



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
August 31, 2012





City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
August 31, 2013**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
August 2013 Finance Dept. Report to Council

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Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

TO: City Council Members
Steve Butcher, Mayor
Tim Boland, City Administrator

FROM: Jamie Nicholson

DATE: September 9, 2013

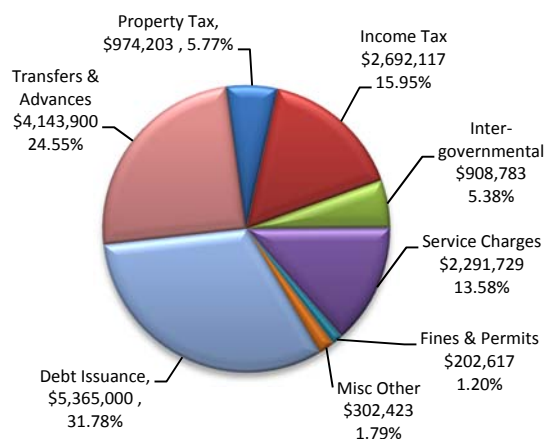
RE: **August 2013 Financial Condition Report**

With eight months behind us, we are now continuing to focus on 2014. I am pleased, however, to present this report on the financial condition of the city as of August 31, 2013. Capital planning templates have been received back from the departments, and the submitted information has been loaded into the 2014-2018 capital improvement program (CIP) database. We are now in the process of reviewing the overall results of the submissions. We also worked on the following: (1) completed the transition to the automated timekeeping system, and we are now using the system data to feed the payroll system; (2) ordered and installed server to support accounting software; (3) created a number of forms to support time and attendance application, including missing punch form and overtime designation form; (4) created new expense chart of accounts for new system; (5) compiled 33 applications for Utility Clerk position and forwarded on to the PBR for review; (6) developed 2014-2018 revenue projections; (7) updated and distributed 2014 operating budget templates to departments; (8) held six bid openings for utility, street and facility projects; (9) met with underwriter (J. Robertson) to discuss upcoming BAN issuance; and (10) established an investment portfolio with an initial investment of \$3 million with Raymond James.

September 2013 will continue to be a very busy month, in that we plan to: (1) receive and compile 2014-2018 operating budget templates; (2) complete the implementation of the human resources management system (HR Performer); (3) continue the implementation of the SSI accounting system, including the creation of a standardized revenue chart of accounts, completion of application questionnaires and attending training/user group conference; (4) attend the Ohio GFOA conference; (5) update 2014-2018 debt service projections to incorporate proposed projects; and (6) begin the evaluation and development of a banking and depository services RFP.

On a year to-date cash basis, the city has collected approximately \$16.88 million in total revenue from all sources, or 67.98% of the full-year budget. This total is distorted, however, by the inclusion of nearly \$5.4 million in debt issuance revenue, \$4.1 million in transfer/advance revenue and the collection of \$974.2 thousand in full-year property taxes.

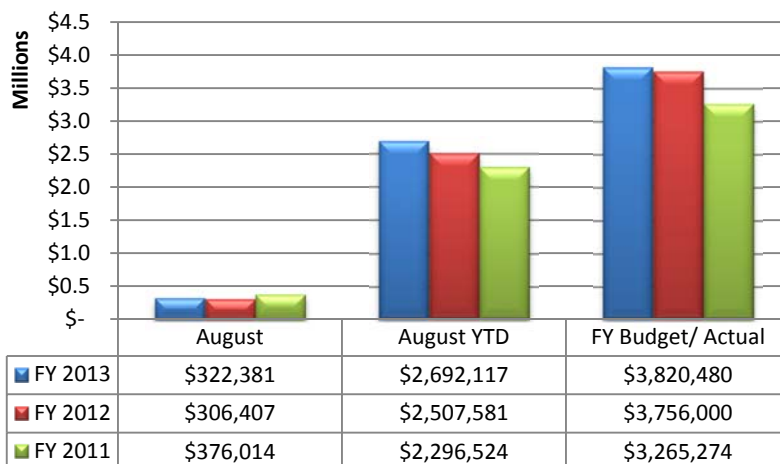
YTD Revenue by Source



Excluding the \$9.5 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 60.94% of budget. This amount is continuing to run below the 8-month straight-line rate of 66.67%. The variance was primarily the result of: (1) income tax collections running \$145.1 thousand above the straight-line rate; (2) \$40.8 thousand in estate tax revenues (100% of budget); and (3) service charge revenues running \$187.4 thousand above budget; which are offset by \$1.66 million in grants/loans not yet received (\$500 thousand – Mink Street/OPWC, \$225 thousand – MARCS tower/LGIF, \$730 – SRTS, \$250 thousand – CHIP/CDBG). The revenue projections were reviewed and updated during May to reflect the current collection trends. Included in this was an increase of \$316.9 thousand in income tax revenue.

Income tax collections for the month were \$322,381 and were 5.21% higher than last year when compared to August 2012. Total year to-date collections are \$2.69 million (70.47% of budget), and when compared to the August 2012 YTD total of \$2.51 million, are \$184.5 thousand or 7.36% higher. The full-year 2013 budget is currently projected to be \$3.82 million. It is important to note that the August 2012 year to-date collections were 66.76% of full-year actual collections, and the 2011 collections were 70.33% of the full-year total collections. While it is possible that the estimates may be slightly understated, conservatism is important when making future revenue projections. We will closely monitor collections and adjust the forecast if appropriate to do so.

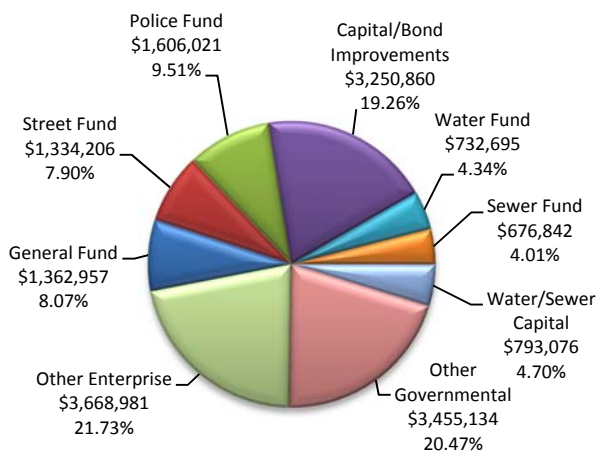
Income Tax Collections - All Funds



The city has received both of its semi-annual property tax settlements from Licking County. Total property taxes received to-date are \$974.2 thousand, and are \$56.9 thousand, or 6.2% higher than the same period in 2012. The increase is due to: (1) higher real property tax collections (up \$18.7 thousand, or 2.36%); and

(2) increased TIF payments in lieu of taxes (PILOT) which were up by \$51.9 thousand, or 50.15%; offset by (3) non-receipt of tangible personal property tax in 2013 (down \$13 thousand). The 2013 budget in this line is \$1.07 million and is projected to be up by \$150.8 thousand (16.43%) above the 2012 full-year collections. This total includes \$206.1 thousand in TIF receipts, and approximately \$5.3 thousand in other property tax revenues.

YTD Revenue by Fund



and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2013, a total of \$2.91 million is budgeted, with \$1.76 million of the total expected to come from grants and

loans. Through August 31, a total of \$908.8 thousand has been collected (31.21% of the category budget) has been collected. Most of the current shortfall is due to: \$500 thousand in Mink Street grant/loan proceeds from OPWC to be received later in 2013; \$703.7 thousand in Safe Routes to School grants not yet received; \$215.9 thousand in CHIP/CDBG project reimbursements not received; and \$225 thousand MARCS LGIF loan not yet received.

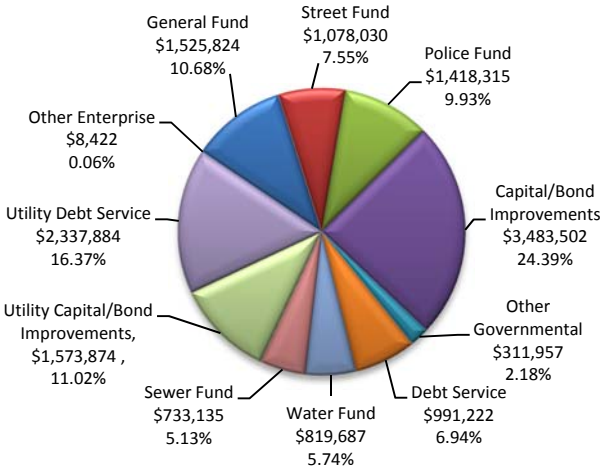
Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2013, approximately \$3.16 million has been budgeted for total service charge revenues. Year to-date collections are \$2.29 million, or 72.61% of the budget. The eight-month total is up by \$514.2 thousand (28.92%) when compared to the same period in 2012. At \$2.98 million or 94.55% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through August 31 are \$2.17 million, or 72.76% of the full-year budget in this line item. In comparison, August 2012 year to-date collections were \$1.66 million and represented 78% of the full-year 2012 actual collections. This would indicate that collections are continuing to run behind the 2013 estimates. Provided that the current trend continues, water and sewer service charge revenues could be running approximately \$200 thousand worse than budget on a full-year basis. We will continue to monitor this line closely and amend it as appropriate.

With eight months under our belt in 2013, spending appears to continue to be in line with expectations, although several areas accelerated a large part of their annual spending into the first-half of 2013. As of August 31, the combined total unencumbered balance as a percentage of the budget (for all funds) is 29.82%, and has dropped from last month's ratio of 35.37%. Current budget projections indicate that the city should end the year at a rate of 24.68%, slightly below the upper end of the target range of 15-25%.

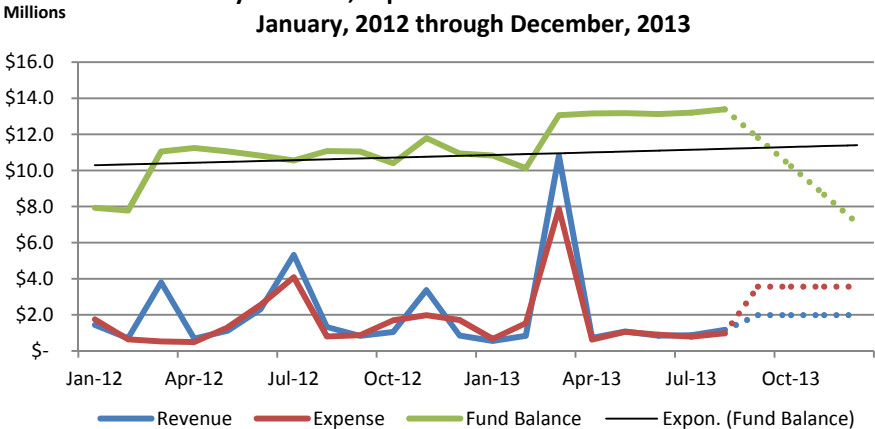
The general fund ended the month of August 2013 with an unencumbered balance of \$576,351 and is down by \$725.9 thousand, or 55.74% from August 2012. The Street (B1) fund unencumbered fund balance decreased by \$30.4 thousand (4.06%), while the Police (B13) fund declined by \$20.1 thousand (1.63%) from 2012 as well. Much of the decline is the result of increased spending from the funds on projects and equipment.

The chart on the left plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and

YTD Expenditures by Fund
(excludes encumbrances)



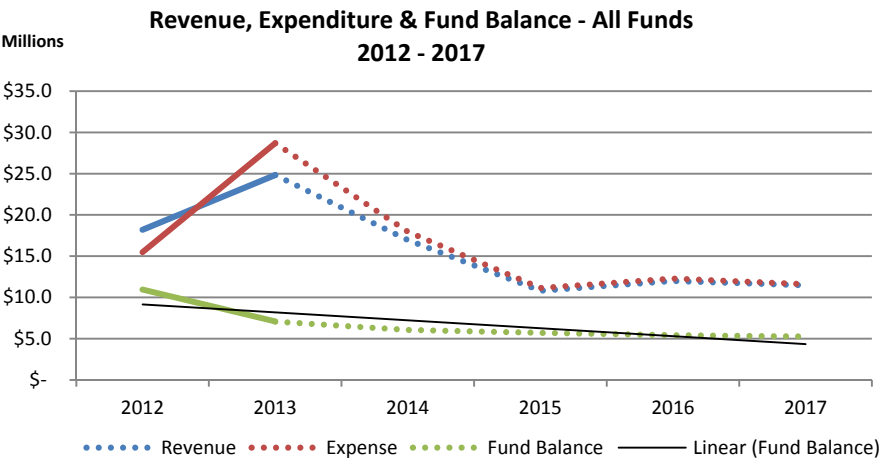
Monthly Revenue, Expenditure & Fund Balance - All Funds
January, 2012 through December, 2013



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.

Current projections call for the balance to gradually decline each year through 2017. This is due to expenses

either exceeding or being roughly equal to revenues in each of those years. We will be updating these projections during the development of the 2014 budget.



While these balance declines were not unanticipated, it will be 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: A1 – General Fund; B1 – Street Fund; B13 – Police Fund; C6 – Capital Improvements; and E1/E2 – Water/Sewer Funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF AUGUST 31, 2013**

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	-
Outstanding checks		(76,134.02)
O/S check sweep pending		75,869.42
Bank error correction in-transit		-
Bank transfer in-transit		264.60
Total PBB Council Checking Account	\$	-
PNB Council Sweep Acct (per stmt)	\$	6,748,073.06
Other in-transit		-
O/S check sweep pending		(75,869.42)
Total PNB Council Sweep	\$	6,672,203.64
Combined PNB Council Account	\$	6,672,203.64
PNB Payroll Checking Account (per stmt)	\$	1.00
Outstanding checks		-
Deposits in-transit		-
Total PNB Council Checking Account	\$	1.00
PNB Water-Sewer Checking Acct (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(57,876.91)
O/S check sweep pending		58,141.51
Bank transfer in-transit		(264.60)
Total PNB Water-Sewer Checking	\$	-
PNB Water-Sewer Sweep Acct (per stmt)	\$	2,243,261.62
Deposits in-transit		-
O/S check sweep pending		(58,141.51)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	2,185,120.11
Combined PNB Water-Sewer Account	\$	2,185,120.11
PNB Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
Total PBB Council Checking Account	\$	24,000.00
Petty Cash Funds	\$	-
Investments (at cost)		
PNB CD 6881	\$	4,430.65
STAR Ohio - Governmental		1,000,331.14
STAR Ohio - Utility		500,171.78
Raymond James - Governmental		1,999,975.68
Raymond James - Utility		999,987.85
Total Investments	\$	4,504,897.10
Total Statement Cash Balance	\$	13,386,220.85

(Not included in total bank balances)

PNB Mayors Court Account	\$	19,916.48
Deposits in transit		-
Outstanding checks/ACH		(19,416.48)
Bank error/corrections		-
Total Mayors Court	\$	500.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

A1 - General Fund	\$	788,188.91
Total General Funds	\$	788,188.91
B1 - Street Fund	\$	956,100.16
B2 - State Highway		29,073.04
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		914.44
B8 - Permissive License Tax		412,677.62
B9 - Street Levy		-
B10 - Recreation Fund		56,514.01
B11 - Park Use		20,899.51
B13 - Police Levy		1,341,598.34
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		39,968.47
B18 - Alcohol Enforcement & Education		5,921.10
B19 - Law Enforcement Trust		4,143.96
B20 - Pataskala Mobile Home Park		4,430.65
B30 - FEMA Fund		9.00
B32 - CHIP Fund		57,020.05
B33 - Safe Routes to School		17,250.66
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		366.91
C4 - Community Development Block Grant		92,619.83
Total Special Revenue	\$	3,041,693.85
D1 - Debt Service Fund	\$	232,234.93
D2 - Street Bond		30,067.19
Total Debt Service	\$	262,302.12
C2 - State Issue II Capital Improvements	\$	2,543,080.65
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		1,086,330.83
C7 - Bond Improvements		958,611.43
B36 - SR 310 TIF		785,777.75
Total Capital Projects	\$	5,380,730.58
B70 - Construction Account/Project	\$	204,025.65
F1 - Fire Escrow Fund		24,000.00
Total Escrow Funds	\$	228,025.65
Total Governmental Funds	\$	9,700,941.11
E1 - Water Fund	\$	422,065.42
E2 - Sewer Fund		1,214,931.78
E5 - Water Capital Improvements		411,021.33
E6 - Sewer Capital Improvements		443,414.34
E7 - Water Bond Improvements		214,435.16
E8 - Sewer Bond Improvements		375,663.64
E9 - Oaks Assessment		29,475.48
E12 - Water Debt Service		286,346.29
E13 - Sewer Debt Service		287,925.92
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-
Total Enterprise Funds	\$	3,685,279.74
Total All Funds	\$	13,386,220.85

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF AUGUST 31, 2013**

		+	-	=	-	=
Fund Number / Description	December 31, 2012 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	August 31, 2013 Unencumbered Fund Balance
A1 - General Fund	\$ 951,416.27	\$ 1,362,596.70	\$ 1,525,824.06	\$ 788,188.91	\$ 211,837.53	\$ 576,351.38
Total General Funds	\$ 951,416.27	\$ 1,362,596.70	\$ 1,525,824.06	\$ 788,188.91	\$ 211,837.53	\$ 576,351.38
B1 - Street Fund	\$ 699,924.23	\$ 1,334,205.56	\$ 1,078,029.63	\$ 956,100.16	\$ 177,995.46	\$ 778,104.70
B2 - State Highway	52,871.18	34,368.27	58,166.41	29,073.04	4,016.03	25,057.01
B3 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	677.23	-	914.44	-	914.44
B8 - Permissive License Tax	361,810.47	210,881.94	160,014.79	412,677.62	129,407.11	283,270.51
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	15,628.44	77,923.02	37,037.45	56,514.01	11,263.98	45,250.03
B11 - Park Use	27,377.51	15,740.00	22,218.00	20,899.51	-	20,899.51
B13 - Police Levy	1,153,892.58	1,606,020.78	1,418,315.02	1,341,598.34	128,295.69	1,213,302.65
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	36,240.45	9,253.00	5,524.98	39,968.47	420.95	39,547.52
B18 - Alcohol Enforcement & Education	5,521.10	400.00	-	5,921.10	-	5,921.10
B19 - Law Enforcement Trust	2,561.96	1,582.00	-	4,143.96	-	4,143.96
B20 - Pataskala Mobile Home Park	4,430.65	-	-	4,430.65	-	4,430.65
B30 - FEMA Fund	-	36,605.00	36,596.00	9.00	-	9.00
B32 - CHIP Fund	110,382.40	24,703.00	78,065.35	57,020.05	15,032.06	41,987.99
B33 - Safe Routes to School	2,145.05	15,282.46	176.85	17,250.66	-	17,250.66
B34 - ODNR Recreational Trail	-	-	-	-	-	-
B50 - Police K-9	696.10	-	-	696.10	-	696.10
B60 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
C4 - Community Development Block Grant	93,777.83	-	1,158.00	92,619.83	50,145.00	42,474.83
Total Special Revenue	\$ 2,569,354.07	\$ 3,367,642.26	\$ 2,895,302.48	\$ 3,041,693.85	\$ 516,576.28	\$ 2,525,117.57
D1 - Debt Service Fund	\$ 168,836.58	\$ 1,054,620.81	\$ 991,222.46	\$ 232,234.93	\$ -	\$ 232,234.93
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 198,903.77	\$ 1,054,620.81	\$ 991,222.46	\$ 262,302.12	\$ -	\$ 262,302.12
C2 - State Issue II Capital Improvements	\$ -	\$ 2,604,283.00	\$ 61,202.35	\$ 2,543,080.65	\$ 1,886,411.89	\$ 656,668.76
C3 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
C5 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
C6 - Capital Improvements	777,583.79	440,860.28	132,113.24	1,086,330.83	507,690.65	578,640.18
C7 - Bond Improvements	1,500,000.00	2,810,000.00	3,351,388.57	958,611.43	613,735.62	344,875.81
B36 - SR 310 TIF	630,499.28	155,278.47	-	785,777.75	-	785,777.75
Total Capital Projects	\$ 2,915,012.99	\$ 6,010,421.75	\$ 3,544,704.16	\$ 5,380,730.58	\$ 3,007,838.16	\$ 2,372,892.42
B70 - Construction Account/Project	\$ 200,065.16	\$ 6,972.45	\$ 3,011.96	\$ 204,025.65	\$ 5,968.94	\$ 198,056.71
F1 - Fire Escrow Fund	24,000.00	-	-	24,000.00	-	24,000.00
Total Agency/Fiduciary Funds	\$ 224,065.16	\$ 6,972.45	\$ 3,011.96	\$ 228,025.65	\$ 5,968.94	\$ 222,056.71
Total Governmental Funds	\$ 6,858,752.26	\$ 11,802,253.97	\$ 8,960,065.12	\$ 9,700,941.11	\$ 3,742,220.91	\$ 5,958,720.20
E1 - Water Fund	\$ 509,058.28	\$ 732,694.63	\$ 819,687.49	\$ 422,065.42	\$ 182,895.46	\$ 239,169.96
E2 - Sewer Fund	1,270,960.23	676,842.20	732,870.65	1,214,931.78	213,073.43	1,001,858.35
E5 - Water Capital Improvements	441,164.44	366,700.95	396,844.06	411,021.33	76,885.19	334,136.14
E6 - Sewer Capital Improvements	774,167.58	426,375.43	757,128.67	443,414.34	13,225.00	430,189.34
E7 - Water Bond Improvements	343,000.00	-	128,564.84	214,435.16	129,456.86	84,978.30
E8 - Sewer Bond Improvements	667,000.00	-	291,336.36	375,663.64	129,801.47	245,862.17
E9 - Oaks Assessment	-	38,162.48	8,687.00	29,475.48	10,131.74	19,343.74
E12 - Water Debt Service	6,651.99	1,685,587.25	1,405,892.95	286,346.29	268,538.49	17,807.80
E13 - Sewer Debt Service	67,762.20	1,152,154.88	931,991.16	287,925.92	64,781.75	223,144.17
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	-	-	-	-	-
Total Enterprise Funds	\$ 4,079,765.10	\$ 5,078,517.82	\$ 5,473,003.18	\$ 3,685,279.74	\$ 1,088,789.39	\$ 2,596,490.35
Total All Funds	\$ 10,938,517.36	\$ 16,880,771.79	\$ 14,433,068.30	\$ 13,386,220.85	\$ 4,831,010.30	\$ 8,555,210.55

