



**City of Pataskala, Ohio
Finance Department**

**Operating and Capital Budgets for the
Year Ending December 31, 2015
& 5-Year Projections**

James M. Nicholson
Finance Director



CITY OF PATASKALA, OHIO

Fiscal Year 2015 Operating & Capital Budgets

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CITY OF PATASKALA, OHIO
Fiscal Year 2015 Operating
& Capital Budgets
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Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

TO: City Council Members
Michael Compton, Mayor

FROM: James M. Nicholson, Finance Director
B.J. King, City Administrator

DATE: November 3, 2014

RE: **2015 Budget Presentation**

Introduction

The Charter of the City of Pataskala requires the City Administrator, in consultation with the Finance Director, to develop revenue and expenditure estimates and present a proposed budget to City Council for their consideration prior to the beginning of the next fiscal year. This budget document represents the Administrator's proposal and reflects the most current estimates and projections of revenue, expenditures and fund balances for 2015 through 2019.

Budget Format

In order to facilitate the review of the budget proposal, this presentation has been broken down into seven (7) major sections which include the following topics

- Table of Contents
- Budget Message & General Overview
- Governmental Funds
- Utility Funds
- Debt Service
- Capital Improvement Program (CIP)
- Appendices

Both the governmental and utility funds sections listed above contain tabbed sections for the primary funds within those fund types. These sections provide fund- and program-specific information on revenue and spending for 2015-2019.

The presentation format for the 2013 budget reflects a more streamlined approach to presenting the budget to Council. The Ohio Revised Code requires the city to present the annual operating budget to Council in the format of fund, function and object. Fund and function are pretty straightforward and relatively easy to understand. *Fund* is an individual fund number assigned to a fund established by the ORC or Council to separate and control expenditures of specific monies. Examples of existing funds include the General fund (101), Street fund (201), Police fund (208), Water Utility fund (601) and many others. There are eleven (11) functions identified by the city's Finance department, and include the following:

- 100 - General Government
- 150 - Executive & Legislative
- 600 - Parks, Lands & Facilities
- 700 - Debt Service

- 200 - Legal
- 300 - Police
- 400 - Public Service
- 500 - Finance
- 800 – Water Utility
- 850 – Sewer Utility
- 900 – Transfers & Advances

The final required component is *Object*. The object code is the lowest level of detail provided for in the appropriation legislation. The current format provides the level of detail required by the ORC without unduly restricting the ability of the Finance Director to manage the budget without submitting numerous supplemental appropriations to provide for budget transfers. In this budget structure, similar types of account numbers are grouped together into higher-level accounts. These summary accounts include:

- Salary & Related
- Capital Outlay
- Contractual Services
- Debt Service
- General Operating
- Transfers & Advances

Budget Highlights

While the primary focus of the process and this document has been on 2015, significant effort has been expended to include a five-year forecast of both revenues and spending. Growth in revenues and expenditures has been projected by fund for each year, as well as calculating a projected year-end carryover fund balance. This approach should provide Council with a more thorough understanding of the financial condition of the city, as well as improve their ability to assess funding sources for proposed projects. The 2015-2019 operating and capital budgets were developed using conservative estimates of projected revenues, expenditures, and available/unencumbered fund balance.

The proposed budget represents the ‘new normal’ for city operations, in that we will not be borrowing for road and other major projects in 2015. In fact, no new debt issuances (beyond potential OPWC loans) have been included in the proposed plan. Generally speaking, we are presenting balanced budgets in most (if not all) governmental funds, whereby fund revenues either equal or exceed proposed fund spending. In order to accomplish this, however, a number of projects were by necessity excluded in the proposed CIP program. These non-funded items have been identified in a separate report at the end of this document.

Projects & Initiatives

A number of initiatives have been proposed for 2015 and are included in the budget as presented. Some of the more significant items are:

- **2015 Road Projects & RAMP program - \$5.24 million.** The 2015 budget includes more than \$5.2 million in road-related project spending. Included in this is: \$2.0 million in SR 310 improvements; \$1.37 for Mink Street Phase II improvements; \$1.5 million for Mink Street Phase III improvements; \$300 thousand for improvements to Summit Road. Complete details are provided in the appropriate CIP section.
- **2013 Water & Sewer Improvement Projects.** The water utility has identified \$1.42 million in capital equipment and improvements that will be undertaken in 2013. Complete details are provided in the appropriate CIP section.
- **Vehicle Replacements:** Currently there are a number of vehicles proposed in the budget. They include the following:
 - *Utility* – replacement crane truck (\$75K)
 - *Police* – two (2) new cruisers (\$40K each - \$80K total)

- *Public Service* – 1-ton dump truck (\$50K) and 2 heavy-duty dump trucks (purchase price of \$135K each - \$270K total). These trucks will be acquired via a 5-year capital lease with the lease payment being \$65.8 thousand per year.
- **Public Service Equipment Lease/Purchase.** In addition to the vehicles listed above, the Public Service department has also proposed purchasing a number of pieces of heavy equipment through the use of 5-year capital leases. This approach spreads the cost over the 5-year time horizon and stabilizes the fund financials. They have proposed purchasing the following items: replacement backhoe (\$83,000); skid steer (\$44,500); Dura Patcher (\$57,000). The purchase of two electronic message boards (\$14,000 each – total \$28,800) has been proposed as well in 2015.
- **Staffing Changes.** A number of proposed new positions have been included in the budget. Specifically, they are (and the funding source):
 - Additional Police Sergeant (208)
 - Administrative Secretary/Receptionist (101)
- **Park-Related Improvements.** In 2015, the city is proposing to spend approximately \$160 thousand in improvements to city parklands and municipal facilities. The total includes the following: Conway trail revitalization in Foundation Park (\$74,000); Foundation Park septic system removal/sewer system tie-in (\$40,000); and asphalt trail/gardens access in Karr Park (\$12,710).

BUDGET ANALYSIS & REVIEW

Revenue

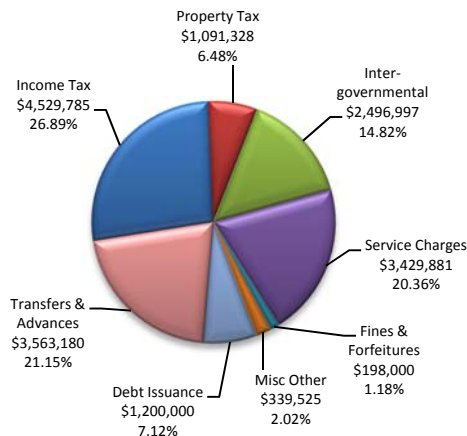
The revenue projections were developed based upon recent historical experience. In most revenue lines, an annual year-over-year growth rate of between 2-4% annually was applied. Other than proposed OPWC loans, the only other new debt in the plan would be the assumption of \$1.2 million in short-term debt for the State Route 310 Improvements Project. We would anticipate working with Park National Bank for the issuance of a 7-8 year note, for which the debt service would come from the SR 310 TIF (306) fund.

