



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
December 31, 2013





City of Pataskala, Ohio Finance Department

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

James M. Nicholson
Finance Director

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

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December 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
Mike Compton, Mayor
Nathan Coey, Acting City Administrator

FROM: Jamie Nicholson

DATE: January 28, 2014

RE: **December 2013 Financial Condition Report and Year End Review**

We have now officially closed the books on 2013, and I am pleased to present this report on the financial condition of the city, and a review of the major projects and initiatives undertaken during 2013. As you will see from the brief summary of the most significant accomplishments, the Finance Department has been very busy and productive in 2013.

- **2012 Financial Reporting & Audit** – The Finance staff developed all of the necessary schedules and reports for the successful conversion of our cash basis financial statements to the modified accrual basis format recommended by the Ohio Auditor of State. Completed the development and publication of the 2012 Comprehensive Annual Financial Report, including preparing the letter of transmittal and Management's Discussion and Analysis (MD&A). Supported the city's audit firm (Balestra, Harr & Scherer) in their review and audit of the city's financials. We're pleased to report that we received a completely clean audit opinion, with no verbal comments or recommendations given.
- **2013 Debt Issuances** – During 2013, we managed two separate debt issuances totaling \$8.815 million. Of the total, \$5.785 million was road improvement-related, \$2.85 million was associated with utility system improvements, and \$180 thousand was issued for the Old Town Hall roof replacement project. In addition to managing the transactions, the Finance Director held ratings calls on each deal with Moody's. The result of this effort was to have each transaction rated Mig1, which is their highest short-term note rating. The agency also reaffirmed the city's Aa3 rating. Current plans call for two issuances during 2014, the March Bond Anticipation Notes (BANS) that will be issued to rollover the 2013 debt, and a consolidated bond issuance in November 2014 that will retire all of the outstanding notes and replace them with long-term bonds.
- **2014-2018 Capital Improvement Program** – Implemented a new Microsoft Access-based program for documenting and reporting on proposed capital improvement projects. This program provided the city with the capability to report on each project, including: a brief description of the project; funding sources; asset type; timing of purchase, etc. In addition, establishing a 5-year capital spending program is a GFOA 'Best Practice', and enables the development of extended budgetary projections for the city.
- **2014-2018 Operating Budget** – Developed a comprehensive 5-year operating financial forecast, including the 2014 budget which was approved by Council in December 2013. This approach is also a GFOA 'Best Practice', and provides the city with the ability to forecast future fund balance and the ability of the city to fund specific projects and initiatives. I am pleased to note that the current 5-

year projections maintain positive balances throughout that time horizon. It also provides the city with the ability to determine the optimal allocation of the income tax to be able to provide the necessary funding, as well as incorporating current and anticipated debt service requirements.

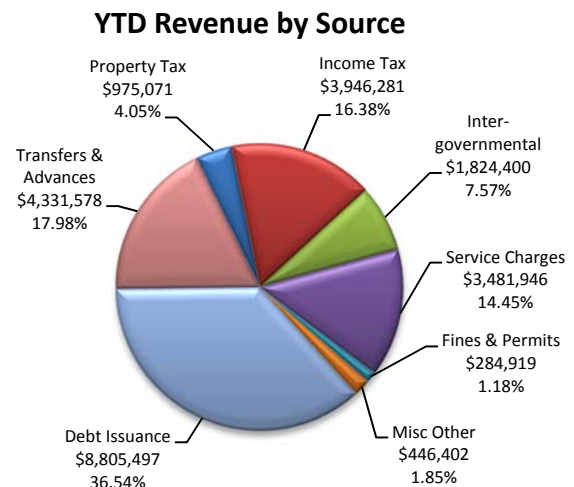
- **Accounting System Replacement** – An analysis was prepared and presented to Council which illustrated that the then-current accounting system was woefully inadequate and lacked the necessary internal controls and reported required by the city. Five software companies that specialize in governmental accounting software were invited to submit proposals to the city to replace the accounting and budgetary system. In addition, distributed requisition/purchasing functionality was requested of the successful vendor along with the capability to make vendor payments via ACH. After a very thorough evaluation process which included vendor on-site presentations and visiting local governments using their products, a recommendation was made to select the VIP Accounting and Budgetary systems from Software Solutions, Inc. (SSI). In order to save cost, the conversion and implementation process was completed in-house. A significant amount of time was required to create an entirely new fund structure, revenue and expense charts of accounts, creating user roles and ID's, as well as purchasing and installing a new server to support the application. The final steps in taking the system live consisted of entering in over 200 2013 carryover purchase orders into the new system, loading the 2013 budget and opening 2014. This was completed approximately January 10, 2014. Training of the departments on the system still remains to be performed and should be completed by mid-February.
- **Banking Services** – The Finance Director prepared and issued a Request for Proposal (RFP) for banking and depository services. The city received five viable proposals which were thoroughly analyzed and reviewed. A recommendation to select JP Morgan Chase Bank was made to Council due to their product and technology offerings. Council elected to remain with the current bank, Park National Bank, for a two-year contract with the option of three 1-year extensions.
- **Time & Attendance** – Researched and evaluated potential automated time and attendance systems to eliminate the existing manual paper-based timesheets. After reviewing the proposed systems with the city administration, the Paycor system was ultimately selected as the most robust and cost-effective. Provided implementation support for the project, including: establishing all employee information on the new system; creating recurring employee schedules; ordering and installing the electronic time clocks; and providing training and support to the departments on the system. This automated system has significantly streamlined the bi-weekly payroll process in the Finance department, and provides scheduling and time-off request tracking (paid time off, FMLA, etc.).
- **Human Resources Management** – Identified potential human resource systems to track employee status, performance evaluation and step dates, insurance enrollment support, leave accruals, direct deposit/tax information, and emergency contact information. After reviewing the proposed systems with the city administration, the Paycor system was selected. Provided implementation support for the project, including: loading all employee information into the system and creating employee user accounts. This system will also permit the city to discontinue the issuance of physical pay stubs, rather employees will be able to access them online in the HR system.
- **LGIF Radio Tower Grant** – The Finance Director worked with the Planning & Zoning Director and the Project Manager to develop and submit a grant application for a communications tower project to the Local Government Innovation Fund (LGIF). The city was successful in its application and qualified for a 10-year, interest-free loan for 90% of the project costs up to \$225,000 (total project cost of \$250,000). This will enable the city to spread the financial impact of the project (current estimated cost of \$160,000) over the 10-year time period. The city also negotiated with the MARCS agency to receive up to 50% of the cost back in the form of radio user credits.

- **Investments** – The Finance Director developed an updated investment policy for the city and submitted it to Council for adoption. Initially, the investment portfolio consisted of investing \$3.0 million in STAR Ohio. Over the latter half of the year, the Director worked with the investment firm, Raymond James, to create an investment portfolio which would maximize its return while maintaining the necessary liquidity. The size of the current portfolio is approximately \$4.6 million (excluding sweep funds at Park), and is currently earning approximately 0.78%.
- **Municipal Facility Cleaning** – At the administration’s request, prepared and issued a Request for Proposal (RFP) for cleaning services at the city’s facilities. The initial round resulted in only a single bid, which was rejected by the city. The second round resulted in three viable alternatives, with Corvus Cleaning being recommended as the lowest and best. Council ultimately allowed the bids to expire, and approved extending the current contract with All-American Cleaning.
- **Asset Capitalization Thresholds and Useful Lives** – The city’s current schedule of capitalization thresholds and useful lives was extremely outdated and required an update. Most assets were capitalized (e.g., depreciated) if their cost was in excess of \$5,000. This led to a very length list of depreciating assets which were not individually material. A revised schedule was presented to and adopted by Council. In many cases, the threshold was increased to \$25,000 which will reduce the number of assets required to be depreciated in accordance to GAAP accounting policies.
- **Etna JEDZ** – At the request of the township, an analysis was made and a proposal created for the collection of the income tax revenues in the taxing district. Ultimately, the township selected a different provider for that service.
- **Logo/Branding Initiative** – Coordinated with Peeble’s Creative to create an electronic version of the city’s logo to replace the previously scanned version. In addition, a comprehensive branding for city communications, including formal letterhead and business cards.

Year-End Financial Review

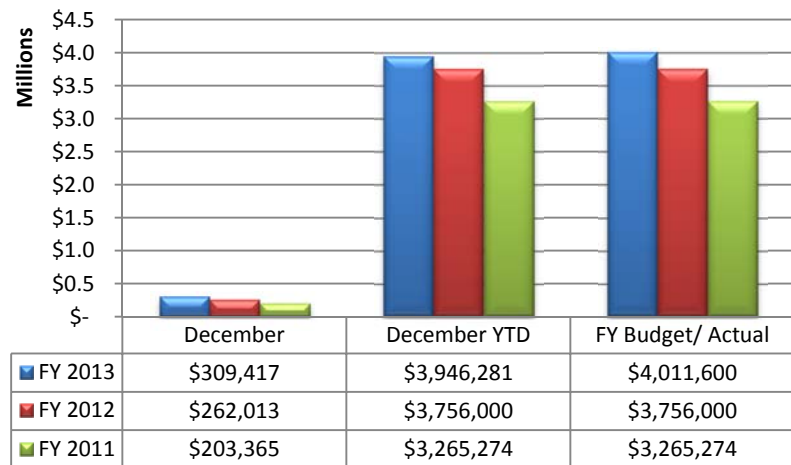
On a full-year cash basis, the city has collected approximately \$24.1 million in total revenue from all sources, or 89.72% of the full-year budget. This total is distorted, however, by the inclusion of nearly \$1.25 million in grant/loan revenues that will be received in 2014 and \$1.05 million in loan proceeds for Mink Street (OPWC) that will not be needed. Excluding those items would result in full-year collection rate that is equal to 97.78% of budget, only about 3% below projections. Income tax collections ended the year approximately \$65 thousand (1.62%) under budget, while property tax revenues ended the year \$66.7 thousand (6.41%) below budget. It is important to note that most of the other categories exceeded their final budget estimates.

Income tax collections for the month were \$309.4 thousand, and were 18.09% higher than last year when compared to December 2012. Total full-year collections are \$3.95 million (98.37% of budget), and when compared to the December 2012 full-year total of \$3.76 million, are \$190.3 thousand or 5.07% higher.



The city received both of its semi-annual property tax settlements from Licking County. Total property taxes received to-date are \$975.1 thousand and, while below budget by \$66.7 thousand, they are \$57.8 thousand, or 6.3% 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 budget in this category was \$1.04 million, and included \$206.1 thousand in TIF receipts and approximately \$5.3 thousand in other property tax revenues.

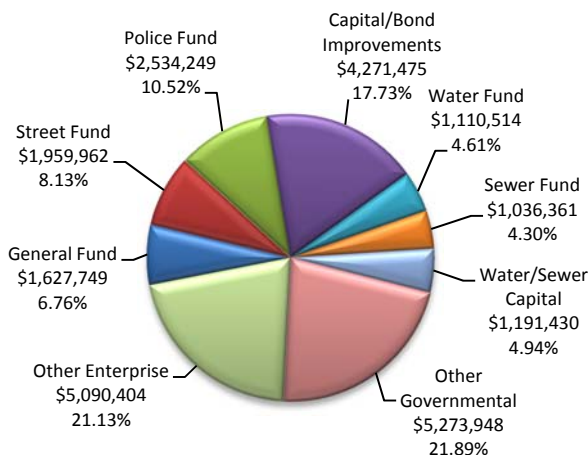
Income Tax Collections - All Funds



Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2013, a total of \$3.02 million was budgeted, with \$1.76 million of the total

expected to come from grants and loans. Through year-end, a total of \$1.82 million was collected (60.42% 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 or early 2014; \$382 thousand in Safe Routes to School grants not yet received; \$139 thousand in CHIP/CDBG project reimbursements not received; and \$225 thousand MARCS LGIF loan not yet received.

YTD Revenue by Fund



for providing services to residents, businesses and other customers. For 2013, approximately \$3.37 million was budgeted for total service charge revenues. Full-year collections were \$3.48 million, or 103.4% of the budget. The twelve-month total is up by \$717.6 thousand (25.96%) when compared to the same period in 2012. At \$3.17 million or 94.21% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through December 31 are \$3.3 million, or 104.1% of the full-year budget in this line item.

Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange

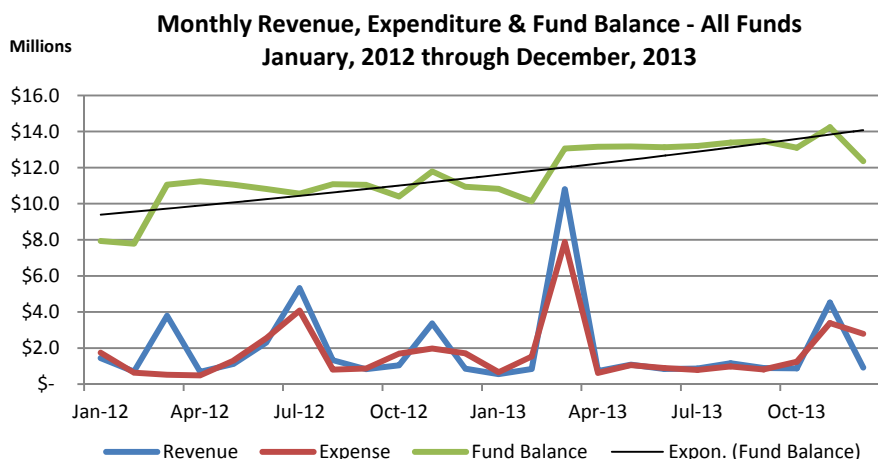
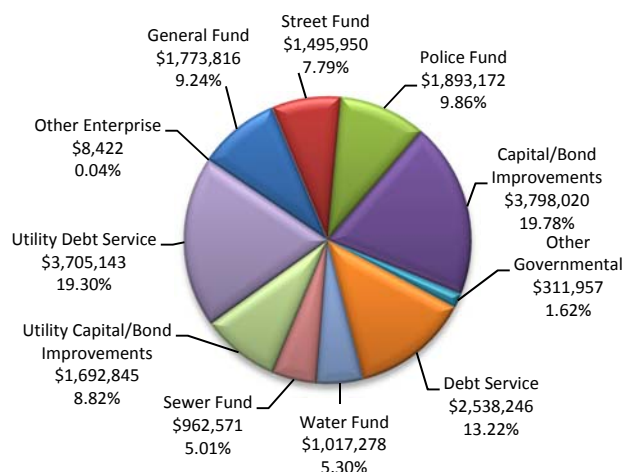
Spending for the year was better than expectations. Through December 31, the combined total unencumbered balance as a percentage of the budget (for all funds) was 33.27%, and has improved from last month's ratio of 32.98%. The final budget projections indicated that the city should end the year at a rate of 25.94%, slightly below the upper end of the target range of 10-25%. The improved ratio was due primarily to spending ending the year at 87.4% of budget, but was somewhat offset by revenue collections coming in at 89.6% of budget.

The general fund ended the month of December 2013 with an unencumbered balance of \$569,942 and is down by \$339.1 thousand, or 37.51% from December 2012. The Police (B13) fund increased by \$141 thousand (12.49%) from 2012, and the Street (B1) fund unencumbered fund balance increased by \$352.6 thousand (54.36%). Much of the increase is the result of increased allocation of income tax collections to those funds.

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

YTD Expenditures by Fund

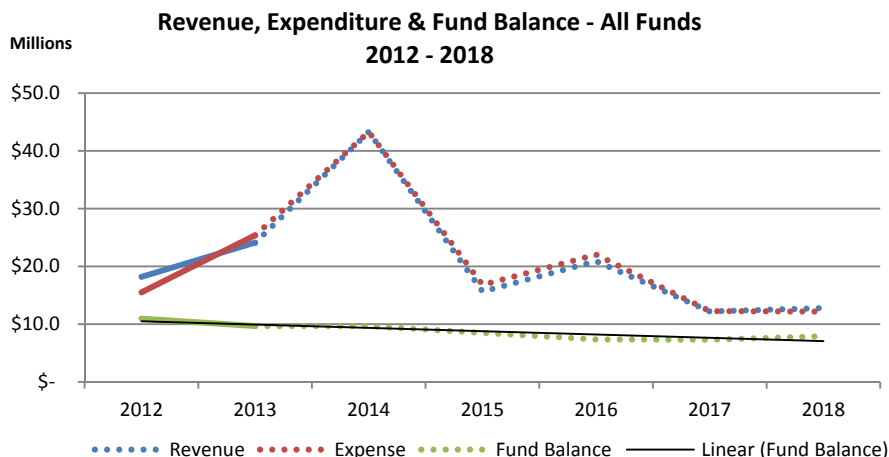
(excludes encumbrances)



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 have updated these projections with the results from the development of the 2014 budget.

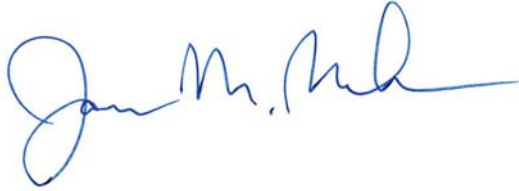
While these balance declines were not unanticipated, it will be important for the city

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,

A handwritten signature in blue ink, appearing to read "Jon M. Mel". The signature is fluid and cursive, with a large initial "J" and a stylized "M" and "Mel".

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

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	36,712.00
Outstanding checks		(191,499.15)
O/S check sweep pending		191,499.45
Bank error correction in-transit		(0.30)
Bank transfer in-transit		-
Total PBB Council Checking Account	\$	36,712.00
PNB Council Sweep Acct (per stmt)	\$	5,744,003.92
Other in-transit		-
O/S check sweep pending		(191,499.45)
Total PNB Council Sweep	\$	5,552,504.47
Combined PNB Council Account	\$	5,589,216.47
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		(52,885.32)
O/S check sweep pending		207,020.17
Bank transfer in-transit		(154,134.85)
Total PNB Water-Sewer Checking	\$	-
PNB Water-Sewer Sweep Acct (per stmt)	\$	2,086,308.34
Deposits in-transit		-
O/S check sweep pending		(207,020.17)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	1,879,288.17
Combined PNB Water-Sewer Account	\$	1,879,288.17
PNB Fire Escrow Account	\$	39,755.32
Outstanding checks		-
Deposits in-transit		-
Total PBB Council Checking Account	\$	39,755.32
Petty Cash Funds	\$	-
Investments (at cost)		
PNB CD 6881	\$	4,443.72
STAR Ohio - Governmental		1,000,402.73
STAR Ohio - Utility		500,207.59
Raymond James - Governmental		2,347,089.78
Raymond James - Utility		1,000,443.92
Total Investments	\$	4,852,587.74
Total Statement Cash Balance	\$	12,360,847.70

(Not included in total bank balances)

PNB Mayors Court Account	\$	14,737.11
Deposits in transit		-
Outstanding checks/ACH		(14,612.11)
Bank error/corrections		-
Total Mayors Court	\$	125.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

A1 - General Fund	\$	705,192.55
Total General Funds	\$	705,192.55
B1 - Street Fund	\$	1,034,717.01
B2 - State Highway		33,352.49
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		972.84
B8 - Permissive License Tax		344,810.94
B9 - Street Levy		-
B10 - Recreation Fund		28,812.05
B11 - Park Use		27,849.51
B13 - Police Levy		1,553,383.04
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		40,257.47
B18 - Alcohol Enforcement & Education		5,921.10
B19 - Law Enforcement Trust		4,613.96
B20 - Pataskala Mobile Home Park		4,443.72
B30 - FEMA Fund		9.00
B32 - CHIP Fund		57,017.75
B33 - Safe Routes to School		7,678.05
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		366.91
C4 - Community Development Block Grant		92,620.44
Total Special Revenue	\$	3,239,012.38
D1 - Debt Service Fund	\$	184,562.82
D2 - Street Bond		30,067.19
Total Debt Service	\$	214,630.01
C2 - State Issue II Capital Improvements	\$	2,186,607.76
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		666,452.98
C7 - Bond Improvements		938,717.01
B36 - SR 310 TIF		785,627.75
Total Capital Projects	\$	4,584,335.42
B70 - Construction Account/Project	\$	197,989.17
F1 - Fire Escrow Fund		39,755.32
Total Escrow Funds	\$	237,744.49
Total Governmental Funds	\$	8,980,914.85
E1 - Water Fund	\$	507,867.36
E2 - Sewer Fund		1,240,503.93
E5 - Water Capital Improvements		544,622.52
E6 - Sewer Capital Improvements		639,323.98
E7 - Water Bond Improvements		101,931.92
E8 - Sewer Bond Improvements		239,080.35
E9 - Oaks Assessment		19,608.34
E12 - Water Debt Service		14,109.50
E13 - Sewer Debt Service		72,884.57
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-
Total Enterprise Funds	\$	3,379,932.85
Total All Funds	\$	12,360,847.70