\$ - 29.82%

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF AUGUST 31, 2013

Fund Number / Description	December 31, 2012 Total Cash Balance	FY 2013 Estimated Revenues	FY 2013 Budget Expenditures	FY 2012 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2013 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of August 31, 2013	FY 2013 Est Revenue Adjustments	EOY Projected Fund Balances as of August 31, 2013	Balance as % of Budget
A1 - General Fund												
Total General Funds												
B1 - Street Fund	\$ 951,416.27	\$ 1,648,901.26	\$ 1,974,711.00	\$ 47,347.40	\$ 2,022,058.40	\$ 578,259.13	\$ 272,200.00	\$ (5,816.84)	\$ 2,288,441.56	\$ 58,490.00	\$ 370,365.97	16.18%
B2 - State Highway	\$ 699,924.23	\$ 1,750,030.00	\$ 1,720,164.00	\$ 51,290.35	\$ 1,771,454.35	\$ 678,499.88	\$ 99,000.00	\$ (4,629.11)	\$ 1,865,825.24	\$ 143,787.00	\$ 727,915.99	39.01%
B3 - Ecological Preservation	\$ 52,871.18	\$ 51,061.00	\$ 45,000.00	\$ 31,947.02	\$ 76,947.02	\$ 26,985.16	-	\$ (218.47)	\$ 76,728.55	-	\$ 27,203.63	35.45%
B5 - JEDD Income Tax	\$ 1,000.00	-	-	-	-	\$ 1,000.00	-	-	-	-	\$ 1,000.00	100.00%
B8 - Permissive License Tax	\$ 237.21	-	-	-	-	\$ 237.21	-	-	-	-	\$ 237.21	100.00%
B9 - Street Levy	\$ 361,810.47	\$ 220,000.00	\$ 363,600.00	\$ 77,358.40	\$ 440,958.40	\$ 140,852.07	\$ 55,000.00	\$ (8,374.94)	\$ 487,583.46	\$ 57,145.00	\$ 151,372.01	31.05%
B10 - Recreation Fund	\$ 15,628.44	\$ 78,000.00	\$ 72,923.00	\$ 100.00	\$ 73,023.00	\$ 20,605.44	\$ 20,000.00	\$ (100.00)	\$ 92,923.00	\$ 1,000.00	\$ 17,055.44	18.4%
B11 - Park Use	\$ 27,377.51	\$ 17,500.00	\$ 15,000.00	-	\$ 15,000.00	\$ 29,877.51	\$ 15,000.00	-	\$ 30,000.00	-	\$ 14,877.51	49.59%
B13 - Police Levy	\$ 1,153,892.58	\$ 2,283,500.00	\$ 2,443,186.00	\$ 25,053.23	\$ 2,468,239.23	\$ 969,153.35	\$ 233,960.00	\$ (4,101.53)	\$ 2,698,097.70	\$ 195,880.05	\$ 935,174.93	34.66%
B14 - Immobilization	\$ 490.00	-	-	-	-	\$ 490.00	-	-	-	-	\$ 490.00	100.00%
B17 - Mayor's Court Computer	\$ 36,240.45	\$ 13,000.00	\$ 12,800.00	\$ 420.95	\$ 13,220.95	\$ 36,019.50	\$ 1,000.00	-	\$ 14,220.95	-	\$ 35,019.50	246.25%
B18 - Alcohol Enforcement & Education	\$ 5,521.10	\$ 500.00	\$ 500.00	-	\$ 500.00	\$ 5,521.10	-	-	\$ 500.00	-	\$ 5,521.10	1104.22%
B19 - Law Enforcement Trust	\$ 2,561.96	\$ 1,000.00	\$ 1,000.00	-	\$ 1,000.00	\$ 2,561.96	-	-	\$ 1,000.00	-	\$ 2,836.96	283.70%
B20 - Pataskala Mobile Home Park	\$ 4,430.65	-	-	-	-	\$ 4,430.65	-	-	-	-	\$ 4,430.65	100.00%
B30 - FEMA Fund	-	-	-	-	-	-	\$ 36,596.00	-	\$ 36,596.00	\$ 36,605.00	\$ 9.00	0.02%
B32 - CHIP Fund	\$ 110,382.40	\$ 240,000.00	\$ 240,000.00	-	\$ 240,000.00	\$ 110,382.40	-	-	\$ 240,000.00	-	\$ 110,382.40	45.99%
B33 - Safe Routes to School	\$ 2,145.05	\$ 741,430.00	\$ 741,430.00	-	\$ 741,430.00	\$ 2,145.05	\$ 7,678.05	-	\$ 749,108.05	\$ 7,678.05	\$ 2,145.05	0.29%
B34 - ODNR Recreational Trail	-	-	-	-	-	-	-	-	-	-	-	100.00%
B50 - Police K-9	\$ 696.10	-	-	-	-	\$ 696.10	-	-	-	-	\$ 696.10	100.00%
B60 - Sequoia Centennial Fund	\$ 366.91	-	-	-	-	\$ 366.91	-	-	-	-	\$ 366.91	100.00%
C4 - Community Development Block Grant	\$ 93,777.83	\$ 92,000.00	\$ 92,000.00	-	\$ 92,000.00	\$ 93,777.83	\$ 45,000.00	-	\$ 137,000.00	-	\$ 48,777.83	35.60%
Total Special Revenue	\$ 2,569,354.07	\$ 5,488,021.00	\$ 5,747,603.00	\$ 186,169.95	\$ 5,933,772.95	\$ 2,123,607.12	\$ 513,234.05	\$ (17,424.05)	\$ 6,429,582.95	\$ 442,370.10	\$ 2,070,162.22	32.20%
D1 - Debt Service Fund	\$ 168,836.58	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 178,515.58	\$ 30,300.00	\$ -	\$ 2,587,232.00	\$ 77,938.90	\$ 226,154.48	0.00%
D2 - Street Bond	\$ 30,067.19	-	-	-	-	\$ 30,067.19	-	-	-	-	\$ 30,067.19	0.00%
Total Debt Service	\$ 198,903.77	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 208,582.77	\$ 30,300.00	\$ -	\$ 2,587,232.00	\$ 77,938.90	\$ 256,221.67	0.00%
C2 - State Issue II Capital Improvements	\$ -	\$ 3,104,283.00	\$ 3,104,283.00	\$ -	\$ 3,104,283.00	\$ -	\$ -	\$ -	\$ 3,104,283.00	\$ -	\$ -	0.00%
C3 - Courrier Bridge Improvement	\$ 59.08	-	-	-	-	\$ 59.08	-	-	-	-	\$ 59.08	100.00%
C5 - Municipal Building Purchase	\$ 6,870.84	-	-	-	-	\$ 6,870.84	-	-	-	-	\$ 6,870.84	100.00%
C6 - Capital Improvements	\$ 777,583.79	\$ 481,250.00	\$ 778,088.00	\$ 180,318.49	\$ 958,406.49	\$ 300,427.30	\$ 33,650.00	\$ (83,766.57)	\$ 908,289.92	\$ 26,000.00	\$ 376,543.87	41.46%
C7 - Bond Improvements	\$ 1,500,000.00	\$ 3,494,283.00	\$ 4,244,283.00	-	\$ 4,244,283.00	\$ 750,000.00	\$ 115,000.00	-	\$ 4,359,283.00	\$ 115,000.00	\$ 750,000.00	17.20%
B36 - SR 310 TIF	\$ 630,499.28	\$ 106,081.02	\$ 2,500.00	\$ 14.41	\$ 2,514.41	\$ 734,065.89	-	\$ (14.41)	\$ 2,500.00	\$ 100,000.00	\$ 834,080.30	33363.21%
Total Capital Projects	\$ 2,915,012.99	\$ 7,185,897.02	\$ 8,129,154.00	\$ 180,332.90	\$ 8,309,486.90	\$ 1,791,423.11	\$ 148,650.00	\$ (83,780.98)	\$ 8,374,355.92	\$ 241,000.00	\$ 1,967,554.09	23.49%
B70 - Construction Account/Project	\$ 200,065.16	\$ -	\$ 175,000.00	\$ 260.00	\$ 175,260.00	\$ 24,805.16	\$ -	\$ (260.00)	\$ 175,000.00	\$ 5,000.00	\$ 30,065.16	17.18%
F1 - Fire Escrow Fund	\$ 24,000.00	-	\$ 24,000.00	-	\$ 24,000.00	\$ -	\$ -	-	\$ 24,000.00	-	\$ -	0.00%
Total Fiduciary/Agency	\$ 224,065.16	\$ -	\$ 199,000.00	\$ 260.00	\$ 199,260.00	\$ 24,805.16	\$ -	\$ (260.00)	\$ 199,000.00	\$ 5,000.00	\$ 30,065.16	15.11%
Total Governmental Funds	\$ 6,858,752.26	\$ 16,889,430.28	\$ 18,607,400.00	\$ 414,110.25	\$ 19,021,510.25	\$ 4,726,672.29	\$ 964,384.05	\$ (107,281.87)	\$ 19,878,612.43	\$ 824,799.00	\$ 4,694,369.11	23.62%
E1 - Water Fund	\$ 509,058.28	\$ 1,163,846.00	\$ 1,256,332.00	\$ 24,800.94	\$ 1,281,132.94	\$ 391,771.34	\$ 36,250.00	\$ (17,006.51)	\$ 1,300,376.43	\$ (50,000.00)	\$ 322,527.85	24.80%
E2 - Sewer Fund	\$ 1,270,960.23	\$ 1,066,793.00	\$ 1,285,391.00	\$ 55,917.65	\$ 1,341,308.65	\$ 996,444.58	\$ 38,750.00	\$ (19,213.73)	\$ 1,360,844.92	\$ (76,543.00)	\$ 900,365.31	66.16%
E5 - Water Capital Improvements	\$ 441,164.44	\$ 350,652.00	\$ 185,990.00	\$ 200,253.30	\$ 386,243.30	\$ 405,573.14	\$ 112,500.00	\$ (23,831.20)	\$ 474,912.10	\$ 67,500.00	\$ 384,404.34	80.94%
E6 - Sewer Capital Improvements	\$ 774,167.58	\$ 431,109.00	\$ 377,666.00	\$ 302,264.99	\$ 679,930.99	\$ 525,345.59	\$ 131,000.00	\$ (4,882.92)	\$ 806,048.07	\$ 109,500.00	\$ 508,728.51	63.11%
E7 - Water Bond Improvements	\$ 343,000.00	-	\$ 343,000.00	-	\$ 343,000.00	\$ -	-	-	\$ 343,000.00	-	\$ -	0.00%
E8 - Sewer Bond Improvements	\$ 667,000.00	-	\$ 667,000.00	-	\$ 667,000.00	\$ -	-	-	\$ 667,000.00	-	\$ -	0.00%
E9 - Oaks Assessment	\$ -	\$ 19,312.00	-	-	-	\$ 19,312.00	\$ 19,000.00	-	\$ 19,000.00	\$ 18,850.00	\$ 19,162.00	100.85%
E12 - Water Debt Service	\$ 6,651.99	\$ 2,013,990.00	\$ 2,013,990.00	-	\$ 2,013,990.00	\$ 6,651.99	\$ 10,000.00	-	\$ 2,023,990.00	\$ 107,000.00	\$ 103,651.99	5.12%
E13 - Sewer Debt Service	\$ 67,762.20	\$ 1,810,666.00	\$ 1,810,666.00	-	\$ 1,810,666.00	\$ 67,762.20	\$ 6,000.00	-	\$ 1,816,666.00	\$ 86,000.00	\$ 147,762.20	8.13%
E14 - Water Treatment Plant #2	\$ 0.38	-	-	-	-	\$ 0.38	-	-	-	-	\$ 0.38	100.00%
E15 - WWT Phase II	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total Enterprise Funds	\$ 4,079,765.10	\$ 6,856,368.00	\$ 7,940,035.00	\$ 583,236.88	\$ 8,523,271.88	\$ 2,412,861.22	\$ 353,500.00	\$ (64,934.36)	\$ 8,811,837.52	\$ 262,307.00	\$ 2,386,602.58	27.08%
Total All Funds	\$ 10,938,517.36	\$ 23,745,798.28	\$ 26,547,435.00	\$ 997,347.13	\$ 27,544,782.13	\$ 7,139,533.51	\$ 1,317,884.05	\$ (172,216.23)	\$ 28,690,449.95	\$ 1,087,106.00	\$ 7,080,971.67	24.68%

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH AUGUST 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
1 - Taxes	\$ 751,070.86	\$ 3,666,320.44	\$ 4,888,467.28	\$ 1,222,146.84	\$ 4,426,617.28	\$ 461,850.00
1 - Property Taxes	\$ 428,690.04	\$ 974,203.33	\$ 1,067,987.28	\$ 93,783.95	\$ 922,987.28	\$ 145,000.00
2 - Income Taxes	\$ 322,380.82	\$ 2,692,117.11	\$ 3,820,480.00	\$ 1,128,362.89	\$ 3,503,630.00	\$ 316,850.00
2 - Intergovernmental	\$ 90,334.49	\$ 908,783.03	\$ 2,911,763.05	\$ 2,002,980.02	\$ 2,797,835.00	\$ 113,928.05
1 - State-Shared Taxes & Permits	\$ 90,334.49	\$ 802,124.38	\$ 1,145,125.00	\$ 343,000.62	\$ 1,103,520.00	\$ 41,605.00
2 - Grants & Loans	\$ -	\$ 97,132.01	\$ 1,756,138.05	\$ 1,659,006.04	\$ 1,691,315.00	\$ 64,823.05
3 - Special Assessments	\$ -	\$ 9,526.64	\$ 10,500.00	\$ 973.36	\$ 3,000.00	\$ 7,500.00
3 -Charges for Service	\$ 278,293.87	\$ 2,291,728.55	\$ 3,156,400.00	\$ 864,671.45	\$ 3,119,400.00	\$ 37,000.00
1 - Water & Sewer	\$ 270,432.22	\$ 2,171,555.08	\$ 2,984,400.00	\$ 812,844.92	\$ 2,947,400.00	\$ 37,000.00
2 - Other Fees & Charges	\$ 7,861.65	\$ 120,173.47	\$ 172,000.00	\$ 51,826.53	\$ 172,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 19,804.19	\$ 202,617.24	\$ 251,800.00	\$ 49,182.76	\$ 229,650.00	\$ 22,150.00
1 - Fines & Forfeitures	\$ 15,376.63	\$ 131,554.05	\$ 168,900.00	\$ 37,345.95	\$ 159,250.00	\$ 9,650.00
2 - Licenses & Permits	\$ 4,427.56	\$ 71,063.19	\$ 82,900.00	\$ 11,836.81	\$ 70,400.00	\$ 12,500.00
5 - Miscellaneous Revenue	\$ 25,713.85	\$ 5,667,422.53	\$ 9,227,069.90	\$ 3,559,647.37	\$ 9,037,166.00	\$ 189,903.90
1 - Investment Income	\$ 493.50	\$ 5,177.22	\$ 5,500.00	\$ 322.78	\$ 4,010.00	\$ 1,490.00
2 - Other Misc Revenue	\$ 25,220.35	\$ 5,662,245.31	\$ 9,221,569.90	\$ 3,559,324.59	\$ 9,033,156.00	\$ 188,413.90
6 - Transfers & Advances	\$ -	\$ 4,143,900.00	\$ 4,397,404.05	\$ 253,504.05	\$ 4,135,130.00	\$ 262,274.05
1 - Interfund Advances	\$ -	\$ 4,143,900.00	\$ 4,375,404.05	\$ 231,504.05	\$ 4,113,130.00	\$ 262,274.05
2 - Interfund Transfers	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
Grand Total	\$1,165,217.26	\$16,880,771.79	\$24,832,904.28	\$7,952,132.49	\$23,745,798.28	\$1,087,106.00

CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH AUGUST 31, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget	Adjs
1 - Wages & Benefits	\$ 269,762.49	\$ 2,429,799.14	\$ 25.05	\$ 4,050,540.00	\$ 1,620,715.81	\$ 4,054,040.00	\$ -	\$ (3,500.00)	
3 - Contractual Services	\$ 150,803.92	\$ 765,271.17	\$ 334,867.09	\$ 1,760,583.56	\$ 660,445.30	\$ 1,460,596.00	\$ 66,877.56	\$ 233,110.00	
4 - Supplies & General Operating	\$ 153,951.25	\$ 1,237,212.64	\$ 564,411.89	\$ 2,450,755.86	\$ 649,131.33	\$ 2,145,336.00	\$ 106,919.86	\$ 198,500.00	
5 - Capital Outlay	\$ 407,046.59	\$ 2,486,522.50	\$ 3,588,254.29	\$ 9,646,466.48	\$ 3,571,689.69	\$ 8,362,633.00	\$ 651,333.48	\$ 632,500.00	
6 - Debt Service	\$ -	\$ 3,333,766.85	\$ 343,451.98	\$ 6,441,700.00	\$ 2,764,481.17	\$ 6,376,700.00	\$ -	\$ 65,000.00	
7 - Transfers & Advances	\$ -	\$ 4,180,496.00	\$ -	\$ 4,340,404.05	\$ 159,908.05	\$ 4,148,130.00	\$ -	\$ 192,274.05	
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 981,564.25	\$14,433,068.30	\$ 4,831,010.30	\$28,690,449.95	\$ 9,426,371.35	\$26,547,435.00	\$ 825,130.90	\$ 1,317,884.05	

Certificate of County Auditor
Issued Along With An Amended Certificate of Estimated Resources
Which Also Establishes or Amends the Total Appropriations

Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
August 12, 2013

Jamie Nicholson, Finance Director
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1st, 2013, as determined by the Budget Commission of said County.

Michael L. Smith

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

August 12, 2013	AMENDED CITY OF PATASKALA January 1, 2013 UNEC. BALANCE	OFFICIAL ESTIMATED LICKING COUNTY TAXES	CERTIFICATE RESOURCES OTHER	OF TOTAL
GENERAL	\$ 1,103,874.03	\$ 816,906.26	\$ 895,485.00	\$ 2,816,265.29
SPECIAL REVENUE	\$ 2,383,184.12	\$ -	\$ 5,930,391.10	\$ 8,313,575.22
DEBT SERVICE	\$ 198,903.77	\$ -	\$ 2,644,549.90	\$ 2,843,453.67
CAPITAL PROJECTS	\$ 2,734,680.09	\$ -	\$ 7,426,897.02	\$ 10,161,577.11
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 3,496,528.22	\$ -	\$ 7,118,675.00	\$ 10,615,203.22
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
TOTAL	\$ 9,941,170.23	\$ 816,906.26	\$ 24,015,998.02	\$ 34,774,074.51

<u>GENERAL FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
A1 GENERAL FUND	\$ 904,068.87	\$ 816,906.26	\$ 890,485.00	\$ 2,611,460.13
B70 CONSTRUCTION ACCTS.	\$ 199,805.16	\$ -	\$ 5,000.00	\$ 204,805.16
TOTAL	\$ 1,103,874.03	\$ 816,906.26	\$ 895,485.00	\$ 2,816,265.29

<u>SPECIAL REVENUE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B1 STREET FUND	\$ 648,633.88	\$ -	\$ 1,893,817.00	\$ 2,542,450.88
B2 STATE HIGHWAY	\$ 20,924.16	\$ -	\$ 51,061.00	\$ 71,985.16
B3 ECOLOGICAL PRESERVATION FUND	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
B5 PATASKALA CORP PARK JEDD	\$ 237.21	\$ -	\$ -	\$ 237.21
B8 PERMISSIVE - CITY	\$ 284,452.07	\$ -	\$ 277,145.00	\$ 561,597.07
B9 STREET LEVY FUND	\$ -	\$ -	\$ -	\$ -
B10 RECREATION FUND	\$ 15,528.44	\$ -	\$ 79,000.00	\$ 94,528.44
B11 PARK USE	\$ 27,377.51	\$ -	\$ 17,500.00	\$ 44,877.51
B13 POLICE	\$ 1,128,839.35	\$ -	\$ 2,479,380.05	\$ 3,608,219.40
B14 IMMOBOLIZATION	\$ 490.00	\$ -	\$ -	\$ 490.00
B17 COURT COMPUTER	\$ 35,819.50	\$ -	\$ 13,000.00	\$ 48,819.50
B18 ALCOHOL ENFORCEMENT	\$ 5,521.10	\$ -	\$ 500.00	\$ 6,021.10
B19 LAW ENFORCEMENT	\$ 2,561.96	\$ -	\$ 1,275.00	\$ 3,836.96
B20 MOBILE PARK TRUST FUND	\$ 4,430.65	\$ -	\$ -	\$ 4,430.65
B30 FEMA FUND	\$ -	\$ -	\$ 36,605.00	\$ 36,605.00
B32 CHIP	\$ 110,382.40	\$ -	\$ 240,000.00	\$ 350,382.40
B33 SAFE ROUTES TO SCHOOLS	\$ 2,145.05	\$ -	\$ 749,108.05	\$ 751,253.10
B34 ODNR RECREATIONAL TRAIL	\$ -	\$ -	\$ -	\$ -
B50 POLICE K-9 UNIT	\$ 696.10	\$ -	\$ -	\$ 696.10
B60 SESQUECENTENNIAL	\$ 366.91	\$ -	\$ -	\$ 366.91
C4 CDBG	\$ 93,777.83	\$ -	\$ 92,000.00	\$ 185,777.83
TOTAL	\$ 2,383,184.12	\$ -	\$ 5,930,391.10	\$ 8,313,575.22

<u>DEBT SERVICE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
D1 DEBT SERVICE	\$ 168,836.58	\$ -	\$ 2,644,549.90	\$ 2,813,386.48
D2 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
TOTAL	\$ 198,903.77	\$ -	\$ 2,644,549.90	\$ 2,843,453.67

<u>CAPITAL PROJECTS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B36 STATE ROUTE 310 TIF	\$ 630,484.87	\$ -	\$ 206,081.02	\$ 836,565.89
C2 ISSUE I	\$ -	\$ -	\$ 3,104,283.00	\$ 3,104,283.00
C3 COURTER BRIDGE IMP	\$ 59.08	\$ -	\$ -	\$ 59.08
C5 MUNICIPAL BUILDING	\$ 6,870.84	\$ -	\$ -	\$ 6,870.84

C6 CAPITAL IMPROVEMENT	\$ 597,265.30	\$ -	\$ 507,250.00	\$ 1,104,515.30
C7 BOND IMPROVEMENTS	\$ 1,500,000.00	\$ -	\$ 3,609,283.00	\$ 5,109,283.00
TOTAL	\$ 2,734,680.09	\$ -	\$ 7,426,897.02	\$ 10,161,577.11