The annual allocation of the income tax revenue for each year (2014-2019) was calculated by: (1) first, ensuring that the Debt Service (401) fund had the necessary funding to comply with projected debt service requirements; (2) next, ensuring that both the Street (201) and Police (208) funds had enough funding to cover their projected annual spending; and (3) finally, allocating the remaining portion to the Capital Improvements (301) fund. Based upon that strategy, I have determined that the following allocations are required:

Fund/Year	2014	2015	2016	2017	2018	2019
Street Fund	46.50%	33.30%	30.90%	30.10%	32.10%	30.35%
Police Fund	45.10%	54.10%	55.00%	56.10%	55.80%	56.25%
Debt Service	5.00%	12.60%	11.60%	11.30%	11.10%	10.90%
Capital Improvements	7.00%	0.00%	2.50%	2.50%	1.00%	2.50%

These allocations are subject to change in future years depending upon: (1) total income tax collection projections; (2) funding requirements for Public Service and Police departments; (3) actual carryover balance at year-end for each of the funds; and (4) final debt service requirements once the bond anticipation notes (BANS) have been rolled into long-term debt (e.g., bonds). Although the Capital Improvements fund is not planned to receive an allocation in 2015, and only a small amount in each year from 2016-2018, I have included annual interfund transfers of \$200,000 per year from the General Fund into the Capital Improvements fund in the proposed budget. This would equate to approximately 4-4.5% of income tax revenues, if the Capital Improvements fund were to receive that amount as an allocation of income tax revenues.

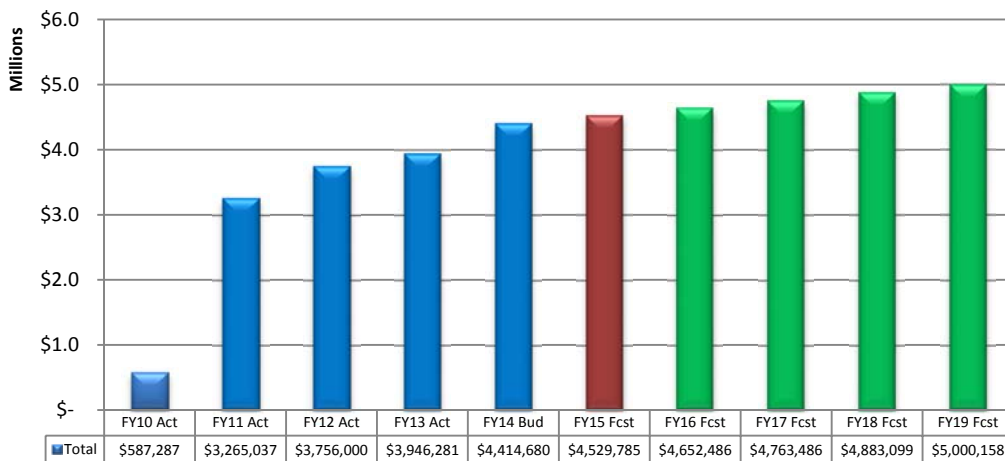
**2015 Revenue Budget
All Funds - by Category**



For 2015, a total of \$16.85 million in revenues from all sources and funds has been projected. This is down by more than \$23.96 million (58.67%) when compared to the \$40.08 million currently projected for 2014. Excluding the impact of debt issuance and interfund advance/transfer revenues, the revenue projection is down by approximately \$86.3 thousand (0.7%) over 2014. The decrease is primarily due to the one-time receipt of \$2.81 million in intergovernmental grants and loans that are not included in 2015, offset by increased income tax and user fee revenues. These grant and loan monies were used to fund specific programs and projects in 2014 and, as such, the corresponding spending would also not be included in the 2015 budget.

The city has been fortunate in 2014 that income tax revenues have been greater than originally estimated during the development of the 2014 budget. This favorable variance has resulted in projected year end fund balances that are higher than originally planned. Total year to-date income tax collections are \$3.7 million, and when compared to a September 2013 YTD total of \$3.02 million, are \$682.3 thousand or 22.6% higher.

Income Tax Collections - All Funds



The FY15 income tax revenue estimate is projected to increase by 2.5% from FY14 levels. Future years (2016-2016) have been increased by 2-3% annually to reflect general economic growth. It is important to note that no significant growth

in commercial/industrial taxpayers has been included in the forecast due to the uncertainty of when such growth in the JRS area will occur.

Expenditures

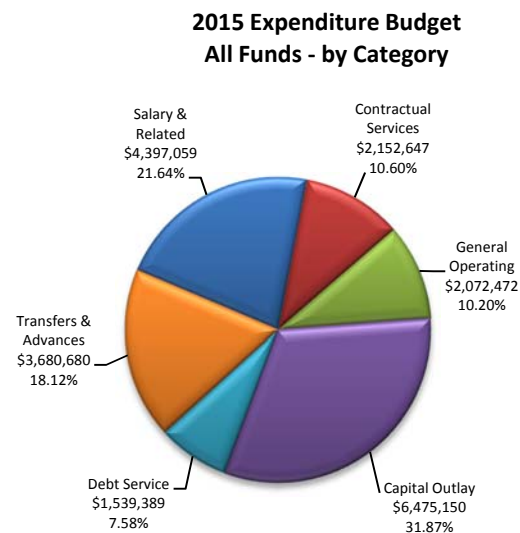
The departments were each provided with a detailed spreadsheet with all of their expense accounts. These models provided actual full-year spending for 2012 and 2013, as well as the current 2014 budget and spending to-date. Detailed employee wage and benefit-related information was preloaded into the models to assist the departments with their budget preparation efforts. The models were used as the basis for calculating the wage and related expenses. The detailed expense lines in the models were then updated and returned to the Finance department. The capital project/major initiative costs were then incorporated into the templates, with the outcome being what is being presented for your consideration.

Wage and related expenses were developed on an employee-by-employee basis, taking into account current and future steps, as well as factoring in a 2.5% annual cost of living increase in the base rates each year in the forecast period. Health insurance expenses were included in the budget with no increase in costs for 2015, and an annual increase of between 10% per year after 2015. It assumes a continuation of the employee 10% premium contribution, with no cap. We would not anticipate receiving this level of rate increases since we've joined the COHCC Healthcare Consortium, but have included it in an abundance of caution. The budget has been developed with any current open position being filled on a full-year basis, this would include the Administrative Secretary position. The Police Department has requested an increase in staffing during 2015, with the addition of a fourth sergeant position.