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF DECEMBER 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	December 31, 2013 Unencumbered Fund Balance
A1 - General Fund	\$ 951,416.27	\$ 1,627,749.22	\$ 1,873,972.94	\$ 705,192.55	\$ 135,250.77	\$ 569,941.78
Total General Funds	\$ 951,416.27	\$ 1,627,749.22	\$ 1,873,972.94	\$ 705,192.55	\$ 135,250.77	\$ 569,941.78
B1 - Street Fund	\$ 699,924.23	\$ 1,959,962.24	\$ 1,625,169.46	\$ 1,034,717.01	\$ 33,486.26	\$ 1,001,230.75
B2 - State Highway	52,871.18	51,319.28	70,837.97	33,352.49	4,839.14	28,513.35
B3 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	735.63	-	972.84	-	972.84
B8 - Permissive License Tax	361,810.47	319,063.55	336,063.08	344,810.94	76,425.26	268,385.68
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	15,628.44	78,799.12	65,615.51	28,812.05	381.01	28,431.04
B11 - Park Use	27,377.51	22,690.00	22,218.00	27,849.51	-	27,849.51
B13 - Police Levy	1,153,892.58	2,534,249.36	2,134,758.90	1,553,383.04	283,510.88	1,269,872.16
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	36,240.45	13,374.00	9,356.98	40,257.47	-	40,257.47
B18 - Alcohol Enforcement & Education	5,521.10	400.00	-	5,921.10	-	5,921.10
B19 - Law Enforcement Trust	2,561.96	2,052.00	-	4,613.96	-	4,613.96
B20 - Pataskala Mobile Home Park	4,430.65	13.07	-	4,443.72	-	4,443.72
B30 - FEMA Fund	-	36,605.00	36,596.00	9.00	-	9.00
B32 - CHIP Fund	110,382.40	141,932.00	195,296.65	57,017.75	14,947.00	42,070.75
B33 - Safe Routes to School	2,145.05	367,549.99	362,016.99	7,678.05	-	7,678.05
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	31,059.00	32,216.39	92,620.44	21,700.00	70,920.44
Total Special Revenue	\$ 2,569,354.07	\$ 5,559,804.24	\$ 4,890,145.93	\$ 3,239,012.38	\$ 435,289.55	\$ 2,803,722.83
D1 - Debt Service Fund	\$ 168,836.58	\$ 2,617,496.06	\$ 2,601,769.82	\$ 184,562.82	\$ -	\$ 184,562.82
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 198,903.77	\$ 2,617,496.06	\$ 2,601,769.82	\$ 214,630.01	\$ -	\$ 214,630.01
C2 - State Issue II Capital Improvements	\$ -	\$ 2,604,283.00	\$ 417,675.24	\$ 2,186,607.76	\$ 1,529,939.00	\$ 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	531,474.88	642,605.69	666,452.98	186,894.43	479,558.55
C7 - Bond Improvements	1,500,000.00	3,740,000.00	4,301,282.99	938,717.01	67,538.46	871,178.55
B36 - SR 310 TIF	630,499.28	155,278.47	150.00	785,627.75	7,350.00	778,277.75
Total Capital Projects	\$ 2,915,012.99	\$ 7,031,036.35	\$ 5,361,713.92	\$ 4,584,335.42	\$ 1,791,721.89	\$ 2,792,613.53
B70 - Construction Account/Project	\$ 200,065.16	\$ 6,972.45	\$ 9,048.44	\$ 197,989.17	\$ 151.41	\$ 197,837.76
F1 - Fire Escrow Fund	24,000.00	15,755.32	-	39,755.32	-	39,755.32
Total Agency/Fiduciary Funds	\$ 224,065.16	\$ 22,727.77	\$ 9,048.44	\$ 237,744.49	\$ 151.41	\$ 237,593.08
Total Governmental Funds	\$ 6,858,752.26	\$ 16,858,813.64	\$ 14,736,651.05	\$ 8,980,914.85	\$ 2,362,413.62	\$ 6,618,501.23
E1 - Water Fund	\$ 509,058.28	\$ 1,110,513.70	\$ 1,111,704.62	\$ 507,867.36	\$ 32,912.90	\$ 474,954.46
E2 - Sewer Fund	1,270,960.23	1,036,360.93	1,066,817.23	1,240,503.93	49,169.01	1,191,334.92
E5 - Water Capital Improvements	441,164.44	552,018.59	448,560.51	544,622.52	18,785.80	525,836.72
E6 - Sewer Capital Improvements	774,167.58	639,410.91	774,254.51	639,323.98	5,000.00	634,323.98
E7 - Water Bond Improvements	343,000.00	-	241,068.08	101,931.92	76,336.26	25,595.66
E8 - Sewer Bond Improvements	667,000.00	-	427,919.65	239,080.35	153,752.73	85,327.62
E9 - Oaks Assessment	-	38,162.48	18,554.14	19,608.34	-	19,608.34
E12 - Water Debt Service	6,651.99	2,033,017.47	2,025,559.96	14,109.50	-	14,109.50
E13 - Sewer Debt Service	67,762.20	1,827,794.79	1,822,672.42	72,884.57	-	72,884.57
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	-	-	-	-	-
Total Enterprise Funds	\$ 4,079,765.10	\$ 7,237,278.87	\$ 7,937,111.12	\$ 3,379,932.85	\$ 335,956.70	\$ 3,043,976.15
Total All Funds	\$ 10,938,517.36	\$ 24,096,092.51	\$ 22,673,762.17	\$ 12,360,847.70	\$ 2,698,370.32	\$ 9,662,477.38

\$ - 33.27%

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF DECEMBER 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 December 31, 2013	FY 2013 Est Revenue Adjustments	EOY Projected Fund Balances as of December 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	\$ 332,400.00	\$ (8,709.09)	\$ 2,345,749.31	\$ 78,807.74	\$ 333,375.96	14.21%
B2 - State Highway	\$ 699,924.23	\$ 1,750,030.00	\$ 1,720,164.00	\$ 51,290.35	\$ 1,771,454.35	\$ 678,499.88	\$ 126,000.00	\$ (14,606.97)	\$ 1,882,847.38	\$ 279,107.00	\$ 846,213.85	44.94%
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	\$ 2,500.00	\$ 29,703.63	38.71%
B5 - JEDD Income Tax	\$ 1,000.00	-	-	-	-	\$ 1,000.00	-	-	-	\$ 1,000.00	\$ 1,000.00	100.00%
B8 - Permissive License Tax	\$ 237.21	-	-	-	-	\$ 237.21	-	-	-	-	\$ 1,237.21	100.00%
B9 - Street Levy	\$ 361,810.47	\$ 220,000.00	\$ 363,600.00	\$ 77,358.40	\$ 440,958.40	\$ 140,852.07	\$ 111,000.00	\$ (12,705.17)	\$ 539,253.23	\$ 90,145.00	\$ 132,702.24	24.61%
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	\$ 1,850.00	\$ 2,555.44	2.75%
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	\$ 264,560.00	\$ (4,915.53)	\$ 2,727,883.70	\$ 510,380.05	\$ 1,219,888.93	44.72%
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	\$ (420.95)	\$ 13,800.00	-	\$ 35,440.45	256.81%
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	-	\$ 3,061.96	306.20%
B20 - Pataskala Mobile Home Park	\$ 4,430.65	-	-	-	-	-	\$ 36,596.00	-	\$ 36,596.00	\$ 36,605.00	\$ 9.00	100.00%
B30 - FEMA Fund	-	-	-	-	-	-	-	-	-	-	-	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 - Sequoyanomial 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	\$ 2,123,602.12	\$ 626,834.05	\$ (32,967.09)	\$ 6,527,639.91	\$ 929,765.10	\$ 2,459,500.26	37.68%
D1 - Debt Service Fund	\$ 168,836.58	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 178,515.58	\$ 52,122.00	\$ -	\$ 2,609,054.00	\$ 110,653.50	\$ 237,047.08	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	\$ 52,122.00	\$ -	\$ 2,609,054.00	\$ 110,653.50	\$ 267,114.27	0.00%
C2 - State Issue II Capital Improvements	\$ -	\$ 3,104,283.00	\$ 3,104,283.00	\$ -	\$ 3,104,283.00	\$ -	\$ -	\$ -	\$ 3,104,283.00	\$ 1,050,000.00	\$ 1,050,000.00	33.82%
C3 - Courter 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	\$ 37,250.00	\$ (89,624.57)	\$ 906,031.92	\$ 189,450.00	\$ 542,251.87	59.85%
C7 - Bond Improvements	\$ 1,500,000.00	\$ 3,494,283.00	\$ 4,244,283.00	-	\$ 4,244,283.00	\$ 750,000.00	\$ 295,000.00	-	\$ 4,539,283.00	\$ 245,717.00	\$ 700,717.00	15.44%
B36 - SR 310 TIF	\$ 630,499.28	\$ 106,081.02	\$ 2,500.00	\$ 14.41	\$ 2,514.41	\$ 734,065.89	\$ 10,000.00	\$ (14.41)	\$ 12,500.00	\$ 100,000.00	\$ 824,080.30	6592.64%
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	\$ 342,250.00	\$ (89,638.98)	\$ 8,562,097.92	\$ 1,585,167.00	\$ 3,123,979.09	36.49%
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	\$ -	\$ -	\$ 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	\$ 1,353,606.05	\$ (131,575.16)	\$ 20,243,541.14	\$ 2,709,393.34	\$ 6,214,034.74	30.70%
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	\$ (21,626.33)	\$ 1,295,756.61	\$ (80,000.00)	\$ 297,147.67	22.93%
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	\$ (20,213.73)	\$ 1,359,844.92	\$ (58,336.00)	\$ 919,572.31	67.62%
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	\$ (30,331.20)	\$ 468,412.10	\$ 158,485.00	\$ 481,889.34	102.88%
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	\$ (11,168.21)	\$ 799,762.78	\$ 192,991.00	\$ 598,504.80	74.84%
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	\$ 11,571.00	-	\$ 2,025,561.00	\$ 110,000.00	\$ 105,080.99	5.19%
E13 - Sewer Debt Service	\$ 67,762.20	\$ 1,810,666.00	\$ 1,810,666.00	-	\$ 1,810,666.00	\$ 67,762.20	\$ 12,009.00	-	\$ 1,822,675.00	\$ 88,500.00	\$ 144,253.20	7.91%
E14 - Water Treatment Plant #2	\$ 0.38	-	-	-	-	\$ 0.38	-	-	-	-	\$ 0.38	100.00%
E15 - WWTB 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	\$ 361,080.00	\$ (83,339.47)	\$ 8,801,012.41	\$ 430,490.00	\$ 2,565,610.69	29.15%
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	\$ 1,714,686.05	\$ (214,914.63)	\$ 29,044,553.55	\$ 3,139,883.34	\$ 8,779,645.43	30.23%

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - ALL FUNDS
THROUGH DECEMBER 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
1 - Taxes	\$ 309,417.25	\$ 4,921,351.53	\$ 5,053,400.02	\$ 132,048.49	\$ 4,426,617.28	\$ 626,782.74
1 - Property Taxes	\$ -	\$ 975,070.67	\$ 1,041,800.02	\$ 66,729.35	\$ 922,987.28	\$ 118,812.74
1 - Real Property Taxes	\$ -	\$ 814,460.12	\$ 830,219.00	\$ 15,758.88	\$ 811,627.26	\$ 18,591.74
2 - Other Property Taxes	\$ -	\$ 5,332.08	\$ 5,500.00	\$ 167.92	\$ 5,279.00	\$ 221.00
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - TIF Payments	\$ -	\$ 155,278.47	\$ 206,081.02	\$ 50,802.55	\$ 106,081.02	\$ 100,000.00
2 - Income Taxes	\$ 309,417.25	\$ 3,946,280.86	\$ 4,011,600.00	\$ 65,319.14	\$ 3,503,630.00	\$ 507,970.00
1 - Income Taxes	\$ 309,329.86	\$ 3,923,574.91	\$ 4,000,000.00	\$ 76,425.09	\$ 3,500,000.00	\$ 500,000.00
2 - ODT Income Taxes	\$ 52.03	\$ 20,973.81	\$ 9,750.00	\$ (11,223.81)	\$ 3,630.00	\$ 6,120.00
3 - JEDD Income Taxes	\$ 35.36	\$ 1,732.14	\$ 1,850.00	\$ 117.86	\$ -	\$ 1,850.00
2 - Intergovernmental	\$ 306,194.19	\$ 1,824,399.57	\$ 3,019,343.05	\$ 1,194,943.48	\$ 2,797,835.00	\$ 221,508.05
1 - State-Shared Taxes & Permits	\$ 82,363.13	\$ 1,217,185.39	\$ 1,252,705.00	\$ 35,519.61	\$ 1,103,520.00	\$ 149,185.00
1 - Local Government Fund	\$ 3,394.26	\$ 44,938.66	\$ 46,800.00	\$ 1,861.34	\$ 68,000.00	\$ (21,200.00)
10 - Other Intergovernmental	\$ -	\$ 36,605.00	\$ 36,605.00	\$ -	\$ -	\$ 36,605.00
2 - Rollback/Homestead	\$ -	\$ 113,723.64	\$ 115,000.00	\$ 1,276.36	\$ 113,220.00	\$ 1,780.00
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ (2,000.00)
4 - Cigarette Tax	\$ 881.56	\$ 43,301.29	\$ 44,500.00	\$ 1,198.71	\$ 11,500.00	\$ 33,000.00
5 - Liquor Permits	\$ -	\$ 10,434.90	\$ 13,500.00	\$ 3,065.10	\$ 11,000.00	\$ 2,500.00
6 - Estate Tax	\$ -	\$ 49,557.65	\$ 41,000.00	\$ (8,557.65)	\$ 20,000.00	\$ 21,000.00
7 - Misc Permissive Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 - Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 - Permissive Tax	\$ 78,087.31	\$ 918,624.25	\$ 955,300.00	\$ 36,675.75	\$ 877,800.00	\$ 77,500.00
2 - Grants & Loans	\$ 223,831.06	\$ 597,687.54	\$ 1,756,138.05	\$ 1,158,450.51	\$ 1,691,315.00	\$ 64,823.05
1 - Grants & Loans	\$ 223,831.06	\$ 597,687.54	\$ 1,256,138.05	\$ 658,450.51	\$ 1,191,315.00	\$ 64,823.05
2 - Old Maid's Lane Bridge Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Old Maid's Lane Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Mink Street Grant	\$ -	\$ -	\$ 375,000.00	\$ 375,000.00	\$ 375,000.00	\$ -
5 - Mink Street Loan	\$ -	\$ -	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ -
6 - Havens Corner Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Havens Corner Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 267,909.62	\$ 3,481,945.93	\$ 3,367,083.00	\$ (114,862.93)	\$ 3,119,400.00	\$ 247,683.00
1 - Water & Sewer	\$ 267,909.62	\$ 3,302,955.34	\$ 3,172,083.00	\$ (130,872.34)	\$ 2,947,400.00	\$ 224,683.00
1 - Water Utility Collections	\$ 118,591.83	\$ 1,402,359.95	\$ 1,357,483.00	\$ (44,876.95)	\$ 1,362,483.00	\$ (5,000.00)
2 - Water Meters	\$ 500.00	\$ 11,750.00	\$ 10,000.00	\$ (1,750.00)	\$ 5,000.00	\$ 5,000.00
3 - Sewer Utility Collections	\$ 131,177.79	\$ 1,482,178.39	\$ 1,429,600.00	\$ (52,578.39)	\$ 1,444,393.00	\$ (14,793.00)
4 - Sewer Taps/Capacity Charge	\$ 17,640.00	\$ 406,667.00	\$ 375,000.00	\$ (31,667.00)	\$ 135,524.00	\$ 239,476.00
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ -	\$ 178,990.59	\$ 195,000.00	\$ 16,009.41	\$ 172,000.00	\$ 23,000.00
1 - Franchise Fees	\$ -	\$ 124,390.86	\$ 170,000.00	\$ 45,609.14	\$ 150,000.00	\$ 20,000.00
2 - Tower Lease	\$ -	\$ 54,599.73	\$ 25,000.00	\$ (29,599.73)	\$ 22,000.00	\$ 3,000.00
4 - Fines, Licenses & Permits	\$ 15,748.05	\$ 284,918.88	\$ 277,325.00	\$ (7,593.88)	\$ 229,650.00	\$ 47,675.00
1 - Fines & Forfeitures	\$ 9,754.05	\$ 184,260.49	\$ 189,275.00	\$ 5,014.51	\$ 159,250.00	\$ 30,025.00
1 - Fines & Forfeitures	\$ 9,754.05	\$ 184,260.49	\$ 189,275.00	\$ 5,014.51	\$ 159,250.00	\$ 30,025.00
2 - Licenses & Permits	\$ 5,994.00	\$ 100,658.39	\$ 88,050.00	\$ (12,608.39)	\$ 70,400.00	\$ 17,650.00
1 - Building Licenses & Permits	\$ 5,994.00	\$ 99,768.39	\$ 87,300.00	\$ (12,468.39)	\$ 69,650.00	\$ 17,650.00
2 - Miscellaneous Permits	\$ -	\$ 890.00	\$ 750.00	\$ (140.00)	\$ 750.00	\$ -
5 - Miscellaneous Revenue	\$ 22,063.22	\$ 9,251,898.55	\$ 10,561,126.50	\$ 1,309,227.95	\$ 9,037,166.00	\$ 1,523,960.50
1 - Investment Income	\$ 1,116.85	\$ 8,090.86	\$ 6,500.00	\$ (1,590.86)	\$ 4,010.00	\$ 2,490.00
1 - Investment Income	\$ 1,116.85	\$ 8,090.86	\$ 6,500.00	\$ (1,590.86)	\$ 4,010.00	\$ 2,490.00
2 - Other Misc Revenue	\$ 20,946.37	\$ 9,243,807.69	\$ 10,554,626.50	\$ 1,310,818.81	\$ 9,033,156.00	\$ 1,521,470.50
1 - Rental Income	\$ 18,478.85	\$ 117,052.45	\$ 106,061.00	\$ (10,991.45)	\$ 106,061.00	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ 8,805,496.99	\$ 9,003,000.00	\$ 197,503.01	\$ 8,757,283.00	\$ 245,717.00
3 - Sale of Assets	\$ -	\$ 66,553.50	\$ 66,553.50	\$ -	\$ -	\$ 66,553.50
4 - Miscellaneous Income	\$ 2,467.52	\$ 254,704.75	\$ 1,379,012.00	\$ 1,124,307.25	\$ 169,812.00	\$ 1,209,200.00

CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - ALL FUNDS
THROUGH DECEMBER 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
6 - Transfers & Advances	\$ -	\$ 4,331,578.05	\$ 4,577,404.05	\$ 245,826.00	\$ 4,135,130.00	\$ 442,274.05
1 - Interfund Advances	\$ -	\$ 4,331,578.05	\$ 4,555,404.05	\$ 223,826.00	\$ 4,113,130.00	\$ 442,274.05
1 - Interfund Advances	\$ -	\$ 4,331,578.05	\$ 4,555,404.05	\$ 223,826.00	\$ 4,113,130.00	\$ 442,274.05
2 - Interfund Transfers	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
2 - Interfund Transfers	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
Grand Total	\$ 921,332.33	\$24,096,092.51	\$26,855,681.62	\$2,759,589.11	\$23,745,798.28	\$3,109,883.34

CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - All Funds
THROUGH DECEMBER 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	\$ 283,682.91	\$ 3,630,922.23	\$ 493.94	\$ 4,058,240.00	\$ 426,823.83	\$ 4,054,040.00	\$ -	\$ 4,200.00	
3 - Contractual Services	\$ 113,151.20	\$ 1,202,923.62	\$ 128,008.37	\$ 1,879,591.31	\$ 548,659.32	\$ 1,460,596.00	\$ 63,985.31	\$ 355,010.00	
4 - Supplies & General Operating	\$ 226,869.26	\$ 1,900,030.47	\$ 97,977.26	\$ 2,445,334.81	\$ 447,327.08	\$ 2,145,336.00	\$ 98,998.81	\$ 201,000.00	
5 - Capital Outlay	\$1,955,047.35	\$ 5,108,477.61	\$ 2,471,890.75	\$ 9,669,454.26	\$ 2,089,085.90	\$ 8,362,633.00	\$ 618,321.26	\$ 688,500.00	
6 - Debt Service	\$ 216,468.58	\$ 6,463,234.19	\$ -	\$ 6,470,402.00	\$ 7,167.81	\$ 6,376,700.00	\$ -	\$ 93,702.00	
7 - Transfers & Advances	\$ -	\$ 4,368,174.05	\$ -	\$ 4,520,404.05	\$ 152,230.00	\$ 4,148,130.00	\$ -	\$ 372,274.05	
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$2,795,219.30	\$22,673,762.17	\$ 2,698,370.32	\$29,043,426.43	\$ 3,671,293.94	\$26,547,435.00	\$ 781,305.38	\$ 1,714,686.05	

**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
December 4, 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

**AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES
CITY OF PATASKALA, LICKING COUNTY OHIO**

December 4, 2013

	January 1, 2013 UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 1,103,874.03	\$ 816,906.26	\$ 915,802.74	\$ 2,836,583.03
SPECIAL REVENUE	\$ 2,383,184.12	\$ -	\$ 6,417,786.10	\$ 8,800,970.22
DEBT SERVICE	\$ 198,903.77	\$ -	\$ 2,677,264.50	\$ 2,876,168.27
CAPITAL PROJECTS	\$ 2,734,680.09	\$ -	\$ 7,571,064.02	\$ 10,305,744.11
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 3,496,528.22	\$ -	\$ 7,286,858.00	\$ 10,783,386.22
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
TOTAL	\$ 9,941,170.23	\$ 816,906.26	\$ 24,868,775.36	\$ 35,626,851.85

GENERAL FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
A1 GENERAL FUND	\$ 904,068.87	\$ 816,906.26	\$ 910,802.74	\$ 2,631,777.87
B70 CONSTRUCTION ACCTS.	\$ 199,805.16	\$ -	\$ 5,000.00	\$ 204,805.16
TOTAL	\$ 1,103,874.03	\$ 816,906.26	\$ 915,802.74	\$ 2,836,583.03

SPECIAL REVENUE	UNENC. BALANCE	TAXES	OTHER	TOTAL
B1 STREET FUND	\$ 648,633.88	\$ -	\$ 2,029,137.00	\$ 2,677,770.88
B2 STATE HIGHWAY	\$ 20,924.16	\$ -	\$ 53,561.00	\$ 74,485.16
B3 ECOLOGICAL PRESERVATION FUND	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
B5 PATASKALA CORP PARK JEDD	\$ 237.21	\$ -	\$ 1,000.00	\$ 1,237.21
B8 PERMISSIVE - CITY	\$ 284,452.07	\$ -	\$ 310,145.00	\$ 594,597.07
B9 STREET LEVY FUND	\$ -	\$ -	\$ -	\$ -
B10 RECREATION FUND	\$ 15,528.44	\$ -	\$ 79,850.00	\$ 95,378.44
B11 PARK USE	\$ 27,377.51	\$ -	\$ 17,500.00	\$ 44,877.51
B13 POLICE	\$ 1,128,839.35	\$ -	\$ 2,793,880.05	\$ 3,922,719.40
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	\$ -	\$ 1,500.00	\$ 4,061.96
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	\$ -	\$ 6,417,786.10	\$ 8,800,970.22

DEBT SERVICE	UNENC. BALANCE	TAXES	OTHER	TOTAL
D1 DEBT SERVICE	\$ 168,836.58	\$ -	\$ 2,677,264.50	\$ 2,846,101.08
D2 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
TOTAL	\$ 198,903.77	\$ -	\$ 2,677,264.50	\$ 2,876,168.27

CAPITAL PROJECTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
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	\$ -	\$ 520,700.00	\$ 1,117,965.30

C7 BOND IMPROVEMENTS	\$	1,500,000.00	\$	-	\$	3,740,000.00	\$	5,240,000.00
TOTAL	\$	2,734,680.09	\$	-	\$	7,571,064.02	\$	10,305,744.11

SPECIAL ASSESMENTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

ENTERPRISE FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
E1 WATER FUND	\$ 484,257.34	\$ -	\$ 1,083,846.00	\$ 1,568,103.34
E2 SEWER FUND	\$ 1,215,042.58	\$ -	\$ 1,008,457.00	\$ 2,223,499.58
E5 WATER CAPITAL IMPROVEMENT	\$ 240,911.14	\$ -	\$ 509,137.00	\$ 750,048.14
E6 SEWER CAPITAL IMPROVEMENT	\$ 471,902.59	\$ -	\$ 624,100.00	\$ 1,096,002.59
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	\$ -	\$ 2,123,990.00	\$ 2,130,641.99
E13 SEWER DEBT SERVICE FUND	\$ 67,762.20	\$ -	\$ 1,899,166.00	\$ 1,966,928.20
E14 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
E15 WWTP PHASE II FUND	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,496,528.22	\$ -	\$ 7,286,858.00	\$ 10,783,386.22