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

<u>ENTERPRISE FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
E1 WATER FUND	\$ 484,257.34	\$ -	\$ 1,113,846.00	\$ 1,598,103.34
E2 SEWER FUND	\$ 1,215,042.58	\$ -	\$ 990,250.00	\$ 2,205,292.58
E5 WATER CAPITAL IMPROVEMENT	\$ 240,911.14	\$ -	\$ 418,152.00	\$ 659,063.14
E6 SEWER CAPITAL IMPROVEMENT	\$ 471,902.59	\$ -	\$ 540,609.00	\$ 1,012,511.59
E7 WATER BOND IMPROVEMENTS	\$ 343,000.00	\$ -	\$ -	\$ 343,000.00
E8 SEWER BOND IMPROVEMENTS	\$ 667,000.00	\$ -	\$ -	\$ 667,000.00
E9 OAKS SPECIAL ASSESSMENT DEBT	\$ -	\$ -	\$ 38,162.00	\$ 38,162.00
E12 WATER DEBT SERVICE FUND	\$ 6,651.99	\$ -	\$ 2,120,990.00	\$ 2,127,641.99
E13 SEWER DEBT SERVICE FUND	\$ 67,762.20	\$ -	\$ 1,896,666.00	\$ 1,964,428.20
E14 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
E15 WWTP PHASE II FUND	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,496,528.22	\$ -	\$ 7,118,675.00	\$ 10,615,203.22

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

<u>FIDUCIARY FUNDS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
F1 - FIRE ESCROW FUND	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2013 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

BUDGET COMMISSION

Michael L. Smith

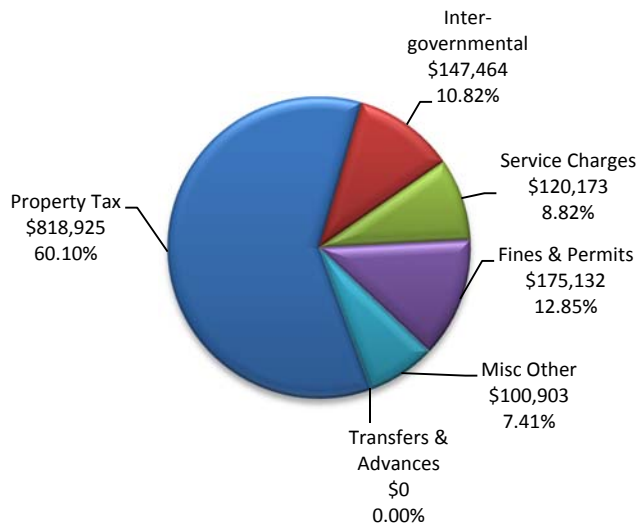
Kenneth Oswalt

Scott K. Ryan

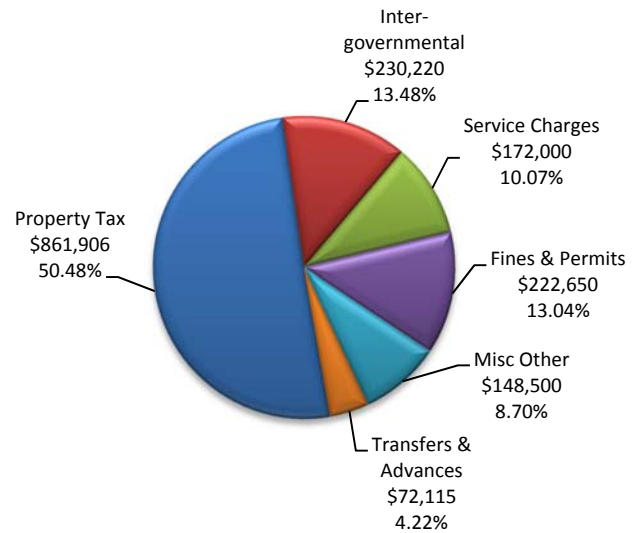
General Fund (A1)

Revenue – On a year to-date basis, the general fund has been credited with total revenue of approximately \$1.36 million, which reflects 79.81% of budget. Excluding the impact of interfund advance repayments in the calculation and the timing of the semi-annual property tax receipt, the total collected amount becomes 66.63% of budget. On a year to-date basis through August 31, general fund revenues are running on budget when compared to a straight-line rate of 66.67%.

YTD General Fund Revenue by Source



General Fund Revenue - Budget

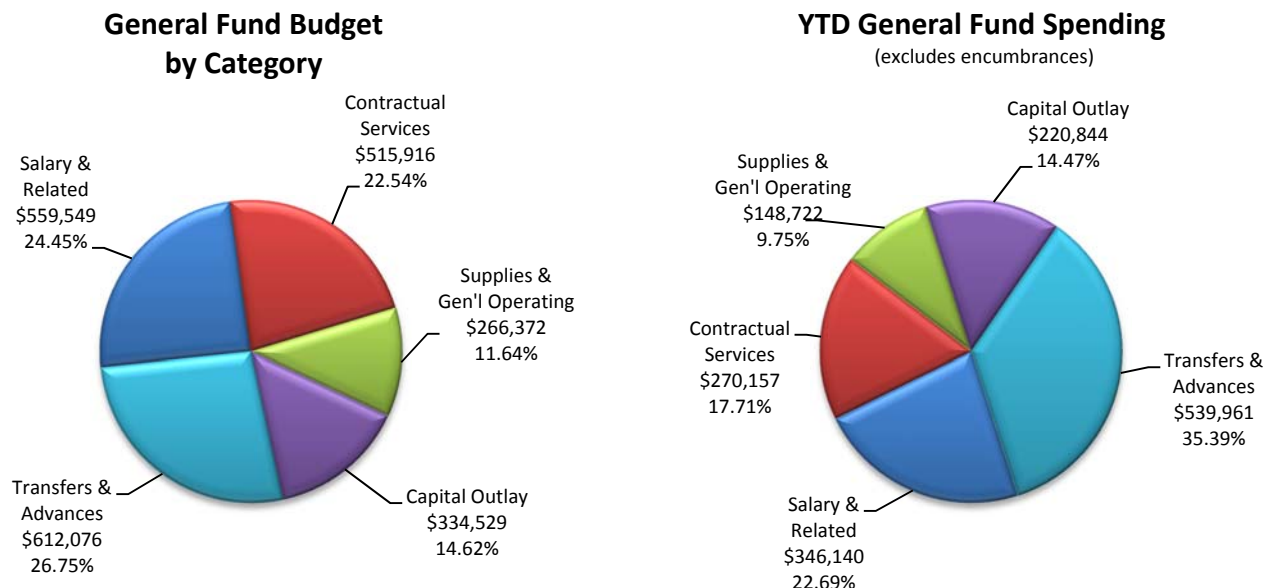


The largest revenue source for the general fund is property taxes, which account for 50.48% of the 2013 fund revenue budget. The 2013 budget is \$861.9 thousand, and is projected to up by \$61.0 thousand (7.62%) from 2012 full-year collections. To-date, the general fund has received \$818.9 thousand in property taxes, or 95.01% of budget. This total is up by \$18.0 thousand (2.25%) from the same period in 2012.

Intergovernmental revenues represent the second largest revenue category for the general fund. For 2013, it is projected to account for approximately \$230.2 thousand (13.48% 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. Through August 31, the fund has received \$147.4 thousand in this category, and is running behind budget by \$6.0 thousand (2.61%). The total is up by \$2.4 thousand, or 1.68%, from the same eight-month period in 2012 and is due to: increased special assessments for property maintenance, etc. (up \$5.2), \$2.0 thousand grant received in 2012 (non-recurring in 2013), and increased estate tax revenue (up \$12.4); offset by lower local government fund (LGF) revenues (down \$14.8 thousand).

Fines, licenses and permits revenue is the other major general fund revenue source. The 2013 budget in this category is \$222.7 thousand (13.04% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$175.1 thousand in this category to-date (78.66% of budget), and is down by \$9.2 thousand (4.99%) from 2012. The variance is due to increased collection of building permits and licenses (up \$8.8 thousand or 21.54%), offset by reduced fines and forfeitures (down \$19.0 thousand or 13.69%).

Expenditures – The general fund has a total appropriated expenditure budget for 2013 of approximately \$2.29 million. Total spending through August 31 is \$1.53 million, and is equal to 66.68% of the budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 58.81% of budget versus a straight-line basis of 66.67%. Most of the categories are within the straight-line rate with the exception of contractual services, which is only 52.36% of budget.



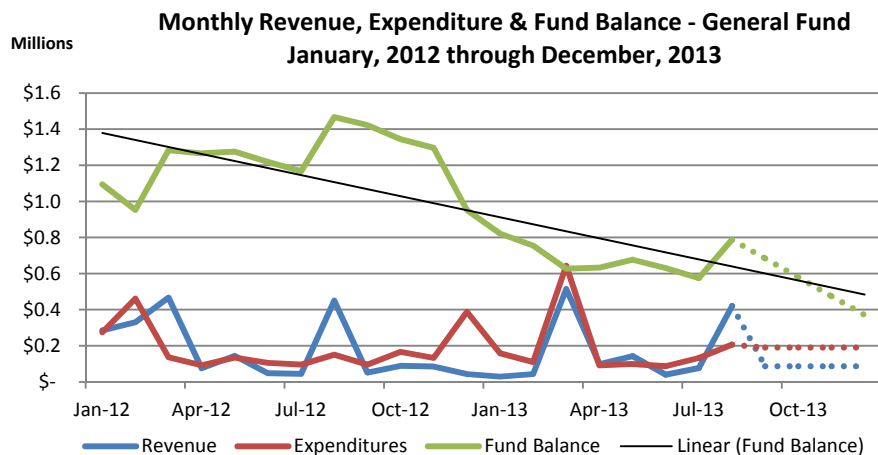
Other than interfund transfers and advances, salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$559.5 thousand, or 24.45% of the general fund budget. Spending through August 31 is \$346.1 thousand, or 61.86% budget. This category is in-line with expectations through eight months when compared to the straight-line rate of 66.67%.

Contractual services is another major expense category in the general fund. The 2013 budget in this category is \$516.0 thousand (22.54% of budget) and provides for non-employee personal services. Spending through August 31 is \$270.2 thousand, or 52.36% of budget, and is running below budget on a year to-date basis. Including encumbrances (i.e., purchase orders) in the total, 75.78% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We will continue to monitor this category closely to ensure that spending remains within the approved budget.

Supplies and 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 2013 budget of \$266.4 thousand, or 11.64% of the fund's budget. Spending to-date is \$148.7 thousand or 55.83% of budget. Including encumbrances in the calculation, the total spent or committed is \$213.3 thousand (80.08% of budget). Spending in this category is up by \$45.4 thousand (43.93%) from the same eight-month period in 2012. Much of the variance is due to: annual dues and memberships being paid in January for the entire year; copier lease payments; and additional community communication piece mailings.

Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street and Police 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

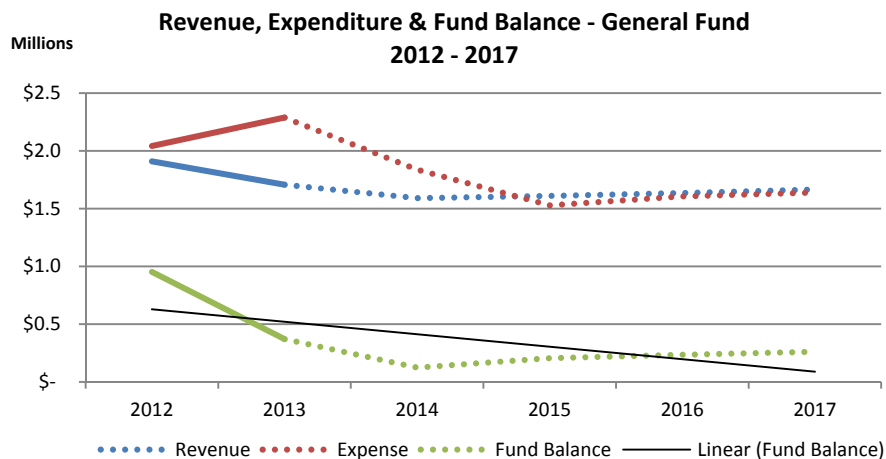
(and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart on the 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 general fund has been declining consistently over the past 20 months. With the exception of August 2013, it also is projected to decline. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The expense pike in February 2012 was the result of: (1) payment of \$100 thousand on the municipal building note; (2) annual payment of \$60 thousand to the Licking County Board of Health; and (3) a \$26 thousand interfund transfer. 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.



Current projections call for the balance to decline through 2014, and then stabilize. The primary driver of the stabilization is the final balloon payment on the municipal building note will be made in 2014. From that point on, the revenues and expenditures are projected to gradually grow over the following three years.

CITY OF PATASKALA, OHIO
AUGUST 2013 YTD ANALYSIS - General Fund (A1)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 951,416	\$ 951,416			\$ 1,083,726	\$ 1,083,726				
REVENUE										
Taxes										
Property Taxes	\$ 818,925	\$ 861,906	\$ 42,981	95.01%	\$ 800,884	\$ 944,941	\$ 144,057	84.75%	\$ 18,041	2.25%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ 818,925	\$ 861,906	\$ 42,981	95.01%	\$ 800,884	\$ 944,941	\$ 144,057	84.75%	\$ 18,041	2.25%
Intergovernmental										
State Shared Taxes & Permits	\$ 137,937	\$ 219,720	\$ 81,783	62.78%	\$ 138,655	\$ 241,170	\$ 102,515	57.49%	\$ (718)	-0.52%
Grants & Loans	-	-	-	0.00%	2,000	-	(2,000)	100.00%	(2,000)	-100.00%
Special Assessments	9,527	10,500	973	90.73%	4,369	3,000	(1,369)	145.64%	5,157	118.04%
Total Intergovernmental	\$ 147,464	\$ 230,220	\$ 82,756	64.05%	\$ 145,024	\$ 244,170	\$ 99,146	59.39%	\$ 2,439	1.68%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	120,173	172,000	51,827	69.87%	114,680	159,500	44,820	71.90%	5,494	4.79%
Total Charges for Service	\$ 120,173	\$ 172,000	\$ 51,827	69.87%	\$ 114,680	\$ 159,500	\$ 44,820	71.90%	\$ 5,494	4.79%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 119,809	\$ 157,250	\$ 37,441	76.19%	\$ 138,816	\$ 150,000	\$ 11,184	92.54%	\$ (19,007)	-13.69%
Building, Licenses & Permits	54,643	64,650	10,007	84.52%	44,865	60,000	15,135	74.78%	9,778	21.79%
Other Permits	680	750	70	90.67%	655	-	(655)	100.00%	25	3.82%
Total Fines, Licenses & Permits	\$ 175,132	\$ 222,650	\$ 47,518	78.66%	\$ 184,336	\$ 210,000	\$ 25,664	87.78%	\$ (9,205)	-4.99%
Other Sources										
Investment Income	\$ 5,177	\$ 5,500	\$ 323	94.13%	\$ 4,097	\$ 4,000	\$ (97)	102.44%	\$ 1,080	26.35%
Rental Income	73,016	105,000	31,984	69.54%	77,806	100,000	22,194	77.81%	(4,790)	-6.16%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	22,710	38,000	15,290	59.76%	14,363	5,000	(9,363)	287.26%	8,347	58.12%
Total Other Sources	\$ 100,903	\$ 148,500	\$ 47,597	67.95%	\$ 96,266	\$ 109,000	\$ 12,734	88.32%	\$ 4,637	4.82%
Transfers										
Transfers & Advances In	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ (216,636)	-100.00%
Total Transfers	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ (216,636)	-100.00%
Grand Total Revenue	\$ 1,362,597	\$ 1,707,391	\$ 344,795	79.81%	\$ 1,557,827	\$ 1,884,247	\$ 326,420	82.68%	\$ (195,230)	-12.53%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ 216,636	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ 216,636	-100.00%
Adjusted Grand Total Revenue	\$ 1,362,597	\$ 1,635,276	\$ 272,680	83.33%	\$ 1,341,191	\$ 1,667,611	\$ 326,420	80.43%	\$ 21,406	1.60%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 346,140	\$ 559,549	\$ 213,409	38.14%	\$ 25	\$ 213,384	38.14%	\$ 500,692	\$ (154,552)	-30.87%
Contractual Services	270,157	515,916	245,758	47.64%	120,813	124,945	24.22%	274,332	(4,175)	-1.52%
Supplies & General Operating	148,722	266,372	117,650	44.17%	64,596	53,053	19.92%	103,333	45,389	43.93%
Capital Outlay	220,844	334,529	113,685	33.98%	26,403	87,282	26.09%	170,100	50,744	29.83%
Debt Service	-	-	-	0.00%	-	-	0.00%	100,000	(100,000)	-100.00%
Transfers & Advances	539,961	612,076	72,115	11.78%	-	72,115	11.78%	26,400	513,561	1945.31%
Grand Total Expenditures	\$ 1,525,824	\$ 2,288,442	\$ 762,618	33.32%	\$ 211,838	\$ 550,780	24.07%	\$ 1,174,856	\$ 350,968	29.87%
Adjustments:										
- Interfund transfers & advances	\$ (539,961)	\$ (612,076)	\$ (1,152,037)	188.22%	\$ -	\$ 72,115	11.78%	\$ (26,400)	\$ (513,561)	1945.31%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (539,961)	\$ (612,076)	\$ (72,115)	11.78%	\$ -	\$ 72,115	11.78%	\$ (26,400)	\$ (513,561)	1945.31%
Adjusted Grand Total Expenditures	\$ 985,863	\$ 1,676,366	\$ 690,503	41.19%	\$ 211,838	\$ 478,665	28.55%	\$ 1,148,456	\$ (162,593)	-14.16%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 788,189	\$ 370,366			\$ 576,351			\$ 1,466,697		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - General Fund (A1)
THROUGH AUGUST 31, 2013

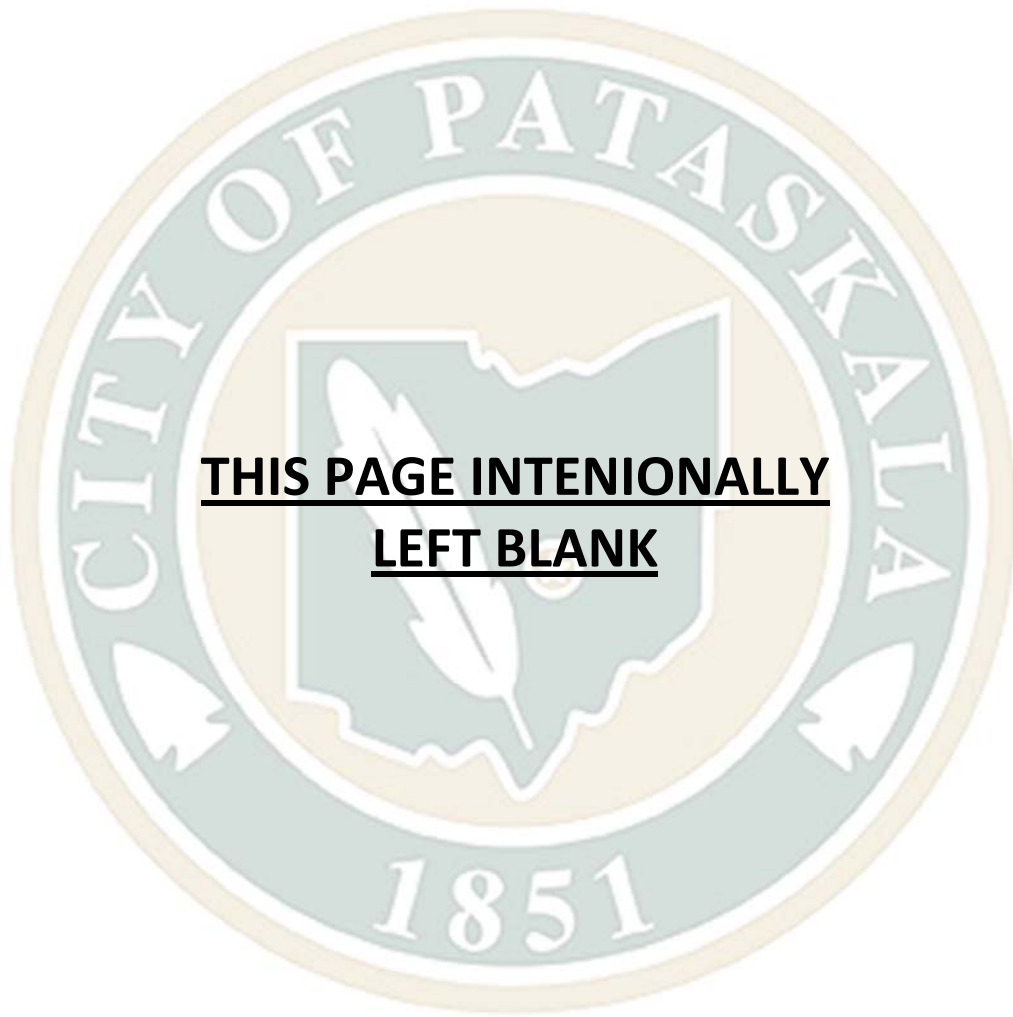
Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$ 420,260.04	\$1,362,596.70	\$1,707,391.26	\$344,794.56	\$1,648,901.26	\$ 58,490.00
1 - Taxes	\$ 376,930.55	\$ 818,924.86	\$ 861,906.26	\$ 42,981.40	\$ 816,906.26	\$ 45,000.00
1 - Property Taxes	\$ 376,930.55	\$ 818,924.86	\$ 861,906.26	\$ 42,981.40	\$ 816,906.26	\$ 45,000.00
1 - Real Property Taxes	\$ 375,215.31	\$ 814,460.12	\$ 856,627.26	\$ 42,167.14	\$ 811,627.26	\$ 45,000.00
2 - Other Property Taxes	\$ 1,715.24	\$ 4,464.74	\$ 5,279.00	\$ 814.26	\$ 5,279.00	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 5,023.73	\$ 147,463.62	\$ 230,220.00	\$ 82,756.38	\$ 217,720.00	\$ 12,500.00
1 - State-Shared Taxes & Permits	\$ 5,023.73	\$ 137,936.98	\$ 219,720.00	\$ 81,783.02	\$ 214,720.00	\$ 5,000.00
1 - Local Government Fund	\$ 3,163.13	\$ 30,467.72	\$ 48,000.00	\$ 17,532.28	\$ 68,000.00	\$ (20,000.00)
2 - Rollback/Homestead	\$ -	\$ 56,869.43	\$ 113,220.00	\$ 56,350.57	\$ 113,220.00	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ -	\$ 272.51	\$ 500.00	\$ 227.49	\$ 500.00	\$ -
5 - Liquor Permits	\$ 1,860.60	\$ 9,548.00	\$ 15,000.00	\$ 5,452.00	\$ 11,000.00	\$ 4,000.00
6 - Estate Tax	\$ -	\$ 40,779.32	\$ 41,000.00	\$ 220.68	\$ 20,000.00	\$ 21,000.00
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Special Assessments	\$ -	\$ 9,526.64	\$ 10,500.00	\$ 973.36	\$ 3,000.00	\$ 7,500.00
1 - Special Assessments	\$ -	\$ 9,526.64	\$ 10,500.00	\$ 973.36	\$ 3,000.00	\$ 7,500.00
3 -Charges for Service	\$ 7,861.65	\$ 120,173.47	\$ 172,000.00	\$ 51,826.53	\$ 172,000.00	\$ -
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ 7,861.65	\$ 120,173.47	\$ 172,000.00	\$ 51,826.53	\$ 172,000.00	\$ -
1 - Franchise Fees	\$ 7,861.65	\$ 88,262.59	\$ 140,000.00	\$ 51,737.41	\$ 150,000.00	\$ (10,000.00)
2 - Tower Lease	\$ -	\$ 31,910.88	\$ 32,000.00	\$ 89.12	\$ 22,000.00	\$ 10,000.00
4 - Fines, Licenses & Permits	\$ 16,814.19	\$ 175,131.79	\$ 222,650.00	\$ 47,518.21	\$ 208,150.00	\$ 14,500.00
1 - Fines & Forfeitures	\$ 12,986.63	\$ 119,808.60	\$ 157,250.00	\$ 37,441.40	\$ 155,250.00	\$ 2,000.00
1 - Fines & Forfeitures	\$ 12,986.63	\$ 119,808.60	\$ 157,250.00	\$ 37,441.40	\$ 155,250.00	\$ 2,000.00
2 - Licenses & Permits	\$ 3,827.56	\$ 55,323.19	\$ 65,400.00	\$ 10,076.81	\$ 52,900.00	\$ 12,500.00
1 - Building Licenses & Permits	\$ 3,652.56	\$ 54,643.19	\$ 64,650.00	\$ 10,006.81	\$ 52,150.00	\$ 12,500.00
2 - Miscellaneous Permits	\$ 175.00	\$ 680.00	\$ 750.00	\$ 70.00	\$ 750.00	\$ -
5 - Miscellaneous Revenue	\$ 13,629.92	\$ 100,902.96	\$ 148,500.00	\$ 47,597.04	\$ 162,010.00	\$ (13,510.00)
1 - Investment Income	\$ 493.50	\$ 5,177.22	\$ 5,500.00	\$ 322.78	\$ 4,010.00	\$ 1,490.00
1 - Investment Income	\$ 493.50	\$ 5,177.22	\$ 5,500.00	\$ 322.78	\$ 4,010.00	\$ 1,490.00
2 - Other Misc Revenue	\$ 13,136.42	\$ 95,725.74	\$ 143,000.00	\$ 47,274.26	\$ 158,000.00	\$ (15,000.00)
1 - Rental Income	\$ 8,516.42	\$ 73,015.57	\$ 105,000.00	\$ 31,984.43	\$ 105,000.00	\$ -
4 - Miscellaneous Income	\$ 4,620.00	\$ 22,710.17	\$ 38,000.00	\$ 15,289.83	\$ 53,000.00	\$ (15,000.00)
6 - Transfers & Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
Grand Total	\$ 420,260.04	\$1,362,596.70	\$1,707,391.26	\$344,794.56	\$1,648,901.26	\$ 58,490.00

CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
THROUGH AUGUST 31, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
A 1 - General Fund	\$ 206,479.55	\$ 1,525,824.06	\$ 211,837.53	\$ 2,288,441.56	\$ 550,779.97	\$ 1,974,711.00	\$ 41,530.56	\$ 272,200.00
00 - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 - Mayor	\$ 1,565.31	\$ 11,687.60	\$ 395.70	\$ 18,399.00	\$ 6,315.70	\$ 18,399.00	\$ -	\$ -
1 - Wages & Benefits	\$ 1,250.70	\$ 10,777.88	\$ -	\$ 15,399.00	\$ 4,621.12	\$ 15,399.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 314.61	\$ 909.72	\$ 395.70	\$ 2,000.00	\$ 694.58	\$ 2,000.00	\$ -	\$ -
02 - Finance Director	\$ 1,500.00	\$ 1,966.24	\$ 12,128.20	\$ 14,466.24	\$ 371.80	\$ 11,500.00	\$ 466.24	\$ 2,500.00
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ 1,500.00	\$ 1,966.24	\$ -	\$ 1,966.24	\$ -	\$ 1,500.00	\$ 466.24	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ 12,128.20	\$ 12,500.00	\$ 371.80	\$ 10,000.00	\$ -	\$ 2,500.00
03 - Finance Manager	\$ 8,175.76	\$ 59,050.21	\$ 9,448.09	\$ 84,977.00	\$ 16,478.70	\$ 77,477.00	\$ -	\$ 7,500.00
1 - Wages & Benefits	\$ 2,999.17	\$ 26,594.51	\$ -	\$ 41,989.00	\$ 15,394.49	\$ 41,989.00	\$ -	\$ -
3 - Contractual Services	\$ 328.72	\$ 12,768.07	\$ 3,213.30	\$ 75,660.00	\$ 66.63	\$ 16,048.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 4,847.87	\$ 19,687.63	\$ 6,234.79	\$ 26,940.00	\$ 1,017.58	\$ 19,440.00	\$ -	\$ 7,500.00
04 - Finance Assistant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05 - Legal	\$ 10,387.59	\$ 63,502.23	\$ 36,497.60	\$ 116,408.00	\$ 16,408.17	\$ 79,748.00	\$ 2,410.00	\$ 34,250.00
1 - Wages & Benefits	\$ 2,301.09	\$ 20,761.04	\$ -	\$ 30,748.00	\$ 9,986.96	\$ 30,748.00	\$ -	\$ -
3 - Contractual Services	\$ 7,653.55	\$ 36,162.40	\$ 36,497.60	\$ 75,660.00	\$ 3,000.00	\$ 39,000.00	\$ 2,410.00	\$ 34,250.00
4 - Supplies & General Operating	\$ 432.95	\$ 6,578.79	\$ -	\$ 10,000.00	\$ 3,421.21	\$ 10,000.00	\$ -	\$ -
06 - Magistrate/Mayor's Court	\$ 1,325.00	\$ 12,525.00	\$ 10,475.00	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -
3 - Contractual Services	\$ 1,325.00	\$ 12,525.00	\$ 10,475.00	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -
07 - Administrator	\$ 4,364.92	\$ 59,181.00	\$ 14,514.83	\$ 133,796.24	\$ 60,100.41	\$ 111,763.00	\$ 9,283.24	\$ 12,750.00
1 - Wages & Benefits	\$ 2,713.75	\$ 24,331.77	\$ -	\$ 36,763.00	\$ 12,431.23	\$ 36,763.00	\$ -	\$ -
3 - Contractual Services	\$ 902.00	\$ 17,835.36	\$ 9,505.40	\$ 69,047.50	\$ 41,706.74	\$ 60,000.00	\$ 9,047.50	\$ -
4 - Supplies & General Operating	\$ 749.17	\$ 17,013.87	\$ 5,009.43	\$ 27,985.74	\$ 5,962.44	\$ 15,000.00	\$ 235.74	\$ 12,750.00
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99	\$ -
09 - Licking County Auditor	\$ 6,758.52	\$ 16,945.10	\$ -	\$ 25,000.00	\$ 8,054.90	\$ 25,000.00	\$ -	\$ -
3 - Contractual Services	\$ 6,758.52	\$ 16,945.10	\$ -	\$ 25,000.00	\$ 8,054.90	\$ 25,000.00	\$ -	\$ -
10 - State Auditor	\$ 1,469.95	\$ 1,469.95	\$ 826.68	\$ 5,000.00	\$ 2,703.37	\$ 5,000.00	\$ -	\$ -
3 - Contractual Services	\$ 1,469.95	\$ 1,469.95	\$ 826.68	\$ 5,000.00	\$ 2,703.37	\$ 5,000.00	\$ -	\$ -
11 - Council	\$ 6,499.40	\$ 55,604.54	\$ 6,917.81	\$ 95,797.72	\$ 33,275.37	\$ 85,516.00	\$ 4,281.72	\$ 6,000.00
1 - Wages & Benefits	\$ 5,678.55	\$ 50,464.33	\$ -	\$ 76,516.00	\$ 26,051.67	\$ 76,516.00	\$ -	\$ -
3 - Contractual Services	\$ 91.20	\$ 811.76	\$ 3,870.49	\$ 5,991.45	\$ 1,309.20	\$ 4,000.00	\$ 1,991.45	\$ -
4 - Supplies & General Operating	\$ 729.65	\$ 4,328.45	\$ 3,047.32	\$ 13,290.27	\$ 5,914.50	\$ 5,000.00	\$ 2,290.27	\$ 6,000.00
12 - Council Clerk	\$ 274.61	\$ 649.72	\$ 883.28	\$ 2,500.00	\$ 967.00	\$ 2,500.00	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ 274.61	\$ 649.72	\$ 883.28	\$ 2,500.00	\$ 967.00	\$ 2,500.00	\$ -	\$ -
13 - Street Lights	\$ 3,843.34	\$ 33,300.17	\$ 26,699.83	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
3 - Contractual Services	\$ 3,843.34	\$ 33,300.17	\$ 26,699.83	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
14 - Court Clerk	\$ 4,779.41	\$ 42,693.65	\$ 2,507.04	\$ 76,708.00	\$ 31,507.31	\$ 74,208.00	\$ -	\$ 2,500.00
1 - Wages & Benefits	\$ 4,259.41	\$ 36,081.21	\$ -	\$ 60,708.00	\$ 24,626.79	\$ 60,708.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 1,327.20	\$ -	\$ 2,500.00	\$ 1,172.80	\$ -	\$ -	\$ 2,500.00
4 - Supplies & General Operating	\$ 520.00	\$ 5,285.24	\$ 2,507.04	\$ 13,500.00	\$ 5,707.72	\$ 13,500.00	\$ -	\$ -
15 - Court Security	\$ 404.08	\$ 3,328.64	\$ -	\$ 4,849.00	\$ 1,520.36	\$ 4,849.00	\$ -	\$ -
1 - Wages & Benefits	\$ 404.08	\$ 3,328.64	\$ -	\$ 4,849.00	\$ 1,520.36	\$ 4,849.00	\$ -	\$ -
16 - LC Health Board	\$ -	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -	\$ -
17 - Lands & Buildings	\$ 124,336.27	\$ 233,056.53	\$ 42,047.07	\$ 387,962.40	\$ 112,858.80	\$ 213,500.00	\$ 17,462.40	\$ 157,000.00
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 3,570.16	\$ 36,207.73	\$ 20,258.28	\$ 73,000.00	\$ 16,533.99	\$ 73,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 4,587.61	\$ 32,757.64	\$ 7,513.79	\$ 50,933.32	\$ 10,661.89	\$ 50,500.00	\$ 433.32	\$ -
5 - Capital Outlay	\$ 116,178.50	\$ 164,091.16	\$ 14,275.00	\$ 264,029.08	\$ 85,662.92	\$ 90,000.00	\$ 17,029.08	\$ 157,000.00
6 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 - Parks & Recreation	\$ -	\$ 124,199.57	\$ -	\$ 128,166.00	\$ 3,966.43	\$ 78,166.00	\$ -	\$ 50,000.00
1 - Wages & Benefits	\$ -	\$ 446.87	\$ -	\$ 2,666.00	\$ 2,219.13	\$ 2,666.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
5 - Capital Outlay	\$ -	\$ 48,752.70	\$ -	\$ 50,000.00	\$ 1,247.30	\$ -	\$ -	\$ 50,000.00
7 - Transfers & Advances	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ -

CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
THROUGH AUGUST 31, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
19 - Liability Insurance	\$ 1,930.00	\$ 8,017.44	\$ -	\$ 9,503.00	\$ 1,485.56	\$ 22,003.00	\$ -	\$ (12,500.00)
3 - Contractual Services	\$ 1,930.00	\$ 8,017.44	\$ -	\$ 9,503.00	\$ 1,485.56	\$ 22,003.00	\$ -	\$ (12,500.00)
20 - Planning & Zoning	\$ 26,221.95	\$ 223,332.92	\$ 24,392.93	\$ 407,668.42	\$ 159,942.57	\$ 362,864.00	\$ 4,344.42	\$ 40,460.00
1 - Wages & Benefits	\$ 17,103.63	\$ 160,131.94	\$ -	\$ 259,124.00	\$ 98,992.06	\$ 258,614.00	\$ -	\$ 510.00
3 - Contractual Services	\$ 918.94	\$ 18,909.40	\$ 7,933.06	\$ 72,909.55	\$ 46,067.09	\$ 60,000.00	\$ 1,959.55	\$ 10,950.00
4 - Supplies & General Operating	\$ 7,392.43	\$ 36,291.58	\$ 16,459.87	\$ 67,634.87	\$ 14,883.42	\$ 36,250.00	\$ 2,384.87	\$ 29,000.00
5 - Capital Outlay	\$ 806.95	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ -
21 - Planning Commission	\$ 117.30	\$ 1,427.33	\$ 1,771.52	\$ 7,602.12	\$ 4,403.27	\$ 6,475.00	\$ 1,127.12	\$ -
1 - Wages & Benefits	\$ -	\$ 571.73	\$ -	\$ 4,975.00	\$ 4,403.27	\$ 4,975.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 117.30	\$ 855.60	\$ 1,771.52	\$ 2,627.12	\$ -	\$ 1,500.00	\$ 1,127.12	\$ -
22 - BZA	\$ 132.00	\$ 1,628.01	\$ 160.86	\$ 5,054.00	\$ 3,265.13	\$ 5,564.00	\$ -	\$ (510.00)
1 - Wages & Benefits	\$ -	\$ 288.87	\$ -	\$ 3,554.00	\$ 3,265.13	\$ 4,064.00	\$ -	\$ (510.00)
4 - Supplies & General Operating	\$ 132.00	\$ 1,339.14	\$ 160.86	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -
23 - Personnel BOR	\$ 8.35	\$ 274.66	\$ 25.05	\$ 4,054.00	\$ 3,754.29	\$ 4,054.00	\$ -	\$ -
1 - Wages & Benefits	\$ 8.35	\$ 274.66	\$ 25.05	\$ 3,554.00	\$ 3,254.29	\$ 3,554.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
24 - General Office	\$ 862.68	\$ 32,092.70	\$ 19,880.94	\$ 54,518.43	\$ 2,544.79	\$ 47,500.00	\$ 2,018.43	\$ 5,000.00
3 - Contractual Services	\$ 454.07	\$ 12,377.47	\$ 1,533.53	\$ 13,911.00	\$ -	\$ 12,000.00	\$ 1,911.00	\$ -
4 - Supplies & General Operating	\$ 408.61	\$ 19,715.23	\$ 18,347.41	\$ 40,607.43	\$ 2,544.79	\$ 35,500.00	\$ 107.43	\$ 5,000.00
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 - Sesquicentennial Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 - Project Manager	\$ 1,523.11	\$ 13,429.85	\$ 2,128.11	\$ 22,454.00	\$ 6,896.04	\$ 20,204.00	\$ -	\$ 2,250.00
1 - Wages & Benefits	\$ 1,408.10	\$ 12,086.26	\$ -	\$ 18,704.00	\$ 6,617.74	\$ 18,704.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 115.01	\$ 1,343.59	\$ 2,128.11	\$ 3,750.00	\$ 278.30	\$ 1,500.00	\$ -	\$ 2,250.00
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 - CHIP Fund	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
33 - ODNR Trail Fund	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
33 - SRTS Fund	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
34 - CDBG Fund	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 57,000.00	\$ -	\$ (35,000.00)
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 57,000.00	\$ -	\$ (35,000.00)
35 - Debt Service	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
Grand Total	\$ 206,479.55	\$1,525,824.06	\$ 211,837.53	\$2,288,441.56	\$ 550,779.97	\$1,974,711.00	\$41,530.56	\$272,200.00

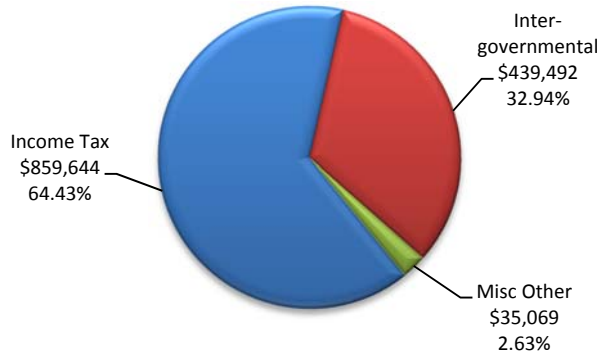


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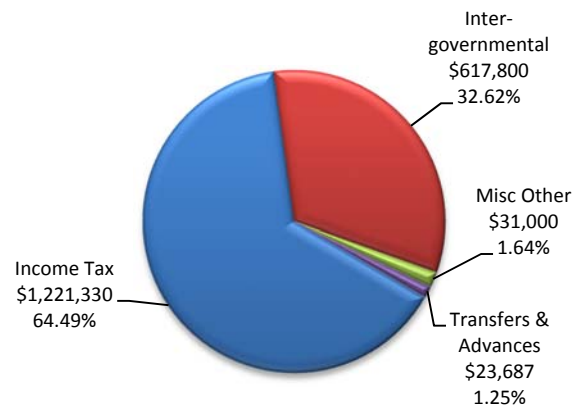
Street Fund (B1)

Revenue – On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.33 million, which reflects 70.45% of budget. Total revenue to date is up by \$378.3 thousand (39.58%) from the same eight-month period in 2012. The fund's primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source

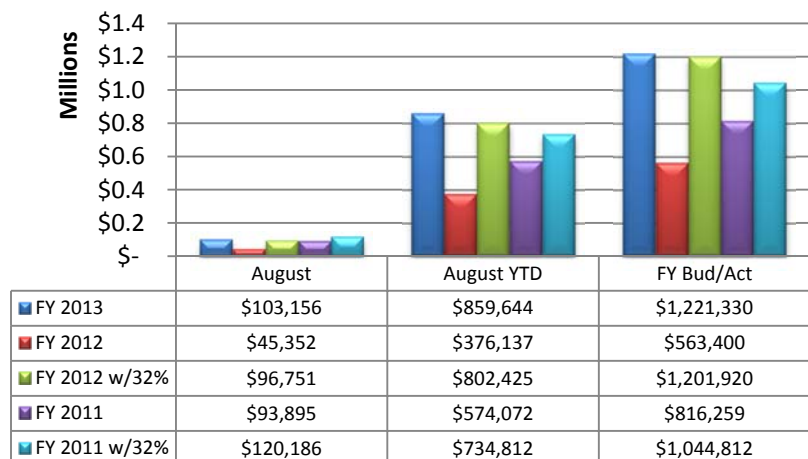


Street Fund Revenue - Budget



Income tax collections in August were \$103.2 thousand, and are up by \$57.8 thousand (127.5%) compared to the same period in 2012. Year to-date income tax revenues credited to the fund are \$859.6 thousand, and represent 70.39% of budget. In comparison, collections through August 2012 were \$376.1 thousand, and represented 66.76% of the 2012 full-year collections. Accounting for the change in revenue allocation to the fund (from 15% to 32% of total collections) and correcting for a data entry error in May 2012, it appears that collections are running slightly ahead last year at this point in time. We will continue to closely monitor the rate of collection and adjust the forecast when and if appropriate to do so. 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 had not been modified in 2011 and 2012. In both 2011 and 2012, the fund would have received a lower distribution than in 2012 when calculating the amount 'as-if' the fund was receiving the current allocation percentage in that year.

Income Tax Collections - Street Fund

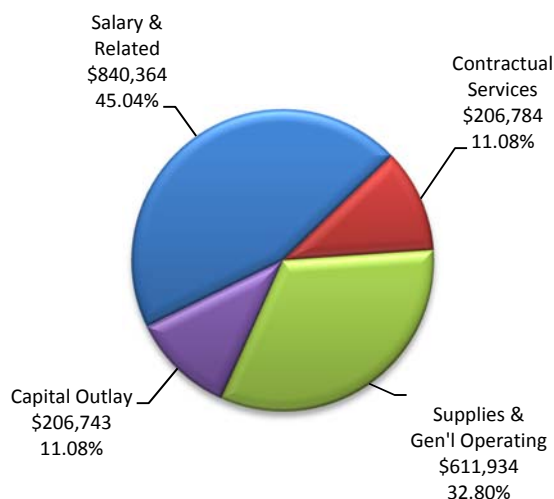


Intergovernmental revenues in the Street fund are budgeted at \$617.8 thousand and represent 32.62% of the fund's revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$439.5 thousand in this category (71.14% of budget), and is up by 3.4% when compared to the same eight-month period in 2012. Compared to a straight-line basis of 66.67%, collections are in line with expectations.

The other category, Other Sources, is budgeted at \$31 thousand, and the city has received \$35.1 thousand to-date. The revenue budget was recently increased in this category to reflect the higher than planned receipts. We will most likely increase the forecast again in this revenue line due to higher than anticipated collections.

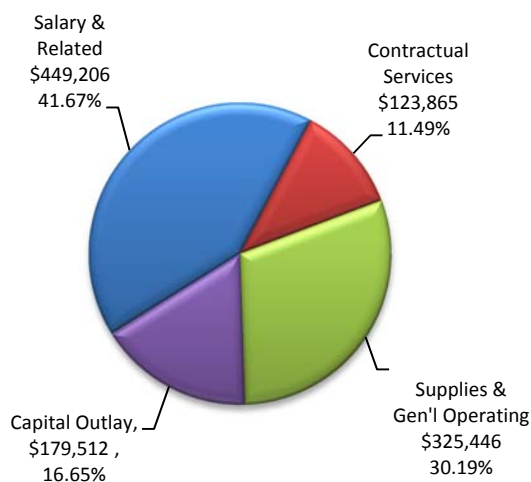
Expenditures – The Street fund has a total appropriated expenditure budget for 2013 of approximately \$1.79 million. Total spending through July 31 was \$977.1 thousand and is equal to 54.56% of budget. The total compares favorably to the seven-month straight-line basis of 58.33%.