In the case of the Public Service department, the acquisition of large dollar equipment (e.g. dump trucks, etc.) was built into the budget using 5-year capital leasing to fund the transaction. This approach serves to minimize the financial impact to the Street (201) fund on a short-term basis. The Police department capital spending includes the replacement of 2 cruisers annually. The department originally requested between 3-4 cruiser replacements each year, but we were not able to including the spending on the additional 1-2 cruisers and be able to present a balanced budget to Council. Other projects, including the 2015 RAMP program, have been identified in the CIP document and included in the expense budget in the appropriate fund and line item. A review of the report, *2015-2019 Capital Projects – Funded in Proposed Budget*, provides much more detail on each of the projects than can be easily summarized here.

Overall, total governmental funds spending in 2015 is proposed to be \$14.32 million, and is projected to decrease by \$15.65 million, or 52.21%, from 2014 budget levels. Eliminating the accounting in 2014 for debt issuances and interfund transfer expenses, the total is down by \$276.0 thousand, or 2.26%. This is due, in large part, to: (1) eliminated spending in 2015 on CHIP/CDBG projects, as the city was not awarded a grant for 2015 (down \$340.9 thousand); and (2) reduced capital project and equipment spending (down \$375 thousand); offset by increased wage and benefit-related spending in 2015 (up \$270.4 thousand) and increased contractual services spending (up \$77.1 thousand).

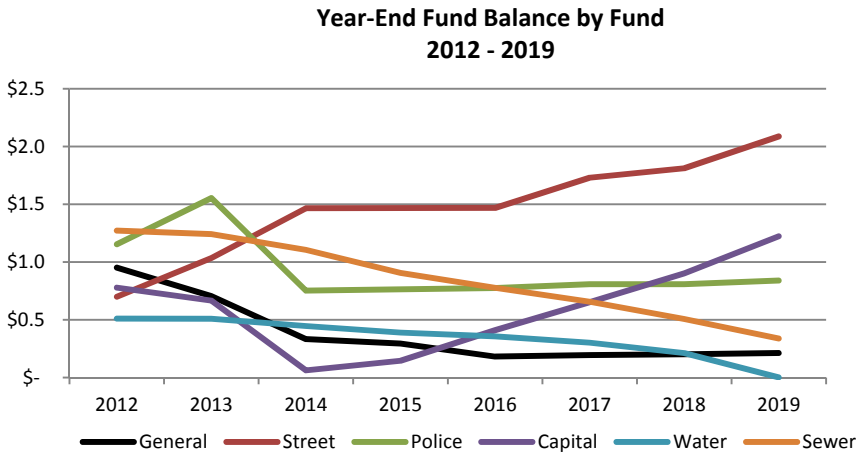
Total enterprise (e.g., utility) funds spending in 2015 is proposed to be \$6.0 million, and is projected to decrease by \$8.1 million, or 57.33%, from 2014 levels. Eliminating the accounting in 2014 for debt issuances and interfund transfer expenses, the total is up by \$1.2 million, or 36%. The primary causes of the increase include: (1) increased spending on engineering services (up \$206.6 thousand); increased



wage and benefit-related expenses (up \$57 thousand); and (3) increased capital spending improvements to the sewer and water distribution systems (up \$717.7 thousand); partially offset by reduced spending on general operating line items (supplies, materials, utilities, etc.).

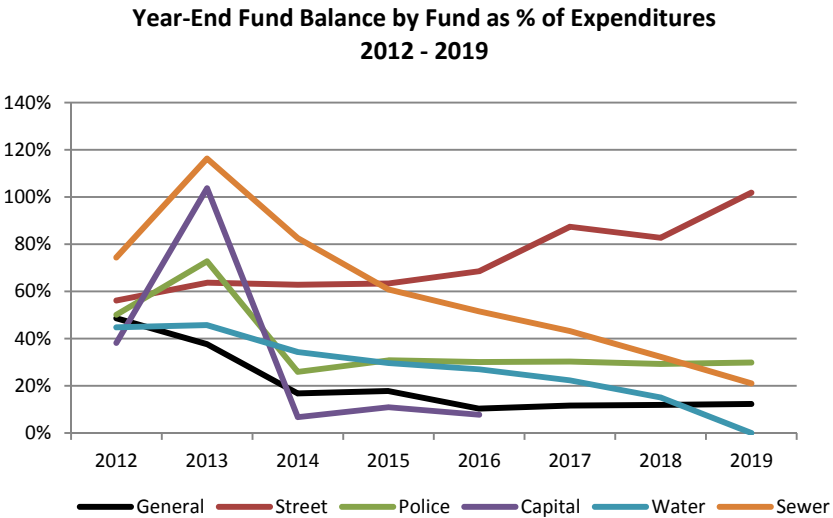
Fund Balance

Starting with the 2013 budget, the Finance department has presented a projected year-end carryover



balance for each fund by year as a key component of the budget process. This balance represents funds that are unencumbered (i.e., not restricted or otherwise committed), and are available for future appropriation by Council. The Government Finance Officers Association (GFOA) promotes a ‘best practice’ that recommends a ratio of at least 15% of budgeted expenditures, and ideally

25% or greater. Maintaining a higher ratio not only serves to cushion against unanticipated expenditures or below expected revenue collections, but it also aids in supporting or improving the city’s rating by the rating agencies. Taking into consideration the current fund balances, estimated revenues and spending over the 5-year time horizon results in a projected year-end fund balance for each fund. The graph above highlights the fund balance trends (in absolute dollars) through 2019 for each of the city’s major funds. The General Fund is projected to decrease to a low balance of \$180.7 thousand in 2016. After that, the fund balance begins to gradually grow. The primary reason for the decline is the balloon payment due on the Municipal Building in 2014 and interfund transfers of \$200 thousand per year in 2015-2019. The year-end carryover balance in the other non-utility major funds are projected to increase each year through 2019. The utility water and sewer funds are projected to decrease each year through 2019, with the water fund hitting a projected level of less than \$1,000 in carryover balance. This negative trend would serve to indicate that the city should consider revisiting the current utility rate structure prior to year-end 2016.

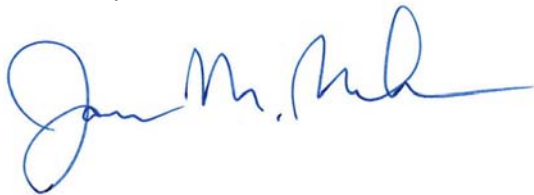


As a part of our financial policies, the city has formally identified that the target range for governmental fund balances, expressed as a percentage of that year’s expense budget, is to be maintained between 10-25%. Utility funds should strive to maintain a higher percentage, however, due to the potential need to spend unplanned funds to repair or maintain the system. The chart above illustrates the 2012-2019

carryover rates for each of the major funds. Please note that no ratios were included for 2017 through 2019 in the chart for the Capital Improvements fund due to the extremely small level of expenditures after 2016 resulted in an extremely high percentage. The result of this would have significantly distorted the graph. All of the other major governmental funds have satisfactory carryover balances through 2019. In 2017, the Street fund ratio increases to approximately 87% and maintains that through 2019. The Police fund maintains an average balance of approximately 30% through year-end 2019. Although it maintains reasonably healthy reserves, the fund balances in the Sewer fund decline through 2019. The Water fund balance forecast provides a similar, but more negative forecast. It declines every year through 2019, ending that year with a balance that is approximately 0.03% of that year's expenditures. I would strongly advise Council to consider a reevaluation of the water and sewer rates in either 2015 or 2016. The Utility Director has identified a number of major projects that we were unable to incorporate in the funded CIP (and included in the individual fund budgets) due to funding issues. The possibility of issuing debt for such projects was discounted, due to the tight fund balances and difficulty in being able to pay for the increased debt service.

