b>\$ 4,765.75</b>	<b>\$ 4,500.00</b>	<b>\$ (265.75)</b>	<b>\$ -</b>	<b>\$ 4,500.00</b>
Investment Income	\$ 3,749.47	\$ 3,000.00	\$ (749.47)	\$ -	\$ 3,000.00
Other Miscellaneous Revenue	\$ 1,016.28	\$ 1,500.00	\$ 483.72	\$ -	\$ 1,500.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$264,805.03</b>	<b>\$313,970.00</b>	<b>\$49,164.97</b>	<b>\$289,870.00</b>	<b>\$ 24,100.00</b>

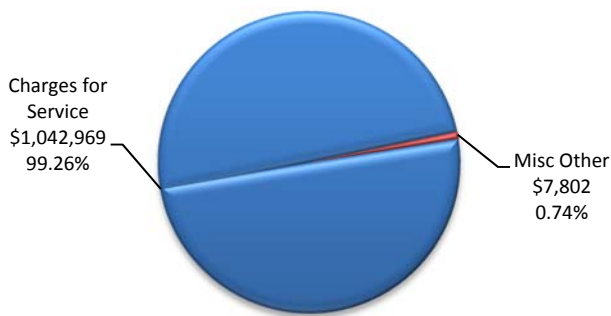
CITY OF PATASKALA, OHIO  
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH OCTOBER 31, 2014

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>\$ 223,322.58</b>	<b>\$ 439,034.54</b>	<b>\$ 917,780.85</b>	<b>\$ 255,423.73</b>	<b>\$ 605,694.00</b>	<b>\$ 183,163.85</b>	<b>\$ 128,923.00</b>
<b>Finance</b>	<b>\$ 13,845.12</b>	<b>\$ -</b>	<b>\$ 19,694.00</b>	<b>\$ 5,848.88</b>	<b>\$ 8,694.00</b>	<b>\$ -</b>	<b>\$ 11,000.00</b>
General Operating	\$ 13,845.12	\$ -	\$ 19,694.00	\$ 5,848.88	\$ 8,694.00	\$ -	\$ 11,000.00
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Public Service</b>	<b>\$ 209,477.46</b>	<b>\$ 439,034.54</b>	<b>\$ 898,086.85</b>	<b>\$ 249,574.85</b>	<b>\$ 597,000.00</b>	<b>\$ 183,163.85</b>	<b>\$ 117,923.00</b>
Capital Outlay	\$ 209,477.46	\$ 439,034.54	\$ 898,086.85	\$ 249,574.85	\$ 597,000.00	\$ 183,163.85	\$ 117,923.00
<b>Grand Total</b>	<b>\$ 223,322.58</b>	<b>\$ 439,034.54</b>	<b>\$ 917,780.85</b>	<b>\$ 255,423.73</b>	<b>\$ 605,694.00</b>	<b>\$ 183,163.85</b>	<b>\$ 128,923.00</b>

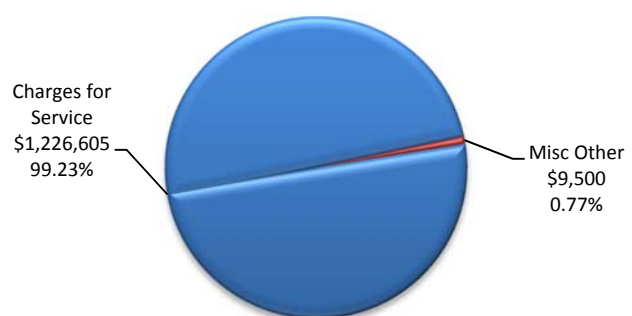
## Water Utility Fund (601)

**Revenue** – The Water fund has a 2014 revenue budget of approximately \$1.24 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water Utility fund has been credited with total revenue of approximately \$1.05 million, or 85.01% of budget. The total is up by \$118.6 thousand, or 12.72%, from the same ten-month period in 2013.

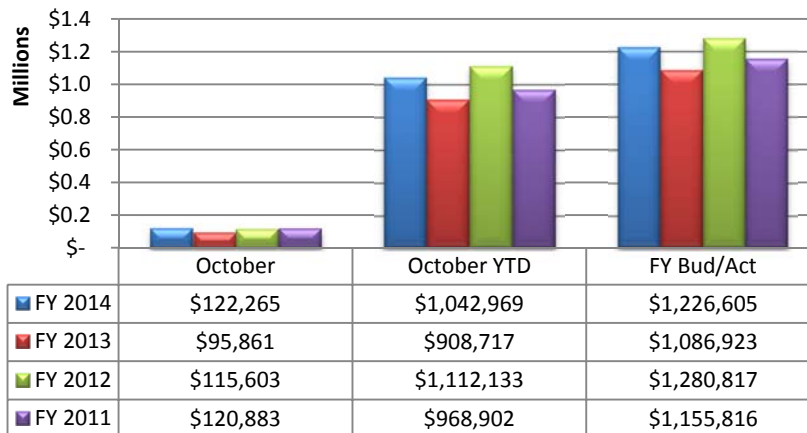
**YTD Water Fund Revenue by Source**



**Water Fund Revenue - Budget**



**Usage Fee Collections - Water Fund**

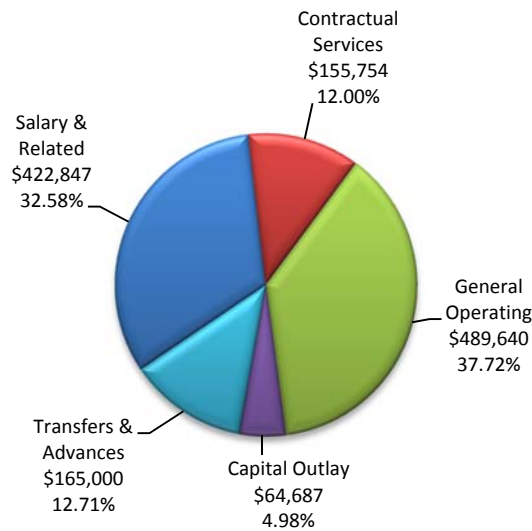


Charges for service represent the largest revenue category in this fund. Year to-date revenues credited to the fund are \$1.04 million, and represent 85.02% of the 2014 full-year collection budget. In comparison, collections through October 2013 were \$908.7 thousand, and represented 83.6% of the 2013 full-year collections.

The other category, Other Sources has a 2014 budget of \$9.5 thousand. To date, the city has received \$7.8 thousand, and the revenues account for any non-usage related fees and charges. This line item did not originally have a budget assigned to it, and was established during the month of July.

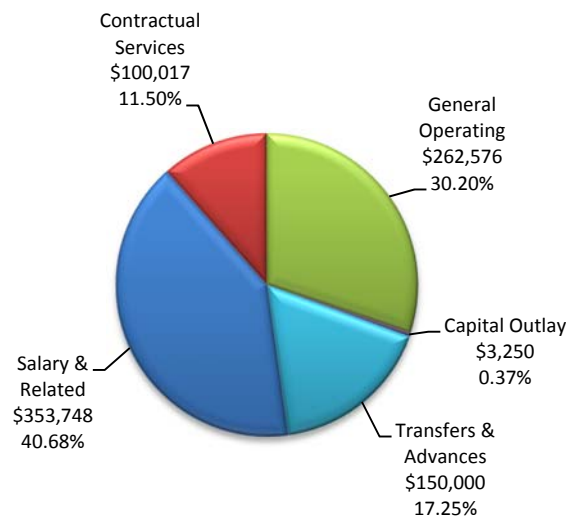
**Expenditures** – The Water Utility fund has a total appropriated expenditure budget for 2014 of approximately \$1.13 million. Total spending through October 31 is approximately \$869.6 thousand, or 67% of budget. Including encumbrances (e.g., purchase orders) of \$155.5 thousand in the total results in total spending or commitments of 78.98%. The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc.