Street Fund Budget by Category



YTD Street Fund Spending

(excludes encumbrances)



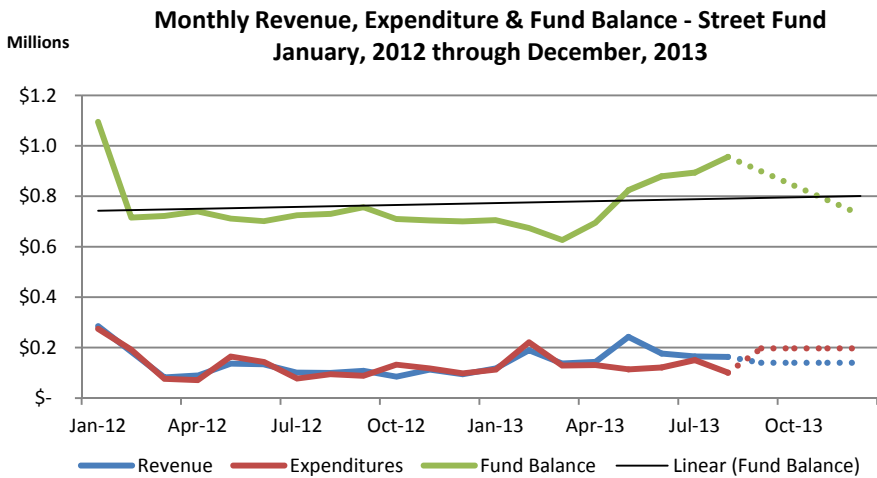
Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$840.4 thousand, or 45.04% of the fund's budget. Spending through August 31 is \$449.2 thousand, or 53.45% of budget. The favorable YTD variance (\$92.9 thousand) and was the result of several open budgeted positions, partially offset by full-year funding of employee HRA accounts.

Supplies and 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 2013 budget of \$611.9 thousand, or 32.8% of the fund's budget. Spending to-date is \$325.4 thousand, or 53.18% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$442.8 thousand or 69.09% of the budget. Most of the YTD variance is the result of full-year purchase orders for utilities, fuel, etc.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2013 budget in this category is \$206.7 thousand (11.08% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending to-date is \$179.5 thousand, or

86.83% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$206.6 thousand or 99.46% of the budget. This higher rate of spending is due to the purchase of, or orders placed for, new capital equipment such as trucks, mowers, etc.

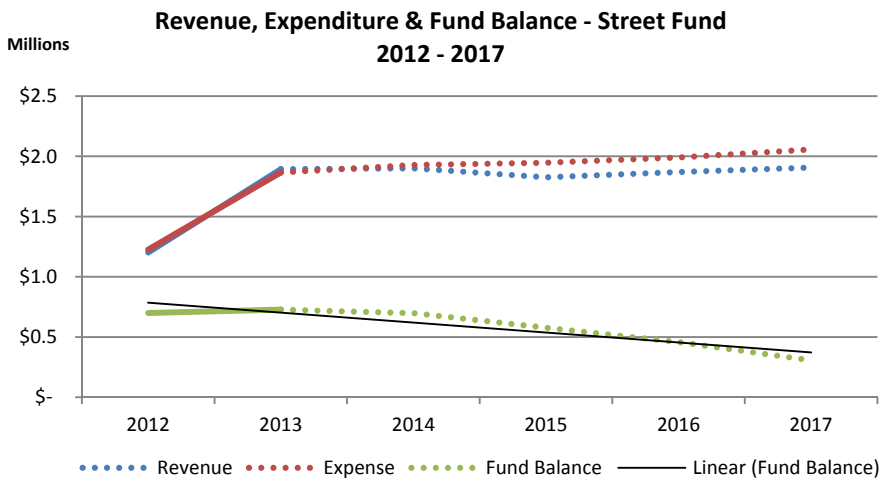
Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future 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?).

The chart to the 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 Street fund has been generally stable, although down from January 2012. The revenue spike in May 2013 is the result of better than anticipated income tax collections. Other than



that item, revenues and spending have been closely matched. The growth in spending in 2013 is the result of the addition and replacement of Public Service staff. Current projections (see chart on the left) call for the balance to increase through 2013, then slowly decline over the following 4 years.

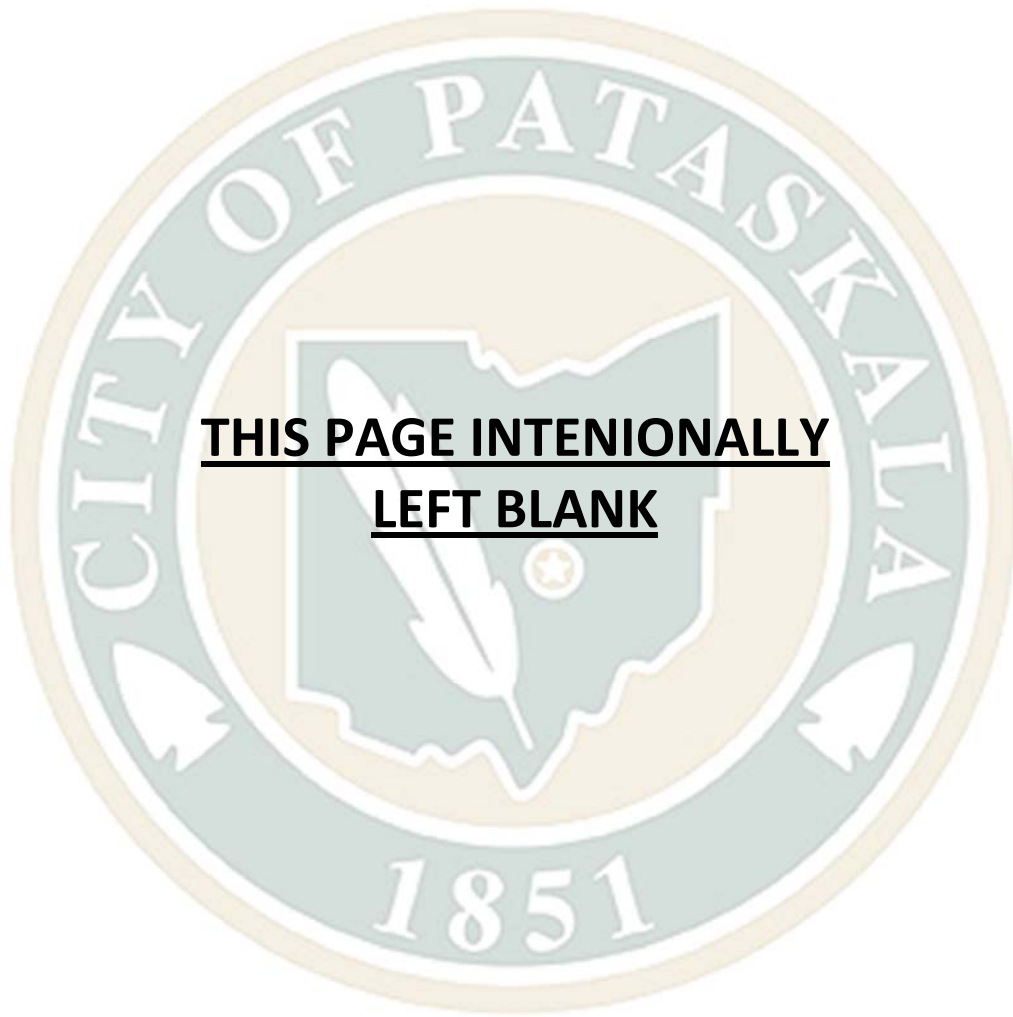
CITY OF PATASKALA, OHIO
AUGUST 2013 YTD ANALYSIS - Street Fund (B1)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 699,924	\$ 699,924			\$ 723,432	\$ 723,432				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	859,644	1,221,330	361,686	70.39%	508,284	395,700	(112,584)	128.45%	351,360	69.13%
Total Taxes	\$ 859,644	\$ 1,221,330	\$ 361,686	70.39%	\$ 508,284	\$ 395,700	\$ (112,584)	128.45%	\$ 351,360	69.13%
Intergovernmental										
State Shared Taxes & Permits	\$ 439,492	\$ 617,800	\$ 178,308	71.14%	\$ 425,037	\$ 550,000	\$ 124,963	77.28%	\$ 14,455	3.40%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 439,492	\$ 617,800	\$ 178,308	71.14%	\$ 425,037	\$ 550,000	\$ 124,963	77.28%	\$ 14,455	3.40%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	510	1,000	490	51.03%	753	628	(125)	119.92%	(243)	-32.24%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	34,559	30,000	(4,559)	115.20%	21,809	500	(21,309)	4361.76%	12,750	58.46%
Total Other Sources	\$ 35,069	\$ 31,000	\$ (4,069)	113.13%	\$ 22,562	\$ 1,128	\$ (21,434)	2000.17%	\$ 12,507	55.43%
Transfers										
Transfers & Advances In	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,334,206	\$ 1,893,817	\$ 559,611	70.45%	\$ 955,883	\$ 946,828	\$ (9,055)	100.96%	\$ 378,322	39.58%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,334,206	\$ 1,870,130	\$ 535,924	71.34%	\$ 955,883	\$ 946,828	\$ (9,055)	100.96%	\$ 378,322	39.58%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 449,206	\$ 840,364	\$ 391,158	46.55%	\$ -	\$ 391,158	46.55%	\$ 326,227	\$ 122,980	37.70%
Contractual Services	123,865	206,784	82,920	40.10%	54,504	28,416	13.74%	85,551	38,313	44.78%
Supplies & General Operating	325,446	611,934	286,488	46.82%	97,354	189,134	30.91%	246,069	79,377	32.26%
Capital Outlay	179,512	206,743	27,230	13.17%	26,138	1,093	0.53%	159,355	20,158	12.65%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,078,030	\$ 1,865,825	\$ 787,796	42.22%	\$ 177,995	\$ 609,800	32.68%	\$ 817,202	\$ 260,828	31.92%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,078,030	\$ 1,865,825	\$ 787,796	42.22%	\$ 177,995	\$ 609,800	32.68%	\$ 817,202	\$ 260,828	31.92%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 956,100	\$ 727,916			\$ 778,105			\$ 862,114		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH AUGUST 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$ 163,269.10	\$ 1,334,205.56	\$ 1,893,817.00	\$ 559,611.44	\$ 1,750,030.00	\$ 143,787.00
1 - Taxes	\$ 103,156.10	\$ 859,644.12	\$ 1,221,330.00	\$ 361,685.88	\$ 1,121,230.00	\$ 100,100.00
2 - Income Taxes	\$ 103,156.10	\$ 859,644.12	\$ 1,221,330.00	\$ 361,685.88	\$ 1,121,230.00	\$ 100,100.00
1 - Income Taxes	\$ 103,151.01	\$ 858,217.67	\$ 1,220,000.00	\$ 361,782.33	\$ 1,120,000.00	\$ 100,000.00
2 - ODT Income Taxes	\$ 5.09	\$ 1,276.97	\$ 1,330.00	\$ 53.03	\$ 1,230.00	\$ 100.00
3 - JEDD Income Taxes	\$ -	\$ 149.48	\$ -	\$ (149.48)	\$ -	\$ -
2 - Intergovernmental	\$ 60,014.22	\$ 439,492.39	\$ 617,800.00	\$ 178,307.61	\$ 617,800.00	\$ -
1 - State-Shared Taxes & Permits	\$ 60,014.22	\$ 439,492.39	\$ 617,800.00	\$ 178,307.61	\$ 617,800.00	\$ -
9 - Permissive Tax	\$ 60,014.22	\$ 439,492.39	\$ 617,800.00	\$ 178,307.61	\$ 617,800.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 98.78	\$ 35,069.05	\$ 31,000.00	\$ (4,069.05)	\$ 11,000.00	\$ 20,000.00
2 - Other Misc Revenue	\$ 98.78	\$ 35,069.05	\$ 31,000.00	\$ (4,069.05)	\$ 11,000.00	\$ 20,000.00
1 - Rental Income	\$ 53.78	\$ 510.29	\$ 1,000.00	\$ 489.71	\$ 1,000.00	\$ -
4 - Miscellaneous Income	\$ 45.00	\$ 34,558.76	\$ 30,000.00	\$ (4,558.76)	\$ 10,000.00	\$ 20,000.00
6 - Transfers & Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
Grand Total	\$ 163,269.10	\$ 1,334,205.56	\$ 1,893,817.00	\$ 559,611.44	\$ 1,750,030.00	\$ 143,787.00

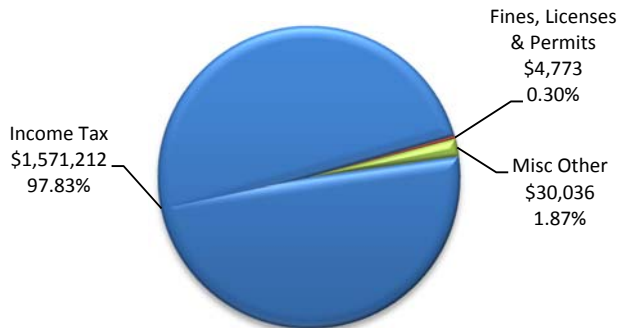


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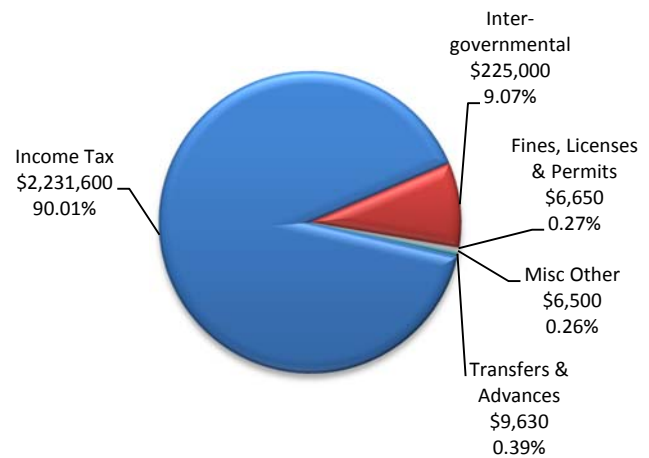
Police Fund (B13)

Revenue – On a year to-date basis, the Police fund has been credited with total revenue of approximately \$1.61 million, which reflects 65.03% of budget. Total revenue to-date is approximately \$1.06 million (195.5%) higher than the same eight-month period in 2012. The major reason for the increase was the change in the fund's income tax allocation percentage in 2013 from 24% to 32%. The fund's primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source

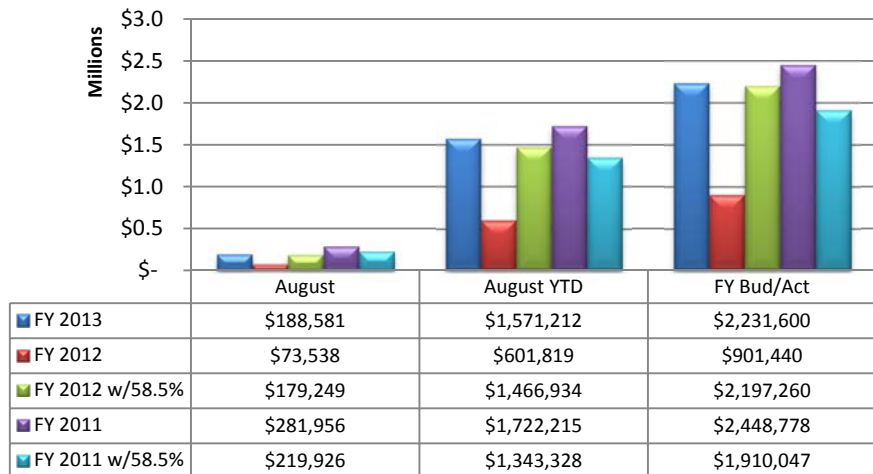


Police Fund Revenue - Budget



Year to-date income tax revenues credited to the fund are \$1.57 million and represent 70.41% of the budget. In comparison, collections through August 2012 were \$601.8 thousand and represented 66.76% of the 2012 full-year collections. It is important to note that the allocation to the fund has increased in 2013 from 24% to 58.5%. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) would indicate that collections are running above the 2012 pace for this fund. The current forecast was increased by \$182,100 during the month of May. We will continue to closely monitor the rate of collection and adjust the forecast when, and if, appropriate to do so. 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 2011 and 2012 had the percentage been the same in all years.

Income Tax Collections - Police Fund



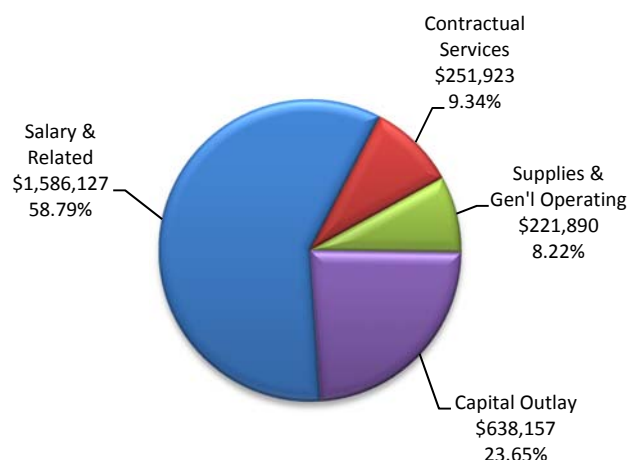
Intergovernmental revenues are budgeted at \$225 thousand and represent 9.07% of the fund's revenue budget. The category is comprised of revenues from other (federal, state and local) governmental agencies.

The revenue currently in the 2013 budget is the LGIF loan (90%) for the construction of a MARCS antenna in the city.

The other major category, Other Sources, has a budget of \$6.5 thousand, and the city has received \$30.0 thousand to-date. These are miscellaneous non-recurring revenue items which are not material. The revenue forecast for this category will be increased in September to reflect the current rate of collections.

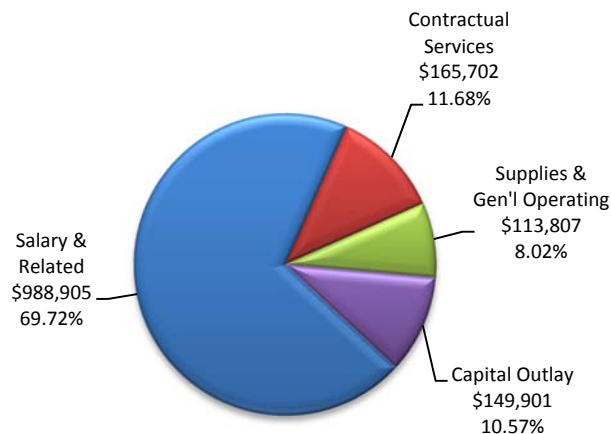
Expenditures – The Police fund has a total appropriated expenditure budget for 2013 of approximately \$2.7 million. Total spending through August 31 is \$1.42 million and is equal to 52.57% of the 2013 budget. Total spending to-date compares favorably to the straight-line rate of 66.67%. If encumbrances (e.g., purchase orders) are included in the total, the total spending (or commitments to spend) is equal to \$1.55 million, or 52.57% of the budget. Spending to date is approximately \$89.9 thousand (6.77%) higher than the same eight-month period in 2012. The increase is primarily due to higher wage and benefit costs as the result of filled officer positions that were open for a portion of 2012 (up \$126.8 thousand), higher income tax collection fees and refunds (up \$74.0 thousand), and the timing/amount of the purchase of new cruisers in 2013 (down \$104.5 thousand).

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)



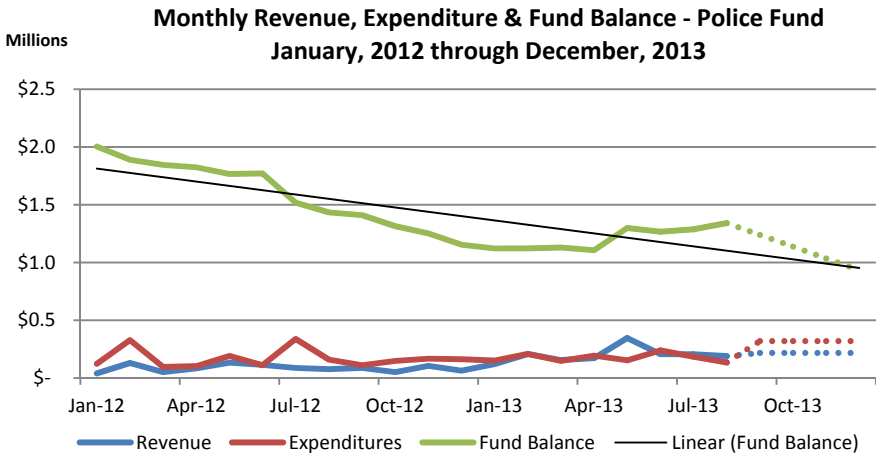
Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$1.59 million, or 58.79% of the fund's budget. Spending through August 31 is \$988.9 thousand or 62.35 % of budget, and is running somewhat below budget. Compared to FY 2012, spending was up by \$126.8 thousand (14.71%) due to the full-year impact in 2013 of three Patrol Officers hired during 2012.

Supplies and 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 2013 budget of \$221.9 thousand, or 8.22% of budget. Spending through August 31 is \$113.8 thousand and is 51.29% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$185.6 thousand (83.65% of budget). Compared to the same eight-month period in FY 2012, spending was down by \$6.4 thousand (5.36%).

Spending on capital equipment is the other major expense category in the Police fund. The 2013 budget in this category is \$638.2 thousand (23.65% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through August 31 was \$149.9

thousand, or 23.49% of budget. Including encumbrances in the calculation, the total committed to spend is \$172.9 thousand, or 27.09% of budget. In addition to these purchases, \$250.0 thousand was appropriated (not yet encumbered) for the construction of a MARCS radio tower and \$185.0 thousand was appropriated for the building roof improvements. Most of the funding (90%) for the project will be provided by a 10-year, zero-interest loan from the LGIF program. The remaining budget is to provide a one-year payment on a capital lease for the required replacement radio equipment.