It is our hope that we have created a document that will aid in your decision-making process, as well as serve as a record to document the Administration's requests for funding in 2015 and beyond. The budget itself is not static, and requests may be made as the need arises to modify the proposals contained herein. We welcome any feedback or suggestions for improvement so that the document is as 'user-friendly' and relevant as it possibly can be.

Sincerely,

A handwritten signature in blue ink, appearing to read "James M. Nicholson".

James M. Nicholson
Finance Director

A handwritten signature in blue ink, appearing to read "Benjamin J. King".

Benjamin J. King
City Administrator

**CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2014-2019**

2014 BUDGET					
Fund Number / Description	December 31, 2013 Total Cash Balance	+		=	
		Proposed Revenues	Proposed Expenditures	Projected December 31, 2014 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	\$ 705,192.55	\$ 1,609,010.00	\$ 1,982,155.83	\$ 332,046.72	16.75%
102 - Unclaimed Funds	-	25.00	-	25.00	100.00%
Total General Funds	\$ 705,192.55	\$ 1,609,035.00	\$ 1,982,155.83	\$ 332,071.72	16.75%
201 - Street Fund	\$ 1,034,717.01	\$ 2,762,660.00	\$ 2,332,447.07	\$ 1,464,929.94	62.81%
202 - State Highway	33,352.49	54,062.00	51,839.14	35,575.35	68.63%
203 - Ecological Preservation	1,000.00	-	-	1,000.00	100.00%
204 - Pataskala JEDD	972.84	-	-	972.84	100.00%
205 - Permissive License Tax	344,810.94	326,500.00	324,425.26	346,885.68	106.92%
206 - Recreation Fund	28,812.05	3,400.00	2,881.01	29,331.04	1018.08%
207 - Park Use	27,849.51	17,700.00	25,000.00	20,549.51	82.20%
208 - Police Fund	1,553,383.04	2,099,114.67	2,900,415.88	752,081.83	25.93%
209 - Immobilization	490.00	-	-	490.00	100.00%
210 - Mayor's Court Computer	40,257.47	13,000.00	8,700.00	44,557.47	512.15%
211 - Alcohol Enforcement & Education	5,921.10	500.00	500.00	5,921.10	1184.22%
212 - Law Enforcement Trust	4,613.96	2,500.00	1,000.00	6,113.96	611.40%
213 - Pataskala Mobile Home Park	4,443.72	-	-	4,443.72	100.00%
214 - FEMA Fund	9.00	-	-	9.00	100.00%
215 - CHIP Fund	57,017.75	429,620.44	351,947.00	134,691.19	38.27%
216 - Community Development Block Grant	92,620.44	-	92,620.44	-	0.00%
217 - Safe Routes to School	7,678.05	511,850.00	511,850.00	7,678.05	1.50%
B34 - ODNr Recreational Trail (not on SSI)	-	-	-	-	0.00%
218 - Police K9	696.10	-	-	696.10	100.00%
219 - Sesquicentennial Fund	366.91	-	-	366.91	100.00%
220 - Indigent Drivers Interlock & Monitoring	-	-	-	-	0.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	0.00%
Total Special Revenue	\$ 3,239,012.38	\$ 6,220,907.11	\$ 6,603,625.80	\$ 2,856,293.69	43.25%
401 - Debt Service	\$ 184,562.82	\$ 9,044,644.16	\$ 9,110,257.40	\$ 118,949.58	1.31%
402 - Street Bond	30,067.19	-	-	30,067.19	100.00%
Total Debt Service	\$ 214,630.01	\$ 9,044,644.16	\$ 9,110,257.40	\$ 149,016.77	1.64%
301 - Capital Improvements	\$ 666,452.98	\$ 313,970.00	\$ 918,762.00	\$ 61,660.98	6.71%
302 - Bond Improvements	938,717.01	9,465,966.40	8,317,928.40	2,086,755.01	25.09%
303 - State Issue II Capital Improvements	2,186,607.76	490,595.00	2,634,732.91	42,469.85	1.61%
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	100.00%
305 - Courter Bridge Improvement	59.08	-	-	59.08	100.00%
306 - SR 310 TIF	785,627.75	208,499.00	244,225.00	749,901.75	307.05%
307 - Columbia Road Bridge Improvements	-	-	-	-	0.00%
Total Capital Projects	\$ 4,584,335.42	\$ 10,479,030.40	\$ 12,115,648.31	\$ 2,947,717.51	24.33%
501 - Construction Account/Project	\$ 197,989.17	\$ 100,000.00	\$ 120,151.41	\$ 177,837.76	148.01%
502 - Fire Escrow Fund	39,755.32	-	39,755.32	-	0.00%
Total Agency/Fiduciary Funds	\$ 237,744.49	\$ 100,000.00	\$ 159,906.73	\$ 177,837.76	111.21%
Total Governmental Funds	\$ 8,980,914.85	\$ 27,453,616.67	\$ 29,971,594.07	\$ 6,462,937.45	21.56%
601 - Water Fund	\$ 507,867.36	\$ 1,236,105.00	\$ 1,298,778.73	\$ 445,193.63	34.28%
602 - Water Capital Improvements	544,622.52	260,137.00	449,785.80	354,973.72	78.92%
603 - Water Bond Improvements	101,931.92	2,652,317.90	2,736,154.36	18,095.46	0.66%
604 - Water Debt Service	14,109.50	3,126,318.10	3,118,394.83	22,032.77	0.71%
651 - Sewer Fund	1,240,503.93	1,204,131.00	1,339,223.35	1,105,411.58	82.54%
652 - Sewer Capital Improvements	639,323.98	386,500.00	418,065.00	607,758.98	145.37%
653 - Sewer Bond Improvements	239,080.35	2,035,066.90	2,207,869.23	66,278.02	3.00%
654 - Sewer Debt Service	72,884.57	2,439,471.50	2,459,691.82	52,664.25	2.14%
655 - Oaks Assessment	19,608.34	18,500.00	21,015.00	17,093.34	81.34%
E14 - Water Treatment Plant #2 (not on SSI)	0.38	-	-	0.38	100.00%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	0.00%
Total Enterprise Funds	\$ 3,379,932.85	\$ 13,358,547.40	\$ 14,048,978.12	\$ 2,689,502.13	19.14%
Total All Funds	\$ 12,360,847.70	\$ 40,812,164.07	\$ 44,020,572.19	\$ 9,152,439.58	20.79%

**CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2014-2019**

2015 FORECAST					
Fund Number / Description	Projected December 31, 2014 Total Cash Balance	+		=	
		Estimated Revenues	Forecast Expenditures	Projected December 31, 2015 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	\$ 332,046.72	\$ 1,606,975.00	\$ 1,646,255.00	\$ 292,766.72	17.78%
102 - Unclaimed Funds	25.00	-	-	25.00	100.00%
Total General Funds	\$ 332,071.72	\$ 1,606,975.00	\$ 1,646,255.00	\$ 292,791.72	17.79%
201 - Street Fund	\$ 1,464,929.94	\$ 2,316,770.00	\$ 2,315,673.00	\$ 1,466,026.94	63.31%
202 - State Highway	35,575.35	54,200.00	52,500.00	37,275.35	71.00%
203 - Ecological Preservation	1,000.00	-	-	1,000.00	100.00%
204 - Pataskala JEDD	972.84	-	-	972.84	100.00%
205 - Permissive License Tax	346,885.68	228,500.00	228,300.00	347,085.68	152.03%
206 - Recreation Fund	29,331.04	3,600.00	3,000.00	29,931.04	997.70%
207 - Park Use	20,549.51	12,675.00	25,210.00	8,014.51	31.79%
208 - Police Fund	752,081.83	2,487,399.00	2,476,529.00	762,951.83	30.81%
209 - Immobilization	490.00	-	-	490.00	100.00%
210 - Mayor's Court Computer	44,557.47	13,000.00	35,000.00	22,557.47	64.45%
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	100.00%
212 - Law Enforcement Trust	6,113.96	2,500.00	1,000.00	7,613.96	761.40%
213 - Pataskala Mobile Home Park	4,443.72	-	-	4,443.72	100.00%
214 - FEMA Fund	9.00	-	-	9.00	100.00%
215 - CHIP Fund	134,691.19	-	-	134,691.19	100.00%
216 - Community Development Block Grant	-	-	-	-	0.00%
217 - Safe Routes to School	7,678.05	-	-	7,678.05	100.00%
B34 - ODNr Recreational Trail (not on SSI)	-	-	-	-	0.00%
218 - Police K9	696.10	-	500.00	196.10	39.22%
219 - Sesquicentennial Fund	366.91	-	-	366.91	100.00%
220 - Indigent Drivers Interlock & Monitoring	-	-	-	-	0.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	0.00%
Total Special Revenue	\$ 2,856,293.69	\$ 5,118,644.00	\$ 5,137,712.00	\$ 2,837,225.69	55.22%
401 - Debt Service	\$ 118,949.58	\$ 576,116.00	\$ 595,256.00	\$ 99,809.58	16.77%
402 - Street Bond	30,067.19	-	-	30,067.19	100.00%
Total Debt Service	\$ 149,016.77	\$ 576,116.00	\$ 595,256.00	\$ 129,876.77	21.82%
301 - Capital Improvements	\$ 61,660.98	\$ 1,403,277.00	\$ 1,320,277.00	\$ 144,660.98	10.96%
302 - Bond Improvements	2,086,755.01	2,000.00	2,000,000.00	88,755.01	4.44%
303 - State Issue II Capital Improvements	42,469.85	1,490,595.00	1,490,595.00	42,469.85	2.85%
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	100.00%
305 - Courter Bridge Improvement	59.08	-	-	59.08	100.00%
306 - SR 310 TIF	749,901.75	1,400,000.00	2,007,000.00	142,901.75	7.12%
307 - Columbia Road Bridge Improvements	-	150,180.00	25,000.00	125,180.00	500.72%
Total Capital Projects	\$ 2,947,717.51	\$ 4,446,052.00	\$ 6,842,872.00	\$ 550,897.51	8.05%
501 - Construction Account/Project	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
502 - Fire Escrow Fund	-	-	-	-	0.00%
Total Agency/Fiduciary Funds	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
Total Governmental Funds	\$ 6,462,937.45	\$ 11,847,787.00	\$ 14,322,095.00	\$ 3,988,629.45	27.85%
601 - Water Fund	\$ 445,193.63	\$ 1,257,522.00	\$ 1,313,398.00	\$ 389,317.63	29.64%
602 - Water Capital Improvements	354,973.72	261,430.00	366,000.00	250,403.72	68.42%
603 - Water Bond Improvements	18,095.46	-	-	18,095.46	100.00%
604 - Water Debt Service	22,032.77	510,500.00	520,371.00	12,161.77	2.34%
651 - Sewer Fund	1,105,411.58	1,287,679.00	1,488,041.00	905,049.58	60.82%
652 - Sewer Capital Improvements	607,758.98	388,500.00	979,000.00	17,258.98	1.76%
653 - Sewer Bond Improvements	66,278.02	-	-	66,278.02	100.00%
654 - Sewer Debt Service	52,664.25	400,500.00	432,226.00	20,938.25	4.84%
655 - Oaks Assessment	17,093.34	18,778.00	21,266.00	14,605.34	68.68%
E14 - Water Treatment Plant #2 (not on SSI)	0.38	-	-	0.38	100.00%
656 - Sewer Utility State Issue II (OPWC)	-	875,000.00	875,000.00	-	0.00%
Total Enterprise Funds	\$ 2,689,502.13	\$ 4,999,909.00	\$ 5,995,302.00	\$ 1,694,109.13	28.26%
Total All Funds	\$ 9,152,439.58	\$ 16,847,696.00	\$ 20,317,397.00	\$ 5,682,738.58	27.97%

**CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2014-2019**

2016 FORECAST					
Fund Number / Description	Projected December 31, 2015 Total Cash Balance	+		=	
		Estimated Revenues	Forecast Expenditures	Projected December 31, 2016 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	\$ 292,766.72	\$ 1,639,063.00	\$ 1,751,165.00	\$ 180,664.72	10.32%
102 - Unclaimed Funds	25.00	-	-	25.00	100.00%
Total General Funds	\$ 292,791.72	\$ 1,639,063.00	\$ 1,751,165.00	\$ 180,689.72	10.32%
201 - Street Fund	\$ 1,466,026.94	\$ 2,142,634.00	\$ 2,141,018.00	\$ 1,467,642.94	68.55%
202 - State Highway	37,275.35	54,175.00	52,500.00	38,950.35	74.19%
203 - Ecological Preservation	1,000.00	-	-	1,000.00	100.00%
204 - Pataskala JEDD	972.84	-	-	972.84	100.00%
205 - Permissive License Tax	347,085.68	231,000.00	162,700.00	415,385.68	255.31%
206 - Recreation Fund	29,931.04	3,600.00	3,000.00	30,531.04	1017.70%
207 - Park Use	8,014.51	12,675.00	5,000.00	15,689.51	313.79%
208 - Police Fund	762,951.83	2,589,832.00	2,578,559.00	774,224.83	30.03%
209 - Immobilization	490.00	-	-	490.00	100.00%
210 - Mayor's Court Computer	22,557.47	13,000.00	-	35,557.47	100.00%
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	100.00%
212 - Law Enforcement Trust	7,613.96	2,500.00	1,000.00	9,113.96	911.40%
213 - Pataskala Mobile Home Park	4,443.72	-	-	4,443.72	100.00%
214 - FEMA Fund	9.00	-	-	9.00	100.00%
215 - CHIP Fund	134,691.19	-	-	134,691.19	100.00%
216 - Community Development Block Grant	-	-	-	-	0.00%
217 - Safe Routes to School	7,678.05	296,240.00	296,240.00	7,678.05	2.59%
B34 - ODNr Recreational Trail (not on SSI)	-	-	-	-	0.00%
218 - Police K9	196.10	-	-	196.10	100.00%
219 - Sesquicentennial Fund	366.91	-	-	366.91	100.00%
220 - Indigent Drivers Interlock & Monitoring	-	-	-	-	0.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	0.00%
Total Special Revenue	\$ 2,837,225.69	\$ 5,345,656.00	\$ 5,240,017.00	\$ 2,942,864.69	56.16%
401 - Debt Service	\$ 99,809.58	\$ 753,129.00	\$ 761,385.00	\$ 91,553.58	12.02%
402 - Street Bond	30,067.19	-	-	30,067.19	100.00%
Total Debt Service	\$ 129,876.77	\$ 753,129.00	\$ 761,385.00	\$ 121,620.77	15.97%
301 - Capital Improvements	\$ 144,660.98	\$ 5,550,991.00	\$ 5,286,097.00	\$ 409,554.98	7.75%
302 - Bond Improvements	88,755.01	500.00	-	89,255.01	100.00%
303 - State Issue II Capital Improvements	42,469.85	-	-	42,469.85	100.00%
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	100.00%
305 - Courter Bridge Improvement	59.08	-	-	59.08	100.00%
306 - SR 310 TIF	142,901.75	203,000.00	207,500.00	138,401.75	66.70%
307 - Columbia Road Bridge Improvements	125,180.00	500,720.00	625,900.00	-	0.00%
Total Capital Projects	\$ 550,897.51	\$ 6,255,211.00	\$ 6,119,497.00	\$ 686,611.51	11.22%
501 - Construction Account/Project	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
502 - Fire Escrow Fund	-	-	-	-	0.00%
Total Agency/Fiduciary Funds	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
Total Governmental Funds	\$ 3,988,629.45	\$ 14,093,059.00	\$ 13,972,064.00	\$ 4,109,624.45	29.41%
601 - Water Fund	\$ 389,317.63	\$ 1,284,117.00	\$ 1,317,711.00	\$ 355,723.63	27.00%
602 - Water Capital Improvements	250,403.72	262,730.00	427,500.00	85,633.72	20.03%
603 - Water Bond Improvements	18,095.46	-	-	18,095.46	100.00%
604 - Water Debt Service	12,161.77	600,500.00	519,575.00	93,086.77	17.92%
651 - Sewer Fund	905,049.58	1,379,707.00	1,507,896.00	776,860.58	51.52%
652 - Sewer Capital Improvements	17,258.98	390,000.00	336,000.00	71,258.98	21.21%
653 - Sewer Bond Improvements	66,278.02	-	-	66,278.02	100.00%
654 - Sewer Debt Service	20,938.25	450,000.00	455,581.00	15,357.25	3.37%
655 - Oaks Assessment	14,605.34	19,060.00	21,266.00	12,399.34	58.31%
E14 - Water Treatment Plant #2 (not on SSI)	0.38	-	-	0.38	100.00%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	0.00%
Total Enterprise Funds	\$ 1,694,109.13	\$ 4,386,114.00	\$ 4,585,529.00	\$ 1,494,694.13	32.60%
Total All Funds	\$ 5,682,738.58	\$ 18,479,173.00	\$ 18,557,593.00	\$ 5,604,318.58	30.20%

**CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2014-2019**

2017 FORECAST					
Fund Number / Description	Projected December 31, 2016 Total Cash Balance	+		=	
		Estimated Revenues	Forecast Expenditures	Projected December 31, 2017 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	\$ 180,664.72	\$ 1,675,118.00	\$ 1,662,732.00	\$ 193,050.72	11.61%
102 - Unclaimed Funds	25.00	-	-	25.00	100.00%
Total General Funds	\$ 180,689.72	\$ 1,675,118.00	\$ 1,662,732.00	\$ 193,075.72	11.61%
201 - Street Fund	\$ 1,467,642.94	\$ 2,240,430.00	\$ 1,978,697.00	\$ 1,729,375.94	87.40%
202 - State Highway	38,950.35	54,175.00	52,500.00	40,625.35	77.38%
203 - Ecological Preservation	1,000.00	-	-	1,000.00	100.00%
204 - Pataskala JEDD	972.84	-	-	972.84	100.00%
205 - Permissive License Tax	415,385.68	231,000.00	153,000.00	493,385.68	322.47%
206 - Recreation Fund	30,531.04	3,600.00	3,000.00	31,131.04	1037.70%
207 - Park Use	15,689.51	12,650.00	-	28,339.51	100.00%
208 - Police Fund	774,224.83	2,705,888.00	2,672,565.00	807,547.83	30.22%
209 - Immobilization	490.00	-	-	490.00	100.00%
210 - Mayor's Court Computer	35,557.47	13,000.00	-	48,557.47	100.00%
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	100.00%
212 - Law Enforcement Trust	9,113.96	2,500.00	1,000.00	10,613.96	1061.40%
213 - Pataskala Mobile Home Park	4,443.72	-	-	4,443.72	100.00%
214 - FEMA Fund	9.00	-	-	9.00	100.00%
215 - CHIP Fund	134,691.19	-	-	134,691.19	100.00%
216 - Community Development Block Grant	-	-	-	-	0.00%
217 - Safe Routes to School	7,678.05	-	-	7,678.05	100.00%
B34 - ODNr Recreational Trail (not on SSI)	-	-	-	-	0.00%
218 - Police K9	196.10	-	-	196.10	100.00%
219 - Sesquicentennial Fund	366.91	-	-	366.91	100.00%
220 - Indigent Drivers Interlock & Monitoring	-	-	-	-	0.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	0.00%
Total Special Revenue	\$ 2,942,864.69	\$ 5,263,243.00	\$ 4,860,762.00	\$ 3,345,345.69	68.82%
401 - Debt Service	\$ 91,553.58	\$ 747,913.00	\$ 760,725.00	\$ 78,741.58	10.35%
402 - Street Bond	30,067.19	-	-	30,067.19	100.00%
Total Debt Service	\$ 121,620.77	\$ 747,913.00	\$ 760,725.00	\$ 108,808.77	14.30%
301 - Capital Improvements	\$ 409,554.98	\$ 322,110.00	\$ 79,743.00	\$ 651,921.98	817.53%
302 - Bond Improvements	89,255.01	-	-	89,255.01	100.00%
303 - State Issue II Capital Improvements	42,469.85	-	-	42,469.85	100.00%
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	100.00%
305 - Courter Bridge Improvement	59.08	-	-	59.08	100.00%
306 - SR 310 TIF	138,401.75	206,045.00	208,000.00	136,446.75	65.60%
307 - Columbia Road Bridge Improvements	-	-	-	-	0.00%
Total Capital Projects	\$ 686,611.51	\$ 528,155.00	\$ 287,743.00	\$ 927,023.51	322.17%
501 - Construction Account/Project	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
502 - Fire Escrow Fund	-	-	-	-	0.00%
Total Agency/Fiduciary Funds	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
Total Governmental Funds	\$ 4,109,624.45	\$ 8,314,429.00	\$ 7,671,962.00	\$ 4,752,091.45	61.94%
601 - Water Fund	\$ 355,723.63	\$ 1,302,341.00	\$ 1,355,944.00	\$ 302,120.63	22.28%
602 - Water Capital Improvements	85,633.72	264,036.00	252,500.00	97,169.72	38.48%
603 - Water Bond Improvements	18,095.46	-	-	18,095.46	100.00%
604 - Water Debt Service	93,086.77	425,500.00	517,000.00	1,586.77	0.31%
651 - Sewer Fund	776,860.58	1,399,219.00	1,519,738.00	656,341.58	43.19%
652 - Sewer Capital Improvements	71,258.98	391,000.00	336,000.00	126,258.98	37.58%
653 - Sewer Bond Improvements	66,278.02	-	-	66,278.02	100.00%
654 - Sewer Debt Service	15,357.25	450,000.00	458,231.00	7,126.25	1.56%
655 - Oaks Assessment	12,399.34	19,346.00	21,285.00	10,460.34	49.14%
E14 - Water Treatment Plant #2 (not on SSI)	0.38	-	-	0.38	100.00%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	0.00%
Total Enterprise Funds	\$ 1,494,694.13	\$ 4,251,442.00	\$ 4,460,698.00	\$ 1,285,438.13	28.82%
Total All Funds	\$ 5,604,318.58	\$ 12,565,871.00	\$ 12,132,660.00	\$ 6,037,529.58	49.76%

**CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2014-2019**

2018 FORECAST					
Fund Number / Description	Projected December 31, 2017 Total Cash Balance	+		=	
		Estimated Revenues	Forecast Expenditures	Projected December 31, 2018 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	\$ 193,050.72	\$ 1,704,645.00	\$ 1,696,655.00	\$ 201,040.72	11.85%
102 - Unclaimed Funds	25.00	-	-	25.00	100.00%
Total General Funds	\$ 193,075.72	\$ 1,704,645.00	\$ 1,696,655.00	\$ 201,065.72	11.85%
201 - Street Fund	\$ 1,729,375.94	\$ 2,273,150.00	\$ 2,190,825.00	\$ 1,811,700.94	82.69%
202 - State Highway	40,625.35	54,150.00	52,500.00	42,275.35	80.52%
203 - Ecological Preservation	1,000.00	-	-	1,000.00	100.00%
204 - Pataskala JEDD	972.84	-	-	972.84	100.00%
205 - Permissive License Tax	493,385.68	233,500.00	233,300.00	493,585.68	211.57%
206 - Recreation Fund	31,131.04	3,600.00	3,000.00	31,731.04	1057.70%
207 - Park Use	28,339.51	12,650.00	-	40,989.51	100.00%
208 - Police Fund	807,547.83	2,757,440.00	2,757,964.00	807,023.83	29.26%
209 - Immobilization	490.00	-	-	490.00	100.00%
210 - Mayor's Court Computer	48,557.47	13,000.00	-	61,557.47	100.00%
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	100.00%
212 - Law Enforcement Trust	10,613.96	2,500.00	1,000.00	12,113.96	1211.40%
213 - Pataskala Mobile Home Park	4,443.72	-	-	4,443.72	100.00%
214 - FEMA Fund	9.00	-	-	9.00	100.00%
215 - CHIP Fund	134,691.19	-	-	134,691.19	100.00%
216 - Community Development Block Grant	-	-	-	-	0.00%
217 - Safe Routes to School	7,678.05	-	-	7,678.05	100.00%
B34 - ODNR Recreational Trail (not on SSI)	-	-	-	-	0.00%
218 - Police K9	196.10	-	-	196.10	100.00%
219 - Sesquicentennial Fund	366.91	-	-	366.91	100.00%
220 - Indigent Drivers Interlock & Monitoring	-	-	-	-	0.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	0.00%
Total Special Revenue	\$ 3,345,345.69	\$ 5,349,990.00	\$ 5,238,589.00	\$ 3,456,746.69	65.99%
401 - Debt Service	\$ 78,741.58	\$ 751,685.00	\$ 765,421.00	\$ 65,005.58	8.49%
402 - Street Bond	30,067.19	-	-	30,067.19	100.00%
Total Debt Service	\$ 108,808.77	\$ 751,685.00	\$ 765,421.00	\$ 95,072.77	12.42%
301 - Capital Improvements	\$ 651,921.98	\$ 251,924.00	\$ 2,436.00	\$ 901,409.98	37003.69%
302 - Bond Improvements	89,255.01	-	-	89,255.01	100.00%
303 - State Issue II Capital Improvements	42,469.85	-	-	42,469.85	100.00%
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	100.00%
305 - Courter Bridge Improvement	59.08	-	-	59.08	100.00%
306 - SR 310 TIF	136,446.75	209,136.00	208,500.00	137,082.75	65.75%
307 - Columbia Road Bridge Improvements	-	-	-	-	0.00%
Total Capital Projects	\$ 927,023.51	\$ 461,060.00	\$ 210,936.00	\$ 1,177,147.51	558.06%
501 - Construction Account/Project	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
502 - Fire Escrow Fund	-	-	-	-	0.00%
Total Agency/Fiduciary Funds	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
Total Governmental Funds	\$ 4,752,091.45	\$ 8,367,380.00	\$ 8,011,601.00	\$ 5,107,870.45	63.76%
601 - Water Fund	\$ 302,120.63	\$ 1,320,331.00	\$ 1,410,412.00	\$ 212,039.63	15.03%
602 - Water Capital Improvements	97,169.72	265,500.00	357,500.00	5,169.72	1.45%
603 - Water Bond Improvements	18,095.46	-	-	18,095.46	100.00%
604 - Water Debt Service	1,586.77	525,500.00	519,213.00	7,873.77	1.52%
651 - Sewer Fund	656,341.58	1,419,277.00	1,569,207.00	506,411.58	32.27%
652 - Sewer Capital Improvements	126,258.98	392,500.00	336,000.00	182,758.98	54.39%
653 - Sewer Bond Improvements	66,278.02	-	-	66,278.02	100.00%
654 - Sewer Debt Service	7,126.25	470,000.00	470,767.00	6,359.25	1.35%
655 - Oaks Assessment	10,460.34	19,636.00	21,265.00	8,831.34	41.53%
E14 - Water Treatment Plant #2 (not on SSI)	0.38	-	-	0.38	100.00%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	0.00%
Total Enterprise Funds	\$ 1,285,438.13	\$ 4,412,744.00	\$ 4,684,364.00	\$ 1,013,818.13	21.64%
Total All Funds	\$ 6,037,529.58	\$ 12,780,124.00	\$ 12,695,965.00	\$ 6,121,688.58	48.22%