## Water Fund Budget by Category



## YTD Water Fund Spending

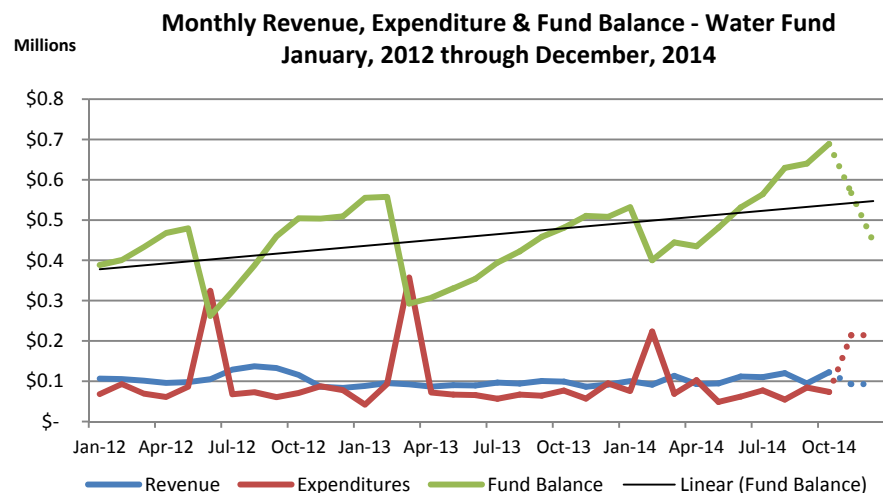
(excludes encumbrances)



For 2014, general operating expenses is the primary major expense category in the Water Utility fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2014 budget of \$489.6 thousand, or 37.72% of the fund budget. Spending through October 31 is \$262.6 thousand, or 53.63% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$374.2 thousand, or 76.43% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel which will be paid throughout 2014. Spending in this category is down by \$63.6 thousand (19.49%) when compared to the same ten-month period in 2013.

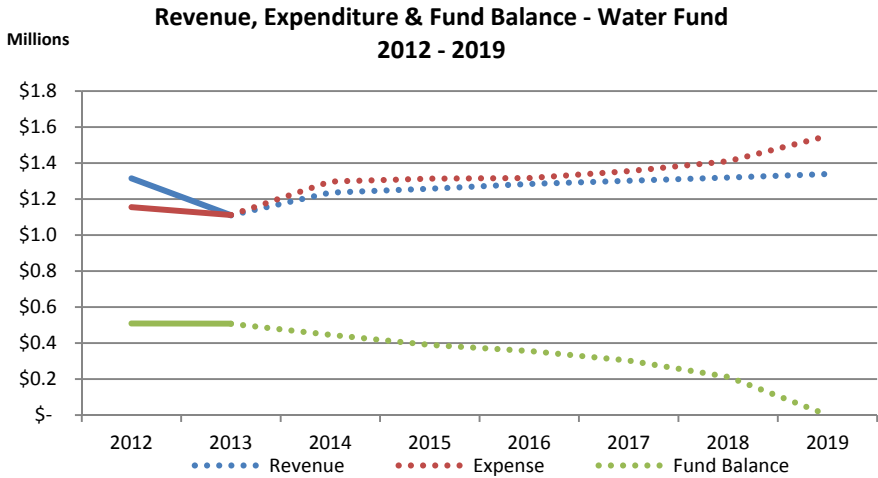
Salaries, wages and other employee-related costs represent the other major expense category with a 2014 budget of \$422.8 thousand, or 32.58% of the total fund budget. Spending through October 31 is \$353.7 thousand, and reflects 83.66% of budget. Compared to the same ten-month period in 2013, spending is up by \$13.0 thousand or 3.82%.

**Fund Balance** – The Water Utility 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 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 at the bottom of the previous page 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.

As you can see from the chart, the balance in the Water Utility fund has been fluctuating between \$261



thousand and \$689 thousand. The trend line illustrates that the overall trend, however, is that the fund balance is a very gradual increase in fund balance over the two and one-half year period. The September 2012, March 2013 and February 2014 spikes in spending were 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, with expenditures generally exceeding revenues. The deficit becomes more pronounced in later years (2018 & 2019).

CITY OF PATASKALA, OHIO  
OCTOBER 2014 YTD ANALYSIS - Water Fund (601)

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 507,867	\$ 507,867			\$ 509,058	\$ 509,058				
<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	1,042,969	1,226,605	183,636	85.03%	908,717	1,053,846	145,129	86.23%	134,253	14.77%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 1,042,969</b>	<b>\$ 1,226,605</b>	<b>\$ 183,636</b>	<b>85.03%</b>	<b>\$ 908,717</b>	<b>\$ 1,053,846</b>	<b>\$ 145,129</b>	<b>86.23%</b>	<b>\$ 134,253</b>	<b>14.77%</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	\$ 2,043	\$ 1,500	\$ (543)	136.19%	\$ -	\$ -	\$ -	0.00%	\$ 2,043	100.00%
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	5,759	8,000	2,241	71.99%	23,498	30,000	6,502	78.33%	(17,738)	-75.49%
<b>Total Other Sources</b>	<b>\$ 7,802</b>	<b>\$ 9,500</b>	<b>\$ 1,698</b>	<b>82.13%</b>	<b>\$ 23,498</b>	<b>\$ 30,000</b>	<b>\$ 6,502</b>	<b>78.33%</b>	<b>\$ (15,695)</b>	<b>-66.80%</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>\$ 1,050,772</b>	<b>\$ 1,236,105</b>	<b>\$ 185,333</b>	<b>85.01%</b>	<b>\$ 932,214</b>	<b>\$ 1,083,846</b>	<b>\$ 151,632</b>	<b>86.01%</b>	<b>\$ 118,557</b>	<b>12.72%</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>\$ 1,050,772</b>	<b>\$ 1,236,105</b>	<b>\$ 185,333</b>	<b>85.01%</b>	<b>\$ 932,214</b>	<b>\$ 1,083,846</b>	<b>\$ 151,632</b>	<b>86.01%</b>	<b>\$ 118,557</b>	<b>12.72%</b>

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 353,748	\$ 422,847	\$ 69,099	16.34%	\$ 4,973	\$ 64,126	15.17%	\$ 340,729	\$ 13,019	3.82%
Contractual Services	100,017	155,754	55,738	35.79%	37,448	18,290	11.74%	33,817	66,200	195.76%
General Operating	262,576	489,640	227,065	46.37%	111,649	115,416	23.57%	326,130	(63,554)	-19.49%
Capital Outlay	3,250	64,687	61,437	94.98%	1,437	60,000	92.75%	9,683	(6,433)	-66.44%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	150,000	165,000	15,000	9.09%	-	15,000	9.09%	250,000	(100,000)	-40.00%
<b>Grand Total Expenditures</b>	<b>\$ 869,590</b>	<b>\$ 1,297,929</b>	<b>\$ 428,338</b>	<b>33.00%</b>	<b>\$ 155,506</b>	<b>\$ 272,832</b>	<b>21.02%</b>	<b>\$ 960,359</b>	<b>\$ (90,769)</b>	<b>-9.45%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (150,000)	\$ (165,000)	\$ (315,000)	190.91%	\$ -	\$ 15,000	9.09%	\$ (250,000)	\$ 100,000	-40.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (150,000)</b>	<b>\$ (165,000)</b>	<b>\$ (15,000)</b>	<b>9.09%</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>9.09%</b>	<b>\$ (250,000)</b>	<b>\$ 100,000</b>	<b>-40.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 719,590</b>	<b>\$ 1,132,929</b>	<b>\$ 413,338</b>	<b>36.48%</b>	<b>\$ 155,506</b>	<b>\$ 257,832</b>	<b>22.76%</b>	<b>\$ 710,359</b>	<b>\$ 9,231</b>	<b>1.30%</b>
<b>Ending Fund Balance</b>	<b>\$ 689,049</b>	<b>\$ 446,044</b>			<b>\$ 533,542</b>			<b>\$ 480,913</b>		
(based on non-adjusted expenditures)										