INTERNAL FUNDS	UNENC. BALANCE	TAXES	OTHER	TOTAL
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

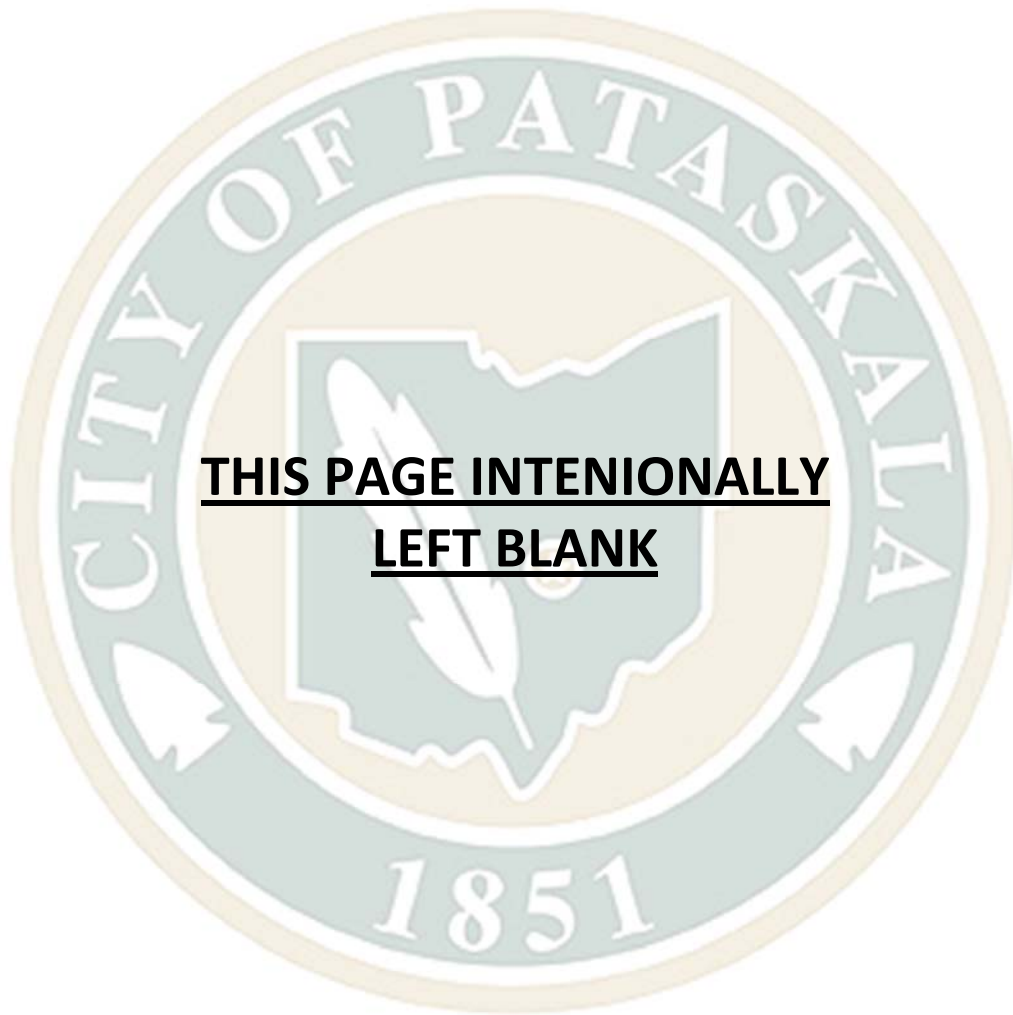
THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2013 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

BUDGET COMMISSION

Michael L. Smith

Kenneth Oswalt

Scott K. Ryan

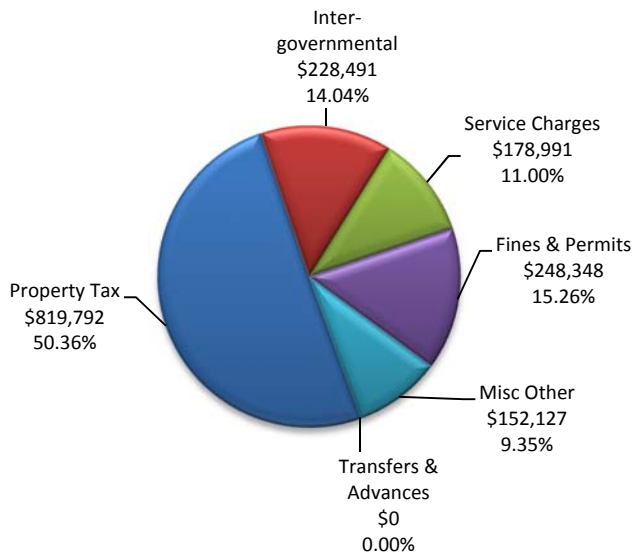


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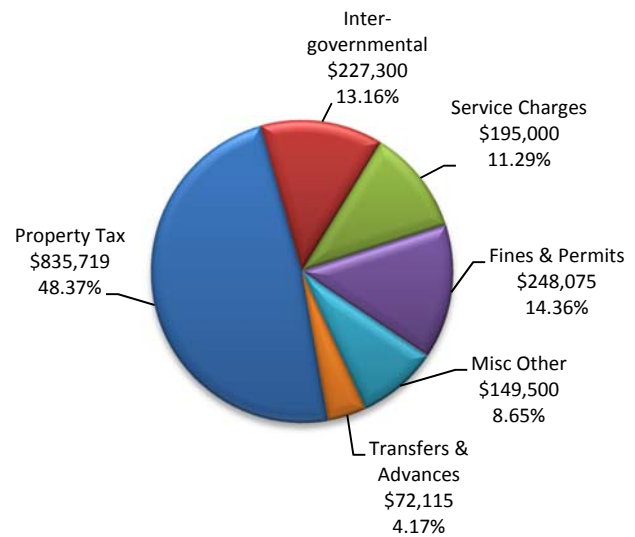
General Fund (A1)

Revenue – On a full-year basis, the general fund was credited with total revenue of approximately \$1.73 million, and ended the year having collected \$100.0 thousand (1.91%) lower than budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes \$1.63 million and was only \$72.8 thousand (1.68%) below budget. The total is higher than the 2012 total by \$19.6 thousand, and is due primarily to higher property tax collections

YTD General Fund Revenue by Source



General Fund Revenue - Budget



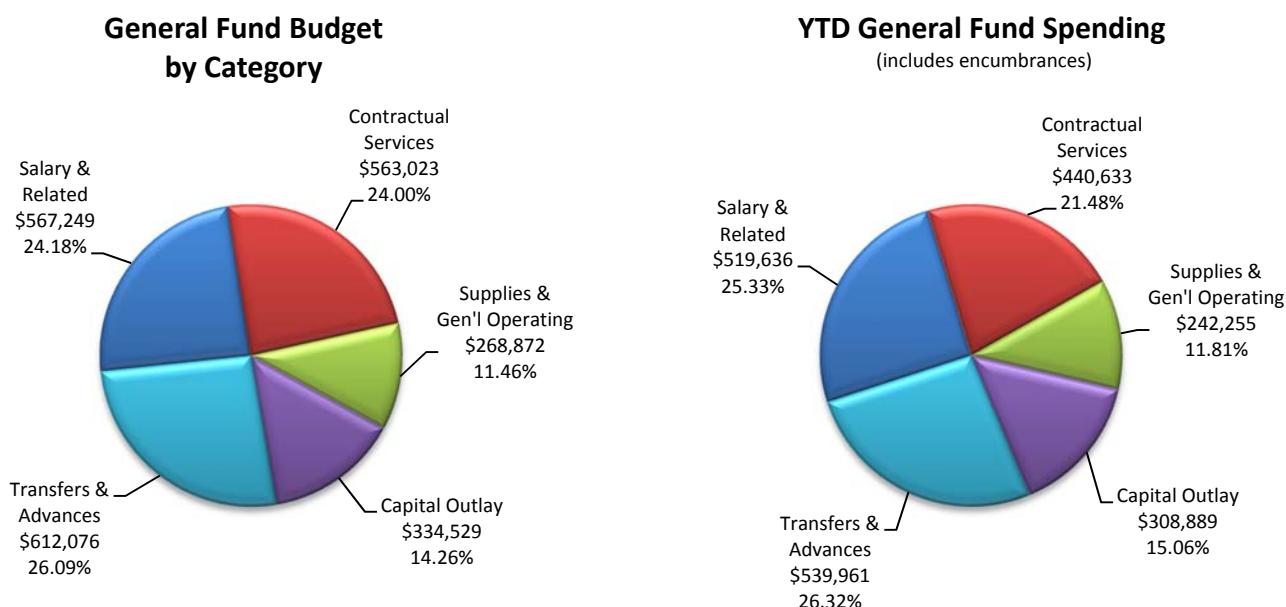
The largest revenue source for the general fund is property taxes, which account for 48.37% of the 2013 fund revenue budget. The 2013 budget was \$835.7 thousand, and was projected to up by \$34.8 thousand (4.35%) from 2012 full-year collections. For FY 2013, the general fund received \$819.8 thousand in property taxes and was \$15.9 thousand (1.91%) below budget. This total is up, however, by \$18.9 thousand (2.36%) from total FY 2012 receipts.

Fines, licenses and permits revenue represents the second largest revenue category for the general fund. The 2013 budget in this category is \$248.1 thousand (14.36% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. Through year-end, the city received \$248.6 thousand in this category, and was above budget by \$1.2 thousand (0.52%). The total was also higher than the FY 2012 collections by \$10.6 thousand (4.86%) from 2012. The variance is due to increased collection of building permits and licenses (up \$16.6 thousand or 27.47%), offset by reduced fines and forfeitures (down \$24.8 thousand or 12.72%).

Intergovernmental revenues is the other major general fund revenue source. For 2013, it was projected to account for approximately \$227.3 thousand (13.16% 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 December 31, the fund received \$228.5 thousand in this category, and ended the year ahead of budget by \$1.2 thousand (0.52%). The total is up by \$10.6 thousand, or 4.86%, from full-year 2012 collections, 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 \$19.4); offset by lower local government fund (LGF) revenues (down \$13.7 thousand).

Expenditures – The general fund has a total appropriated expenditure budget for 2013 of approximately \$2.35 million. Total spending through December 31 was \$2.05 million, including encumbrances (e.g., purchase orders carried over into 2014) of \$177.4 thousand. This total was \$471.8 thousand (20.11%) below the final 2013 budget. Compared to 2012, total spending in the fund was down by \$83.2 thousand (4.25%). This decrease is due primarily to: (1) decrease wage and benefit-related spending (down \$265.5 thousand); (2) lower debt service payments (down \$200.0 thousand); offset by increased interfund transfers (up \$369.6 thousand). The reduced debt service/increased transfers reflects a change in accounting practice to pay all debt service from the Debt Service fund and transfer the funding from the appropriate fund to the Debt Service fund.



Other than interfund transfers and advances; salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$567.2 thousand, or 24.18% of the general fund budget. Spending through December 31 was \$519.6 thousand, and was \$47.6 thousand (8.39%) below budget. Spending in this category was significantly better (down \$265.5 thousand) from the level in 2012. This positive variance was primarily the result of allocating the administrative, financial and legal wages and benefits to all appropriate funds.

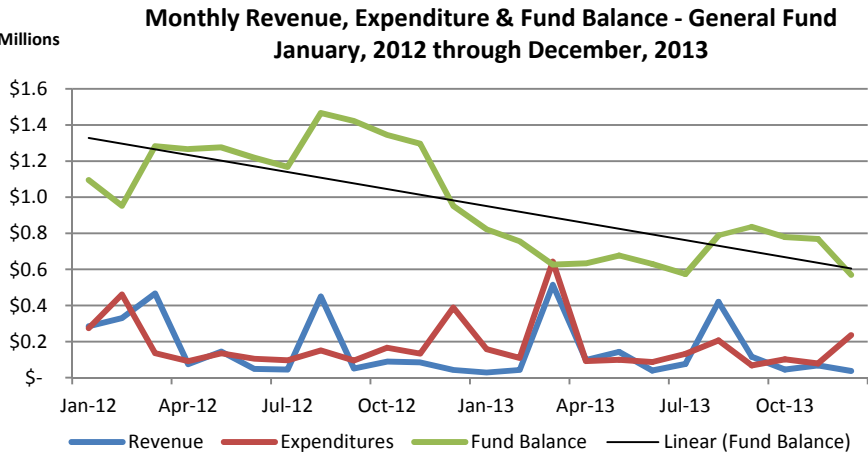
Contractual services is another major expense category in the general fund. The 2013 budget in this category was \$563.0 thousand (24.0% of budget) and provides for non-employee personal services. Spending through December 31 was \$440.6 thousand, and ended the year \$122.4 thousand (21.74%) below budget. The positive variance was the result of lower than anticipated spending on outside professional services, including legal and planning/zoning fees. Spending in 2013 in this category was basically flat to total 2012 spending.

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 had a 2013 budget of \$268.9 thousand, or 11.46% of the fund's budget. Full-year 2013 spending was \$268.9 thousand, and ended the year at \$26.6 thousand (9.9%) below budget.

Spending in this category was up by \$36.1 thousand (21.3%) from 2012. Much of the variance is due to: increased spending on Planning & Zoning equipment and supplies (up \$30.5 thousand), new copier lease payments in 2013; and implementation of timekeeping, scheduling and human resources systems.

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

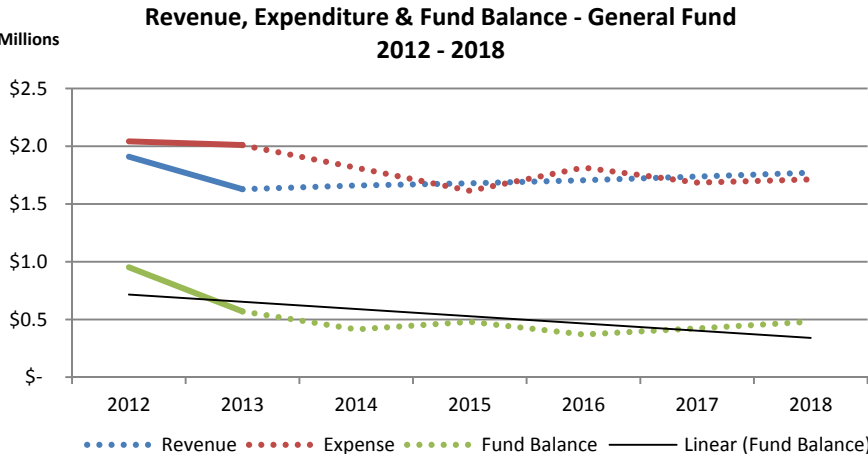
to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to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



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 generally declining over the past 24 months. With the exception of August 2013, it also is projected to generally decline. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The expense spike 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.



Please note that the spike in expenditures in December 2013 reflect the inclusion of carryover encumbrances.

Developed as a part of the 2014 budget process, the current projections call for the balance to decline in 2014 and 2016, 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
DECEMBER 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	\$ 819,792	\$ 835,719	\$ 15,927	98.09%	\$ 800,884	\$ 800,888	\$ 4	100.00%	\$ 18,908	2.36%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ 819,792	\$ 835,719	\$ 15,927	98.09%	\$ 800,884	\$ 800,888	\$ 4	100.00%	\$ 18,908	2.36%
Intergovernmental										
State Shared Taxes & Permits	\$ 218,964	\$ 216,800	\$ (2,164)	101.00%	\$ 211,523	\$ 230,962	\$ 19,439	91.58%	\$ 7,441	3.52%
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	4,300	(69)	101.61%	5,157	118.04%
Total Intergovernmental	\$ 228,491	\$ 227,300	\$ (1,191)	100.52%	\$ 217,893	\$ 235,262	\$ 17,369	92.62%	\$ 10,599	4.86%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	178,991	195,000	16,009	91.79%	184,305	172,000	(12,305)	107.15%	(5,314)	-2.88%
Total Charges for Service	\$ 178,991	\$ 195,000	\$ 16,009	91.79%	\$ 184,305	\$ 172,000	\$ (12,305)	107.15%	\$ (5,314)	-2.88%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 170,380	\$ 177,525	\$ 7,145	95.98%	\$ 195,214	\$ 165,250	\$ (29,964)	118.13%	\$ (24,834)	-12.72%
Building, Licenses & Permits	77,078	69,800	(7,278)	110.43%	60,467	55,200	(5,267)	109.54%	16,612	27.47%
Other Permits	890	750	(140)	118.67%	935	800	(135)	116.88%	(45)	-4.81%
Total Fines, Licenses & Permits	\$ 248,348	\$ 248,075	\$ (273)	100.11%	\$ 256,616	\$ 221,250	\$ (35,366)	115.98%	\$ (8,267)	-3.22%
Other Sources										
Investment Income	\$ 8,091	\$ 6,500	\$ (1,591)	124.47%	\$ 7,026	\$ 4,000	\$ (3,026)	175.65%	\$ 1,065	15.15%
Rental Income	116,245	105,000	(11,245)	110.71%	126,641	100,000	(26,641)	126.64%	(10,396)	-8.21%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	27,791	38,000	10,209	73.13%	14,820	15,000	180	98.80%	12,971	87.53%
Total Other Sources	\$ 152,127	\$ 149,500	\$ (2,627)	101.76%	\$ 148,486	\$ 119,000	\$ (29,486)	124.78%	\$ 3,640	2.45%
Transfers										
Transfers & Advances In	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ 360,636	\$ 144,000	60.07%	\$ (216,636)	-100.00%
Total Transfers	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ 360,636	\$ 144,000	60.07%	\$ (216,636)	-100.00%
Grand Total Revenue	\$ 1,627,749	\$ 1,727,709	\$ 99,960	94.21%	\$ 1,824,820	\$ 1,909,036	\$ 84,216	95.59%	\$ (197,070)	-10.80%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ (360,636)	\$ 144,000	-39.93%	\$ 216,636	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ (360,636)	\$ 144,000	-39.93%	\$ 216,636	-100.00%
Adjusted Grand Total Revenue	\$ 1,627,749	\$ 1,655,594	\$ 27,845	98.32%	\$ 1,608,184	\$ 1,548,400	\$ (59,784)	103.86%	\$ 19,566	1.22%

	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	\$ 516,745	\$ 567,249	\$ 50,504	8.90%	\$ 10	\$ 50,494	8.90%	\$ 782,279	\$ (265,534)	-33.94%
Contractual Services	366,947	563,023	196,076	34.83%	56,485	139,591	24.79%	353,969	12,979	3.67%
Supplies & General Operating	205,483	267,745	62,261	23.25%	16,093	46,169	17.24%	169,398	36,085	21.30%
Capital Outlay	244,836	334,529	89,693	26.81%	62,662	27,030	8.08%	281,084	(36,248)	-12.90%
Debt Service	-	-	-	0.00%	-	-	0.00%	200,000	(200,000)	-100.00%
Transfers & Advances	539,961	612,076	72,115	11.78%	-	72,115	11.78%	170,400	369,561	216.88%
Grand Total Expenditures	\$ 1,873,973	\$ 2,344,622	\$ 470,649	20.07%	\$ 135,251	\$ 335,398	14.31%	\$ 1,957,130	\$ (83,157)	-4.25%
Adjustments:										
- Interfund transfers & advances	\$ (539,961)	\$ (612,076)	\$ (1,152,037)	188.22%	\$ -	\$ 72,115	11.78%	\$ (170,400)	\$ (369,561)	216.88%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (539,961)	\$ (612,076)	\$ (72,115)	11.78%	\$ -	\$ 72,115	11.78%	\$ (170,400)	\$ (369,561)	216.88%
Adjusted Grand Total Expenditures	\$ 1,334,012	\$ 1,732,546	\$ 398,534	23.00%	\$ 135,251	\$ 263,283	15.20%	\$ 1,786,730	\$ (452,718)	-25.34%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 705,193	\$ 334,503			\$ 569,942			\$ 951,416		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$ 36,699.59	\$ 1,627,749.22	\$ 1,727,709.00	\$ 99,959.78	\$ 1,648,901.26	\$ 78,807.74
1 - Taxes	\$ -	\$ 819,792.20	\$ 835,719.00	\$ 15,926.80	\$ 816,906.26	\$ 18,812.74
1 - Property Taxes	\$ -	\$ 819,792.20	\$ 835,719.00	\$ 15,926.80	\$ 816,906.26	\$ 18,812.74
1 - Real Property Taxes	\$ -	\$ 814,460.12	\$ 830,219.00	\$ 15,758.88	\$ 811,627.26	\$ 18,591.74
2 - Other Property Taxes	\$ -	\$ 5,332.08	\$ 5,500.00	\$ 167.92	\$ 5,279.00	\$ 221.00
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 3,394.26	\$ 228,491.12	\$ 227,300.00	\$ (1,191.12)	\$ 217,720.00	\$ 9,580.00
1 - State-Shared Taxes & Permits	\$ 3,394.26	\$ 218,964.48	\$ 216,800.00	\$ (2,164.48)	\$ 214,720.00	\$ 2,080.00
1 - Local Government Fund	\$ 3,394.26	\$ 44,938.66	\$ 46,800.00	\$ 1,861.34	\$ 68,000.00	\$ (21,200.00)
2 - Rollback/Homestead	\$ -	\$ 113,723.64	\$ 115,000.00	\$ 1,276.36	\$ 113,220.00	\$ 1,780.00
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ (2,000.00)
4 - Cigarette Tax	\$ -	\$ 309.63	\$ 500.00	\$ 190.37	\$ 500.00	\$ -
5 - Liquor Permits	\$ -	\$ 10,434.90	\$ 13,500.00	\$ 3,065.10	\$ 11,000.00	\$ 2,500.00
6 - Estate Tax	\$ -	\$ 49,557.65	\$ 41,000.00	\$ (8,557.65)	\$ 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	\$ -	\$ 178,990.59	\$ 195,000.00	\$ 16,009.41	\$ 172,000.00	\$ 23,000.00
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ -	\$ 178,990.59	\$ 195,000.00	\$ 16,009.41	\$ 172,000.00	\$ 23,000.00
1 - Franchise Fees	\$ -	\$ 124,390.86	\$ 170,000.00	\$ 45,609.14	\$ 150,000.00	\$ 20,000.00
2 - Tower Lease	\$ -	\$ 54,599.73	\$ 25,000.00	\$ (29,599.73)	\$ 22,000.00	\$ 3,000.00
4 - Fines, Licenses & Permits	\$ 13,708.05	\$ 248,348.43	\$ 248,075.00	\$ (273.43)	\$ 208,150.00	\$ 39,925.00
1 - Fines & Forfeitures	\$ 8,914.05	\$ 170,380.04	\$ 177,525.00	\$ 7,144.96	\$ 155,250.00	\$ 22,275.00
1 - Fines & Forfeitures	\$ 8,914.05	\$ 170,380.04	\$ 177,525.00	\$ 7,144.96	\$ 155,250.00	\$ 22,275.00
2 - Licenses & Permits	\$ 4,794.00	\$ 77,968.39	\$ 70,550.00	\$ (7,418.39)	\$ 52,900.00	\$ 17,650.00
1 - Building Licenses & Permits	\$ 4,794.00	\$ 77,078.39	\$ 69,800.00	\$ (7,278.39)	\$ 52,150.00	\$ 17,650.00
2 - Miscellaneous Permits	\$ -	\$ 890.00	\$ 750.00	\$ (140.00)	\$ 750.00	\$ -
5 - Miscellaneous Revenue	\$ 19,597.28	\$ 152,126.88	\$ 149,500.00	\$ (2,626.88)	\$ 162,010.00	\$ (12,510.00)
1 - Investment Income	\$ 1,116.85	\$ 8,090.86	\$ 6,500.00	\$ (1,590.86)	\$ 4,010.00	\$ 2,490.00
1 - Investment Income	\$ 1,116.85	\$ 8,090.86	\$ 6,500.00	\$ (1,590.86)	\$ 4,010.00	\$ 2,490.00
2 - Other Misc Revenue	\$ 18,480.43	\$ 144,036.02	\$ 143,000.00	\$ (1,036.02)	\$ 158,000.00	\$ (15,000.00)
1 - Rental Income	\$ 18,327.76	\$ 116,245.16	\$ 105,000.00	\$ (11,245.16)	\$ 105,000.00	\$ -
4 - Miscellaneous Income	\$ 152.67	\$ 27,790.86	\$ 38,000.00	\$ 10,209.14	\$ 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	\$ 36,699.59	\$ 1,627,749.22	\$ 1,727,709.00	\$ 99,959.78	\$ 1,648,901.26	\$ 78,807.74

CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
THROUGH DECEMBER 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	\$ 100,157.26	\$ 1,873,972.94	\$ 135,250.77	\$ 2,344,622.19	\$ 335,398.48	\$ 1,974,711.00	\$ 37,511.19	\$ 332,400.00
00 - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 - Mayor	\$ 2,320.38	\$ 16,415.05	\$ -	\$ 18,399.00	\$ 1,983.95	\$ 18,399.00	\$ -	\$ -
1 - Wages & Benefits	\$ 2,241.41	\$ 15,153.97	\$ -	\$ 15,399.00	\$ 245.03	\$ 15,399.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 78.97	\$ 1,261.08	\$ -	\$ 2,000.00	\$ 738.92	\$ 2,000.00	\$ -	\$ -
02 - Finance Director	\$ -	\$ 7,677.24	\$ 6,707.20	\$ 14,466.24	\$ 81.80	\$ 11,500.00	\$ 466.24	\$ 2,500.00
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ 1,966.24	\$ -	\$ 1,966.24	\$ -	\$ 1,500.00	\$ 466.24	\$ -
5 - Capital Outlay	\$ -	\$ 5,711.00	\$ 6,707.20	\$ 12,500.00	\$ 81.80	\$ 10,000.00	\$ -	\$ 2,500.00
03 - Finance Manager	\$ 5,359.56	\$ 78,770.28	\$ 285.00	\$ 84,977.00	\$ 5,921.72	\$ 77,477.00	\$ -	\$ 7,500.00
1 - Wages & Benefits	\$ 3,006.70	\$ 39,905.06	\$ -	\$ 41,989.00	\$ 2,083.94	\$ 41,989.00	\$ -	\$ -
3 - Contractual Services	\$ 509.94	\$ 14,374.72	\$ 185.00	\$ 16,048.00	\$ 1,488.28	\$ 16,048.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 1,842.92	\$ 24,490.50	\$ 100.00	\$ 26,940.00	\$ 2,349.50	\$ 19,440.00	\$ -	\$ 7,500.00
04 - Finance Assistant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05 - Legal	\$ 15,783.31	\$ 106,704.90	\$ 16,995.36	\$ 134,198.00	\$ 10,497.74	\$ 79,748.00	\$ 1,700.00	\$ 52,750.00
1 - Wages & Benefits	\$ 2,326.69	\$ 30,862.50	\$ -	\$ 34,248.00	\$ 3,385.50	\$ 30,748.00	\$ -	\$ 3,500.00
3 - Contractual Services	\$ 12,214.54	\$ 67,954.64	\$ 16,995.36	\$ 89,950.00	\$ 5,000.00	\$ 39,000.00	\$ 1,700.00	\$ 49,250.00
4 - Supplies & General Operating	\$ 1,242.08	\$ 7,887.76	\$ -	\$ 10,000.00	\$ 2,112.24	\$ 10,000.00	\$ -	\$ -
06 - Magistrate/Mayor's Court	\$ 2,400.00	\$ 21,162.50	\$ 187.50	\$ 23,000.00	\$ 1,650.00	\$ 23,000.00	\$ -	\$ -
3 - Contractual Services	\$ 2,400.00	\$ 21,162.50	\$ 187.50	\$ 23,000.00	\$ 1,650.00	\$ 23,000.00	\$ -	\$ -
07 - Administrator	\$ 3,836.92	\$ 83,139.36	\$ 11,668.92	\$ 133,927.64	\$ 39,119.36	\$ 111,763.00	\$ 9,283.24	\$ 12,881.40
1 - Wages & Benefits	\$ 2,358.86	\$ 36,032.78	\$ -	\$ 36,894.40	\$ 861.62	\$ 36,763.00	\$ -	\$ 131.40
3 - Contractual Services	\$ 168.08	\$ 27,158.84	\$ 9,681.92	\$ 69,047.50	\$ 32,206.74	\$ 60,000.00	\$ 9,047.50	\$ -
4 - Supplies & General Operating	\$ 1,309.98	\$ 19,947.74	\$ 1,987.00	\$ 27,985.74	\$ 6,051.00	\$ 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	\$ -	\$ 17,068.45	\$ -	\$ 25,000.00	\$ 7,931.55	\$ 25,000.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 17,068.45	\$ -	\$ 25,000.00	\$ 7,931.55	\$ 25,000.00	\$ -	\$ -
10 - State Auditor	\$ -	\$ 1,868.81	\$ -	\$ 5,000.00	\$ 3,131.19	\$ 5,000.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 1,868.81	\$ -	\$ 5,000.00	\$ 3,131.19	\$ 5,000.00	\$ -	\$ -
11 - Council	\$ 9,349.65	\$ 87,897.43	\$ 751.99	\$ 102,815.47	\$ 14,166.05	\$ 85,516.00	\$ 2,099.47	\$ 15,200.00
1 - Wages & Benefits	\$ 7,537.85	\$ 78,787.61	\$ -	\$ 80,716.00	\$ 1,928.39	\$ 76,516.00	\$ -	\$ 4,200.00
3 - Contractual Services	\$ 40.35	\$ 852.11	\$ 570.84	\$ 8,809.20	\$ 7,386.25	\$ 4,000.00	\$ (190.80)	\$ 5,000.00
4 - Supplies & General Operating	\$ 1,771.45	\$ 8,257.71	\$ 181.15	\$ 13,290.27	\$ 4,851.41	\$ 5,000.00	\$ 2,290.27	\$ 6,000.00
12 - Council Clerk	\$ 38.97	\$ 1,061.74	\$ -	\$ 2,500.00	\$ 1,438.26	\$ 2,500.00	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ 38.97	\$ 1,061.74	\$ -	\$ 2,500.00	\$ 1,438.26	\$ 2,500.00	\$ -	\$ -
13 - Street Lights	\$ 6,040.40	\$ 50,600.56	\$ 3,004.90	\$ 60,000.00	\$ 6,394.54	\$ 60,000.00	\$ -	\$ -
3 - Contractual Services	\$ 6,040.40	\$ 50,600.56	\$ 3,004.90	\$ 60,000.00	\$ 6,394.54	\$ 60,000.00	\$ -	\$ -
14 - Court Clerk	\$ 4,601.59	\$ 69,651.36	\$ 537.60	\$ 79,058.00	\$ 8,869.04	\$ 74,208.00	\$ -	\$ 4,850.00
1 - Wages & Benefits	\$ 4,311.59	\$ 56,466.58	\$ -	\$ 60,558.00	\$ 4,091.42	\$ 60,708.00	\$ -	\$ (150.00)
3 - Contractual Services	\$ -	\$ 1,327.20	\$ -	\$ 2,500.00	\$ 1,172.80	\$ -	\$ -	\$ 2,500.00
4 - Supplies & General Operating	\$ 290.00	\$ 11,857.58	\$ 537.60	\$ 16,000.00	\$ 3,604.82	\$ 13,500.00	\$ -	\$ 2,500.00
15 - Court Security	\$ 404.08	\$ 4,668.46	\$ -	\$ 5,275.50	\$ 607.04	\$ 4,849.00	\$ -	\$ 426.50
1 - Wages & Benefits	\$ 404.08	\$ 4,668.46	\$ -	\$ 5,275.50	\$ 607.04	\$ 4,849.00	\$ -	\$ 426.50
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	\$ 21,043.49	\$ 283,067.81	\$ 57,175.67	\$ 387,962.40	\$ 47,718.92	\$ 213,500.00	\$ 17,462.40	\$ 157,000.00
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 5,349.30	\$ 59,144.37	\$ -	\$ 73,000.00	\$ 13,855.63	\$ 73,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 1,192.66	\$ 41,550.75	\$ 1,220.67	\$ 50,933.32	\$ 8,161.90	\$ 50,500.00	\$ 433.32	\$ -
5 - Capital Outlay	\$ 14,501.53	\$ 182,372.69	\$ 55,955.00	\$ 264,029.08	\$ 25,701.39	\$ 90,000.00	\$ 17,029.08	\$ 157,000.00
6 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 - Parks & Recreation	\$ (66.92)	\$ 124,790.63	\$ -	\$ 128,166.00	\$ 3,375.37	\$ 78,166.00	\$ -	\$ 50,000.00
1 - Wages & Benefits	\$ (66.92)	\$ 1,037.93	\$ -	\$ 2,666.00	\$ 1,628.07	\$ 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	\$ -	\$ -

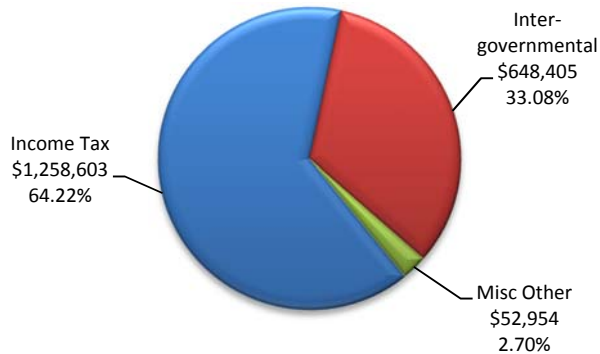
CITY OF PATASKALA, OHIO
2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
THROUGH DECEMBER 31, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
19 - Liability Insurance	\$ -	\$ 8,017.44	\$ -	\$ 9,503.00	\$ 1,485.56	\$ 22,003.00	\$ -	\$ (12,500.00)
3 - Contractual Services	\$ -	\$ 8,017.44	\$ -	\$ 9,503.00	\$ 1,485.56	\$ 22,003.00	\$ -	\$ (12,500.00)
20 - Planning & Zoning	\$ 19,823.43	\$ 316,966.36	\$ 36,370.19	\$ 436,370.05	\$ 83,033.50	\$ 362,864.00	\$ 4,344.42	\$ 69,161.63
1 - Wages & Benefits	\$ 15,936.06	\$ 234,504.14	\$ -	\$ 258,781.20	\$ 24,277.06	\$ 258,614.00	\$ -	\$ 167.20
3 - Contractual Services	\$ 161.65	\$ 22,773.60	\$ 25,573.86	\$ 102,909.55	\$ 54,562.09	\$ 60,000.00	\$ 1,959.55	\$ 40,950.00
4 - Supplies & General Operating	\$ 3,725.72	\$ 51,688.62	\$ 10,796.33	\$ 66,679.30	\$ 4,194.35	\$ 36,250.00	\$ 2,384.87	\$ 28,044.43
5 - Capital Outlay	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ -
21 - Planning Commission	\$ 1,581.97	\$ 2,314.35	\$ -	\$ 6,801.42	\$ 4,487.07	\$ 6,475.00	\$ -	\$ 326.42
1 - Wages & Benefits	\$ 1,507.09	\$ 938.93	\$ -	\$ 5,301.42	\$ 4,362.49	\$ 4,975.00	\$ -	\$ 326.42
4 - Supplies & General Operating	\$ 74.88	\$ 1,375.42	\$ -	\$ 1,500.00	\$ 124.58	\$ 1,500.00	\$ -	\$ -
22 - BZA	\$ 2,109.63	\$ 3,976.02	\$ 227.24	\$ 6,025.95	\$ 1,822.69	\$ 5,564.00	\$ -	\$ 461.95
1 - Wages & Benefits	\$ 1,993.41	\$ 1,953.84	\$ 10.34	\$ 3,570.38	\$ 1,606.20	\$ 4,064.00	\$ -	\$ (493.62)
4 - Supplies & General Operating	\$ 116.22	\$ 2,022.18	\$ 216.90	\$ 2,455.57	\$ 216.49	\$ 1,500.00	\$ -	\$ 955.57
23 - Personnel BOR	\$ 972.17	\$ 1,172.01	\$ -	\$ 3,564.88	\$ 2,392.87	\$ 4,054.00	\$ -	\$ (489.12)
1 - Wages & Benefits	\$ 972.17	\$ 1,172.01	\$ -	\$ 3,064.88	\$ 1,892.87	\$ 3,554.00	\$ -	\$ (489.12)
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
24 - General Office	\$ 4,087.11	\$ 42,769.82	\$ 1,339.20	\$ 54,518.43	\$ 10,409.41	\$ 47,500.00	\$ 2,018.43	\$ 5,000.00
3 - Contractual Services	\$ 236.10	\$ 13,143.97	\$ 286.00	\$ 13,911.00	\$ 481.03	\$ 12,000.00	\$ 1,911.00	\$ -
4 - Supplies & General Operating	\$ 3,851.01	\$ 29,625.85	\$ 1,053.20	\$ 40,607.43	\$ 9,928.38	\$ 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	\$ 471.52	\$ 17,538.74	\$ -	\$ 22,322.60	\$ 4,783.86	\$ 20,204.00	\$ -	\$ 2,118.60
1 - Wages & Benefits	\$ 392.55	\$ 15,048.51	\$ -	\$ 18,572.60	\$ 3,524.09	\$ 18,704.00	\$ -	\$ (131.40)
4 - Supplies & General Operating	\$ 78.97	\$ 2,490.23	\$ -	\$ 3,750.00	\$ 1,259.77	\$ 1,500.00	\$ -	\$ 2,250.00
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ 212.62	\$ -	\$ 212.62	\$ -	\$ -	\$ -	\$ 212.62
1 - Wages & Benefits	\$ -	\$ 212.62	\$ -	\$ 212.62	\$ -	\$ -	\$ -	\$ 212.62
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	\$ 100,157.26	\$1,873,972.94	\$ 135,250.77	\$2,344,622.19	\$ 335,398.48	\$1,974,711.00	\$37,511.19	\$332,400.00

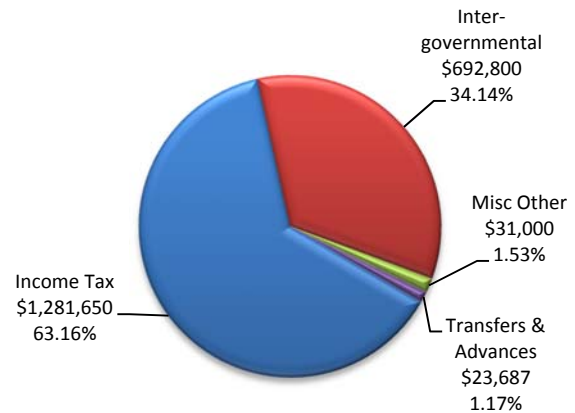
Street Fund (B1)

Revenue – On a full-year basis, the Street fund was credited with total revenue of approximately \$1.96 million, and ended the year having collected \$69.2 thousand (3.41%) less than budget. Total revenue in 2013 was \$763.4 thousand (60.18%) higher than that in 2012. The primary reason for the higher revenue was the increased allocation of income tax revenues to the fund. In 2012, the fund received 15% of income taxes, while in 2013 it was 32%. 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 December were \$99.0 thousand, and are up by \$59.7 thousand (151.9%) compared to the same period in 2012. Full-year 2013 income tax revenues credited to the fund were \$1.26 million, and ended the year \$23.0 thousand (6.41%) below budget. In comparison, 2012 collections were \$563.4 thousand. Accounting for the change in revenue allocation to the fund (from 15% to 32% of total collections), it appears that collections were higher than they were in both 2012 and 2013. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified in 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. Collections in 2013 would have been \$56.7 thousand (4.72%) higher than that in 2012, and \$213.8 thousand (20.46%) higher than in 2011. This is an important positive trend, as income taxes are the primary revenue source for this fund.

Income Tax Collections - Street Fund

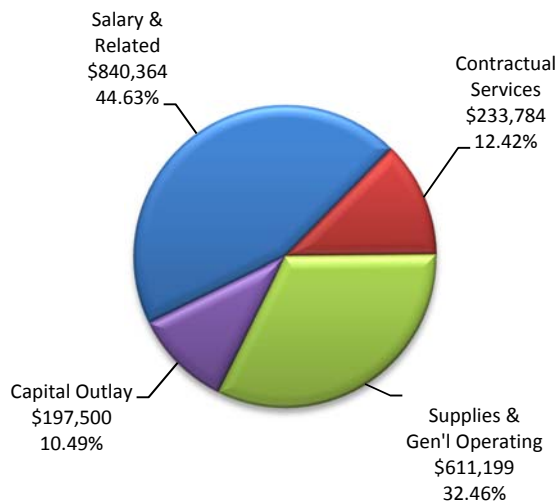


Intergovernmental revenues in the Street fund were budgeted at \$692.8 thousand and represent 34.14% of the fund's revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a full-year basis, the city received \$648.4 thousand in this category, and ended the year \$44.4 thousand (6.41%) below budget. The total is up by \$12.3 thousand (1.93%) when compared to 2012. The variance is the result of higher than anticipated motor vehicle registration and driver license fee revenues.

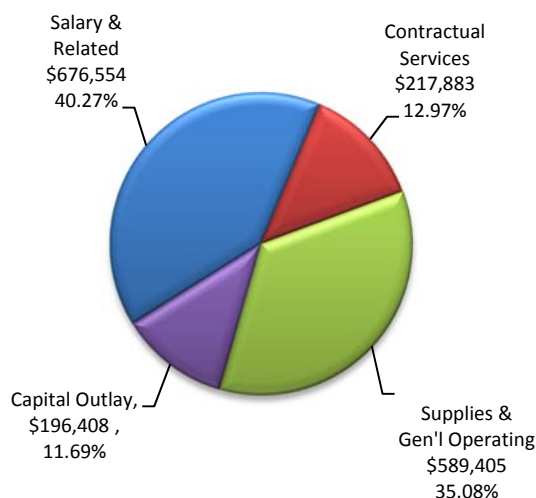
The other category, Other Sources, was budgeted at \$31 thousand, and the city received \$53.0 thousand to-date. FY 2013 collections ended the year at \$28.9 thousand (120%) higher than in FY 2012. The primary driver of the year over year variance is the receipt of nearly \$24 thousand in reimbursement from FEMA for expenditures related to the 2012 storm damage.

Expenditures – The Street fund had a total appropriated expenditure budget for 2013 of approximately \$1.88 million. Total spending through December 31 was nearly \$1.68 million, including encumbrances (e.g., 2013 purchase orders carried over into 2014) of \$55.1 thousand. This total was \$147.5 thousand (7.83%) below the final 2013 budget. Compared to 2012, total spending in the fund was \$433.2 thousand (34.7%) higher in 2013. 84.96% of the full-year budget.

Street Fund Budget by Category



YTD Street Fund Spending
(includes encumbrances)



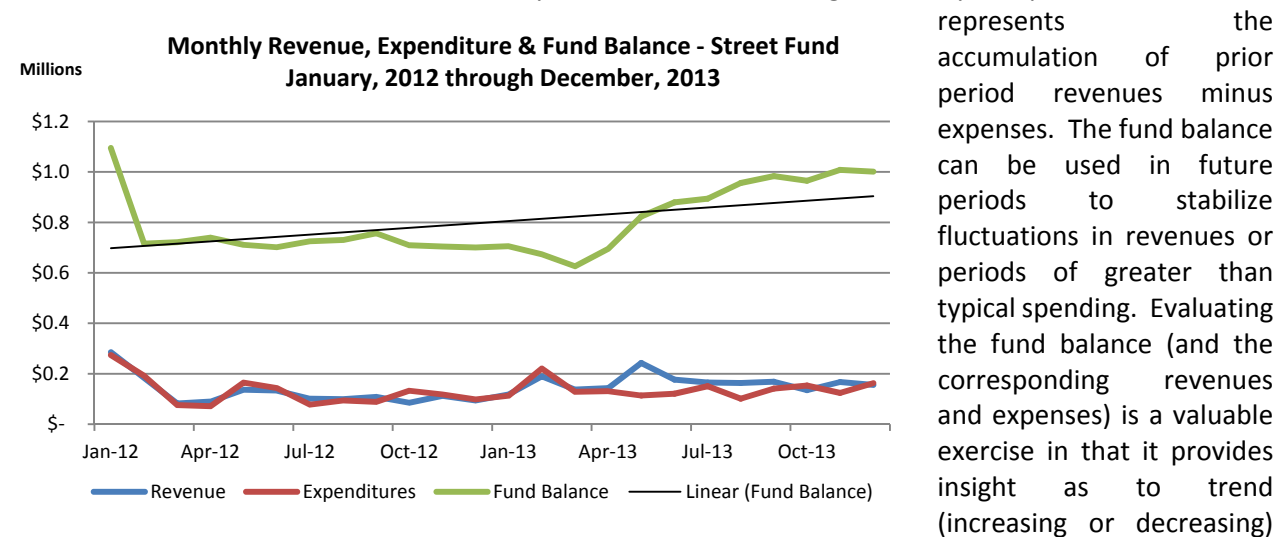
Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$840.4 thousand, or 44.63% of the fund's budget. Spending through December 31 was \$676.6 thousand, and was \$163.8 thousand (19.49%) below budget. Spending in this category was significantly higher (up \$187.7 thousand) from the level in 2012. The negative variance was primarily the result of several open positions in 2012 being on payroll for the entire year in 2013, and a change in accounting policy to allocate the entire Service Director's salary to this fund instead of the General fund.

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 had a 2013 budget of \$611.2 thousand, or 32.46% of the fund's budget. Full-year 2013 spending was \$589.4 thousand, and ended the year \$21.8 thousand (3.57%) below budget.

Spending in this category was up by \$164.1 thousand (38.58%) from 2012. Much of the variance is due to: (1) increased road salt purchases in 2013 (up \$73.6 thousand); (2) expanded tree maintenance program in 2013 (up \$44.1 thousand); and (3) increased fuel and vehicle maintenance (up \$13.4), with the remaining variance the result of increased spending on road repair and maintenance supplies.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2013 budget in this category was \$197.5 thousand (10.49% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Full year 2013 spending was \$196.4, and ended the year \$1.1 thousand below budget. FY 2013 spending was only \$6.6 thousand higher than that in 2012.

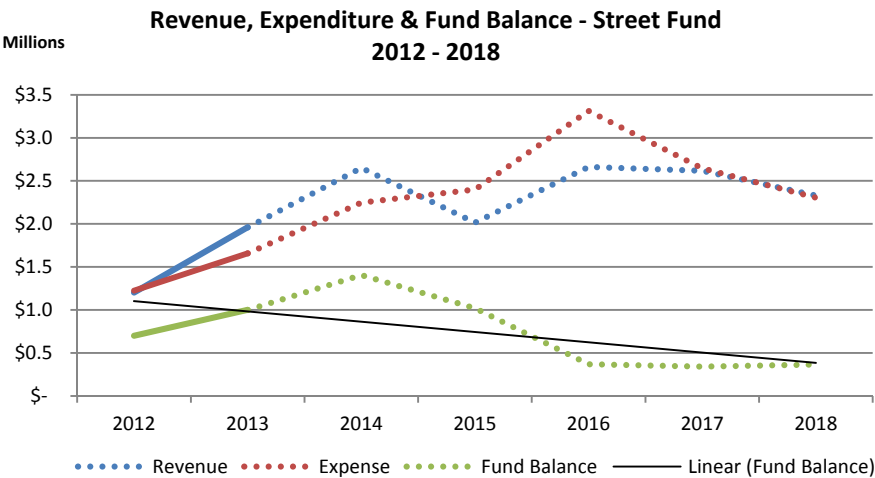
Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance



and capacity (will the fund have adequate resources to pay future expenses?).