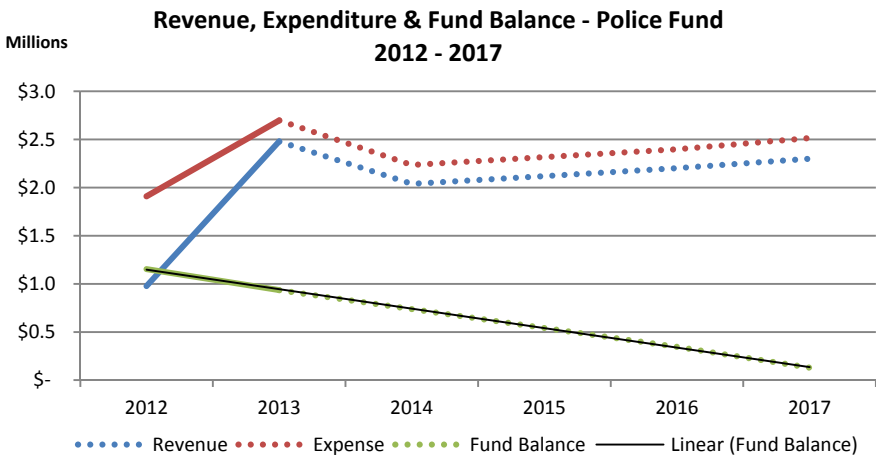
Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to 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 on the 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 continually declining since January 2012. In fact, the only month where revenues exceeded spending was in May. The positive variance in May was the result of better than anticipated income tax collections. Other than that item, expenditures have



regularly exceeded revenues. The growth in spending in 2013 is the result of: (1) the addition three new Police officers; (2) planned purchase of MARCS radios and construction of tower; and (3) Police facility building improvements.

Current projections call for the balance to decline each year over the following 5 years (see chart at left).

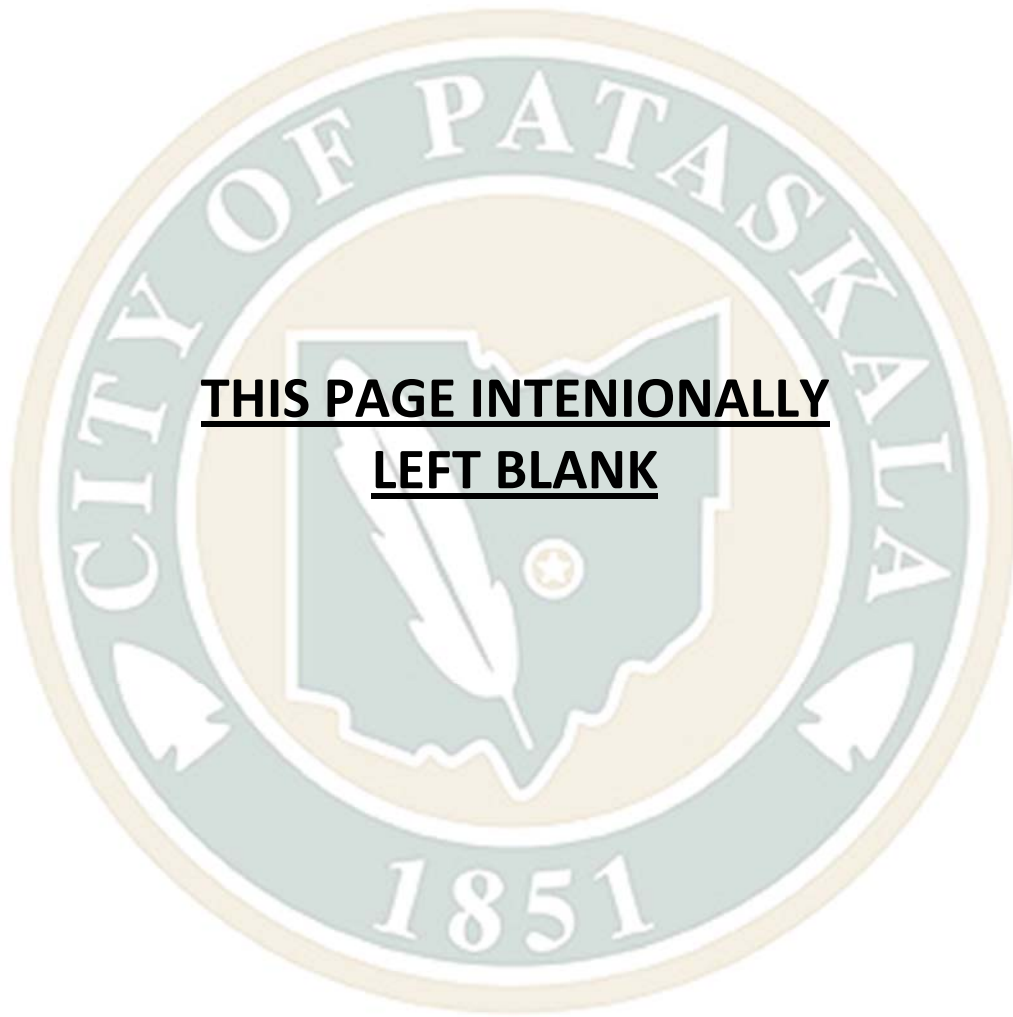
CITY OF PATASKALA, OHIO
AUGUST 2013 YTD ANALYSIS - Police Fund (B13)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,153,893	\$ 1,153,893			\$ 2,087,236	\$ 2,087,236				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,571,212	2,231,600	660,388	70.41%	469,672	633,121	163,449	74.18%	1,101,539	234.53%
Total Taxes	\$ 1,571,212	\$ 2,231,600	\$ 660,388	70.41%	\$ 469,672	\$ 633,121	\$ 163,449	74.18%	\$ 1,101,539	234.53%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	225,000	225,000	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 225,000	\$ 225,000	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 4,773	\$ 6,650	\$ 1,877	71.77%	\$ 3,970	\$ 500	\$ (3,470)	794.00%	\$ 803	20.23%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 4,773	\$ 6,650	\$ 1,877	71.77%	\$ 3,970	\$ 500	\$ (3,470)	794.00%	\$ 803	20.23%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	30,036	6,500	(23,536)	462.10%	69,835	5,000	(64,835)	1396.70%	(39,799)	-56.99%
Total Other Sources	\$ 30,036	\$ 6,500	\$ (23,536)	462.10%	\$ 69,835	\$ 5,000	\$ (64,835)	1396.70%	\$ (39,799)	-56.99%
Transfers										
Transfers & Advances In	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,606,021	\$ 2,479,380	\$ 873,359	64.78%	\$ 543,477	\$ 638,621	\$ 95,144	85.10%	\$ 1,062,544	195.51%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,606,021	\$ 2,469,750	\$ 863,729	65.03%	\$ 543,477	\$ 638,621	\$ 95,144	85.10%	\$ 1,062,544	195.51%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 988,905	\$ 1,586,127	\$ 597,222	37.65%	\$ -	\$ 597,222	37.65%	\$ 862,062	\$ 126,843	14.71%
Contractual Services	165,702	251,923	86,221	34.23%	33,482	52,739	20.93%	91,751	73,951	80.60%
Supplies & General Operating	113,807	221,890	108,084	48.71%	71,810	36,274	16.35%	120,252	(6,445)	-5.36%
Capital Outlay	149,901	638,157	488,256	76.51%	23,004	465,252	72.91%	254,365	(104,464)	-41.07%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,418,315	\$ 2,698,098	\$ 1,279,783	47.43%	\$ 128,296	\$ 1,151,487	42.68%	\$ 1,328,430	\$ 89,885	6.77%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,418,315	\$ 2,698,098	\$ 1,279,783	47.43%	\$ 128,296	\$ 1,151,487	42.68%	\$ 1,328,430	\$ 89,885	6.77%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,341,598	\$ 935,175			\$ 1,213,303			\$ 1,302,283		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Police Fund (B13)
THROUGH AUGUST 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$ 190,264.17	\$ 1,606,020.78	\$ 2,479,380.05	\$ 873,359.27	\$ 2,283,500.00	\$ 195,880.05
1 - Taxes	\$ 188,581.08	\$ 1,571,211.51	\$ 2,231,600.00	\$ 660,388.49	\$ 2,049,500.00	\$ 182,100.00
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$ 188,581.08	\$ 1,571,211.51	\$ 2,231,600.00	\$ 660,388.49	\$ 2,049,500.00	\$ 182,100.00
1 - Income Taxes	\$ 188,572.94	\$ 1,568,929.21	\$ 2,229,500.00	\$ 660,570.79	\$ 2,047,500.00	\$ 182,000.00
2 - ODT Income Taxes	\$ 8.14	\$ 2,043.14	\$ 2,100.00	\$ 56.86	\$ 2,000.00	\$ 100.00
3 - JEDD Income Taxes	\$ -	\$ 239.16	\$ -	\$ (239.16)	\$ -	\$ -
2 - Intergovernmental	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 490.00	\$ 4,773.00	\$ 6,650.00	\$ 1,877.00	\$ 4,000.00	\$ 2,650.00
1 - Fines & Forfeitures	\$ 490.00	\$ 4,773.00	\$ 6,650.00	\$ 1,877.00	\$ 4,000.00	\$ 2,650.00
1 - Fines & Forfeitures	\$ 490.00	\$ 4,773.00	\$ 6,650.00	\$ 1,877.00	\$ 4,000.00	\$ 2,650.00
5 - Miscellaneous Revenue	\$ 1,193.09	\$ 30,036.27	\$ 6,500.00	\$ (23,536.27)	\$ 5,000.00	\$ 1,500.00
2 - Other Misc Revenue	\$ 1,193.09	\$ 30,036.27	\$ 6,500.00	\$ (23,536.27)	\$ 5,000.00	\$ 1,500.00
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 1,193.09	\$ 30,036.27	\$ 6,500.00	\$ (23,536.27)	\$ 5,000.00	\$ 1,500.00
6 - Transfers & Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
Grand Total	\$ 190,264.17	\$ 1,606,020.78	\$ 2,479,380.05	\$ 873,359.27	\$ 2,283,500.00	\$ 195,880.05

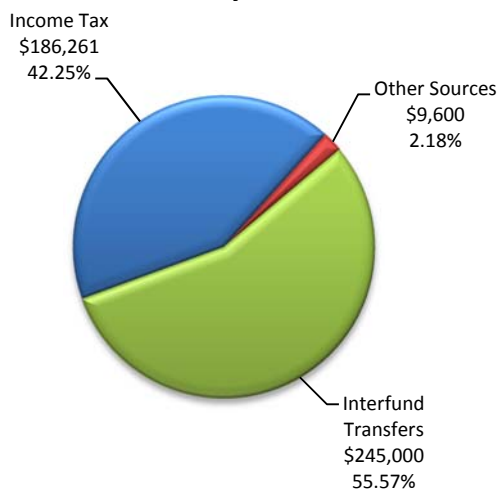


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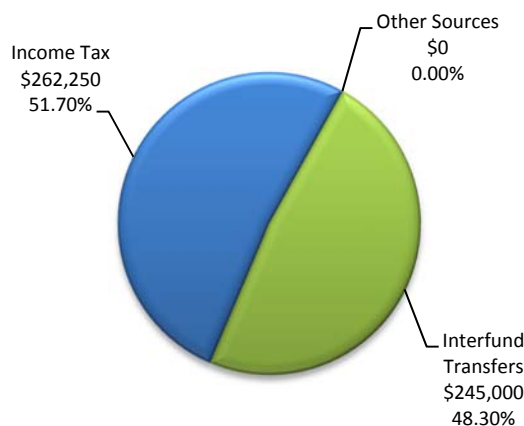
Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund has a 2013 revenue budget of \$507.3 thousand. On a year to-date basis, the fund has received approximately \$440.9 thousand in total revenue, or 86.91% of total budget. Excluding interfund transfers from the calculation results in a total of 74.68% of budget. The fund's primary revenue sources are income taxes and interfund transfers.

**YTD Capital Improvements Fund
Revenue by Source**

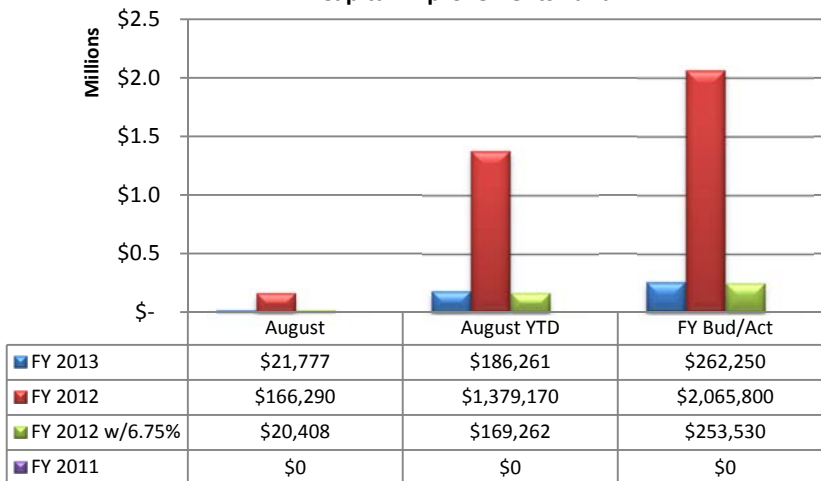


**Capital Improvements Fund
Revenue Budget**



Income taxes are the primary external revenue source for the Capital Improvements fund. The 2013 budget for income tax revenues in the fund is \$262.3 thousand. Year to-date income tax revenue credited to the fund is \$186.3 thousand, or 71.02% of the full-year budget. In comparison, collections through August 2012 were \$1.38 million, and reflected 66.76% of full year 2012 collections. The current forecast was increased by \$26,000 during the month of May. We will continue to closely monitor the rate of collection and adjust the forecast when, and if, appropriate to do so. It is important to note that the allocation to the fund has decreased from 55% in 2012 to 6.75% in 2013. Adjusting for the change in allocation rates (see green bar in the above chart) would indicate that collections are running \$17 thousand (10%) above the 2012 pace for this fund.

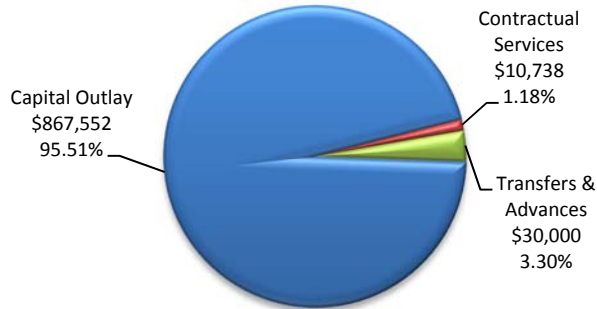
**Income Tax Collections
Capital Improvements Fund**



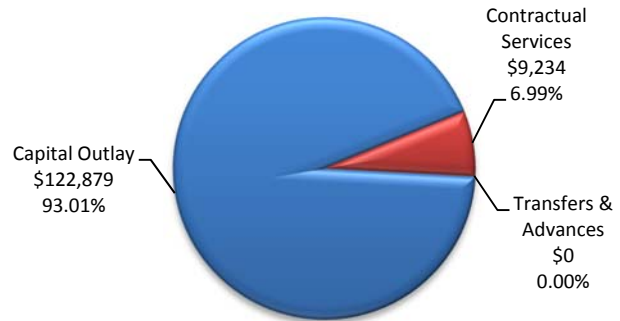
The other major category, Interfund Transfers, was budgeted at \$245 thousand, and that transfer was effected during the month of April. The transfer appropriation is intended to provide additional funding for planned capital improvement projects.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2013 of approximately \$908.3 thousand. Total spending through August 31 was approximately \$132.1 thousand. Including encumbrances (e.g., purchase orders) of \$507.7 thousand into the calculation results in a spending ratio of 70.44%.

Capital Fund Budget by Category



YTD Capital Fund Spending
(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2013 budget in this category is \$867.6 thousand, (95.51% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through August 31 was \$122.9 thousand, or 14.16% of budget. Including encumbrances in the calculation, total committed spending is equal to \$630.6 thousand (72.68% of budget). The primary planned expenditures in this category were the result of carryover encumbrances on retainage associated with the 2012 Roadway Asset Management Plan (RAMP) projects. In addition to the funds carried over from 2012 for the 2012 RAMP program, the budget includes \$750,000 for the 2013 RAMP program and \$21,000 for the Brightwaters lift station paving project. The list of projects includes the following: (*asterisk indicates projects funded by \$750,000 from 2012 BAN issuance)

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
McIntosh Road*	\$18,003	\$18,003	\$0
Township Road – Phase I*	9,531	9,531	0
John Reese Parkway*	2,116	2,116	0
High Street*	4,307	4,307	0
Cedar Street*	220	220	0
Front Street*	220	220	0
Taylor Glen/Kylemore*	0	0	0
Havens Corner*	31,230	31,230	0
Laurel Lane*	20,605	20,605	0
Bristol/Linda*	10,318	10,318	0
Shawnee Loop	21,000	0	21,000
Cable Road	63,000	3,106	59,894
Third Avenue	60,000	58,845	1,155

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
North End Drive	45,000	42,748	2,252
Adams Lane	60,000	55,389	4,611
First Avenue	52,000	51,106	894
Veasey Lane	40,000	38,329	1,671
Robin Lane	50,000	48,435	1,565
Hickory Lane	45,000	41,458	3,542
Brightwaters	195,000	194,601	399
Mink Road Phase II Design	140,000	0	140,000
GRAND TOTAL	\$867,550	\$630,567	\$236,983

The balance of the BAN funds, either not spent or encumbered at the end of 2012, was transferred into the Debt Service (D1) fund to assist in the payoff of the 2012 note that took place in March 2013. As the city rolled the note over into another 1-year note, the required amount of the new note was reduced by approximately that amount. We will continue to monitor the remaining encumbrances that were carried over into 2013. Any balance that would remain after the projects are completed would also be transferred into the Debt Service fund as well.

Contractual services is the other major expense category in the Capital Improvements fund. The 2013 budget in this category is \$10.7 thousand (1.18% of budget) and provides for non-employee personal services. Spending through August 31 is \$9.2 thousand, or 86% of 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 \$28.4 thousand (30.02%) lower than the same eight-month period in 2012.

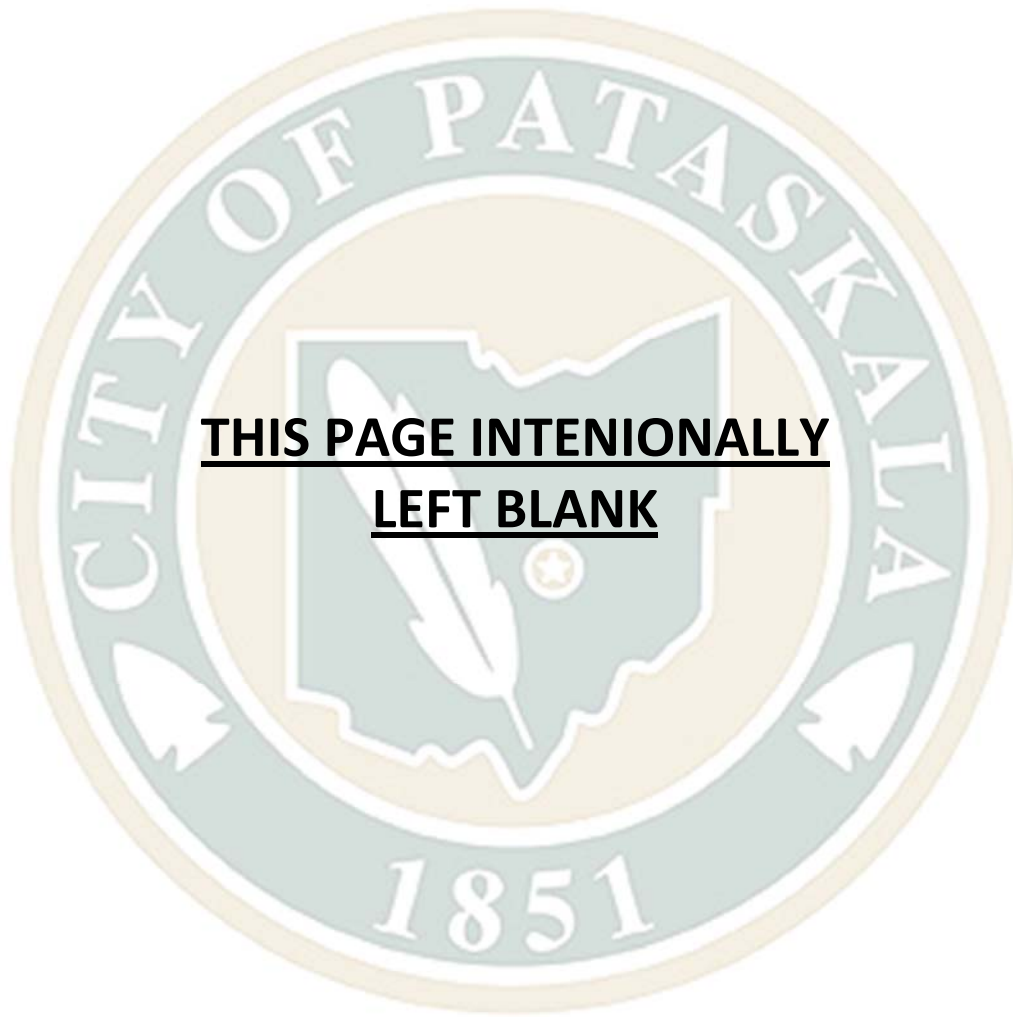
CITY OF PATASKALA, OHIO
AUGUST 2013 YTD ANALYSIS - Capital Improvements Fund (C6)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 777,584	\$ 777,584			\$ -	\$ -				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	186,261	262,250	75,989	71.02%	1,379,170	1,450,900	71,730	95.06%	(1,192,909)	-86.49%
Total Taxes	\$ 186,261	\$ 262,250	\$ 75,989	71.02%	\$ 1,379,170	\$ 1,450,900	\$ 71,730	95.06%	\$ (1,192,909)	-86.49%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	750,000	750,000	-	100.00%	(750,000)	-100.00%
Sale of Assets	-	-	-	0.00%	7,396	7,396	0	100.00%	(7,396)	-100.00%
Other Income	9,600	-	(9,600)	100.00%	-	-	-	0.00%	9,600	100.00%
Total Other Sources	\$ 9,600	\$ -	\$ (9,600)	100.00%	\$ 757,396	\$ 757,396	\$ 0	100.00%	\$ (747,796)	-98.73%
Transfers										
Transfers & Advances In	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 245,000	100.00%
Total Transfers	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 245,000	100.00%
Grand Total Revenue	\$ 440,860	\$ 507,250	\$ 66,390	86.91%	\$ 2,136,565	\$ 2,208,296	\$ 71,731	96.75%	\$ (1,695,705)	-79.37%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	100.00%
Adjusted Grand Total Revenue	\$ 195,860	\$ 262,250	\$ 66,390	74.68%	\$ 2,136,565	\$ 2,208,296	\$ 71,731	96.75%	\$ (1,940,705)	-90.83%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	9,234	10,738	1,504	14.00%	-	1,504	14.00%	53,867	(44,632)	-82.86%
Supplies & General Operating	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Capital Outlay	122,879	867,552	744,673	85.84%	507,691	236,982	27.32%	94,505	28,374	30.02%
Debt Service	-	-	-	0.00%	-	-	0.00%	6,596	(6,596)	-100.00%
Transfers & Advances	-	30,000	30,000	-100.00%	-	30,000	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 132,113	\$ 908,290	\$ 776,177	85.45%	\$ 507,691	\$ 268,486	29.56%	\$ 154,968	\$ (22,855)	-14.75%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (30,000)	\$ (30,000)	-100.00%	\$ -	\$ 30,000	-100.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ (30,000)	\$ (30,000)	-100.00%	\$ -	\$ 30,000	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 132,113	\$ 878,290	\$ 746,177	84.96%	\$ 507,691	\$ 238,486	27.15%	\$ 154,968	\$ (22,855)	-14.75%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,086,331	\$ 376,544			\$ 578,640			\$ 1,981,598		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)
THROUGH AUGUST 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$ 21,777.07	\$440,860.28	\$507,250.00	\$66,389.72	\$481,250.00	\$ 26,000.00
1 - Taxes	\$ 21,777.07	\$186,260.58	\$262,250.00	\$75,989.42	\$236,250.00	\$ 26,000.00
2 - Income Taxes	\$ 21,777.07	\$186,260.58	\$262,250.00	\$75,989.42	\$236,250.00	\$ 26,000.00
1 - Income Taxes	\$ 21,758.42	\$181,030.31	\$257,250.00	\$76,219.69	\$236,250.00	\$ 21,000.00
2 - ODT Income Taxes	\$ 18.65	\$ 4,682.19	\$ 5,000.00	\$ 317.81	\$ -	\$ 5,000.00
3 - JEDD Income Taxes	\$ -	\$ 548.08	\$ -	\$ (548.08)	\$ -	\$ -
5 - Miscellaneous Revenue	\$ -	\$ 9,599.70	\$ -	\$ (9,599.70)	\$ -	\$ -
2 - Other Misc Revenue	\$ -	\$ 9,599.70	\$ -	\$ (9,599.70)	\$ -	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ -	\$ 9,599.70	\$ -	\$ (9,599.70)	\$ -	\$ -
6 - Transfers & Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$245,000.00	\$ -
1 - Interfund Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$245,000.00	\$ -
1 - Interfund Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$245,000.00	\$ -
Grand Total	\$ 21,777.07	\$440,860.28	\$507,250.00	\$66,389.72	\$481,250.00	\$ 26,000.00



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Water Utility Fund (E1)

Revenue – The Water fund has a 2013 revenue budget of \$1.11 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 \$732.7 thousand, or 65.78% of budget. The total is down by \$147.2 thousand, or 16.73%, from the same eight-month period in 2012.