CITY OF PATASKALA, OHIO  
2014 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)  
THROUGH OCTOBER 31, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>601 - Water Operations</b>	<b>\$1,050,771.51</b>	<b>\$1,236,105.00</b>	<b>\$185,333.49</b>	<b>\$1,154,105.00</b>	<b>\$ 82,000.00</b>
<b>Charges for Service</b>	<b>\$1,042,969.32</b>	<b>\$1,226,605.00</b>	<b>\$183,635.68</b>	<b>\$1,154,105.00</b>	<b>\$ 72,500.00</b>
Utility	\$1,042,969.32	\$1,226,605.00	\$183,635.68	\$1,154,105.00	\$ 72,500.00
<b>Miscellaneous Revenue</b>	<b>\$ 7,802.19</b>	<b>\$ 9,500.00</b>	<b>\$ 1,697.81</b>	<b>\$ -</b>	<b>\$ 9,500.00</b>
Investment Income	\$ 2,042.88	\$ 1,500.00	\$ (542.88)	\$ -	\$ 1,500.00
Other Miscellaneous Revenue	\$ 5,759.31	\$ 8,000.00	\$ 2,240.69	\$ -	\$ 8,000.00
<b>Grand Total</b>	<b>\$1,050,771.51</b>	<b>\$1,236,105.00</b>	<b>\$185,333.49</b>	<b>\$1,154,105.00</b>	<b>\$ 82,000.00</b>

CITY OF PATASKALA, OHIO  
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH OCTOBER 31, 2014

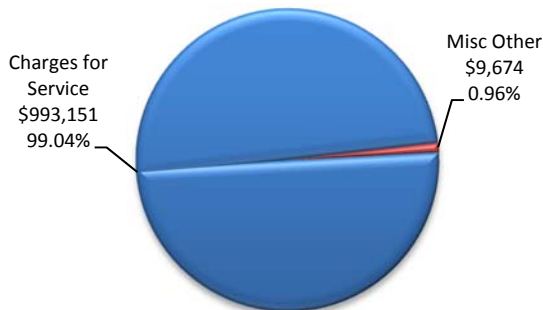
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>601 - Water Operations</b>	<b>\$ 869,590.28</b>	<b>\$ 155,506.32</b>	<b>\$ 1,297,928.73</b>	<b>\$ 272,832.13</b>	<b>\$ 1,230,972.00</b>	<b>\$ 21,956.73</b>	<b>\$ 45,000.00</b>
<b>General Government</b>	<b>\$ 45,563.19</b>	<b>\$ 15,785.66</b>	<b>\$ 81,645.00</b>	<b>\$ 20,296.15</b>	<b>\$ 96,645.00</b>	<b>\$ -</b>	<b>\$ (15,000.00)</b>
Salary & Related	\$ 10,129.37	\$ 923.65	\$ 21,645.00	\$ 10,591.98	\$ 44,145.00	\$ -	\$ (22,500.00)
Contractual Services	\$ 35,433.82	\$ 14,862.01	\$ 60,000.00	\$ 9,704.17	\$ 52,500.00	\$ -	\$ 7,500.00
<b>Court &amp; Legal</b>	<b>\$ 20,571.31</b>	<b>\$ 1,592.18</b>	<b>\$ 30,338.00</b>	<b>\$ 8,174.51</b>	<b>\$ 30,338.00</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ 20,571.31	\$ 592.18	\$ 25,338.00	\$ 4,174.51	\$ 25,338.00	\$ -	\$ -
Contractual Services	\$ -	\$ 1,000.00	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 31,983.30</b>	<b>\$ 1,450.03</b>	<b>\$ 40,392.00</b>	<b>\$ 6,958.67</b>	<b>\$ 39,107.00</b>	<b>\$ 1,285.00</b>	<b>\$ 0.00</b>
Salary & Related	\$ 25,013.18	\$ 600.03	\$ 33,482.00	\$ 7,868.79	\$ 33,482.00	\$ -	\$ -
Contractual Services	\$ 6,970.12	\$ 850.00	\$ 6,910.00	\$ (910.12)	\$ 5,625.00	\$ 1,285.00	\$ 0.00
<b>Transfers &amp; Advances</b>	<b>\$ 150,000.00</b>	<b>\$ -</b>	<b>\$ 165,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>
Transfers & Advances	\$ 150,000.00	\$ -	\$ 165,000.00	\$ 15,000.00	\$ 150,000.00	\$ -	\$ 15,000.00
<b>Water Utility</b>	<b>\$ 621,472.48</b>	<b>\$ 136,678.45</b>	<b>\$ 980,553.73</b>	<b>\$ 222,402.80</b>	<b>\$ 914,882.00</b>	<b>\$ 20,671.73</b>	<b>\$ 45,000.00</b>
Salary & Related	\$ 298,034.08	\$ 2,857.10	\$ 342,382.00	\$ 41,490.82	\$ 342,382.00	\$ -	\$ -
Contractual Services	\$ 57,612.81	\$ 20,735.53	\$ 83,844.28	\$ 5,495.94	\$ 35,000.00	\$ 3,844.28	\$ 45,000.00
General Operating	\$ 262,575.59	\$ 111,648.62	\$ 489,640.25	\$ 115,416.04	\$ 477,500.00	\$ 12,140.25	\$ -
Capital Outlay	\$ 3,250.00	\$ 1,437.20	\$ 64,687.20	\$ 60,000.00	\$ 60,000.00	\$ 4,687.20	\$ -
<b>Grand Total</b>	<b>\$ 869,590.28</b>	<b>\$ 155,506.32</b>	<b>\$ 1,297,928.73</b>	<b>\$ 272,832.13</b>	<b>\$ 1,230,972.00</b>	<b>\$ 21,956.73</b>	<b>\$ 45,000.00</b>



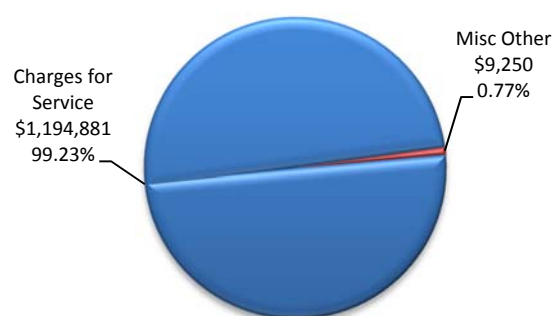
## Sewer Fund (651)

**Revenue** – The Sewer fund has a 2014 revenue budget of approximately \$1.2 million. The fund’s primary revenue sources are charges for service, intergovernmental and other sources. On a year to-date basis, the Sewer Utility fund has been credited with total revenue of approximately \$1.0 million, or 83.28% of budget. Compared to the same ten-month period in 2013, revenue is up by \$140.3 thousand, or 16.26%.

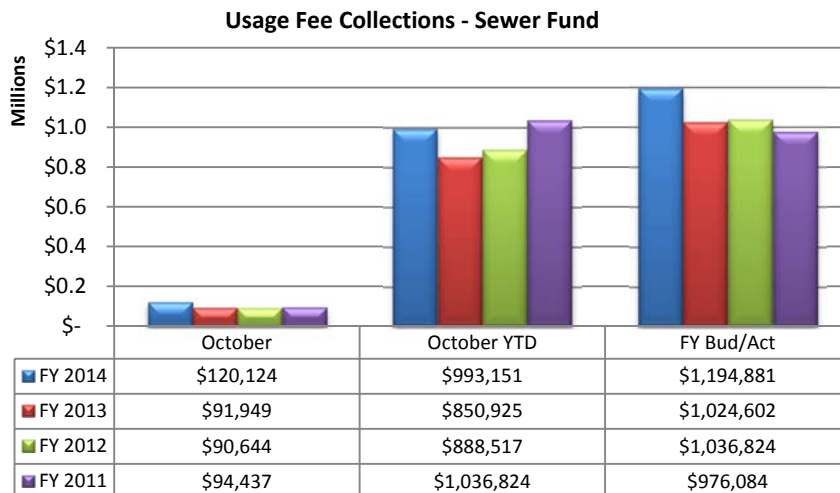
**YTD Sewer Fund Revenue by Source**



**Sewer Fund Revenue - Budget**



Charges for service represent the primary revenue category in this fund. Year to-date 2014 revenues credited to the fund are approximately \$993.2 thousand, or 83.12% of budget. In comparison, collections for the same ten-month period in 2013 were \$850.9 thousand, and represented 83.05% of the 2013 full-year collections.