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

As you can see from the above 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, as well as increased road



salt and maintenance/repair supplies.

Developed as a part of the 2014 budget process, the current projections (see chart at bottom of previous page) call for the fund balance to increase through 2014, decrease dramatically through 2016, and then slowly increase over the following 2 years. The peak in expenditures in 2016 is the result of multiple capital equipment leases being in place at the same time. These leases have been proposed as a part of the 2014 budget process.

CITY OF PATASKALA, OHIO
DECEMBER 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	1,258,603	1,281,650	23,047	98.20%	563,400	563,700	300	99.95%	695,203	123.39%
Total Taxes	\$ 1,258,603	\$ 1,281,650	\$ 23,047	98.20%	\$ 563,400	\$ 563,700	\$ 300	99.95%	\$ 695,203	123.39%
Intergovernmental										
State Shared Taxes & Permits	\$ 648,405	\$ 692,800	\$ 44,395	93.59%	\$ 636,107	\$ 615,000	\$ (21,107)	103.43%	\$ 12,299	1.93%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 648,405	\$ 692,800	\$ 44,395	93.59%	\$ 636,107	\$ 615,000	\$ (21,107)	103.43%	\$ 12,299	1.93%
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	782	1,000	218	78.15%	1,086	1,000	(86)	108.62%	(305)	-28.05%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	52,172	30,000	(22,172)	173.91%	22,990	22,000	(990)	104.50%	29,182	126.93%
Total Other Sources	\$ 52,954	\$ 31,000	\$ (21,954)	170.82%	\$ 24,077	\$ 23,000	\$ (1,077)	104.68%	\$ 28,877	119.94%
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	\$ 1,959,962	\$ 2,029,137	\$ 69,175	96.59%	\$ 1,223,583	\$ 1,201,700	\$ (21,883)	101.82%	\$ 736,379	60.18%
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	\$ 1,959,962	\$ 2,005,450	\$ 45,488	97.73%	\$ 1,223,583	\$ 1,201,700	\$ (21,883)	101.82%	\$ 736,379	60.18%

	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	\$ 673,190	\$ 840,364	\$ 167,174	19.89%	\$ 484	\$ 166,691	19.84%	\$ 488,849	\$ 184,341	37.71%
Contractual Services	195,407	233,784	38,378	16.42%	13,915	24,463	10.46%	152,799	42,607	27.88%
Supplies & General Operating	569,948	611,199	41,251	6.75%	9,328	31,924	5.22%	425,332	144,616	34.00%
Capital Outlay	186,625	197,500	10,875	5.51%	9,760	1,115	0.56%	180,111	6,514	3.62%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,625,169	\$ 1,882,847	\$ 257,678	13.69%	\$ 33,486	\$ 224,192	11.91%	\$ 1,247,091	\$ 378,078	30.32%
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	\$ 1,625,169	\$ 1,882,847	\$ 257,678	13.69%	\$ 33,486	\$ 224,192	11.91%	\$ 1,247,091	\$ 378,078	30.32%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,034,717	\$ 846,214			\$ 1,001,231			\$ 699,924		

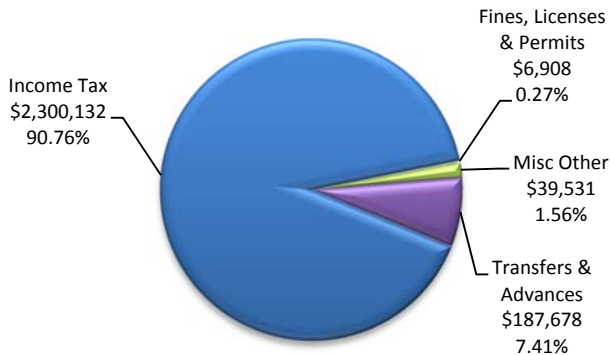
CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH DECEMBER 31, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$ 155,566.92	\$1,959,962.24	\$2,029,137.00	\$ 69,174.76	\$1,750,030.00	\$279,107.00
1 - Taxes	\$ 98,993.36	\$1,258,603.32	\$1,281,650.00	\$ 23,046.68	\$1,121,230.00	\$160,420.00
2 - Income Taxes	\$ 98,993.36	\$1,258,603.32	\$1,281,650.00	\$ 23,046.68	\$1,121,230.00	\$160,420.00
1 - Income Taxes	\$ 98,985.56	\$1,255,307.77	\$1,280,000.00	\$ 24,692.23	\$1,120,000.00	\$160,000.00
2 - ODT Income Taxes	\$ 7.80	\$ 3,146.07	\$ 1,500.00	\$ (1,646.07)	\$ 1,230.00	\$ 270.00
3 - JEDD Income Taxes	\$ -	\$ 149.48	\$ 150.00	\$ 0.52	\$ -	\$ 150.00
2 - Intergovernmental	\$ 56,278.27	\$ 648,405.40	\$ 692,800.00	\$ 44,394.60	\$ 617,800.00	\$ 75,000.00
1 - State-Shared Taxes & Permits	\$ 56,278.27	\$ 648,405.40	\$ 692,800.00	\$ 44,394.60	\$ 617,800.00	\$ 75,000.00
9 - Permissive Tax	\$ 56,278.27	\$ 648,405.40	\$ 692,800.00	\$ 44,394.60	\$ 617,800.00	\$ 75,000.00
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 295.29	\$ 52,953.52	\$ 31,000.00	\$(21,953.52)	\$ 11,000.00	\$ 20,000.00
2 - Other Misc Revenue	\$ 295.29	\$ 52,953.52	\$ 31,000.00	\$(21,953.52)	\$ 11,000.00	\$ 20,000.00
1 - Rental Income	\$ 146.37	\$ 781.52	\$ 1,000.00	\$ 218.48	\$ 1,000.00	\$ -
4 - Miscellaneous Income	\$ 148.92	\$ 52,172.00	\$ 30,000.00	\$(22,172.00)	\$ 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	\$ 155,566.92	\$1,959,962.24	\$2,029,137.00	\$ 69,174.76	\$1,750,030.00	\$279,107.00

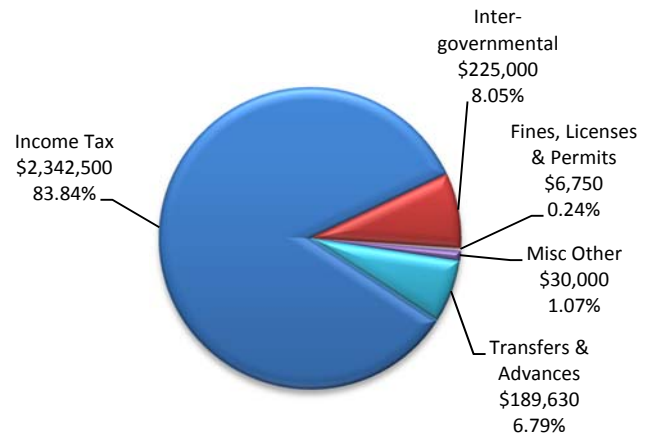
Police Fund (B13)

Revenue – On a year to-date basis, the Police fund has been credited with total revenue of approximately \$2.35 million, and ended the year having collected \$259.7 thousand (9.29%) less than budget. Total revenue in 2013 was \$1.55 million (157.66%) more than that in 2012. The primary 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

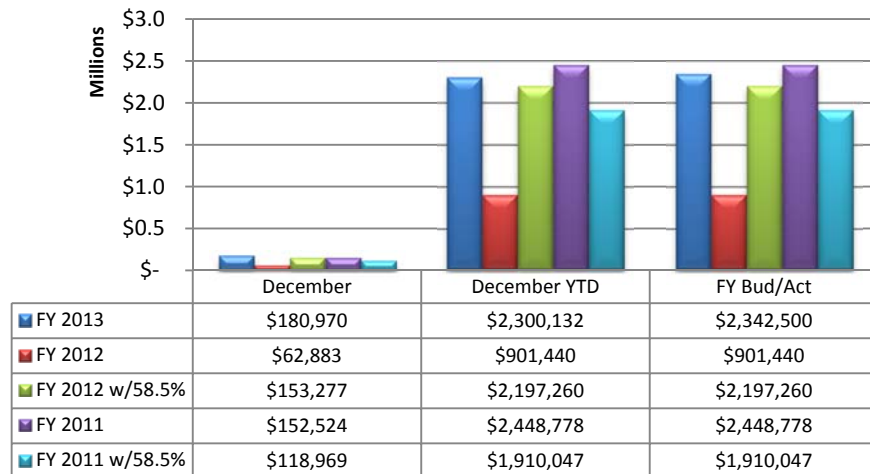


Police Fund Revenue - Budget



Income tax collections in December were \$181.0 thousand, and were up by \$118.1 thousand (187%) compared to the same period in 2012. Full-year 2013 income tax revenues credited to the fund were \$2.3 million, and ended the year \$42.4 thousand (1.81%) below budget. In comparison, 2012 collections were \$901.4 thousand. 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) reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2011 and 2012. Assuming that the current allocation was applied to prior years, collections in 2013 would have been \$102.9 thousand (4.68%) higher than that in 2012, and \$140.6 thousand (6.07%) lower than 2011 collections. The green/light blue bars in the chart above have been restated to reflect the revenue that would have been allocated to the fund in 2011 and 2012 had the percentage been the same in all years.

Income Tax Collections - Police Fund

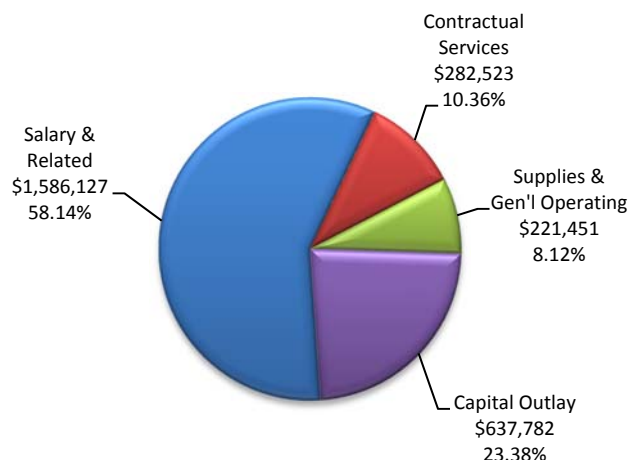


Intergovernmental revenues were budgeted at \$225 thousand and represent 8.05% of the fund's revenue budget. The category is comprised of revenues from other (federal, state and local) governmental agencies. The revenue currently in the 2013 budget is the LGIF loan (90% with 10% local match) for the construction of a MARCS antenna in the city. None of these loan proceeds were received in 2012, but we are anticipating the receipt of approximately \$160 thousand in 2013.

The other major category, Other Sources, has a budget of \$30.0 thousand, and the city has received \$39.5 thousand to-date. These are miscellaneous non-recurring revenue items which individually are not material.

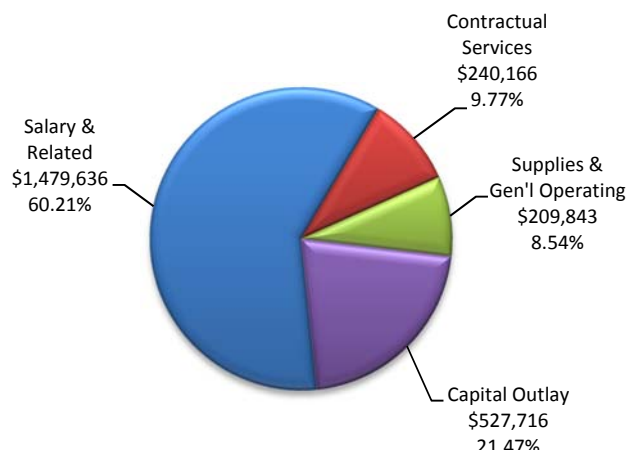
Expenditures – The Police fund had a total appropriated expenditure budget for 2013 of approximately \$2.73 million. Total spending through December 31 was \$2.46 million, including encumbrances (e.g., 2013 purchase orders carried over into 2014) of \$270.5 thousand. This total was \$270.5 thousand (21.74%) below the final 2013 budget. Compared to 2012, total spending in the fund was \$488.4 thousand (25.47%) higher in 2013. 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 \$145.3 thousand), higher income tax collection fees and refunds (up \$92.9 thousand), and increased capital spending including radios, facility improvements and cruisers (up \$271.7).

Police Fund Budget by Category



YTD Police Fund Spending

(includes encumbrances)

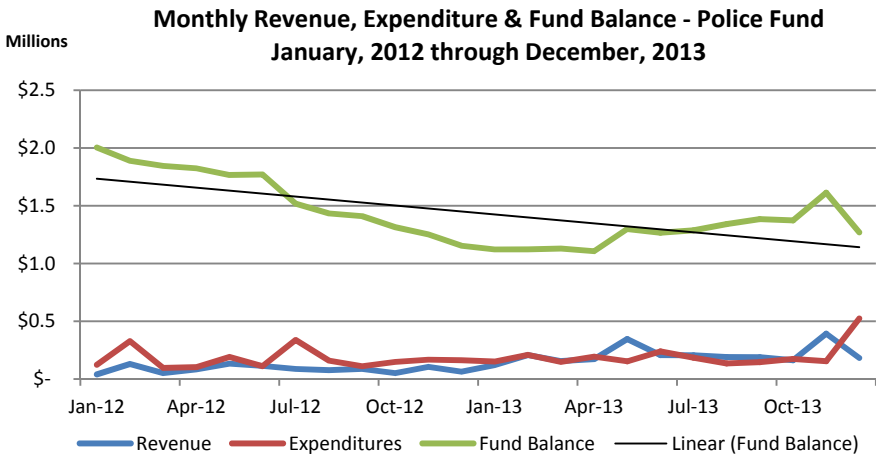


Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$1.59 million, or 58.14% of the fund's budget. Spending through December 31 was \$1.48 million, and was \$106.5 thousand (6.71%) below budget. Spending in this level was higher (up \$145.3 thousand) from the level in 2012, with the negative variance the result of 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 had a 2013 budget of \$221.5 thousand, or 8.12% of budget. Full-year 2013 spending was \$209.8 thousand, and ended the year 11.6 (5.24%) below budget. Spending in this category was up by \$14.6 thousand (7.48%) from 2012.

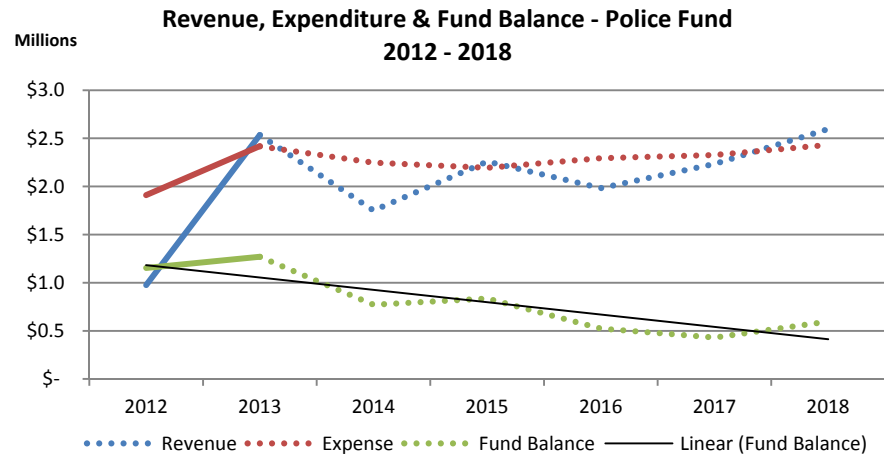
Spending on capital equipment is the other major expense category in the Police fund. The 2013 budget in this category was \$637.8 thousand (23.38% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through December 31 was \$527.7 thousand, including encumbrances of \$275.7 thousand. FY 2013 spending was \$71.7 thousand higher than that in 2012. Much of the variance was the result of: (1) the construction of a MARCS radio tower; (2) construction of building roof improvements; and (3) additional new cruisers.

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 above chart 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. Please note that the spike in December expenditures reflects the inclusion of \$283.5 thousand in year-end purchase orders carried over into 2014.

As you can see from the chart, the balance in the Police fund has been declining since January 2012 through May 2013. From that point on, the fund has been slightly increasing due to revenues significantly exceeded



spending in May and November. The positive variance in May was the result of better than anticipated income tax collections, and the November variance was the result of transferring \$180,000 from the Bond Improvement fund for the MARCS tower. Other than that item, expenditures have regularly exceeded revenues. The growth in spending in 2013 was

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

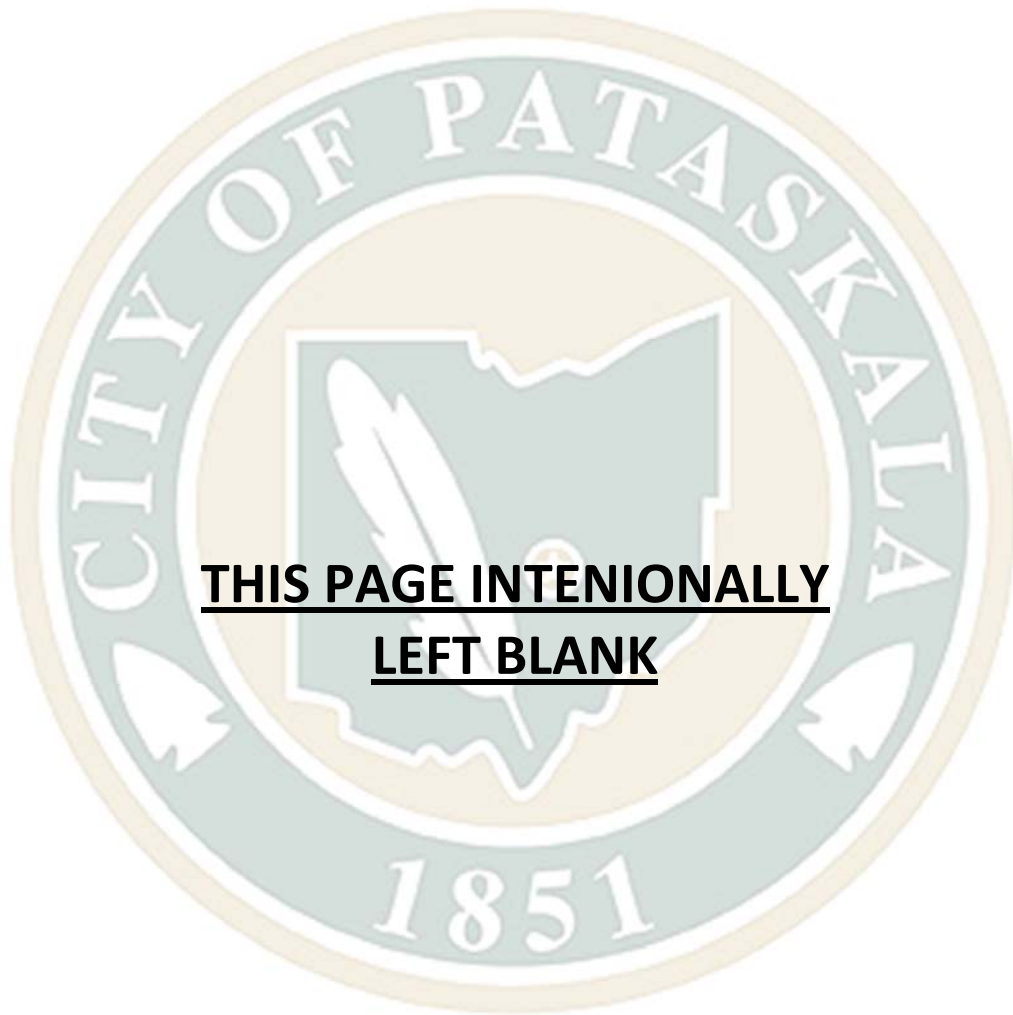
	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,153,893	\$ 1,153,893			\$ 2,087,236	\$ 2,087,236				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	2,300,132	2,342,500	42,368	98.19%	901,440	901,700	260	99.97%	1,398,692	155.16%
Total Taxes	\$ 2,300,132	\$ 2,342,500	\$ 42,368	98.19%	\$ 901,440	\$ 901,700	\$ 260	99.97%	\$ 1,398,692	155.16%
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	\$ 6,908	\$ 6,750	\$ (158)	102.34%	\$ 6,105	\$ 4,700	\$ (1,405)	129.89%	\$ 803	13.15%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 6,908	\$ 6,750	\$ (158)	102.34%	\$ 6,105	\$ 4,700	\$ (1,405)	129.89%	\$ 803	13.15%
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	39,531	30,000	(9,531)	131.77%	76,023	70,000	(6,023)	108.60%	(36,492)	-48.00%
Total Other Sources	\$ 39,531	\$ 30,000	\$ (9,531)	131.77%	\$ 76,023	\$ 70,000	\$ (6,023)	108.60%	\$ (36,492)	-48.00%
Transfers										
Transfers & Advances In	\$ 187,678	\$ 189,630	\$ 1,952	98.97%	\$ -	\$ -	\$ -	0.00%	\$ 187,678	100.00%
Total Transfers	\$ 187,678	\$ 189,630	\$ 1,952	98.97%	\$ -	\$ -	\$ -	0.00%	\$ 187,678	100.00%
Grand Total Revenue	\$ 2,534,249	\$ 2,793,880	\$ 259,631	90.71%	\$ 983,568	\$ 976,400	\$ (7,168)	100.73%	\$ 1,550,681	157.66%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (187,678)	\$ (189,630)	\$ 1,952	-1.03%	\$ -	\$ -	\$ -	0.00%	\$ (187,678)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (187,678)	\$ (189,630)	\$ 1,952	-1.03%	\$ -	\$ -	\$ -	0.00%	\$ (187,678)	100.00%
Adjusted Grand Total Revenue	\$ 2,346,571	\$ 2,604,250	\$ 257,679	90.11%	\$ 983,568	\$ 976,400	\$ (7,168)	100.73%	\$ 1,363,003	138.58%

	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	\$ 1,479,636	\$ 1,586,127	\$ 106,491	6.71%	\$ -	\$ 106,491	6.71%	\$ 1,334,341	\$ 145,296	10.89%
Contractual Services	224,175	282,523	58,348	20.65%	1,254	57,094	20.21%	131,271	92,904	70.77%
Supplies & General Operating	178,886	221,451	42,565	19.22%	7,433	35,132	15.86%	195,234	(16,348)	-8.37%
Capital Outlay	252,062	637,782	385,720	60.48%	274,824	110,897	17.39%	256,065	(4,003)	-1.56%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 2,134,759	\$ 2,727,884	\$ 593,125	21.74%	\$ 283,511	\$ 309,614	11.35%	\$ 1,916,911	\$ 217,848	11.36%
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	\$ 2,134,759	\$ 2,727,884	\$ 593,125	21.74%	\$ 283,511	\$ 309,614	11.35%	\$ 1,916,911	\$ 217,848	11.36%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,553,383	\$ 1,219,889			\$ 1,269,872			\$ 1,153,893		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$ 182,260.76	\$2,534,249.36	\$2,793,880.05	\$259,630.69	\$2,283,500.00	\$510,380.05
1 - Taxes	\$ 180,970.46	\$2,300,132.41	\$2,342,500.00	\$ 42,367.59	\$2,049,500.00	\$293,000.00
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$ 180,970.46	\$2,300,132.41	\$2,342,500.00	\$ 42,367.59	\$2,049,500.00	\$293,000.00
1 - Income Taxes	\$ 180,957.97	\$2,294,859.54	\$2,340,000.00	\$ 45,140.46	\$2,047,500.00	\$292,500.00
2 - ODT Income Taxes	\$ 12.49	\$ 5,033.71	\$ 2,500.00	\$ (2,533.71)	\$ 2,000.00	\$ 500.00
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	\$ 840.00	\$ 6,908.00	\$ 6,750.00	\$ (158.00)	\$ 4,000.00	\$ 2,750.00
1 - Fines & Forfeitures	\$ 840.00	\$ 6,908.00	\$ 6,750.00	\$ (158.00)	\$ 4,000.00	\$ 2,750.00
1 - Fines & Forfeitures	\$ 840.00	\$ 6,908.00	\$ 6,750.00	\$ (158.00)	\$ 4,000.00	\$ 2,750.00
5 - Miscellaneous Revenue	\$ 450.30	\$ 39,530.90	\$ 30,000.00	\$ (9,530.90)	\$ 5,000.00	\$ 25,000.00
2 - Other Misc Revenue	\$ 450.30	\$ 39,530.90	\$ 30,000.00	\$ (9,530.90)	\$ 5,000.00	\$ 25,000.00
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 450.30	\$ 39,530.90	\$ 30,000.00	\$ (9,530.90)	\$ 5,000.00	\$ 25,000.00
6 - Transfers & Advances	\$ -	\$ 187,678.05	\$ 189,630.05	\$ 1,952.00	\$ -	\$189,630.05
1 - Interfund Advances	\$ -	\$ 187,678.05	\$ 189,630.05	\$ 1,952.00	\$ -	\$189,630.05
1 - Interfund Advances	\$ -	\$ 187,678.05	\$ 189,630.05	\$ 1,952.00	\$ -	\$189,630.05
Grand Total	\$ 182,260.76	\$2,534,249.36	\$2,793,880.05	\$259,630.69	\$2,283,500.00	\$510,380.05

primarily the result of: (1) the addition three new Police officers; (2) purchase of MARCS radios and construction of tower; and (3) Police facility building improvements. Current projections call for the balance to decline each year through 2017, and then turn positive in 2018 (see chart above).