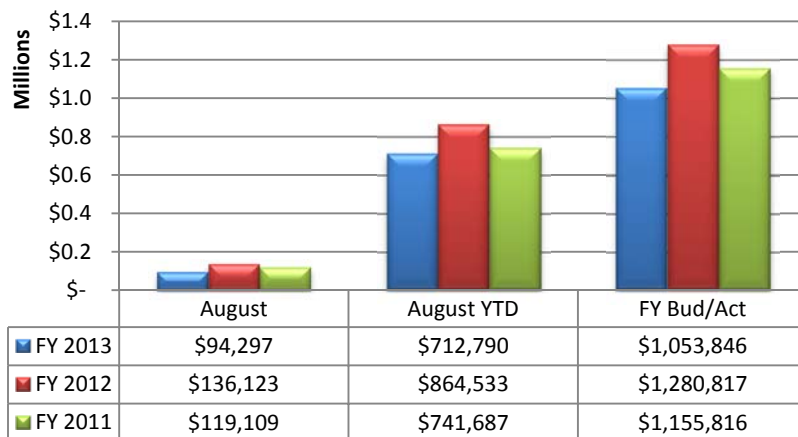
YTD Water Fund Revenue by Source



Water Fund Revenue - Budget



Usage Fee Collections - Water Fund



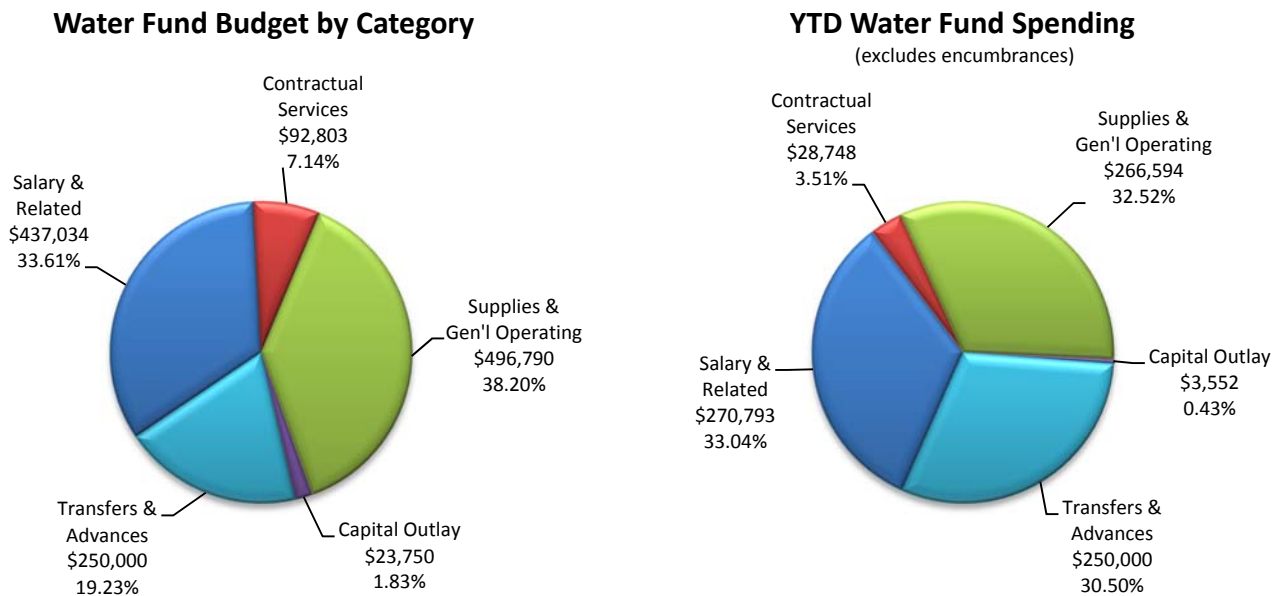
Charges for service represent the largest revenue category in this fund. Year to-date revenues credited to the fund are \$712.8 thousand and represent 67.64% of the 2013 full-year collection budget. In comparison, collections through July 2012 were \$864.5 thousand and represented 67.5% of the 2012 full-year collections. Assuming that this rate of collections continues, the current revenue projection would appear to be in line with the 2013 forecast. We'll continue to monitor this

revenue line item and revise it if circumstances would warrant any adjustments.

The other major category, Other Sources, has a budget of \$60 thousand. To-date, the city has received \$19.9 thousand (33.17% of budget). This line item accounts for any non-usage related fees and charges.

Expenditures – The Water Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.3 million. Total spending through August 31 is approximately \$819.7 thousand, or 63.03% of budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 54.24% of budget versus a straight-line basis of 66.67%. Including encumbrances (e.g., purchase orders) of

\$182.9 thousand in the total results in total spending or commitments of 71.65% of budget. The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc.

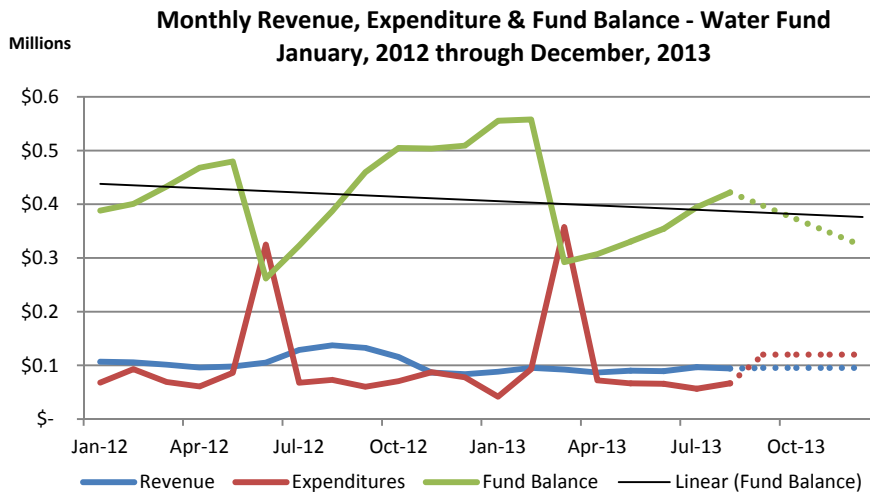


In 2013, supplies and general operating expenses is the primary major expense category in the Water Utility fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$496.8 thousand, or 38.2% of the fund budget. Spending through August 31 is \$266. thousand, or 53.66% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$414.2 thousand, or 83.37% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same eight-month period in FY 2012, spending in this category is down by \$58.4 thousand, or 17.97%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$437.0 thousand, or 33.61% of the total fund budget. Spending through August 31 is \$270.8 thousand, or 61.96% of budget. Compared to the same eight-month period in FY 2012, spending is up by \$40.5 thousand or 17.58%. The unfavorable variance to-date is primarily due to one-time wage and benefit savings associated with the open water supervisor position during 2012 that did not occur in 2013.

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 on the top of the next 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

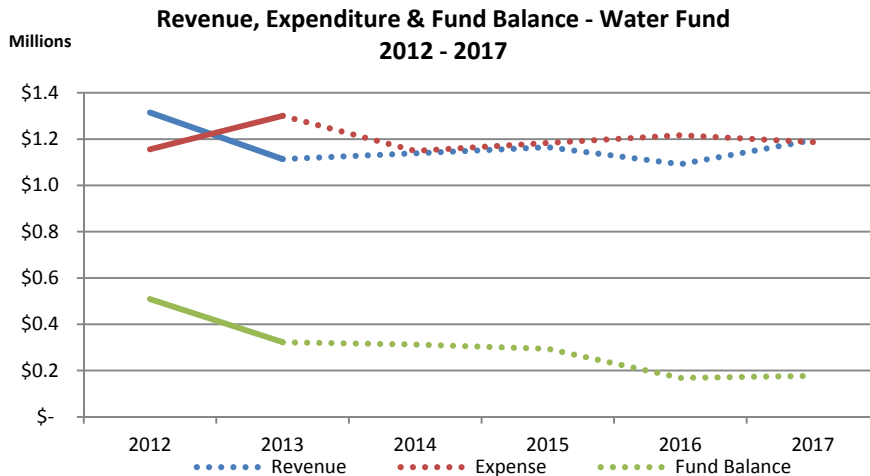


trend, however, is a gradual decline in fund balance over the two-year period. The September 2012 and March 2013 spikes in spending were the result of transfers of \$245 thousand each to the E12 (water debt service) fund. With the exception of those anomalies, revenues have generally exceeded expenditures. It

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 \$558 thousand. The trend line illustrates that the overall

is these transfers that have 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 each year over the following 5 years. Although total spending levels off at a lower level than in 2013, it is greater than revenues in each of those years.

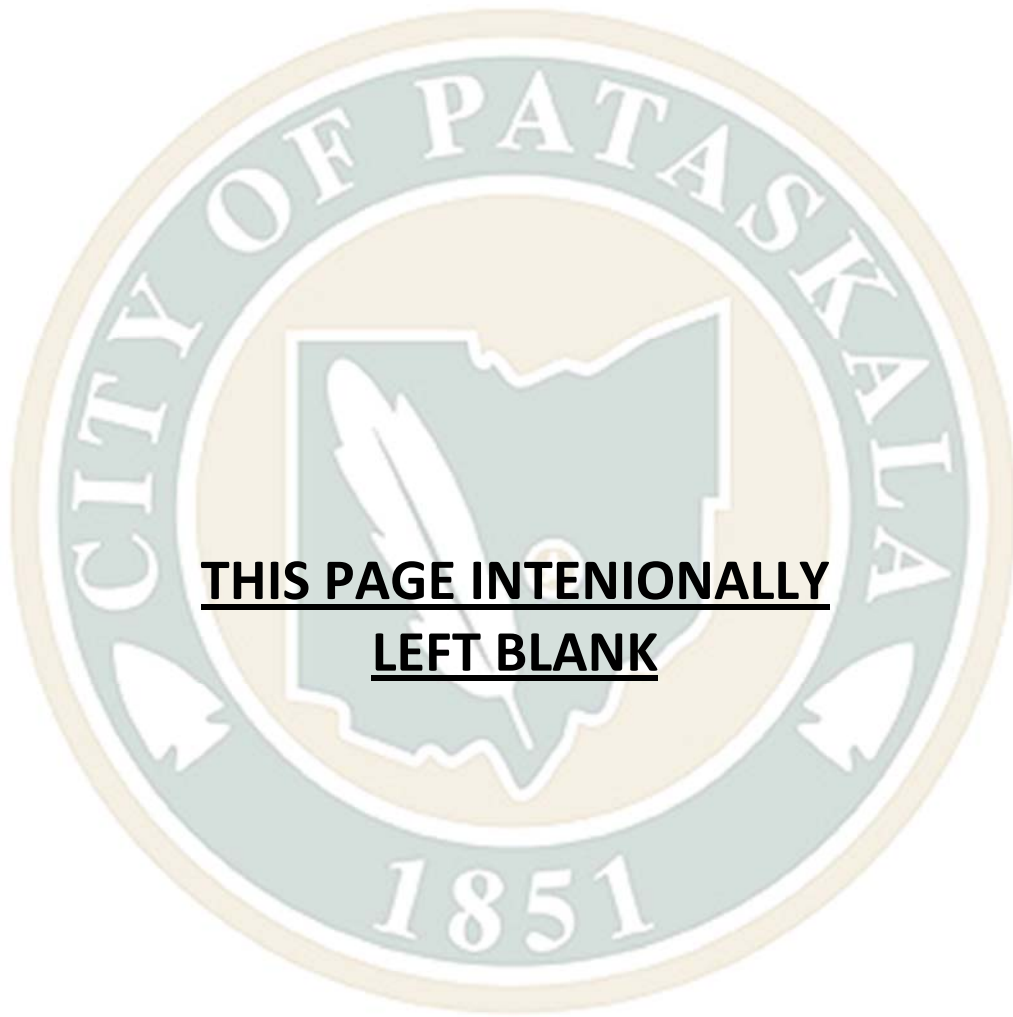
CITY OF PATASKALA, OHIO
AUGUST 2013 YTD ANALYSIS - Water Fund (E1)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 509,058	\$ 509,058			\$ 349,520	\$ 349,520				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ 712,790	\$ 1,053,846	\$ 341,056	67.64%	\$ 864,533	\$ 1,095,172	\$ 230,639	78.94%	\$ (151,743)	-17.55%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 712,790	\$ 1,053,846	\$ 341,056	67.64%	\$ 864,533	\$ 1,095,172	\$ 230,639	78.94%	\$ (151,743)	-17.55%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	19,904	60,000	40,096	33.17%	15,371	5,000	(10,371)	307.41%	4,534	29.50%
Total Other Sources	\$ 19,904	\$ 60,000	\$ 40,096	33.17%	\$ 15,371	\$ 5,000	\$ (10,371)	307.41%	\$ 4,534	29.50%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 732,695	\$ 1,113,846	\$ 381,151	65.78%	\$ 879,904	\$ 1,100,172	\$ 220,268	79.98%	\$ (147,209)	-16.73%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 732,695	\$ 1,113,846	\$ 381,151	65.78%	\$ 879,904	\$ 1,100,172	\$ 220,268	79.98%	\$ (147,209)	-16.73%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 270,793	\$ 437,034	\$ 166,241	38.04%	\$ -	\$ 166,241	38.04%	\$ 230,299	\$ 40,495	17.58%
Contractual Services	28,748	92,803	64,055	69.02%	22,464	41,590	44.82%	41,064	(12,316)	-29.99%
Supplies & General Operating	266,594	496,790	230,196	46.34%	147,594	82,602	16.63%	325,009	(58,415)	-17.97%
Capital Outlay	3,552	23,750	20,198	85.04%	12,837	7,361	30.99%	-	3,552	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	250,000	250,000	-	0.00%	-	-	0.00%	245,761	4,239	1.72%
Grand Total Expenditures	\$ 819,687	\$ 1,300,376	\$ 480,689	36.97%	\$ 182,895	\$ 297,793	22.90%	\$ 842,133	\$ (22,445)	-2.67%
Adjustments:										
- Interfund transfers & advances	\$ (250,000)	\$ (250,000)	\$ (500,000)	200.00%	\$ -	\$ -	0.00%	\$ (245,761)	\$ (4,239)	1.72%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (250,000)	\$ (250,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (245,761)	\$ (4,239)	1.72%
Adjusted Grand Total Expenditures	\$ 569,687	\$ 1,050,376	\$ 480,689	45.76%	\$ 182,895	\$ 297,793	28.35%	\$ 596,372	\$ (26,684)	-4.47%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 422,065	\$ 322,528			\$ 239,170			\$ 387,291		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
THROUGH AUGUST 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$ 94,298.30	\$732,694.63	\$ 1,113,846.00	\$381,151.37	\$1,163,846.00	\$(50,000.00)
3 -Charges for Service	\$ 94,297.30	\$712,790.38	\$ 1,053,846.00	\$341,055.62	\$1,103,846.00	\$(50,000.00)
1 - Water & Sewer	\$ 94,297.30	\$712,790.38	\$ 1,053,846.00	\$341,055.62	\$1,103,846.00	\$(50,000.00)
1 - Water Utility Collections	\$ 94,297.30	\$712,790.38	\$ 1,053,846.00	\$341,055.62	\$1,103,846.00	\$(50,000.00)
5 - Miscellaneous Revenue	\$ 1.00	\$ 19,904.25	\$ 60,000.00	\$ 40,095.75	\$ 60,000.00	\$ -
2 - Other Misc Revenue	\$ 1.00	\$ 19,904.25	\$ 60,000.00	\$ 40,095.75	\$ 60,000.00	\$ -
4 - Miscellaneous Income	\$ 1.00	\$ 19,904.25	\$ 60,000.00	\$ 40,095.75	\$ 60,000.00	\$ -
Grand Total	\$ 94,298.30	\$732,694.63	\$ 1,113,846.00	\$381,151.37	\$1,163,846.00	\$(50,000.00)

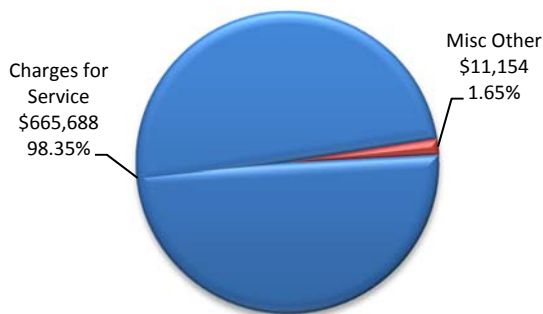


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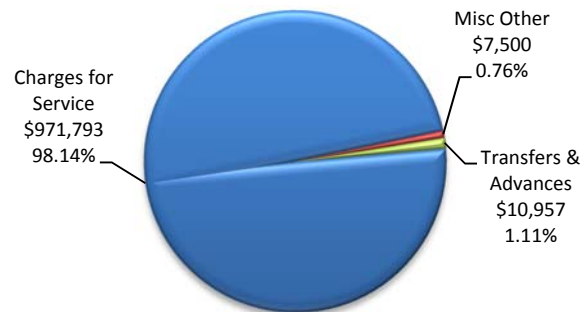
Sewer Fund (E2)

Revenue – The Sewer fund has a 2012 revenue budget of approximately \$990.3 thousand. 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 \$676.8 thousand, or 68.35% of budget. Compared to the same eight-month period in 2012, revenue is down by \$31.8 thousand, or 4.49%.

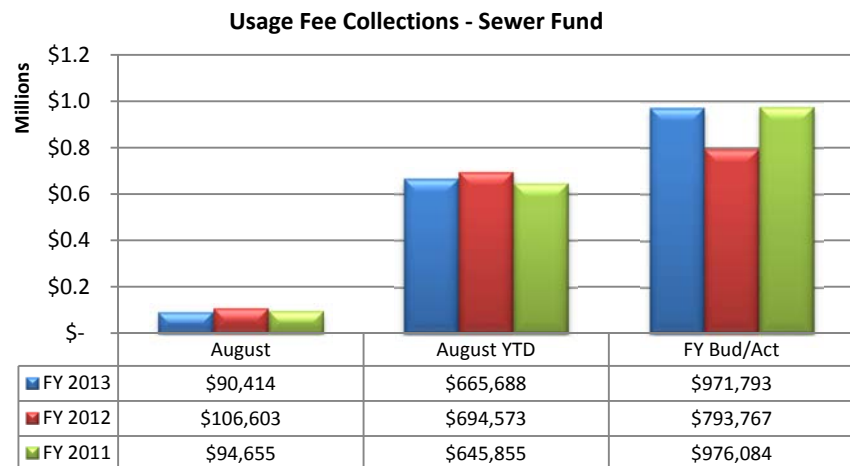
YTD Sewer Fund Revenue by Source



Sewer Fund Revenue - Budget



Charges for service represent the largest revenue category in this fund. Year to-date 2013 revenues credited to the fund are approximately \$665.7 thousand, or 68.5% of budget. In comparison, collections for the same eight-month period in 2012 were \$694.6 and represented 87.5% of the 2012 full-year collections. The forecast was reduced by \$90,000 during the month of May to reflect current collections. It would appear that we may have a full-year risk to the forecast of approximately \$100-200 thousand. We will continue to monitor this revenue line item closely.