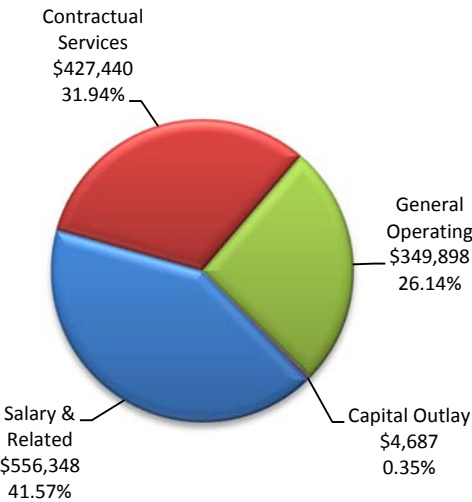
The other major category, Other Sources, was not originally included in the budget due to their infrequent and varying nature. During 2013, the city received \$11.6 thousand, and was approximately \$3.9 thousand (24.92%) lower

than collections during 2012. To date, the city has received approximately \$9.7 thousand. We added a 2014 budget in this line item of \$9.3 thousand during the month of July.

**Expenditures** – The Sewer Utility fund has a total appropriated expenditure budget for 2014 of approximately \$1.34 million. Total spending through October 31 is approximately \$868.8 thousand, or 64.92% of budget. Including encumbrances (e.g., purchase orders) of \$260.6 thousand in the calculation

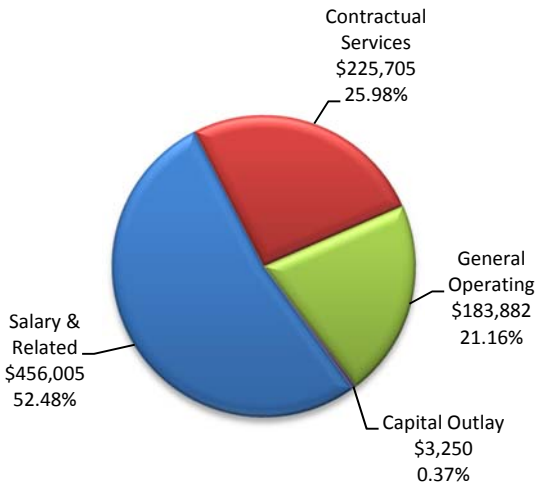
result in a spending ratio of 84.39%. Much of the encumbered balance is related to full-year contract spending such as fuel, utilities and supplies. Compared to the same ten-month period in 2013, spending in the fund is down by \$33.3 thousand (3.69%) in 2014. The primary driver of the decrease was reduced

**Sewer Fund Budget by Category**



**YTD Sewer Fund Spending**

(excludes encumbrances)



supplies and materials (down \$160.6 thousand) and reduced transfers (down \$20.0 thousand), partially offset by increased contractual services (up \$155.6 thousand).

For 2014, the largest expense category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$556.3 thousand, or 41.57% of the total fund budget. Spending through October 31 is \$456.0 thousand, or 82.96% of budget. Compared to the same ten-month period in 2013, spending is lower by \$2.3 thousand, or 0.5%.

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 2014 budget of \$349.9 thousand, or 26.14% of the fund budget. Spending through October 31 is \$183.9 thousand, or 47.45% of budget. Including encumbrances (e.g., purchase orders) in the total results in a spending ratio of 84.39% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel for which payment will be made throughout 2014. Compared to the same ten-month period in 2013, spending in this category is down by \$160.6 thousand, or 65.07%.

**Fund Balance** – The Sewer Utility 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 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?).

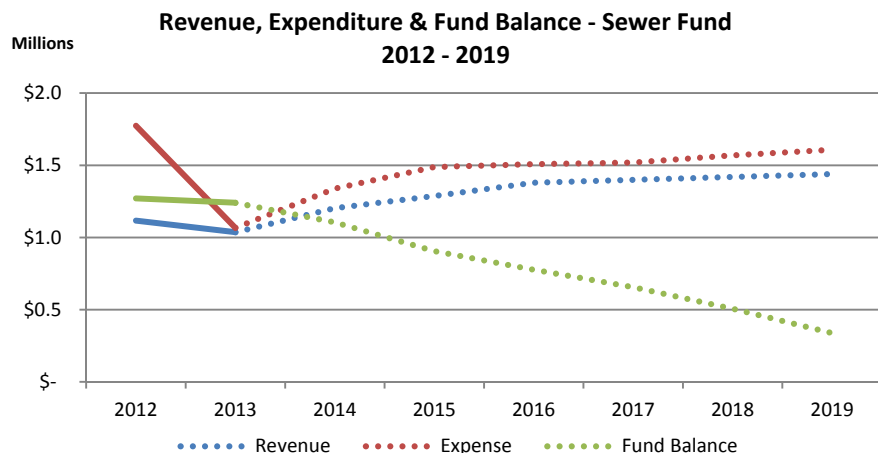
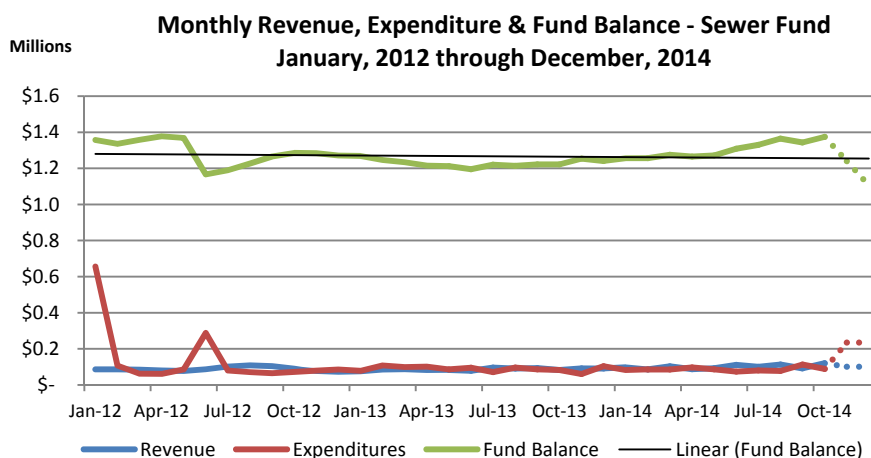
The chart on the top of the following page plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the

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.

As you can see from the chart, the balance in the Sewer Utility fund has been stable but declining over the past two and one-half year period illustrated in the chart. The

trend line illustrates that the overall trend, however, is a gradual decline in fund balance. 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, 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  
OCTOBER 2014 YTD ANALYSIS - Sewer Fund (651)

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,240,504	\$ 1,240,504			\$ 1,270,960	\$ 1,270,960				
<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	993,151	1,194,881	201,730	83.12%	850,925	985,000	134,075	86.39%	142,226	16.71%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 993,151</b>	<b>\$ 1,194,881</b>	<b>\$ 201,730</b>	<b>83.12%</b>	<b>\$ 850,925</b>	<b>\$ 985,000</b>	<b>\$ 134,075</b>	<b>86.39%</b>	<b>\$ 142,226</b>	<b>16.71%</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	\$ 4,883	\$ 2,750	\$ (2,133)	177.58%	\$ -	\$ -	\$ -	0.00%	\$ 4,883	100.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	4,791	6,500	1,709	73.70%	11,630	12,500	870	93.04%	(6,840)	-58.81%
<b>Total Other Sources</b>	<b>\$ 9,674</b>	<b>\$ 9,250</b>	<b>\$ (424)</b>	<b>104.59%</b>	<b>\$ 11,630</b>	<b>\$ 12,500</b>	<b>\$ 870</b>	<b>93.04%</b>	<b>\$ (1,956)</b>	<b>-16.82%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 10,957</b>	<b>\$ 10,957</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,002,825</b>	<b>\$ 1,204,131</b>	<b>\$ 201,306</b>	<b>83.28%</b>	<b>\$ 862,555</b>	<b>\$ 1,008,457</b>	<b>\$ 145,902</b>	<b>85.53%</b>	<b>\$ 140,270</b>	<b>16.26%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	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>\$ (10,957)</b>	<b>\$ 10,957</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,002,825</b>	<b>\$ 1,204,131</b>	<b>\$ 201,306</b>	<b>83.28%</b>	<b>\$ 862,555</b>	<b>\$ 997,500</b>	<b>\$ 134,945</b>	<b>86.47%</b>	<b>\$ 140,270</b>	<b>16.26%</b>