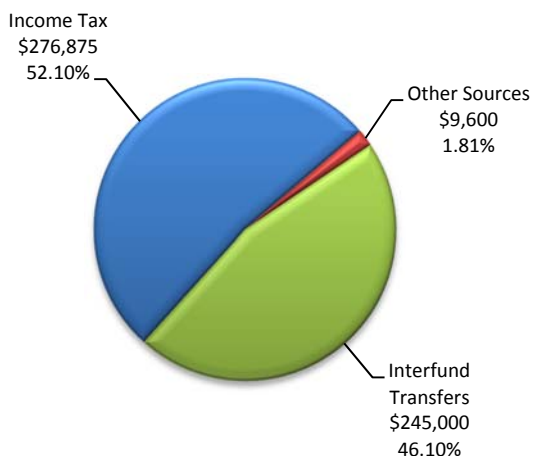


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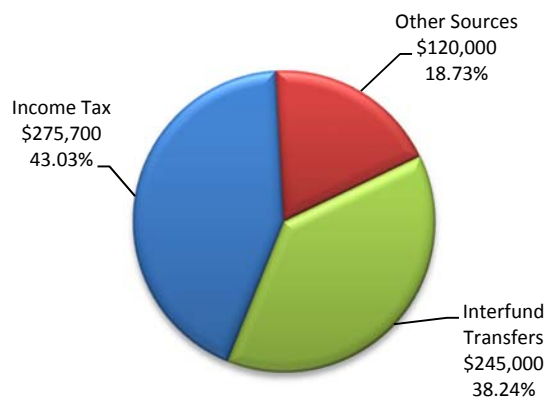
Capital Improvements Fund (C6)

Revenue – On a full-year basis, the Capital Improvements fund was credited with total revenues of \$531.5 thousand, and ended the year having collected \$109.2 thousand (72.4%) less than budget projections. Collections in 2013 were \$1.79 million (86.6%) lower than that in 2012 due to the change in income tax allocation rates. The primary driver of the variance was the lack of collection of miscellaneous revenues in 2013 compared to the levels in 2012. The fund's primary revenue sources are income taxes and interfund transfers.

**YTD Capital Improvements Fund
Revenue by Source**

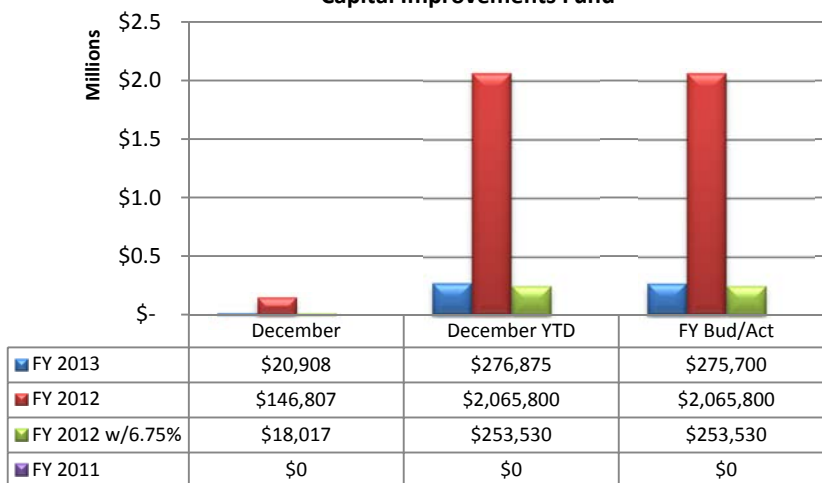


**Capital Improvements Fund
Revenue Budget**



Income taxes are the primary external revenue source for the Capital Improvements fund. The 2013 budget for income tax revenues in the fund was \$275.7 thousand. Income tax collections in December 2013 were \$20.9 thousand, and were \$125.9 thousand (85.76%) lower than the same period in 2012. FY 2013 full-year income tax revenue credited to the fund was \$276.9 thousand, or and ended the year at \$1.2 thousand below budget. In comparison, 2012 collections were \$2.07 million. It is important to note, however, that the allocation to the fund was decreased from 55% in 2012 to 6.75% in 2013. Adjusting for the change in allocation rates (see green bar in the chart at right), the fund received \$23.3 thousand (9.21%) more than it would have in 2012.

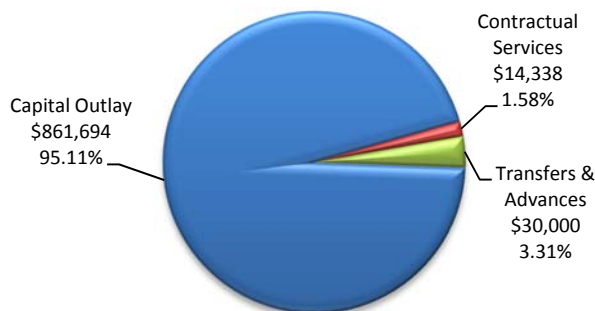
**Income Tax Collections
Capital Improvements Fund**



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.

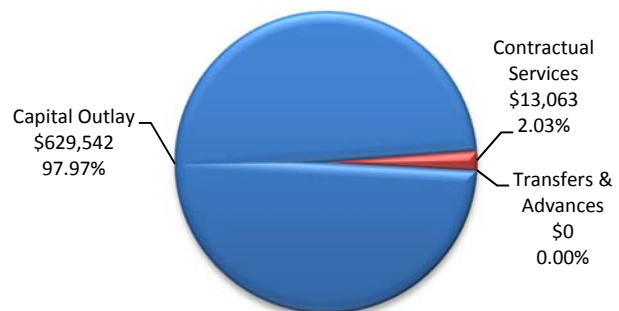
Expenditures – The Capital Improvements fund had a total appropriated expenditure budget for 2013 of approximately \$906.0 thousand. Total spending through December 31 was approximately \$829.5 thousand, including encumbrances (e.g., 2013 purchase orders carried over into 2014) of \$186.9 thousand. This total was \$76.5 thousand (8.45%) below the final 2013 budget. Compared to spending in 2012, total spending in the fund was \$1.21 million lower in 2013. The major variance is due to a change in accounting policy in 2013 which accounted for the projects funded by debt in the Bond Improvements fund instead of the Capital Improvements fund.

Capital Fund Budget by Category



YTD Capital Fund Spending

(includes 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 was \$861.7 thousand, (95.11% of budget) and provided funding for the construction of a number of infrastructure improvements. Spending through December 31 was \$629.5 thousand, and ended the year \$45.3 thousand (5.25%) below the final 2013 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	\$10,204	\$7,799
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*	14,747	14,747	0
Bristol/Linda*	10,318	10,318	0
Shawnee Loop	21,000	0	21,000

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
Cable Road	28,000	28,000	0
Third Avenue	60,000	60,000	0
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	39,937	63
Robin Lane	50,000	48,435	1,565
Hickory Lane	45,000	41,458	3,542
Brightwaters	195,000	194,601	399
Rich Street & Alley	35,000	35,000	0
Mink Road Phase II Design	140,000	136,868	3,132
GRAND TOTAL	\$861,692	\$816,435	\$45,257

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 2014. 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 was \$14.3 thousand (1.58% of budget) and provides for non-employee personal services. Spending through December 31 was \$13.1 thousand, and ended the year at \$1.3 thousand (8.89%) below 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. FY 2013 spending in this category was \$80.1 thousand (85.97%) lower than the same period in 2012, and was due to significantly lower percentage of income tax revenues allocated to the fund in 2013.

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

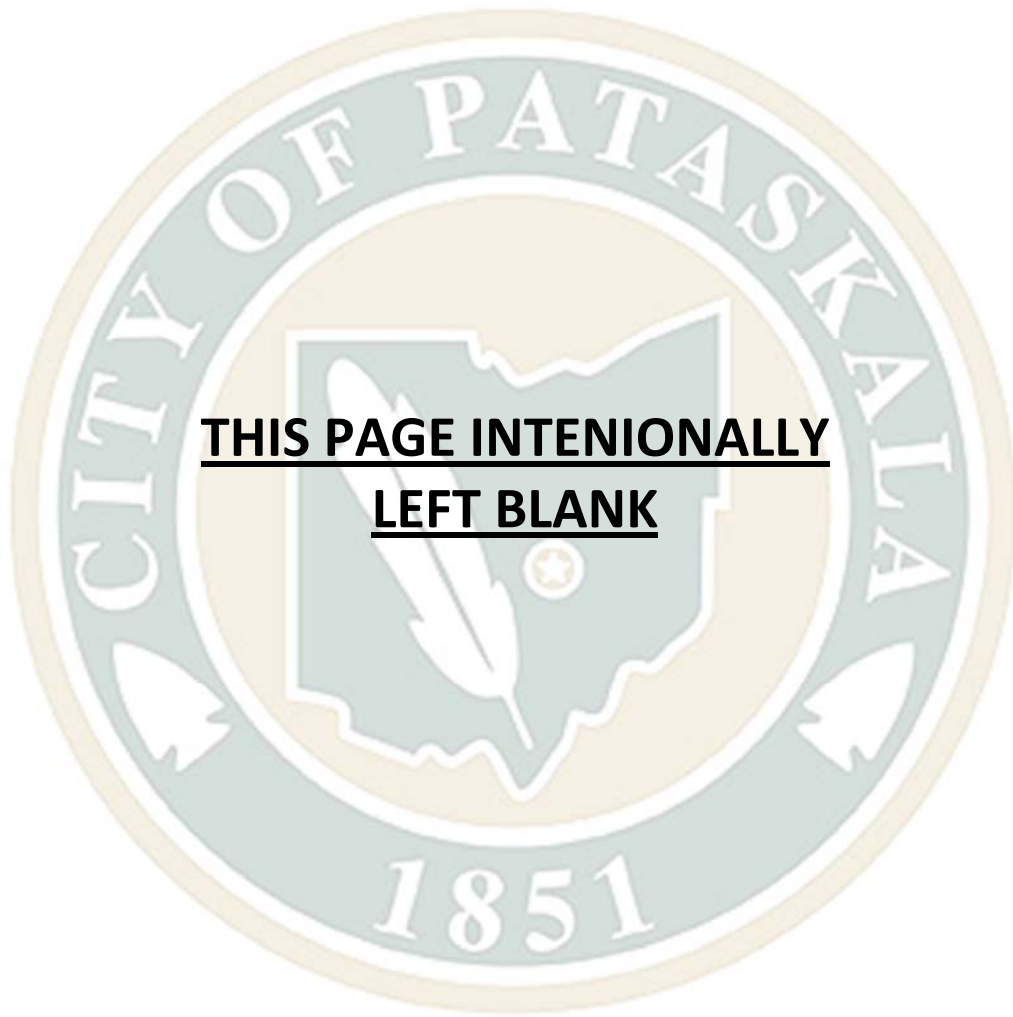
	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 777,584	\$ 777,584			\$ -	\$ -				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	276,875	275,700	(1,175)	100.43%	2,065,800	2,066,500	700	99.97%	(1,788,925)	-86.60%
Total Taxes	\$ 276,875	\$ 275,700	\$ (1,175)	100.43%	\$ 2,065,800	\$ 2,066,500	\$ 700	99.97%	\$ (1,788,925)	-86.60%
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%	-	-	-	0.00%	-	0.00%
Other Income	9,600	120,000	110,400	8.00%	-	-	-	0.00%	9,600	100.00%
Total Other Sources	\$ 9,600	\$ 120,000	\$ 110,400	8.00%	\$ 750,000	\$ 750,000	\$ -	100.00%	\$ (740,400)	-98.72%
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	\$ 531,475	\$ 640,700	\$ 109,225	82.95%	\$ 2,815,800	\$ 2,816,500	\$ 700	99.98%	\$ (2,284,325)	-81.13%
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	\$ 286,475	\$ 395,700	\$ 109,225	72.40%	\$ 2,815,800	\$ 2,816,500	\$ 700	99.98%	\$ (2,529,325)	-89.83%

	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	13,063	14,338	1,275	8.89%	-	1,275	8.89%	93,122	(80,059)	-85.97%
Supplies & General Operating	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Capital Outlay	629,542	861,694	232,152	26.94%	186,894	45,257	5.25%	1,938,497	(1,308,955)	-67.52%
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	\$ 642,606	\$ 906,032	\$ 263,426	29.07%	\$ 186,894	\$ 76,532	8.45%	\$ 2,038,216	\$ (1,395,610)	-68.47%
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	\$ 642,606	\$ 876,032	\$ 233,426	26.65%	\$ 186,894	\$ 46,532	5.31%	\$ 2,038,216	\$ (1,395,610)	-68.47%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 666,453	\$ 512,252			\$ 479,559			\$ 777,584		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$ 20,908.38	\$531,474.88	\$640,700.00	\$109,225.12	\$481,250.00	\$159,450.00
1 - Taxes	\$ 20,908.38	\$276,875.18	\$275,700.00	\$ (1,175.18)	\$236,250.00	\$ 39,450.00
2 - Income Taxes	\$ 20,908.38	\$276,875.18	\$275,700.00	\$ (1,175.18)	\$236,250.00	\$ 39,450.00
1 - Income Taxes	\$ 20,879.76	\$264,791.50	\$270,000.00	\$ 5,208.50	\$236,250.00	\$ 33,750.00
2 - ODT Income Taxes	\$ 28.62	\$ 11,535.60	\$ 5,000.00	\$ (6,535.60)	\$ -	\$ 5,000.00
3 - JEDD Income Taxes	\$ -	\$ 548.08	\$ 700.00	\$ 151.92	\$ -	\$ 700.00
5 - Miscellaneous Revenue	\$ -	\$ 9,599.70	\$120,000.00	\$110,400.30	\$ -	\$120,000.00
2 - Other Misc Revenue	\$ -	\$ 9,599.70	\$120,000.00	\$110,400.30	\$ -	\$120,000.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ -	\$ 9,599.70	\$120,000.00	\$110,400.30	\$ -	\$120,000.00
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	\$ 20,908.38	\$531,474.88	\$640,700.00	\$109,225.12	\$481,250.00	\$159,450.00



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Water Utility Fund (E1)

Revenue – The Water fund had a 2013 revenue budget of \$1.08 million. The fund’s primary revenue sources are charges for service and other sources. On a full-year basis, the Water Utility fund has been credited with total revenue of approximately \$1.11 million, and ended the year at \$26.7 thousand (2.46%) better than budget. Total revenue in 2013 was \$187.3 thousand (14.43%) lower than that collected in 2012.

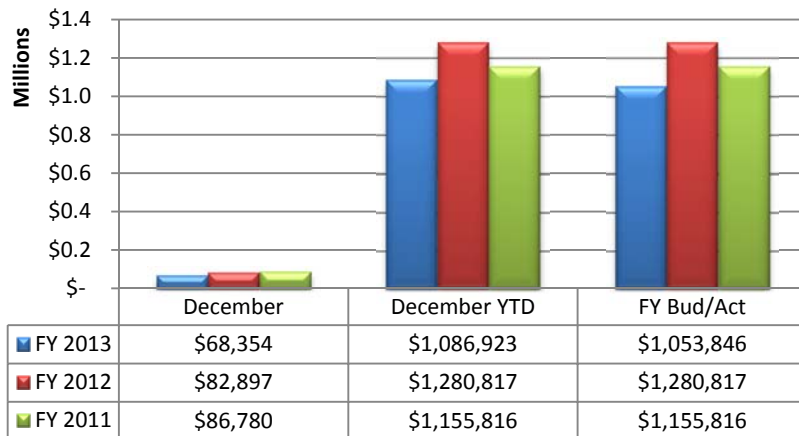
YTD Water Fund Revenue by Source



Water Fund Revenue - Budget



Usage Fee Collections - Water Fund

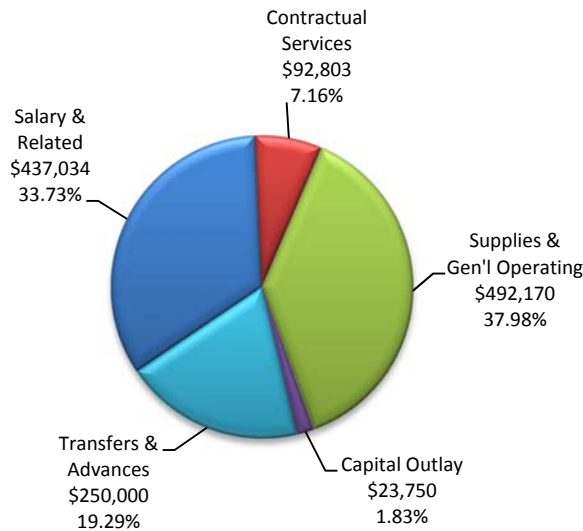


Charges for service represent the largest revenue category in this fund. Full-year 2013 revenues credited to the fund were \$1.09 million, and were \$33.1 thousand (3.14%) higher than the final 2013 budget. In comparison, collections through December 2013 were \$1.3 million. The primary driver of this variance is the significantly reduced volume of water consumption in the district during 2012.

The other major category, Other Sources, had a budget of \$30 thousand. During 2013, the city has received \$23.6 thousand, and ended the year \$6.4 thousand (11.37%) below budget projections. This line item accounts for any non-usage related fees and charges.

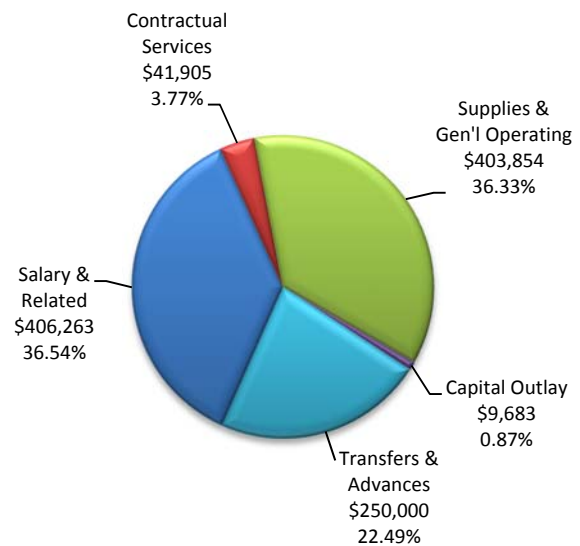
Expenditures – The Water Utility fund had a total appropriated expenditure budget for 2013 of approximately \$1.3 million. Total spending through December 31 was approximately \$1.14 million, including encumbrances of \$32.9 thousand. The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc. for which final payments will be made in January 2014. Compared to 2012, total spending in the fund was up only \$6.4 thousand (0.56%).