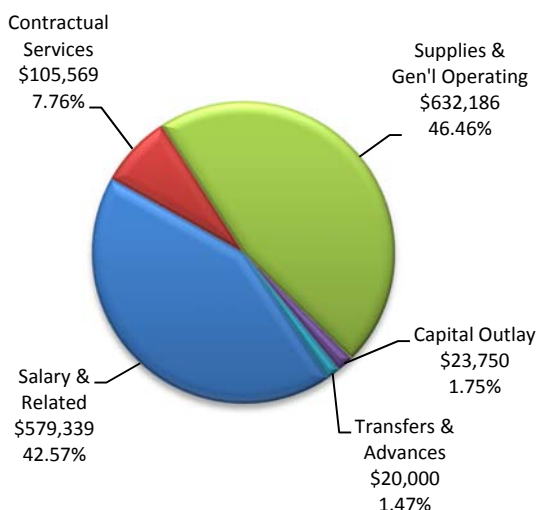


The other major category, Other Sources, has a budget of \$7.5 thousand. To-date, the city has received \$11.2 thousand. We will be increasing the forecast in September to reflect the higher than anticipated rate of collections.

Expenditures – The Sewer Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.36 million. Total spending through August 31 is approximately \$733.1 thousand, or

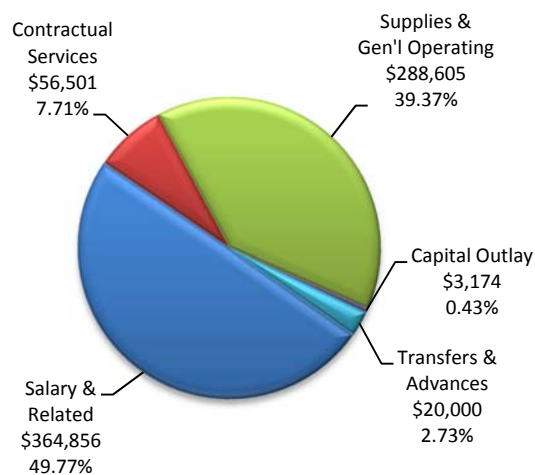
53.876% of budget. Including encumbrances (e.g., purchase orders) of \$213.1 thousand in the calculation results in a spending ratio of 69.53%. Much of the encumbered balance is related to full-year contract spending such as fuel, utilities and supplies. Compared to the same eight-month period in 2012, spending in the fund was down by \$676.4 thousand (47.99%) in 2013. The primary drivers of the decrease were: reduced interfund transfers (down \$800.2 thousand); increased wages and benefits (up \$99.8 thousand); increased supplies and materials (up \$30.9 thousand); increased capital spending (up \$3.2 thousand); offset by reduced contractual services (down \$10.1 thousand).

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(excludes encumbrances)

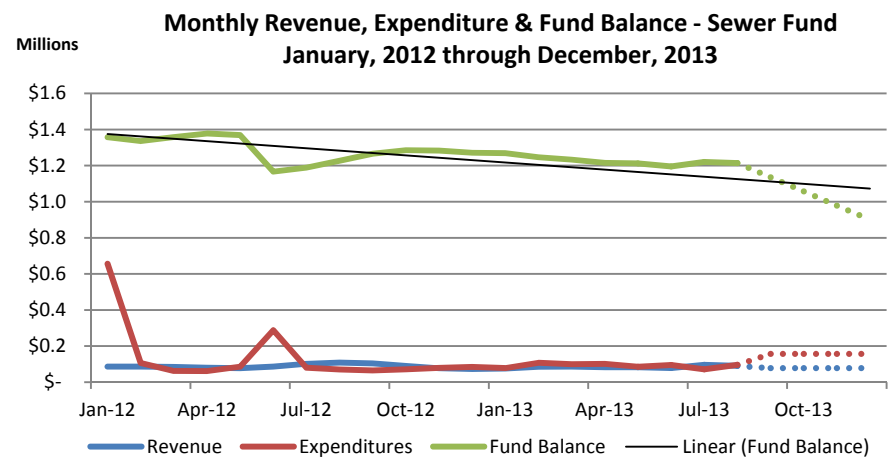


For 2013, the largest expense category for the Sewer fund is supplies and general operating expenditures. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$632.2 thousand, or 46.46% of the fund budget. Year to-date spending is \$288.6 thousand, or 45.65% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$460.4 thousand, or 72.83% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same eight-month period in FY 2012, spending in this category is up by \$30.9 thousand, or 12.02%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$579.3 thousand, or 42.57% of the total fund budget. Spending through August 31 is \$364.9 thousand, or 62.98% of budget. Compared to the same eight-month period in 2012, spending is up by \$99.8 thousand, or 37.65%. Much of the increase is due to wage and benefit savings associated with a mid-year 2012 hire of the utility operator position, as well as increased allocation in 2013 of administrative staff to the utility division.

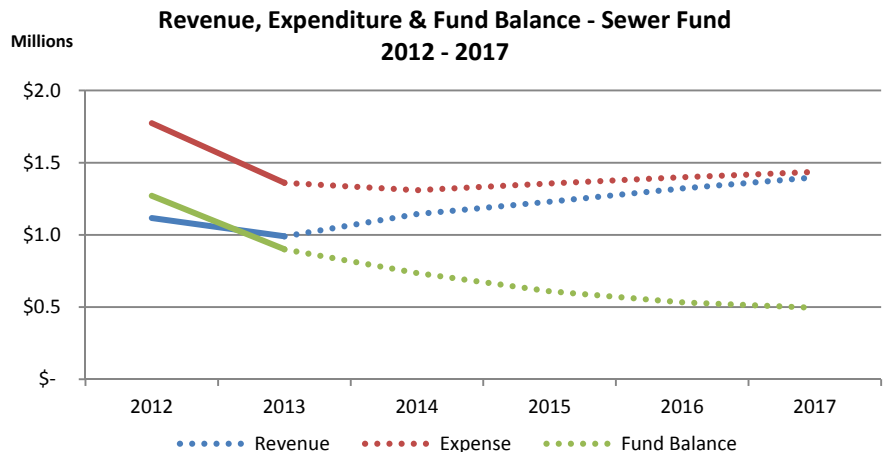
Fund Balance – The Sewer Utility fund is the primary operating account for the city from which expenses associated with the operation of the city's waste water treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 below 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 two-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 (E6) fund and \$308.2 thousand to the Sewer Debt Service (E12) fund. With the exception of those anomalies, revenues have tracked fairly closely to revenues, although spending has typically exceeded revenue. It is these transfers that have primarily caused the trend line to be so negatively sloped.



Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline each year over the following 5 years. Although total spending levels off at a lower level than in 2012, it is greater than revenues in each of those years. Revenue would appear to be catching up by 2017, although that is far from certain with those projections being so far out.

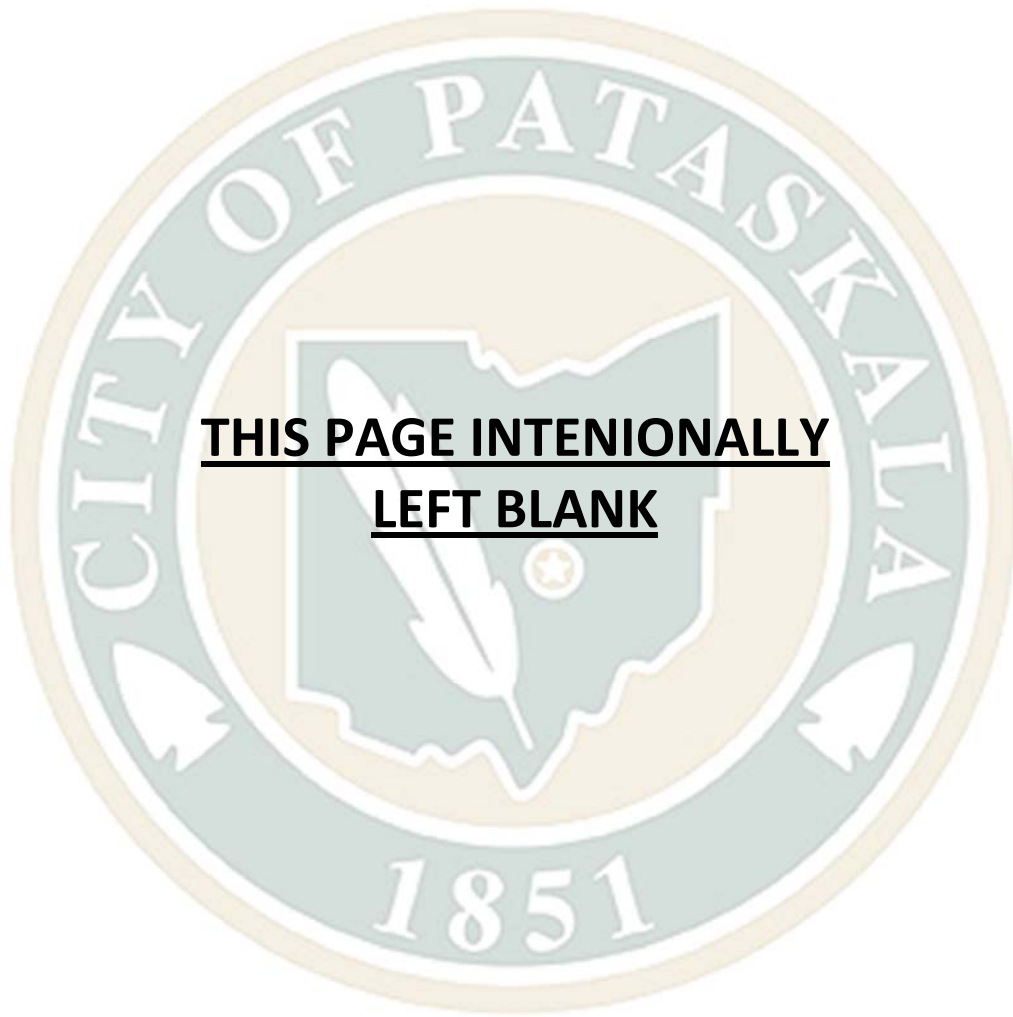
CITY OF PATASKALA, OHIO
AUGUST 2013 YTD ANALYSIS - Sewer Fund (E2)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,270,960	\$ 1,270,960			\$ 1,927,337	\$ 1,927,337				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	52,000	52,000	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 52,000	\$ 52,000	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ 665,688	\$ 971,793	\$ 306,105	68.50%	\$ 694,573	\$ 793,767	\$ 99,194	87.50%	\$ (28,884)	-4.16%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 665,688	\$ 971,793	\$ 306,105	68.50%	\$ 694,573	\$ 793,767	\$ 99,194	87.50%	\$ (28,884)	-4.16%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	11,154	7,500	(3,654)	148.72%	14,091	5,001	(9,090)	281.77%	(2,938)	-20.85%
Total Other Sources	\$ 11,154	\$ 7,500	\$ (3,654)	148.72%	\$ 14,091	\$ 5,001	\$ (9,090)	281.77%	\$ (2,938)	-20.85%
Transfers										
Transfers & Advances In	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 676,842	\$ 990,250	\$ 313,408	68.35%	\$ 708,664	\$ 850,768	\$ 142,104	83.30%	\$ (31,822)	-4.49%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 676,842	\$ 979,293	\$ 302,451	69.12%	\$ 708,664	\$ 850,768	\$ 142,104	83.30%	\$ (31,822)	-4.49%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 364,856	\$ 579,339	\$ 214,483	37.02%	\$ -	\$ 214,483	37.02%	\$ 265,069	\$ 99,787	37.65%
Contractual Services	56,501	105,569	49,069	46.48%	28,442	20,627	19.54%	66,582	(10,081)	-15.14%
Supplies & General Operating	288,605	632,186	343,582	54.35%	171,794	171,788	27.17%	257,646	30,958	12.02%
Capital Outlay	3,174	23,750	20,576	86.64%	12,837	7,739	32.58%	-	3,174	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	20,000	20,000	-	0.00%	-	-	0.00%	820,200	(800,200)	-97.56%
Grand Total Expenditures	\$ 733,135	\$ 1,360,845	\$ 627,710	46.13%	\$ 213,073	\$ 414,636	30.47%	\$ 1,409,497	\$ (676,361)	-47.99%
Adjustments:										
- Interfund transfers & advances	\$ (20,000)	\$ (20,000)	\$ (40,000)	200.00%	\$ -	\$ -	0.00%	\$ (820,200)	\$ 800,200	-97.56%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (20,000)	\$ (20,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (820,200)	\$ 800,200	-97.56%
Adjusted Grand Total Expenditures	\$ 713,135	\$ 1,340,845	\$ 627,710	46.81%	\$ 213,073	\$ 414,636	30.92%	\$ 589,297	\$ 123,839	21.01%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,214,667	\$ 900,365			\$ 1,001,594			\$ 1,226,504		

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Sewer Utility Fund (E2)
THROUGH AUGUST 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$ 90,414.40	\$676,842.20	\$990,250.00	\$313,407.80	\$1,066,793.00	\$(76,543.00)
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 -Charges for Service	\$ 90,413.15	\$665,688.32	\$971,793.00	\$306,104.68	\$1,061,793.00	\$(90,000.00)
1 - Water & Sewer	\$ 90,413.15	\$665,688.32	\$971,793.00	\$306,104.68	\$1,061,793.00	\$(90,000.00)
3 - Sewer Utility Collections	\$ 90,413.15	\$665,688.32	\$971,793.00	\$306,104.68	\$1,061,793.00	\$(90,000.00)
5 - Miscellaneous Revenue	\$ 1.25	\$ 11,153.88	\$ 7,500.00	\$ (3,653.88)	\$ 5,000.00	\$ 2,500.00
2 - Other Misc Revenue	\$ 1.25	\$ 11,153.88	\$ 7,500.00	\$ (3,653.88)	\$ 5,000.00	\$ 2,500.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 1.25	\$ 11,153.88	\$ 7,500.00	\$ (3,653.88)	\$ 5,000.00	\$ 2,500.00
6 - Transfers & Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
1 - Interfund Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
1 - Interfund Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
Grand Total	\$ 90,414.40	\$676,842.20	\$990,250.00	\$313,407.80	\$1,066,793.00	\$(76,543.00)



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RAYMOND JAMES®

August 21 to August 30, 2013

Account # 28852868

THE CARILLON GROUP

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



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

**Raymond James Client Services**

800-647-SERV (7378)
Monday - Friday 8 a.m. to 6 p.m. ET

Online Account Access

raymondjames.com/investoraccess

City of Pataskala Account Summary - #28852868

		This Statement	Year to Date
Value This Statement		Beginning Balance	\$0.00
\$2,984,849.77		Deposits	\$3,000,000.00
		Income	\$3.80
		Withdrawals	\$0.00
		Expenses	\$0.00
		Change in Value	\$(15,154.03)
		Ending Balance	\$2,984,849.77
Last Statement	Prior Year-End		
\$0.00	\$0.00		
Dollar-Weighted Performance*			
YTD	2012		
(0.13)%	N/A		

Performance Inception: 08/23/2013

Excludes some limited partnerships and unpriced securities. Annuity and RJ Bank CD performance may not be all inclusive.

Important Messages

- Your primary objective is Capital Preservation, with a low risk tolerance and a time horizon less than 5 years.
Your secondary objective is Income, with a low risk tolerance and a time horizon less than 5 years.



Your Portfolio

For more information,
visit raymondjames.com/investoraccess

	Quantity	Price	Value	Gain or (Loss)°	Estimated Annual Income
Cash & Cash Alternatives					
Eagle Class-JPMorgan U.S. Government Money Market Fund (JJGXX) 0.01%	891.290	\$1.000	\$891.29		\$0.09
Cash & Cash Alternatives Total			\$891.29		\$0.09
Fixed Income					
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 08/29/2016 (02005Q6D0)	\$245,000.00	\$99.417	\$243,571.65	\$(1,428.35)	\$2,450.00
Ratings Information: Not Rated					
CATHAY BK FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)	\$56,000.00	\$99.338	\$55,629.28	\$(370.72)	\$420.00
Ratings Information: Not Rated					
CIT BANK SALT LAKE CITY, UT FDIC # 33575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9)	\$245,000.00	\$99.469	\$243,699.05	\$(1,300.95)	\$3,552.50
Ratings Information: Not Rated					
COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9)	\$245,000.00	\$99.022	\$242,603.90	\$(2,396.10)	\$4,655.00
Ratings Information: Not Rated					
DISCOVER BK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/28/2018 (254671UT5)	\$245,000.00	\$99.071	\$242,723.95	\$(2,276.05)	\$4,900.00
Ratings Information: Not Rated					



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss) ^o	Estimated Annual Income
Fixed Income (continued)					
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.2000% DUE 02/28/2017 Callable 02/28/2014 @ 100.000 (3134G4FF0)	\$250,000.00	\$99.931	\$249,827.50	\$75.47 ^A	\$3,000.00
Debt Classification: Senior Unsecured					
Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable					
GE MONEY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .9000% DUE 03/01/2016 (36160KSY2)	\$245,000.00	\$100.000	\$245,000.00	\$0.00	\$2,205.00
Ratings Information: Not Rated					
GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1)	\$245,000.00	\$99.303	\$243,292.35	\$(1,707.65)	\$4,777.50
Ratings Information: Not Rated					
MIZUHO BANK USA NEW YORK, NY FDIC # 21843 CERTIFICATE OF DEPOSIT PAYS AT MATURITY .3500% DUE 08/28/2014 (60688MBH6)	\$245,000.00	\$99.779	\$244,458.55	\$(541.45)	\$857.50
Ratings Information: Not Rated					
PRIVATEBANK & TC CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 08/24/2015 (74267GTK3)	\$245,000.00	\$99.468	\$243,696.60	\$(1,303.40)	\$1,470.00
Ratings Information: Not Rated					
SAFRA NATIONAL BANK NEW YORK, NY FDIC # 26876 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 06/14/2016 (78658AHQ4)	\$245,000.00	\$98.916	\$242,344.20	\$(684.04)	\$1,470.00
Ratings Information: Not Rated					



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss) [°]	Estimated Annual Income
Fixed Income (continued)					
STERLING SAVINGS BANK SPOKANE, WA FDIC # 32158 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .5000% DUE 08/14/2015 (859532AL7)	\$245,000.00	\$99.438	\$243,623.10	\$(1,376.90)	\$1,225.00
Ratings Information: Not Rated					
TIB INDEPENDENT BANKERSBANK IRVING, TX FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/30/14 1.0000% DUE 08/30/2016 Callable 08/30/2014 @ 100.000 (88632YAF3)	\$245,000.00	\$99.383	\$243,488.35	\$(1,511.65)	\$2,450.00
Ratings Information: Not Rated					
Fixed Income Total			\$2,983,958.48	\$(14,821.79)	\$33,432.50
Portfolio Total			\$2,984,849.77	\$(14,821.79)	\$33,432.59

^A Adjusted cost basis was used to calculate the gain or (loss) figure.

[°] Please see Cost Basis on the Understanding Your Statement page.

Your Activity

Date	Activity Type	Description	Quantity	Amount
Deposits				
08/23/2013	Deposit	Cash WIRE FR HUNTINGTON NATL		\$2,000,000.00
08/23/2013	Deposit	Cash WIRE FR HUNTINGTON NATL		\$1,000,000.00
Deposits Total				\$3,000,000.00
Income				
08/30/2013	Dividend at Eagle-JPM US Gov	EAGLE-JPM US GOV (JJGXX) INCOME DIVIDEND (REINVEST)		\$3.80
Income Total				\$3.80



Your Activity (continued)

Date	Activity Type	Description	Quantity	Amount
Purchases, Sales and Redemptions				
08/23/2013	Purchase	PRIVATEBANK & TC CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 08/24/2015 (74267GTK3)	245,000.000	\$(245,000.00)
08/26/2013	Purchase	SAFRA NATIONAL BANK NEW YORK, NY FDIC # 26876 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 06/14/2016 (78658AHQ4)	245,000.000	\$(243,322.24)
08/26/2013	Purchase	STERLING SAVINGS BANK SPOKANE, WA FDIC # 32158 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .5000% DUE 08/14/2015 (859532AL7)	245,000.000	\$(245,040.27)
08/28/2013	Purchase	MIZUHO BANK USA NEW YORK, NY FDIC # 21843 CERTIFICATE OF DEPOSIT PAYS AT MATURITY .3500% DUE 08/28/2014 (60688MBH6)	245,000.000	\$(245,000.00)
08/28/2013	Purchase	GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1)	245,000.000	\$(245,000.00)
08/28/2013	Purchase	DISCOVER BK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/28/2018 (254671UT5)	245,000.000	\$(245,000.00)
08/28/2013	Purchase	COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9)	245,000.000	\$(245,000.00)
08/28/2013	Purchase	ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 08/29/2016 (02005Q6D0)	245,000.000	\$(245,000.00)



Your Activity (continued)

Date	Activity Type	Description	Quantity	Amount
Purchases, Sales and Redemptions (continued)				
08/28/2013	Purchase	CIT BANK SALT LAKE CITY, UT FDIC # 33575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9)	245,000.000	\$(245,000.00)
08/29/2013	Purchase	FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.2000% DUE 02/28/2017 Callable 02/28/2014 @ 100.000 (3134G4FF0) S/D 08/28/2013	250,000.000	\$(249,750.00)
08/30/2013	Purchase	CATHAY BK FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)	56,000.000	\$(56,000.00)
08/30/2013	Purchase	TIB INDEPENDENT BANKERSBANK IRVING, TX FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/30/14 1.0000% DUE 08/30/2016 Callable 08/30/2014 @ 100.000 (88632YAF3)	245,000.000	\$(245,000.00)
08/30/2013	Purchase	GE MONEY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .9000% DUE 03/01/2016 (36160KSY2)	245,000.000	\$(245,000.00)

Cash Sweep Transfers

08/23/2013	Transfer To	EAGLE-JPM US GOV (JJGXX)		\$(2,755,000.00)
08/26/2013	Transfer From	EAGLE-JPM US GOV (JJGXX)		\$488,362.51



Your Activity (continued)

Date	Activity Type	Description	Quantity	Amount
Cash Sweep Transfers (continued)				
08/28/2013	Transfer From	EAGLE-JPM US GOV (JJGXX)		\$1,719,754.95
08/30/2013	Transfer From	EAGLE-JPM US GOV (JJGXX)		\$545,995.05





END OF REPORT



**City of Pataskala, Ohio
Finance Department
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