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 456,005	\$ 556,348	\$ 100,343	18.04%	\$ 5,831	\$ 94,512	16.99%	\$ 458,315	\$ (2,310)	-0.50%
Contractual Services	225,705	427,440	201,735	47.20%	166,324	35,411	8.28%	70,064	155,641	222.14%
General Operating	183,882	349,898	166,016	47.45%	86,964	79,052	22.59%	344,444	(160,562)	-46.61%
Capital Outlay	3,250	4,687	1,437	30.66%	1,437	-	0.00%	9,305	(6,055)	-65.07%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	20,000	(20,000)	-100.00%
<b>Grand Total Expenditures</b>	<b>\$ 868,843</b>	<b>\$ 1,338,373</b>	<b>\$ 469,530</b>	<b>35.08%</b>	<b>\$ 260,555</b>	<b>\$ 208,975</b>	<b>15.61%</b>	<b>\$ 902,129</b>	<b>\$ (33,286)</b>	<b>-3.69%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (20,000)	\$ 20,000	-100.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (20,000)</b>	<b>\$ 20,000</b>	<b>-100.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 868,843</b>	<b>\$ 1,338,373</b>	<b>\$ 469,530</b>	<b>35.08%</b>	<b>\$ 260,555</b>	<b>\$ 208,975</b>	<b>15.61%</b>	<b>\$ 882,129</b>	<b>\$ (13,286)</b>	<b>-1.51%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,374,485</b>	<b>\$ 1,106,262</b>			<b>\$ 1,113,930</b>			<b>\$ 1,231,386</b>		
(based on non-adjusted expenditures)										

CITY OF PATASKALA, OHIO  
2014 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)  
THROUGH OCTOBER 31, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>651 - Sewer Operations</b>	<b>\$1,002,824.69</b>	<b>\$1,204,131.00</b>	<b>\$201,306.31</b>	<b>\$1,152,881.00</b>	<b>\$ 51,250.00</b>
Charges for Service	\$ 993,150.55	\$1,194,881.00	\$201,730.45	\$1,152,881.00	\$ 42,000.00
Utility	\$ 993,150.55	\$1,194,881.00	\$201,730.45	\$1,152,881.00	\$ 42,000.00
Miscellaneous Revenue	\$ 9,674.14	\$ 9,250.00	\$ (424.14)	\$ -	\$ 9,250.00
Investment Income	\$ 4,883.46	\$ 2,750.00	\$ (2,133.46)	\$ -	\$ 2,750.00
Other Miscellaneous Revenue	\$ 4,790.68	\$ 6,500.00	\$ 1,709.32	\$ -	\$ 6,500.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$1,002,824.69</b>	<b>\$1,204,131.00</b>	<b>\$201,306.31</b>	<b>\$1,152,881.00</b>	<b>\$ 51,250.00</b>

CITY OF PATASKALA, OHIO  
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH OCTOBER 31, 2014

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>\$ 868,843.26</b>	<b>\$ 260,555.42</b>	<b>\$ 1,338,373.35</b>	<b>\$ 208,974.67</b>	<b>\$ 1,293,815.00</b>	<b>\$ 44,558.35</b>	<b>\$ -</b>
General Government	\$ 45,099.44	\$ 13,497.48	\$ 91,609.00	\$ 33,012.08	\$ 106,609.00	\$ -	\$ (15,000.00)
Salary & Related	\$ 15,284.06	\$ 1,135.47	\$ 36,082.00	\$ 19,662.47	\$ 58,582.00	\$ -	\$ (22,500.00)
Contractual Services	\$ 29,815.38	\$ 12,362.01	\$ 55,527.00	\$ 13,349.61	\$ 48,027.00	\$ -	\$ 7,500.00
<b>Court &amp; Legal</b>	<b>\$ 31,647.56</b>	<b>\$ 838.27</b>	<b>\$ 48,006.00</b>	<b>\$ 15,520.17</b>	<b>\$ 48,006.00</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ 31,647.56	\$ 838.27	\$ 38,006.00	\$ 5,520.17	\$ 38,006.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 45,161.60</b>	<b>\$ 1,795.65</b>	<b>\$ 59,107.00</b>	<b>\$ 12,149.75</b>	<b>\$ 57,822.00</b>	<b>\$ 1,285.00</b>	<b>\$ -</b>
Salary & Related	\$ 36,221.13	\$ 940.03	\$ 50,222.00	\$ 13,060.84	\$ 50,222.00	\$ -	\$ -
Contractual Services	\$ 8,940.47	\$ 855.62	\$ 8,885.00	\$ (911.09)	\$ 7,600.00	\$ 1,285.00	\$ -
<b>Sewer Utility</b>	<b>\$ 746,934.66</b>	<b>\$ 244,424.02</b>	<b>\$ 1,139,651.35</b>	<b>\$ 148,292.67</b>	<b>\$ 1,081,378.00</b>	<b>\$ 43,273.35</b>	<b>\$ 15,000.00</b>
Salary & Related	\$ 372,852.72	\$ 2,916.96	\$ 432,038.00	\$ 56,268.32	\$ 431,628.00	\$ 410.00	\$ -
Contractual Services	\$ 186,949.51	\$ 153,106.04	\$ 353,028.22	\$ 12,972.67	\$ 290,000.00	\$ 28,028.22	\$ 35,000.00
General Operating	\$ 183,882.43	\$ 86,963.82	\$ 349,897.93	\$ 79,051.68	\$ 359,750.00	\$ 10,147.93	\$ (20,000.00)
Capital Outlay	\$ 3,250.00	\$ 1,437.20	\$ 4,687.20	\$ -	\$ -	\$ 4,687.20	\$ -
<b>Grand Total</b>	<b>\$ 868,843.26</b>	<b>\$ 260,555.42</b>	<b>\$ 1,338,373.35</b>	<b>\$ 208,974.67</b>	<b>\$ 1,293,815.00</b>	<b>\$ 44,558.35</b>	<b>\$ -</b>

CITY OF PATASKALA, OHIO  
SUMMARY OF INVESTMENTS  
AS OF OCTOBER 31, 2014

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

Bank CD	\$ 3,237,313.59	\$ 3,239,028.24	\$ (1,714.65)	1.279%
Non-Bank CD	983,951.85	980,000.00	3,951.85	1.463%
<b>Total Certificates of Deposit</b>	<b>\$ 4,221,265.44</b>	<b>\$ 4,219,028.24</b>	<b>\$ 2,237.20</b>	<b>1.322%</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	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	99,699.00	99,750.00	(51.00)	1.071%
FHLB	730,034.50	730,406.25	(371.75)	1.332%
FFCB	-	-	-	0.000%
<b>Total GSE</b>	<b>\$ 829,733.50</b>	<b>\$ 830,156.25</b>	<b>\$ (422.75)</b>	<b>1.301%</b>