Water Fund Budget by Category



YTD Water Fund Spending

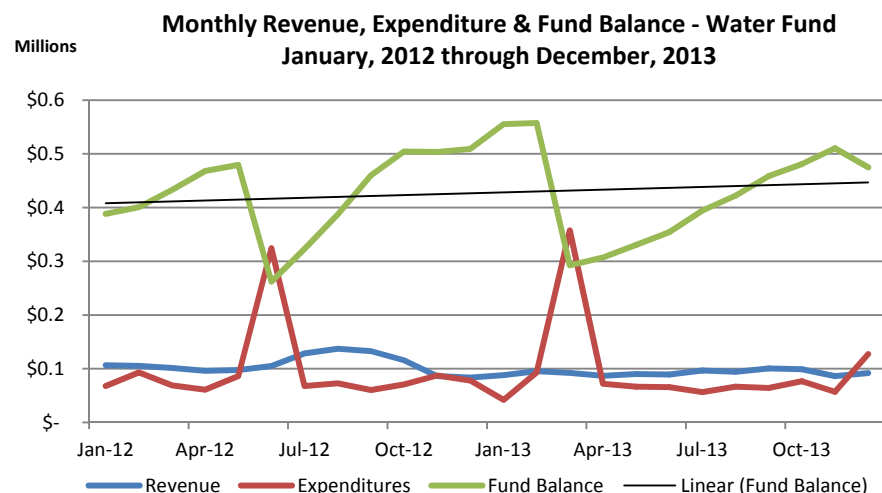
(includes encumbrances)



For 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 had a 2013 budget of \$437.0 thousand, or 37.98% of the fund budget. Spending through December 31 was \$428.9 thousand, and ended the year at \$25.1 thousand (7.04%) below the final 2013 budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel which will be paid during January 2014. Spending in this category was down by \$53.6 thousand (11.1%) when compared to that in 2012.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$437.0 thousand, or 37.73% of the total fund budget. Spending through December 31 was \$406.3 thousand, and ended the year at \$30.8 thousand (7.04%) better than budget. Compared to the fiscal year 2012, spending was up by \$50.3 thousand or 14.13%. The unfavorable variance in 2013 was 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



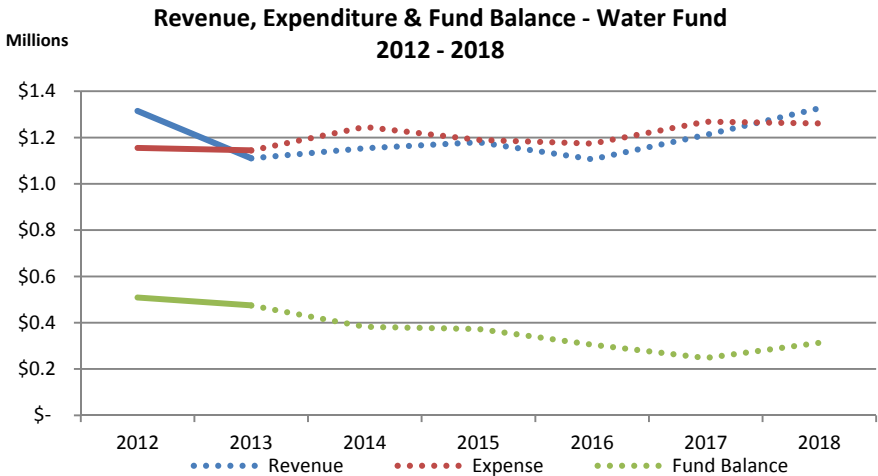
expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

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

As you can see from the chart, the balance in the Water Utility fund has been fluctuating between \$261 thousand and \$558 thousand. The trend line illustrates that the overall trend, however, is that the fund balance is flat with a very gradual increase 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 is these transfers that have caused the trend line to be negatively sloped. Please note that the spike in

spending in December 2013 reflects the inclusion of carryover encumbrances in the total.

Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline each year over the following four years, and then beginning to increase in 2018.



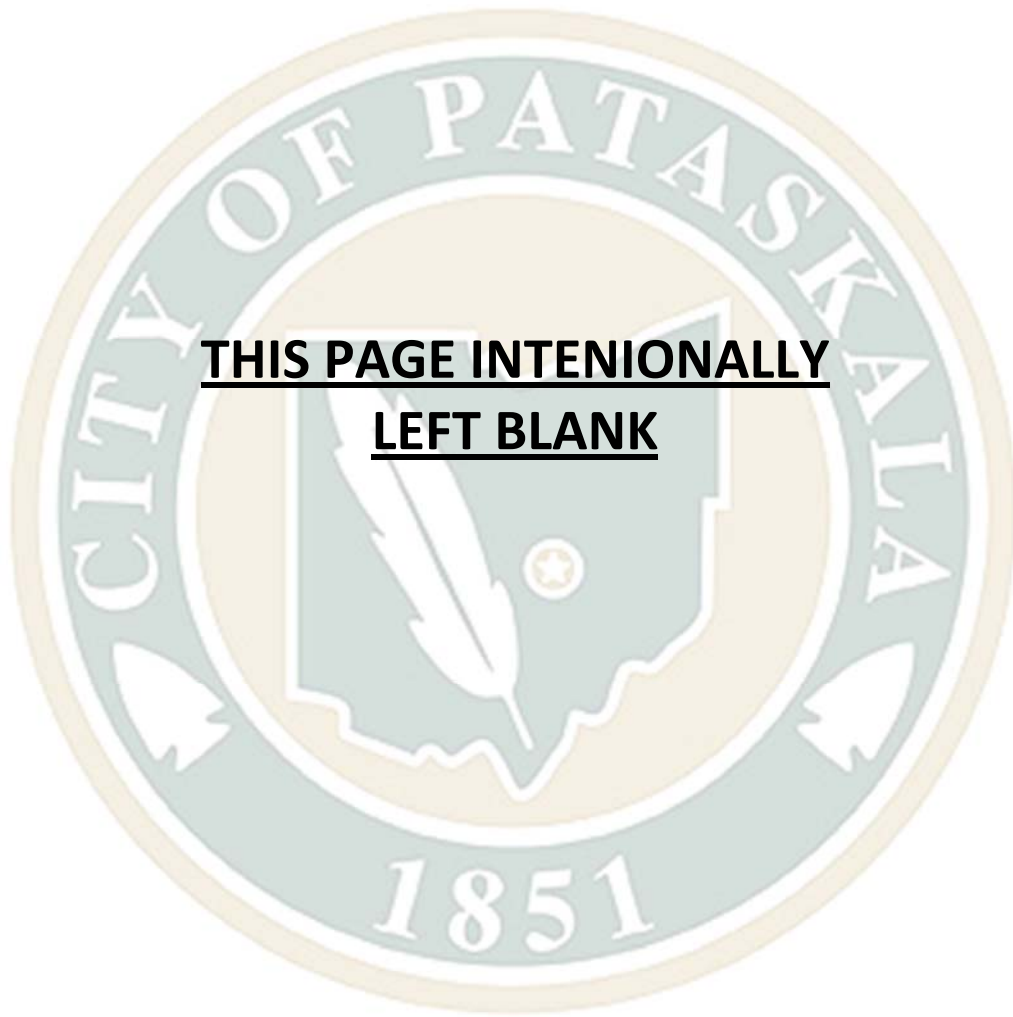
CITY OF PATASKALA, OHIO
DECEMBER 2013 YTD ANALYSIS - Water Fund (E1)

	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	\$ 1,086,923	\$ 1,053,846	\$ (33,077)	103.14%	\$ 1,280,817	\$ 1,300,000	\$ 19,183	98.52%	\$ (193,893)	-15.14%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 1,086,923	\$ 1,053,846	\$ (33,077)	103.14%	\$ 1,280,817	\$ 1,300,000	\$ 19,183	98.52%	\$ (193,893)	-15.14%
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	23,590	30,000	6,410	78.63%	16,982	15,000	(1,982)	113.21%	6,608	38.91%
Total Other Sources	\$ 23,590	\$ 30,000	\$ 6,410	78.63%	\$ 16,982	\$ 15,000	\$ (1,982)	113.21%	\$ 6,608	38.91%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,110,514	\$ 1,083,846	\$ (26,668)	102.46%	\$ 1,297,799	\$ 1,315,000	\$ 17,201	98.69%	\$ (187,285)	-14.43%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,110,514	\$ 1,083,846	\$ (26,668)	102.46%	\$ 1,297,799	\$ 1,315,000	\$ 17,201	98.69%	\$ (187,285)	-14.43%

	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	\$ 406,263	\$ 437,034	\$ 30,771	7.04%	\$ -	\$ 30,771	7.04%	\$ 355,970	\$ 50,293	14.13%
Contractual Services	41,905	92,803	50,898	54.84%	961	49,937	53.81%	53,966	(12,060)	-22.35%
Supplies & General Operating	403,854	492,170	88,316	17.94%	25,130	63,186	12.84%	482,565	(78,711)	-16.31%
Capital Outlay	9,683	23,750	14,067	59.23%	6,822	7,245	30.50%	-	9,683	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	\$ 1,111,705	\$ 1,295,757	\$ 184,052	14.20%	\$ 32,913	\$ 151,139	11.66%	\$ 1,138,261	\$ (26,556)	-2.33%
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	\$ 861,705	\$ 1,045,757	\$ 184,052	17.60%	\$ 32,913	\$ 151,139	14.45%	\$ 892,500	\$ (30,795)	-3.45%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 507,867	\$ 297,148			\$ 474,954			\$ 509,058		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$ 91,944.77	\$ 1,110,513.70	\$ 1,083,846.00	\$(26,667.70)	\$ 1,163,846.00	\$(80,000.00)
3 -Charges for Service	\$ 91,851.95	\$ 1,086,923.36	\$ 1,053,846.00	\$(33,077.36)	\$ 1,103,846.00	\$(50,000.00)
1 - Water & Sewer	\$ 91,851.95	\$ 1,086,923.36	\$ 1,053,846.00	\$(33,077.36)	\$ 1,103,846.00	\$(50,000.00)
1 - Water Utility Collections	\$ 91,851.95	\$ 1,086,923.36	\$ 1,053,846.00	\$(33,077.36)	\$ 1,103,846.00	\$(50,000.00)
5 - Miscellaneous Revenue	\$ 92.82	\$ 23,590.34	\$ 30,000.00	\$ 6,409.66	\$ 60,000.00	\$(30,000.00)
2 - Other Misc Revenue	\$ 92.82	\$ 23,590.34	\$ 30,000.00	\$ 6,409.66	\$ 60,000.00	\$(30,000.00)
4 - Miscellaneous Income	\$ 92.82	\$ 23,590.34	\$ 30,000.00	\$ 6,409.66	\$ 60,000.00	\$(30,000.00)
Grand Total	\$ 91,944.77	\$ 1,110,513.70	\$ 1,083,846.00	\$(26,667.70)	\$ 1,163,846.00	\$(80,000.00)

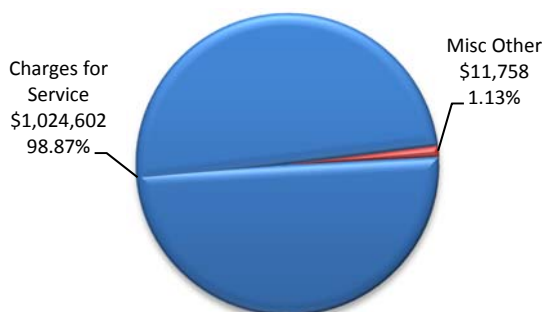


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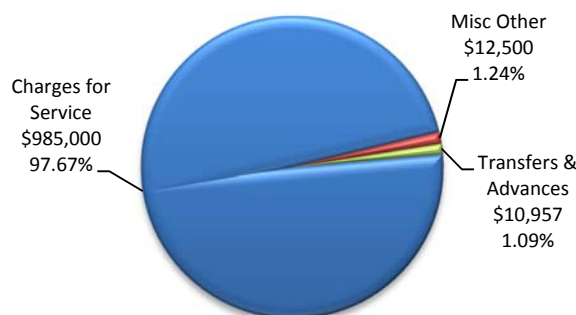
Sewer Fund (E2)

Revenue – The Sewer fund had a 2012 revenue budget of approximately \$1.01 million. The fund’s primary revenue sources are charges for service, intergovernmental and other sources. On a full-year basis, the Sewer Utility fund has been credited with total revenue of approximately \$1.04 million, and ended the year at \$27.9 thousand (2.77%) better than budget. Total revenue in 2013 was \$16.1 thousand (1.53%) lower than that collected in 2012

YTD Sewer Fund Revenue by Source



Sewer Fund Revenue - Budget



Usage Fee Collections - Sewer Fund



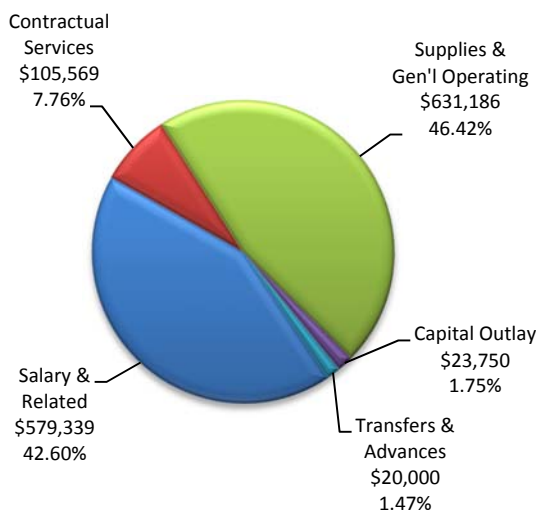
Charges for service represent the largest revenue category in this fund. Full-year 2013 revenues credited to the fund were \$1.02 million, and were \$39.6 thousand (4.02%) higher than the final 2013 budget. In comparison, collections through December 2012 were \$1.04 million. The primary driver of this variance is the significantly reduced volume of water consumption in the district during 2013.

The other major category, Other Sources, had a budget of \$12.5 thousand. During 2013, the city received \$11.8 thousand. This was approximately \$3.9 thousand (24.92%) lower than collections during 2012.

Expenditures – The Sewer Utility fund had a total appropriated expenditure budget for 2013 of approximately \$1.36 million. Total spending through December 31 was approximately \$1.12 million, including encumbrances (e.g., carryover purchase orders) of \$49.2 thousand. Much of the encumbered balance is related to full-year contract spending such as fuel, utilities and supplies for which payment will be made in January 2014. Compared to 2012, spending in the fund was down by \$592.9 thousand (34.69%)

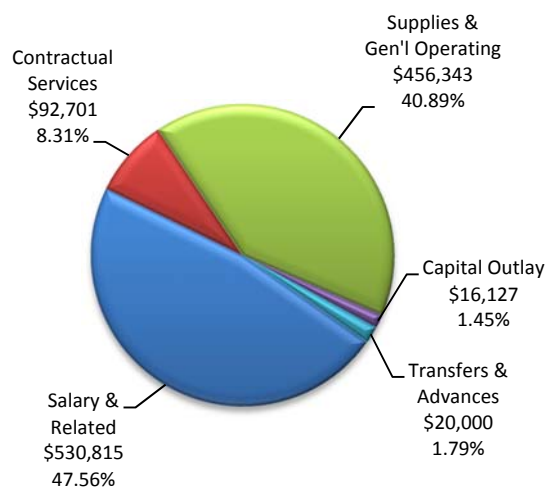
in 2013. The primary drivers of the decrease were: reduced interfund transfers (down \$800.2 thousand); offset by increased wages and benefits (up \$120.7 thousand), increased supplies and materials (up \$70.1 thousand), and increased capital spending (up \$16.2 thousand).

Sewer Fund Budget by Category



YTD Sewer Fund Spending

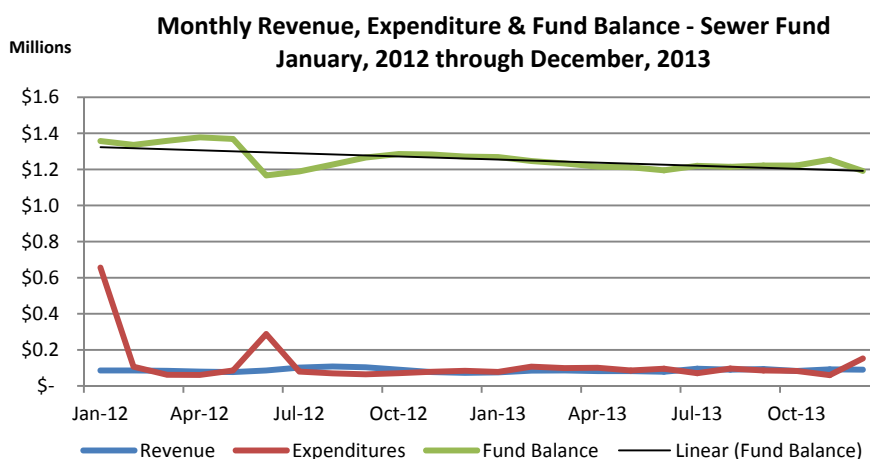
(includes encumbrances)



For 2013, the largest expense category for the Sewer fund was 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 had a 2013 budget of \$631.2 thousand, or 46.42% of the fund budget. Spending through December 31 was \$456.3 thousand, and ended the year at \$174.8 thousand (27.7%) below budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel for which payment will be made in January 2014. Compared to FY 2012, spending in this category is up by \$70.1 thousand, or 18.16%.

Salaries, wages and other employee-related costs represent the next largest expense category with a budget of \$579.3 thousand, or 42.6% of the total fund budget. Spending through December 31 was \$530.8 thousand, and ended the year at \$48.5 thousand (8.38%) below budget. Compared to the 2012, spending was up by \$120.7 thousand, or 29.42%. 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.

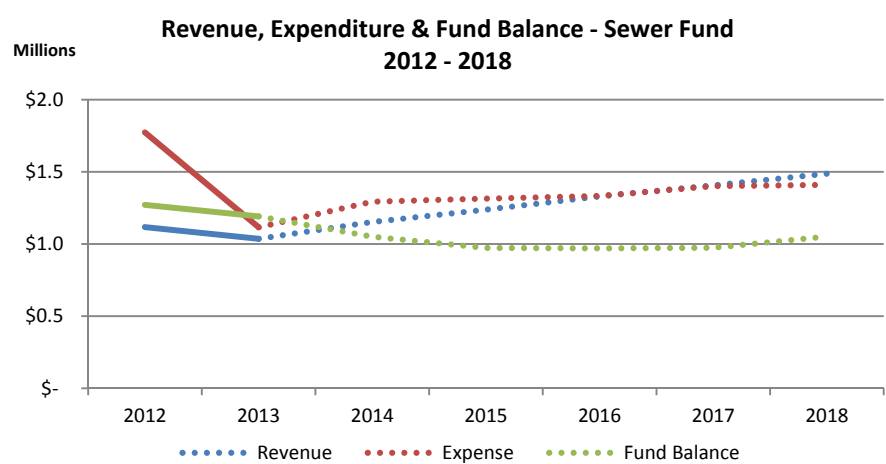
Fund Balance – The Sewer Utility fund is the primary operating account for the city from which expenses associated with the operation of the city's waste water treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used 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 on the previous page plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart, the balance in the 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 negatively sloped. Please note that the spike in expenditures in December 2013 reflects the inclusion of year-end carryover purchase orders into 2014.

Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline each year

through 2016 and then gradually begin climbing. Although total spending levels off at a lower level than in 2012, it is greater than revenues in each of those years until 2017. Revenue would appear to be catching up by 2017, although that is far from certain with those projections being so far out.

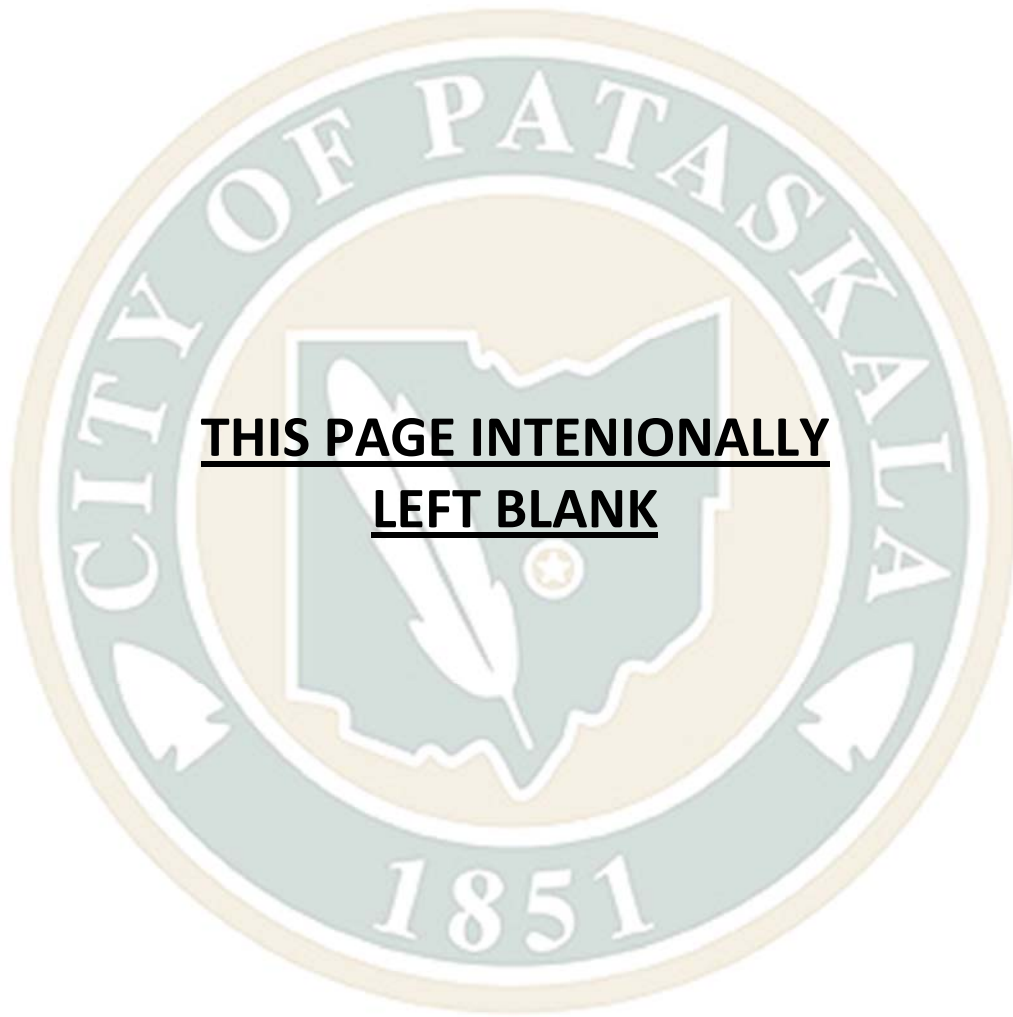
CITY OF PATASKALA, OHIO
DECEMBER 2013 YTD ANALYSIS - Sewer Fund (E2)

	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	\$ 1,024,602	\$ 985,000	\$ (39,602)	104.02%	\$ 1,036,824	\$ 1,050,000	\$ 13,176	98.75%	\$ (12,222)	-1.18%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 1,024,602	\$ 985,000	\$ (39,602)	104.02%	\$ 1,036,824	\$ 1,050,000	\$ 13,176	98.75%	\$ (12,222)	-1.18%
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	11,758	12,500	742	94.07%	15,662	15,000	(662)	104.41%	(3,903)	-24.92%
Total Other Sources	\$ 11,758	\$ 12,500	\$ 742	94.07%	\$ 15,662	\$ 15,000	\$ (662)	104.41%	\$ (3,903)	-24.92%
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	\$ 1,036,361	\$ 1,008,457	\$ (27,904)	102.77%	\$ 1,052,486	\$ 1,117,000	\$ 64,514	94.22%	\$ (16,125)	-1.53%
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	\$ 1,036,361	\$ 997,500	\$ (38,861)	103.90%	\$ 1,052,486	\$ 1,117,000	\$ 64,514	94.22%	\$ (16,125)	-1.53%

	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	\$ 530,815	\$ 579,339	\$ 48,524	8.38%	\$ -	\$ 48,524	8.38%	\$ 410,149	\$ 120,665	29.42%
Contractual Services	85,127	105,569	20,442	19.36%	7,574	12,868	12.19%	92,318	(7,190)	-7.79%
Supplies & General Operating	421,570	631,186	209,616	33.21%	34,773	174,843	27.70%	386,195	35,375	9.16%
Capital Outlay	9,305	23,750	14,445	60.82%	6,822	7,623	32.10%	-	9,305	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	\$ 1,066,817	\$ 1,359,845	\$ 293,028	21.55%	\$ 49,169	\$ 243,859	17.93%	\$ 1,708,862	\$ (642,045)	-37.57%
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	\$ 1,046,817	\$ 1,339,845	\$ 293,028	21.87%	\$ 49,169	\$ 243,859	18.20%	\$ 888,662	\$ 158,155	17.80%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,240,504	\$ 919,572			\$ 1,191,335			\$ 1,270,960		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$ 91,811.82	\$1,036,360.93	\$1,008,457.00	\$(27,903.93)	\$1,066,793.00	\$(58,336.00)
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 -Charges for Service	\$ 91,683.63	\$1,024,602.48	\$ 985,000.00	\$(39,602.48)	\$1,061,793.00	\$(76,793.00)
1 - Water & Sewer	\$ 91,683.63	\$1,024,602.48	\$ 985,000.00	\$(39,602.48)	\$1,061,793.00	\$(76,793.00)
3 - Sewer Utility Collections	\$ 91,683.63	\$1,024,602.48	\$ 985,000.00	\$(39,602.48)	\$1,061,793.00	\$(76,793.00)
5 - Miscellaneous Revenue	\$ 128.19	\$ 11,758.45	\$ 12,500.00	\$ 741.55	\$ 5,000.00	\$ 7,500.00
2 - Other Misc Revenue	\$ 128.19	\$ 11,758.45	\$ 12,500.00	\$ 741.55	\$ 5,000.00	\$ 7,500.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 128.19	\$ 11,758.45	\$ 12,500.00	\$ 741.55	\$ 5,000.00	\$ 7,500.00
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	\$ 91,811.82	\$1,036,360.93	\$1,008,457.00	\$(27,903.93)	\$1,066,793.00	\$(58,336.00)



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CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF DECEMBER 31, 2013

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

Bank CD	\$ 2,011,220.47	\$ 2,014,028.24	\$ (2,807.77)	0.956%
Non-Bank CD	733,647.60	735,000.00	(1,352.40)	1.617%
Total Certificates of Deposit	\$ 2,744,868.07	\$ 2,749,028.24	\$ (4,160.17)	1.133%

U.S. Government

Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
Total US Government	\$ -	\$ -	\$ -	0.000%

Government Sponsored Enterprise (GSE) Securities

FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	350,066.00	349,500.00	566.00	1.184%
FHLB	241,547.50	245,947.50	(4,400.00)	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ 591,613.50	\$ 595,447.50	\$ (3,834.00)	0.695%

Other Investments:

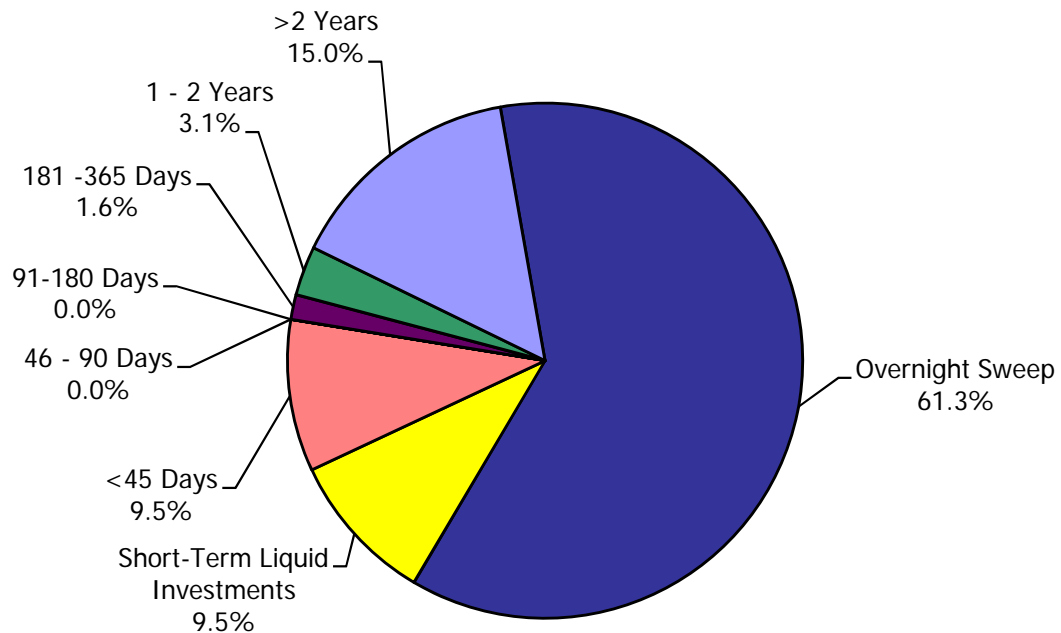
Park National Bank Sweep	\$ 7,830,310.26	\$ 7,830,310.26	\$ -	0.095%
STAR Ohio	1,500,610.32	1,500,610.32	-	0.020%
Raymond James Money Market	3,057.96	3,057.96	-	0.010%
Total Other	\$ 9,333,978.54	\$ 9,333,978.54	\$ -	0.083%
Total Investment Portfolio	\$ 12,670,460.11	\$ 12,678,454.28	\$ (7,994.17)	0.339%

Investments by Institution:

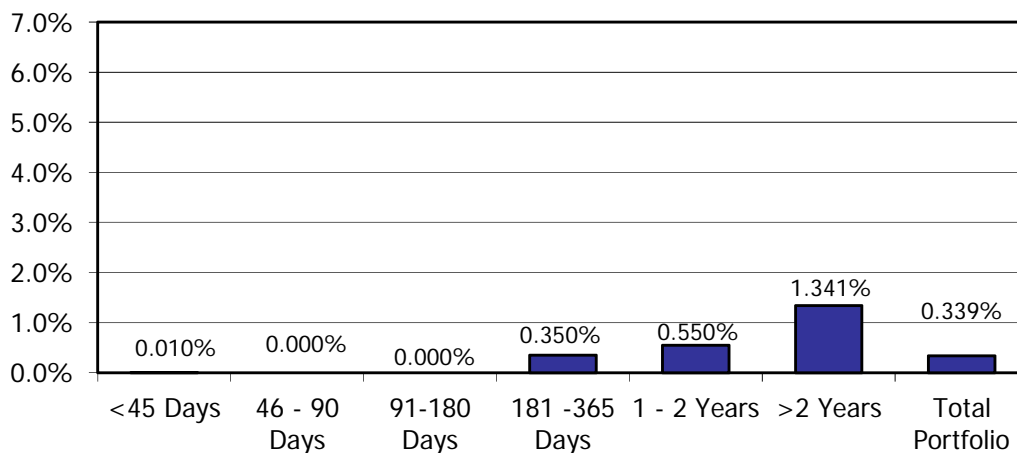
STAR Ohio	1,500,610.32	1,500,610.32	-
Park National Bank	7,830,310.26	7,830,310.26	-
Coastal States Bank	-	-	-
Raymond James	3,339,539.53	3,347,533.70	(7,994.17)
Total Investment Portfolio	\$ 12,670,460.11	\$ 12,678,454.28	\$ (7,994.17)

CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended December 31, 2013

Investment Maturity Composition



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



City of Pataskala Account Summary

Account No. 28852868

Closing Value \$3,339,539.53



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



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

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

Investment Objectives

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

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

Activity

	This Statement		Year to Date
Beginning Balance	\$	3,093,381.50	\$ 0.00
Deposits	\$	247,086.39	\$ 3,346,086.39
Income	\$	2,778.79	\$ 3,303.80
Withdrawals	\$	0.00	\$ 0.00
Expenses	\$	0.00	\$ 0.00
Change in Value	\$	(3,707.15)	\$ (9,850.66)
Ending Balance	\$	3,339,539.53	\$ 3,339,539.53
Purchases	\$	(247,086.39)	\$ (3,346,332.23)
Sales/Redemptions	\$	0.00	\$ 0.00

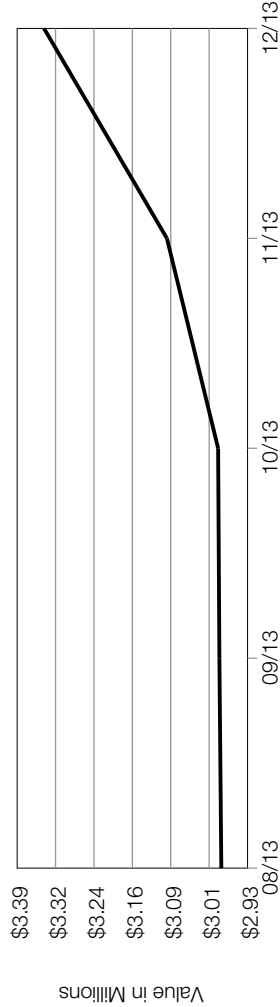
Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

	This Quarter	YTD	2012	2011	Annualized Since 08/23/2013
Performance Inception 08/23/13	0.38%	0.47%	N/A	N/A	0.47%

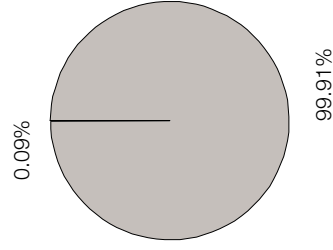
Excludes some limited partnerships, unpriced securities and annuity history prior to the annuity being linked to the account.

Value Over Time



Asset Allocation Analysis

	Value	Percentage
US Equities	\$ -	-
Non-US Equities	\$ -	-
Fixed Income	\$ 3,336,481.57	99.91%
Real Estate & Tangibles	\$ -	-
Alternative Investments	\$ -	-
Non-classified	\$ -	-
Cash & Cash Alternatives	\$ 3,057.96	0.09%



Cash & Cash Alternatives

Money Markets

Description	(Symbol)	Quantity	Price	Value	Est. Income Yield	Est. Annual Income
Eagle Class-JPMorgan U.S. Government Money Market Fund	(JJGXX)	3,057.960	\$1.000	\$3,057.96	0.01%	\$0.31
Money Markets Total				\$3,057.96		\$0.31

Cash & Cash Alternatives Total

\$3,057.96

\$0.31

Fixed Income ❖

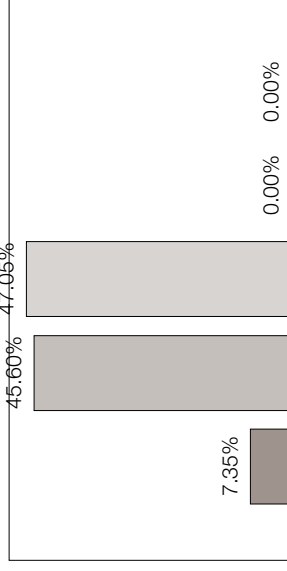
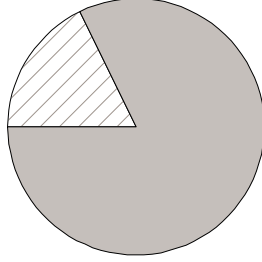
Credit Quality Analysis

Lowest Available *	Period Value	Current Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00	0.00%
Agency/GSE Debt	\$ 591,613.50	17.73%	17.73%
ABS/MBS/CMOs	\$ 0.00	0.00%	0.00%
FDIC Insured CDs	\$ 2,744,868.07	82.27%	82.27%
Refundeds	\$ 0.00	0.00%	0.00%
AAA	\$ 0.00	0.00%	0.00%
AA	\$ 0.00	0.00%	0.00%
A	\$ 0.00	0.00%	0.00%
BAA	\$ 0.00	0.00%	0.00%
Below Investment Grade	\$ 0.00	0.00%	0.00%
Not Rated	\$ 0.00	0.00%	0.00%

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

Maturity Analysis

Maturity	Period Value	Current Value	Percentage Allocation
0 to < 1 yr	\$ 245,129.85	7.35%	7.35%
1 to < 3 yrs	\$ 1,521,565.92	45.60%	45.60%
3 to < 7 yrs	\$ 1,569,785.80	47.05%	47.05%
7 to < 14 yrs	\$ 0.00	0.00%	0.00%
14 to > yrs	\$ 0.00	0.00%	0.00%



Fixed Income (continued) ♦

Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.0000% DUE 06/20/2018 Callable 03/20/2014 @ 100.000 (313383FP1)	\$250,000.00	\$2,500.00	12/03/2013	\$96.619	\$241,547.50	\$245,947.50 \$(4,400.00)	\$246,017.22 \$(4,469.72)
Step Schedule: 1.125% on June 20, 2016, 1.250% on December 20, 2016, 1.500% on June 20, 2017, 2.500% on December 20, 2017 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable							
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.0000% DUE 06/20/2017 Callable 06/20/2014 @ 100.000 (3134G3WW6)	\$100,000.00	\$1,000.00	11/07/2013	\$99.646	\$99,646.00	\$99,750.00 \$(104.00)	\$99,760.51 \$(114.51)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable							
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.2000% DUE 02/28/2017 Callable 02/28/2014 @ 100.000 (3134G4FF0)	\$250,000.00	\$3,000.00	08/21/2013	\$100.168	\$250,420.00	\$249,750.00 \$670.00	\$249,774.11 \$645.89
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable							
Government Sponsored Enterprise Securities (GSE) Total	\$600,000.00	\$6,500.00			\$591,613.50	\$595,447.50 \$(3,834.00)	\$595,551.84 \$(3,938.34)



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 08/29/2016 (02005Q6D0)	\$245,000.00	\$2,450.00	08/23/2013	\$99.744	\$244,372.80	\$245,000.00	\$(627.20)
Ratings Information: Not Rated							
CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)	\$56,000.00	\$420.00	08/27/2013	\$99.712	\$55,838.72	\$56,000.00	\$(161.28)
Ratings Information: Not Rated							
CIT BANK SALT LAKE CITY, UT FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9)	\$245,000.00	\$3,552.50	08/23/2013	\$99.988	\$244,970.60	\$245,000.00	\$(29.40)
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	\$4,655.00	08/23/2013	\$99.677	\$244,208.65	\$245,000.00	\$(791.35)
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	\$4,900.00	08/23/2013	\$99.722	\$244,318.90	\$245,000.00	\$(681.10)
Ratings Information: Not Rated							



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
GE MONEY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .9000% DUE 03/01/2016 (36160KSY2) Ratings Information: Not Rated	\$245,000.00	\$2,205.00	08/27/2013	\$99.859	\$244,654.55	\$245,000.00	\$(345.45)
GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1) Ratings Information: Not Rated	\$245,000.00	\$4,777.50	08/23/2013	\$99.867	\$244,674.15	\$245,000.00	\$(325.85)
MIZUHO BANK USA NEW YORK, NY FDIC # 21843 CERTIFICATE OF DEPOSIT PAYS AT MATURITY .3500% DUE 08/28/2014 (60688MBH6) Ratings Information: Not Rated	\$245,000.00	\$857.50	08/23/2013	\$100.053	\$245,129.85	\$245,000.00	\$129.85
PRIVATEBANK & TC CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 08/24/2015 (74267GTK3) Ratings Information: Not Rated	\$245,000.00	\$1,470.00	08/21/2013	\$99.776	\$244,451.20	\$245,000.00	\$(548.80)
SAFRA NATIONAL BANK NEW YORK, NY FDIC # 26876 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 06/14/2016 (78658AHQ4) Ratings Information: Not Rated	\$245,000.00	\$1,470.00	08/21/2013	\$99.300	\$243,285.00	\$243,028.24	\$256.76



Fixed Income (continued) ❖

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
STERLING SAVINGS BANK SPOKANE, WA FDIC # 32158 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .5000% DUE 08/14/2015 (859532AL7)	\$245,000.00	\$1,225.00	08/21/2013	\$99.749	\$244,385.05	\$245,000.00	\$(614.95)
Ratings Information: Not Rated							
TIB INDEPENDENT BANKERSBANK IRVING, TX FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/18/14 1.1000% DUE 09/16/2016 Callable 09/18/2014 @ 100.000 (88632YAG1)	\$245,000.00	\$2,695.00	09/06/2013	\$99.828	\$244,578.60	\$245,000.00	\$(421.40)
Ratings Information: Not Rated							
FDIC Insured Certificates of Deposit (CDs) Total	\$2,751,000.00	\$30,677.50			\$2,744,868.07	\$2,749,028.24	\$(4,160.17)
Fixed Income Total		\$37,177.50			\$3,336,481.57		

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



Activity Summary

Deposits			
Type	This Statement	Year to Date	
Deposits	\$247,086.39	\$3,346,086.39	
Total Deposits	\$247,086.39	\$3,346,086.39	

Income			
Type	This Statement	Year to Date	
Dividends at Eagle-JPM US Gov	\$0.08	\$4.50	
Interest - Taxable	\$2,778.71	\$3,299.30	
Total Income	\$2,778.79	\$3,303.80	

Activity Detail

Purchases			
Type	This Statement	Year to Date	
Purchases	\$(247,086.39)	\$(3,346,332.23)	
Total Purchases	\$(247,086.39)	\$(3,346,332.23)	

Cash Sweep Transfers			
Type	This Statement		
Transfers From	\$247,086.39		
Transfers To	\$(249,865.10)		
Net Transfers	\$(2,778.71)		

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
Beginning Balance								
12/02/2013	Income	Interest - Taxable	CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)				\$0.00	\$279.17 Eagle Class - JPMorgan U.S. Government Money Market Fund
12/02/2013	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JUGXX)			\$35.67	\$35.67	Paid on 56,000
12/03/2013	Deposit	Deposit	Cash				\$0.00	\$314.84 Eagle-JPM US Gov Balance
12/03/2013	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JUGXX)			\$(247,086.39)	\$247,086.39	WIREFRANK NATL BK
							\$0.00	\$247,401.23 Eagle-JPM US Gov Balance



Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/04/2013	Purchase	Purchase	FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.0000% DUE 06/20/2018 Callable 03/20/2014 @ 100.000 (313383FP1)	250,000.000	\$98.379	\$(247,086.39)	\$(247,086.39)	
12/04/2013	Cash Sweep	Transfer From	EAGLE-JPM US GOV (JJGXX)			\$247,086.39	\$0.00	\$314.84 Eagle-JPM US Gov Balance
12/13/2013	Income	Dividend at Eagle-JPM US Gov	EAGLE-JPM US GOV (JJGXX)			\$0.01	\$0.00	CAPITAL GAINS DISTRIBUTION \$314.85 Eagle-JPM US Gov Balance
12/16/2013	Income	Interest - Taxable	SAFRA NATIONAL BANK NEW YORK, NY FDIC # 26876 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 06/14/2016 (78658AHQ4)			\$737.01	\$737.01	Paid on 245,000
12/16/2013	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JJGXX)			\$(737.01)	\$0.00	\$1,051.86 Eagle-JPM US Gov Balance
12/18/2013	Income	Interest - Taxable	TIB INDEPENDENT BANKERSBANK IRVING, TX FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/18/14 1.1000% DUE 09/16/2016 Callable 09/18/2014 @ 100.000 (88632YAG1)			\$221.51	\$221.51	Paid on 245,000
12/18/2013	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JJGXX)			\$(221.51)	\$0.00	\$1,273.37 Eagle-JPM US Gov Balance
12/20/2013	Income	Interest - Taxable	FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.0000% DUE 06/20/2018 Callable 03/20/2014 @ 100.000 (313383FP1)			\$1,250.00	\$1,250.00	Paid on 250,000



Your Activity (continued)

City of Pataskala Account No. 28852868

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
12/20/2013	Income	Interest - Taxable	FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.0000% DUE 06/20/2017 Callable 06/20/2014 @ 100.000 (3134G3WW6)			\$500.00	\$1,750.00	Paid on 100,000
12/20/2013	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JUGXX)			\$(1,750.00)	\$0.00	\$3,023.37 Eagle-JPM US Gov Balance
12/30/2013	Income	Interest - Taxable	CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)			\$34.52	\$34.52	Paid on 56,000
12/30/2013	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JUGXX)			\$(34.52)	\$0.00	\$3,057.89 Eagle-JPM US Gov Balance
12/31/2013	Income	Dividend at Eagle-JPM US Gov	EAGLE-JPM US GOV (JUGXX)			\$0.07	\$0.00	INCOME DIVIDEND (REINVEST) \$3,057.96 Eagle-JPM US Gov Balance

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Cash Sweep Activity Recap

Eagle-JPM US Gov

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
11/29/2013	Beginning Balance		\$279.17	12/16/2013	Transfer To	\$737.01	\$1,051.86
12/02/2013	Transfer To	\$35.67	\$314.84	12/18/2013	Transfer To	\$221.51	\$1,273.37
12/03/2013	Transfer To	\$247,086.39	\$247,401.23	12/20/2013	Transfer To	\$1,750.00	\$3,023.37
12/04/2013	Transfer From	\$(247,086.39)	\$314.84	12/30/2013	Transfer To	\$34.52	\$3,057.89
12/13/2013	Dividend at Eagle-JPM US Gov	\$0.01	\$314.85				



Cash Sweep Activity Recap (continued)

Eagle-JPM US Gov (Continued)

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
12/31/2013	Dividend at Eagle-JPM US Gov	\$0.07	\$3,057.96				



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Important Account Information

The following is important information related to your Raymond James accounts. If you have questions about this information, please contact your financial advisor or call Raymond James Client Services at 800-647-7378.

RAYMOND JAMES CLIENT AGREEMENT CHANGES

Raymond James recently changed the terms of our Client Agreement. Pursuant to the terms of your Client Agreement, if you do not contact us to terminate the agreement, your existing agreement will include the following changes effective 30 days from the date of this notice. The following *Uncashed Client Checks* section has been added to the agreement:

"Uncashed Client Checks: Client checks that are not cashed within 120 days of issuance (90 days for standard check age plus 30 days hold period) will be redeposited to the originating client account, unless said check is for a de minimus amount (currently \$20). If the amount is less than the de minimus amount, the uncashed funds are placed in payable account for potential escheatment. This policy remains in effect and notification is hereby provided in accordance with interpretative guidance under Securities Exchange Act Rule 17AD-17."

NOTICE OF CHANGE TO RAYMOND JAMES' CASH "SWEEP" PROGRAMS

Raymond James now offers the Raymond James Bank Deposit Program (RUBDP) for non-individual, for-profit accounts, including corporations, partnerships, foundations, unincorporated associations, limited liability companies, sole proprietorships and investment clubs. The Client Interest Program (CIP) has been discontinued as a sole option for these accounts.

STATEMENT OF FINANCIAL CONDITION

Securities industry regulation requires that we make available to you our Statement of Financial Condition on a semiannual basis. Included in this document is the amount of net capital that we have, as required by the Securities and Exchange Commission's Uniform Net Capital Rule.

Under that rule, the net capital for Raymond James & Associates, which is custodian for your account, must be the highest minimum net capital requirement of all its regulators and is the greater of \$1,000,000 or 2% of aggregate debit items arising from client transactions. Minimum capital requirements are designed to ensure we operate in the best interest of our clients. Financial Industry Regulatory Authority (FINRA) may require a member firm to reduce its business if its net capital is less than 4% of aggregate debit items and may prohibit a member firm from expanding its business and declaring dividends if its net capital is less than 5% of aggregate debit items.

As of September 30, 2013, Raymond James and Associates' percentage was 23.14%, as compared with the minimum 2%, and net capital, as defined, was \$435,343,000, as compared with minimum required net capital of \$37,625,000 resulting in excess net capital of \$397,718,000.

For a complete copy of our audited Statement of Financial Condition, please visit raymondjames.com/rja and click on "Raymond James & Associates Statement of Financial Condition - September 2013," or call Raymond James Client Services at 800-647-7378.





END OF REPORT



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