**Other Investments:**

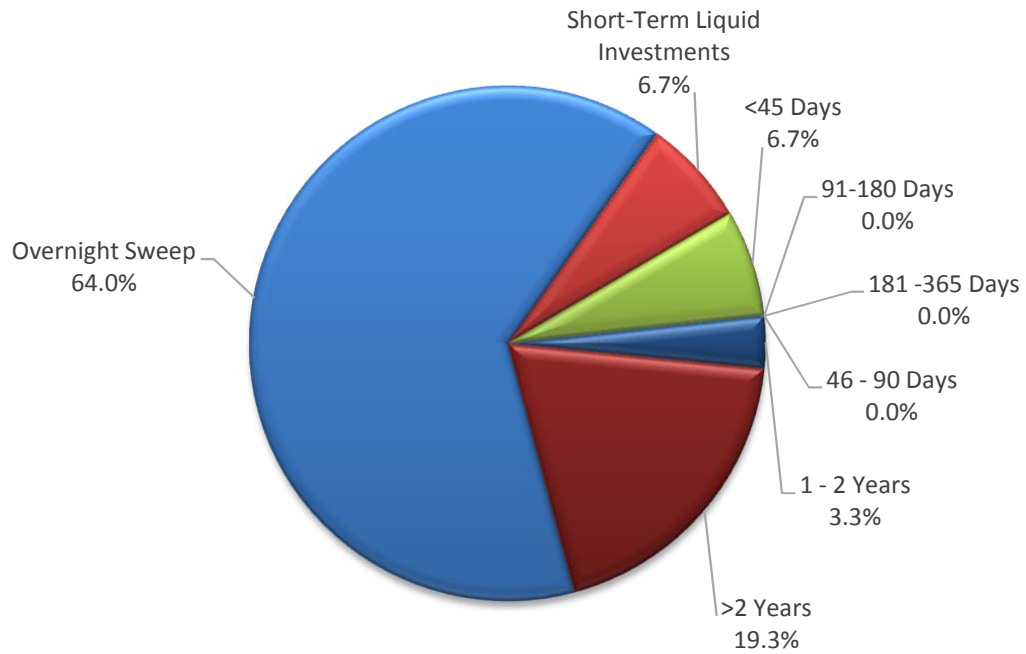
Park National Bank Sweep	\$ 14,342,148.97	\$ 14,342,148.97	\$ -	0.150%
STAR Ohio	1,500,697.99	1,500,697.99	-	0.000%
Raymond James Money Market	1,739.33	1,739.33	-	0.050%
<b>Total Other</b>	<b>\$ 15,844,586.29</b>	<b>\$ 15,844,586.29</b>	<b>\$ -</b>	<b>0.136%</b>
<b>Total Investment Portfolio</b>	<b>\$ 20,895,585.23</b>	<b>\$ 20,893,770.78</b>	<b>\$ 1,814.45</b>	<b>0.422%</b>

**Investments by Institution:**

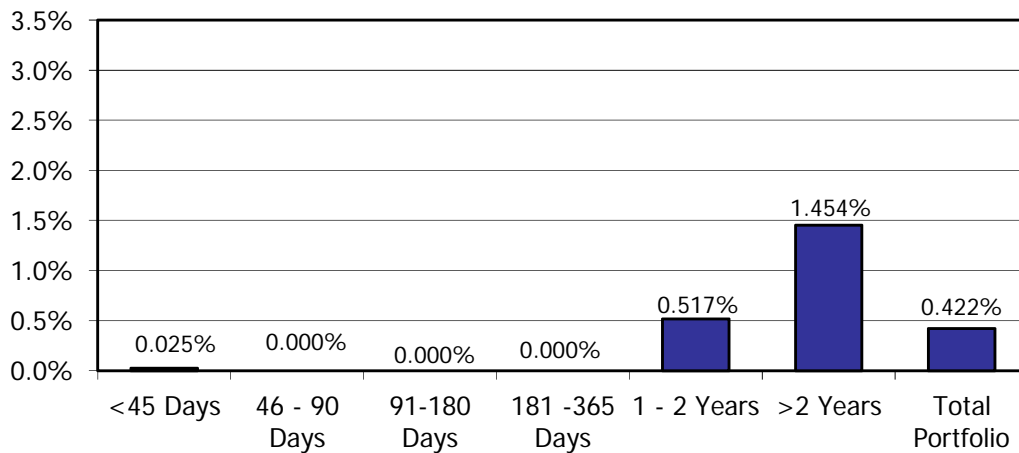
STAR Ohio	1,500,894.12	1,500,894.12	-
Park National Bank	14,342,148.97	14,342,148.97	-
Raymond James	5,068,279.10	5,066,464.65	1,814.45
<b>Total Investment Portfolio</b>	<b>\$ 20,928,602.35</b>	<b>\$ 20,926,787.90</b>	<b>\$ 1,814.45</b>

**CITY OF PATASKALA, OHIO**  
**INVESTMENT PORTFOLIO ANALYSIS**  
**For the Period Ended October 31, 2014**

**Investment Maturity Composition**



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

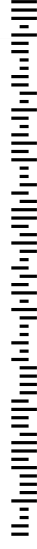




## City of Pataskala Account Summary

Account No. 28852868

Closing Value \$5,068,279.10



CITY OF PATASKALA  
621 W BROAD ST STE 2B  
PATASKALA OH 43062



THE CARILLON GROUP  
RaymondJames & Associates, Inc.  
10050 INNOVATION DRIVE #160 | MIAMISBURG, OH 45342 | (888) 281-3655 | (937) 401-1914  
CarillonRJ.com | Mike.Fink@RaymondJames.com

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
<b>Beginning Balance</b>	<b>\$ 5,060,886.20</b>	<b>\$ 3,339,539.53</b>
Deposits	0.00	1,698,596.10
Income	1,111.06	39,032.97
Withdrawals	0.00	(17,662.60)
Expenses	0.00	0.00
Change in Value	6,281.84	8,773.10
<b>Ending Balance</b>	<b>\$ 5,068,279.10</b>	<b>\$ 5,068,279.10</b>
Purchases	0.00	(2,200,744.27)
Sales/Redemptions	0.00	495,000.00

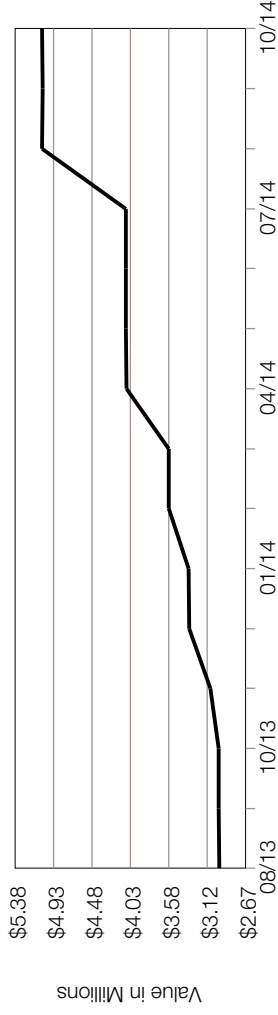
### Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

	YTD	2013	2012
Performance Inception 08/23/13	1.19%	0.47%	N/A

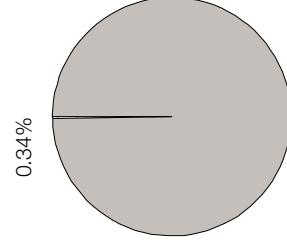
Excludes some limited partnerships, unpriced securities and annuity history prior to the annuity being linked to the account.

### Value Over Time



### Asset Allocation Analysis

	Value	Percentage
US Equities	\$ -	-
Non-US Equities	\$ -	-
Fixed Income	\$ 5,050,998.94	99.66%
Real Estate & Tangibles	\$ -	-
Alternative Investments	\$ -	-
Non-classified	\$ -	-
Cash & Cash Alternatives	\$ 17,280.16	0.34%



99.66%

Morningstar asset allocation information is as of 10/30/2014 (mutual funds & annuities) and 10/17/2014 (529s).



## Understanding Your Statement

City of Pataskala Account No. 28852868

The following information is related to the investments currently held in your account at Raymond James & Associates, Inc., member New York Stock Exchange/SIPC. Information about commissions, service fees and other charges related to your transactions is included on your transaction confirmations. All financial products you have purchased or sold through your Raymond James financial advisor should appear on a trade confirmation and your account statements. Please contact your financial advisor and Raymond James Client Services at 800-647-7378 if you do not see any such purchase or sale reported on your trade confirmation or account statements; if you have questions about the securities positions, balances and transactions in your account; or if you note any other inaccuracy on your account statement. If you have questions about the following information or would like to update your investment profile, please contact your financial advisor. Raymond James' financial statement is available for your inspection at its offices or at [raymondjames.com](http://raymondjames.com), or a copy of it will be mailed upon your written request. Any oral communications should be reconfirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act.

Raymond James International Headquarters | 880 Carillon Parkway | St. Petersburg, FL 33716 | [raymondjames.com](http://raymondjames.com)

**Securities Investor Protection Corporation** - Raymond James & Associates, Inc. is a member of the Securities Investor Protection Corporation (SIPC), which protects securities customers of its members up to \$500,000, including \$250,000 for claims for cash. An explanatory brochure is available upon request by calling 202-371-8300 or [visipc.org](http://visipc.org). Raymond James & Associates, Inc. has purchased excess SIPC coverage through various syndicates of Lloyd's, a London-based firm. Excess SIPC coverage is fully protected by the Lloyd's trust funds and Lloyd's Central Fund. The additional protection currently provided has an aggregate firm limit of \$750 million, including a sub-limit of \$1.9 million per customer for cash above basic SIPC for the wrongful abstraction of customer funds. Account protection applies when a SIPC-member firm fails financially and is unable to meet obligations to securities clients, but it does not protect against market fluctuations.

Raymond James & Associates, Inc. and Raymond James Financial Services, Inc. are affiliated with Raymond James Bank, National Association (N.A.), member FDIC. Unless otherwise specified, products purchased from or held at Raymond James & Associates or purchased from Raymond James Financial Services are not insured by the FDIC, are not deposits or other obligations of Raymond James Bank, N.A., are not guaranteed by Raymond James Bank, N.A., and are subject to investment risks, including possible loss of the principal invested.

**FINRA Disclosure** - For additional background information on any firm or representative registered with the Financial Industry Regulatory Authority (FINRA), please contact FINRA at 800-289-9999 or [finra.org](http://finra.org) and request the public disclosure program brochure.

**Availability of Free Credit, Bank Deposit Program, and Shares of the Cash Sweep Money Market Mutual Fund Balance** - You have the right to receive, in the normal course of business, any free credit balance, bank deposit program balance, the net asset value of shares of the cash sweep money market mutual fund balance, and any fully paid securities to which you are entitled, subject to any obligations you owe in any of your accounts.

**Cost Basis** - Effective January 1, 2011, Raymond James reports adjusted cost basis for tax lots of securities covered by the Emergency Economic Stabilization Act of 2008 to the IRS on Form 1099-B. These tax lots are indicated by a "c." Raymond James will default to the first-in, first-out (FIFO) cost basis accounting method for trades and transfers unless a different method has been selected.

For tax lots or securities that are not covered by the Emergency Economic Stabilization Act of 2008, cost basis information may not be available, may have been estimated by you or your financial advisor, or may have been obtained from third-party sources, and in these instances, Raymond James cannot guarantee its accuracy. Information for uncovered positions will not be reported to the IRS.

Gain or loss will only be calculated for tax lots that have cost basis. Gain or loss information may or may not reflect adjusted cost for return of principal/capital or accretion/amortization. Tax lots where the cost basis is

true zero, displayed as 0.00, are included in cost calculations. "Gain or (loss) Pct" is calculated utilizing total cost basis.

Missing basis is not included in cost calculations. Please contact your financial advisor to have missing cost basis information added to your account.

The cost basis, proceeds, or gain/loss information reported has been adjusted to account for a disallowed loss from a wash sale. These adjustments are indicated by a "w" on the affected taxlots. A wash sale occurs when a security is sold for a loss and is re-purchased either 30 days before or after the sale.

Cost basis information for uncovered securities or tax lots will not be reported to the IRS; it is displayed for your information only and should not be relied upon for tax reporting purposes. Past performance is not a guarantee of future results. Market valuations may have been obtained from third-party sources and Raymond James cannot guarantee its accuracy or completeness.

For securities classified as Grantor or Royalty Trusts, Master Limited Partnerships or other widely held fixed income trusts, cost basis is not adjusted. These securities receive principal payments or distributions that are classified differently by the issuer at the end of the year. Clients should continue to rely on the issuer information for both cost basis adjustments as well as proceeds adjustments for these securities. For this reason the gain/loss displayed will be unadjusted and is not a true indicator of the investment return. Any adjustment to sales proceeds will be reflected on your 1099.

Unrealized gains or losses are not calculated for depreciated gifted securities, referred to as dual basis, indicated by a "d." Both Total Cost and Gift FMV exist, as the actual gain/loss cannot be determined until the position is sold.

Reinvestments of dividend or capital gain distributions are excluded from Amount Invested but are included in Total Cost Basis. For any security in which a client has elected the average cost reporting method, the Amount Invested will utilize the average cost per share of all tax lots to calculate amount invested.

Mutual fund tax lots are displayed as one total position and may include covered and non-covered tax lots some of which could be adjusted for wash sales. Sold mutual fund shares that were purchased through reinvestments are combined and shown with a purchase date of "various."

Adjustments made to cost basis throughout the year may cause the information displayed on your client statement to differ from what is reported on the 1099-B which is provided to the IRS at the end of the year.

Please refer to the fixed income and alternative investment disclosures for additional cost basis information on those securities.

**Dollar-Weighted Performance Reporting** - The dollar-weighted performance results represented in this statement are based on performance calculations that take into account the impact of deposits and withdrawals. Because these cash flows are beyond the control of the advisor, they should not be used to evaluate his/her performance. In addition, returns for securities purchased on margin include the effects of



### 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		17,280.160	\$1,000	\$17,280.16	0.01%	\$1.73
Money Markets Total				\$17,280.16		\$1.73

Cash & Cash Alternatives Total

\$17,280.16

\$1.73

### Fixed Income ♦

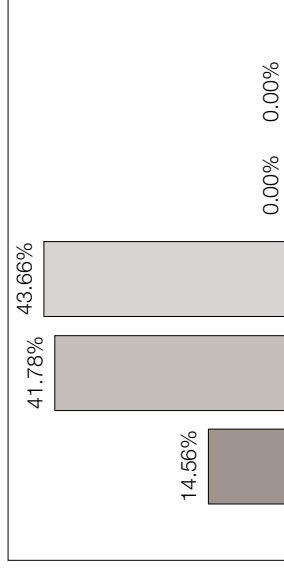
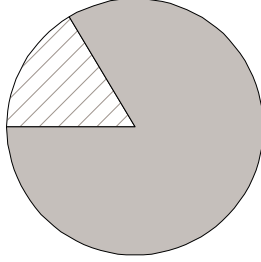
#### Credit Quality Analysis

Lowest Available *	Period Value	Current Value	Percentage Allocation
55 U.S. Treasury	\$ 0.00	0.00	0.00%
Agency/GSE Debt	\$ 829,733.50	0.00	16.43%
ABS/MBS/CMOs	\$ 0.00	0.00	0.00%
FDIC Insured CDs	\$ 4,221,265.44	0.00	83.57%
Refundeds	\$ 0.00	0.00	0.00%
AAA	\$ 0.00	0.00	0.00%
AA	\$ 0.00	0.00	0.00%
A	\$ 0.00	0.00	0.00%
BAA	\$ 0.00	0.00	0.00%
Below Investment Grade	\$ 0.00	0.00	0.00%
Not Rated	\$ 0.00	0.00	0.00%

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

#### Maturity Analysis

Maturity	Period Value	Current Value	Percentage Allocation
0 to < 1 yr	\$ 735,252.35	14.56%	14.56%
1 to < 3 yrs	\$ 2,110,462.59	41.78%	41.78%
3 to < 7 yrs	\$ 2,205,284.00	43.66%	43.66%
7 to < 14 yrs	\$ 0.00	0.00%	0.00%
14 to > yrs	\$ 0.00	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 1.3000% DUE 12/27/2017 Callable 12/27/2014 @ 100.000 (3130A1AX6)</b>	\$245,000.00	\$3,185.00	04/01/2014	\$99.658	<b>\$244,162.10</b>	\$244,938.75 \$(776.65)	\$244,948.21 \$(786.11)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable							
<b>FEDERAL HOME LOAN BANKS DEBENTURE 1.0000% DUE 09/18/2017 Callable 11/06/2014 @ 100.000 (313380MZ7)</b>	\$240,000.00	\$2,400.00	02/25/2014	\$99.551	<b>\$238,922.40</b>	\$239,520.00 \$(597.60)	\$239,611.07 \$(688.67)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable							
<b>FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.0000% DUE 06/20/2018 Callable 12/20/2014 @ 100.000 (313383FP1)</b>	\$250,000.00	\$2,500.00	12/03/2013	\$98.780	<b>\$246,950.00</b>	\$245,947.50 \$1,002.50	\$246,743.80 \$206.20
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 Rating: AA+, Long Term Outlook: Stable							
<b>FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.0000% DUE 06/20/2017 Callable 12/20/2014 @ 100.000 (3134G3WW6)</b>	\$100,000.00	\$1,000.00	11/07/2013	\$99.699	<b>\$99,699.00</b>	\$99,750.00 \$(51.00)	\$99,817.27 \$(118.27)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable							
<b>Government Sponsored Enterprise Securities (GSE) Total</b>	<b>\$835,000.00</b>	<b>\$9,085.00</b>			<b>\$829,733.50</b>	\$830,156.25 \$(422.75)	\$831,120.35 \$(1,386.85)



### Fixed Income (continued) ♦

#### 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)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 08/29/2016 (02005Q6D0)	\$245,000.00	\$2,450.00	08/23/2013	\$100.303	\$245,742.35	\$245,000.00	\$742.35
Ratings Information: Not Rated							
AMERICAN EXPRESS BANK, FSB FDIC # 35328 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/21/2019 (02587CAW0)	\$245,000.00	\$5,145.00	08/15/2014	\$99.265	\$243,199.25	\$245,000.00	\$(1,800.75)
Ratings Information: Not Rated							
BARCLAYS BANK DE WILMINGTON, DE FDIC # 57203 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (06740KHV2)	\$245,000.00	\$5,145.00	08/15/2014	\$99.271	\$243,213.95	\$245,000.00	\$(1,786.05)
Ratings Information: Not Rated							
CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)	\$56,000.00	\$420.00	08/27/2013	\$100.194	\$56,108.64	\$56,000.00	\$108.64
Ratings Information: Not Rated							
CIT BANK SALT LAKE CITY, UT FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9)	\$245,000.00	\$3,552.50	08/23/2013	\$100.773	\$246,893.85	\$245,000.00	\$1,893.85
Ratings Information: Not Rated							



### 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)
COMMERCIAL BANK 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	\$99.445	\$243,640.25	\$245,000.00	\$(1,359.75)
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	\$100.773	\$246,893.85	\$245,000.00	\$1,893.85
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	\$100.808	\$246,979.60	\$245,000.00	\$1,979.60
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	\$99.887	\$244,723.15	\$245,000.00	\$(276.85)
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	\$99.778	\$244,456.10	\$245,000.00	\$(543.90)





### 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)
GE MONEY BANK DRAPER, UT 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	\$100.153	\$245,374.85	\$245,000.00	\$374.85
GOLDMAN SACHS BANK 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	\$100.874	\$247,141.30	\$245,000.00	\$2,141.30
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	\$99.280	\$243,236.00	\$245,000.00	\$1,764.00)
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	\$99.226	\$243,103.70	\$245,000.00	\$1,896.30)
PRIVATEBANK & TC CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 08/24/2015 (74267GTK3) Ratings Information: Not Rated	\$245,000.00	\$1,470.00	08/21/2013	\$100.118	\$245,289.10	\$245,000.00	\$289.10



### 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)
SAFRA NATIONAL BANK NEW YORK, NY FDIC # 26876 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 06/14/2016 (78658AHQ4)	\$245,000.00	\$1,470.00	08/21/2013	\$99.987	\$244,968.15	\$243,863.73	\$1,104.42
Ratings Information: Not Rated							
STERLING SAVINGS BANK SPOKANE, WA FDIC # 32158 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .5000% DUE 08/14/2015 (859532AL7)	\$245,000.00	\$1,225.00	08/21/2013	\$100.098	\$245,240.10	\$245,000.00	\$240.10
Ratings Information: Not Rated							
TIB INDEPENDENT BANKERSBANK FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/18/14 1.1000% DUE 09/16/2016 Callable 11/18/2014 @ 100.000 (88632YAG1)	\$245,000.00	\$2,695.00	09/06/2013	\$100.025	\$245,061.25	\$245,000.00	\$61.25
Ratings Information: Not Rated							
<b>FDIC Insured Certificates of Deposit (CDs) Total</b>	<b>\$4,221,000.00</b>	<b>\$55,300.00</b>			<b>\$4,221,265.44</b>	<b>\$4,219,863.73</b>	<b>\$1,401.71</b>
<b>Fixed Income Total</b>		<b>\$64,385.00</b>			<b>\$5,050,998.94</b>		

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





## Activity Summary

Deposits		Withdrawals		Purchases	
Type	This Statement	Year to Date	Type	This Statement	Year to Date
Deposits	\$0.00	\$1,698,596.10	Withdrawals	\$0.00	\$(17,662.60)
Total Deposits	\$0.00	\$1,698,596.10	Total Withdrawals	\$0.00	\$(17,662.60)
Total Purchases				\$0.00	\$(2,200,744.27)

## Income

Type	This Statement	Year to Date
Dividends at Eagle-JPM US Gov	\$0.22	\$0.79
Interest - Taxable	\$1,110.84	\$39,032.18
Total Income	\$1,111.06	\$39,032.97

## Sales / Redemptions

Type	This Statement	Year to Date
Redemptions	\$0.00	\$495,000.00
Total Sales/Redemptions	\$0.00	\$495,000.00

## Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
10/06/2014	Income	Interest - Taxable	FIRST NIAGARA BK NA BUFFALO, NY FDIC # 16004 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4500% DUE 10/05/2015 (33583CGX1)			\$552.76	\$16,721.86	Paid on 245,000
10/20/2014	Income	Interest - Taxable	COMMERCIAL BANK FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1)			\$302.05	\$17,023.91	Paid on 245,000
10/20/2014	Income	Interest - Taxable	TIB INDEPENDENT BANKERSBANK FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 11/18/14 1.1000% DUE 09/16/2016 Callable 11/18/2014 @ 100.000 (88632YAG1)			\$221.51	\$17,245.42	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
10/30/2014	Income	Interest - Taxable	CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)			\$34.52	\$17,279.94	Paid on 56,000
10/31/2014	Income	Dividend at Eagle-JPM US Gov	EAGLE-JPM US Gov (JJGXX)			\$0.22	\$17,280.16	INCOME DIVIDEND (REINVEST)

### Cash Sweep Activity Recap

#### Eagle-JPM US Gov

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
09/30/2014	Beginning Balance		\$16,169.10	10/30/2014	Transfer To	\$34.52	\$17,279.94
10/06/2014	Transfer To	\$552.76	\$16,721.86	10/31/2014	Dividend at Eagle-JPM US Gov	\$0.22	\$17,280.16
10/20/2014	Transfer To	\$523.56	\$17,245.42				

### Realized Capital Gains & Losses

#### Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	\$0.00	\$213.63
Short-Term Loss	\$0.00	\$0.00
Long-Term Gain	\$0.00	\$0.00
Long-Term Loss	\$0.00	\$0.00
<b>Net Gain / Loss Total</b>	<b>\$0.00</b>	<b>\$213.63</b>







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Finance Department  
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