**CITY OF PATASKALA, OHIO
FUND BALANCE DETAIL
FISCAL YEARS 2014-2019**

2019 FORECAST					
Fund Number / Description	Projected December 31, 2018 Total Cash Balance	+		=	
		Estimated Revenues	Forecast Expenditures	Projected December 31, 2019 Total Cash Balance	Carryover Balance as a % of Expenditures
101 - General Fund	\$ 201,040.72	\$ 1,730,748.00	\$ 1,720,754.00	\$ 211,034.72	12.26%
102 - Unclaimed Funds	25.00	-	-	25.00	100.00%
Total General Funds	\$ 201,065.72	\$ 1,730,748.00	\$ 1,720,754.00	\$ 211,059.72	12.27%
201 - Street Fund	\$ 1,811,700.94	\$ 2,324,852.00	\$ 2,049,638.00	\$ 2,086,914.94	101.82%
202 - State Highway	42,275.35	54,150.00	52,500.00	43,925.35	83.67%
203 - Ecological Preservation	1,000.00	-	-	1,000.00	100.00%
204 - Pataskala JEDD	972.84	-	-	972.84	100.00%
205 - Permissive License Tax	493,585.68	233,500.00	115,000.00	612,085.68	532.25%
206 - Recreation Fund	31,731.04	3,600.00	3,000.00	32,331.04	1077.70%
207 - Park Use	40,989.51	12,650.00	-	53,639.51	100.00%
208 - Police Fund	807,023.83	2,847,885.00	2,815,372.00	839,536.83	29.82%
209 - Immobilization	490.00	-	-	490.00	100.00%
210 - Mayor's Court Computer	61,557.47	13,000.00	-	74,557.47	100.00%
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	100.00%
212 - Law Enforcement Trust	12,113.96	2,500.00	1,000.00	13,613.96	1361.40%
213 - Pataskala Mobile Home Park	4,443.72	-	-	4,443.72	100.00%
214 - FEMA Fund	9.00	-	-	9.00	100.00%
215 - CHIP Fund	134,691.19	-	-	134,691.19	100.00%
216 - Community Development Block Grant	-	-	-	-	0.00%
217 - Safe Routes to School	7,678.05	-	-	7,678.05	100.00%
B34 - ODNr Recreational Trail (not on SSI)	-	-	-	-	0.00%
218 - Police K9	196.10	-	-	196.10	100.00%
219 - Sesquicentennial Fund	366.91	-	-	366.91	100.00%
220 - Indigent Drivers Interlock & Monitoring	-	-	-	-	0.00%
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	0.00%
Total Special Revenue	\$ 3,456,746.69	\$ 5,492,137.00	\$ 5,036,510.00	\$ 3,912,373.69	77.68%
401 - Debt Service	\$ 65,005.58	\$ 750,466.00	\$ 764,659.00	\$ 50,812.58	6.65%
402 - Street Bond	30,067.19	-	-	30,067.19	100.00%
Total Debt Service	\$ 95,072.77	\$ 750,466.00	\$ 764,659.00	\$ 80,879.77	10.58%
301 - Capital Improvements	\$ 901,409.98	\$ 328,055.00	\$ 6,243.00	\$ 1,223,221.98	19593.50%
302 - Bond Improvements	89,255.01	-	-	89,255.01	100.00%
303 - State Issue II Capital Improvements	42,469.85	-	-	42,469.85	100.00%
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	100.00%
305 - Courter Bridge Improvement	59.08	-	-	59.08	100.00%
306 - SR 310 TIF	137,082.75	212,273.00	209,000.00	140,355.75	67.16%
307 - Columbia Road Bridge Improvements	-	-	-	-	0.00%
Total Capital Projects	\$ 1,177,147.51	\$ 540,328.00	\$ 215,243.00	\$ 1,502,232.51	697.92%
501 - Construction Account/Project	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
502 - Fire Escrow Fund	-	-	-	-	0.00%
Total Agency/Fiduciary Funds	\$ 177,837.76	\$ 100,000.00	\$ 100,000.00	\$ 177,837.76	177.84%
Total Governmental Funds	\$ 5,107,870.45	\$ 8,613,679.00	\$ 7,837,166.00	\$ 5,884,383.45	75.08%
601 - Water Fund	\$ 212,039.63	\$ 1,339,091.00	\$ 1,550,694.00	\$ 436.63	0.03%
602 - Water Capital Improvements	5,169.72	266,500.00	227,500.00	44,169.72	19.42%
603 - Water Bond Improvements	18,095.46	-	-	18,095.46	100.00%
604 - Water Debt Service	7,873.77	525,500.00	519,913.00	13,460.77	2.59%
651 - Sewer Fund	506,411.58	1,439,636.00	1,608,093.00	337,954.58	21.02%
652 - Sewer Capital Improvements	182,758.98	394,000.00	336,000.00	240,758.98	71.65%
653 - Sewer Bond Improvements	66,278.02	-	-	66,278.02	100.00%
654 - Sewer Debt Service	6,359.25	470,000.00	462,470.00	13,889.25	3.00%
655 - Oaks Assessment	8,831.34	19,931.00	21,265.00	7,497.34	35.26%
E14 - Water Treatment Plant #2 (not on SSI)	0.38	-	-	0.38	100.00%
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	0.00%
Total Enterprise Funds	\$ 1,013,818.13	\$ 4,454,658.00	\$ 4,725,935.00	\$ 742,541.13	15.71%
Total All Funds	\$ 6,121,688.58	\$ 13,068,337.00	\$ 12,563,101.00	\$ 6,626,924.58	52.75%

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - ALL FUNDS
FOR YEARS 2011 - 2019

Row Labels	2011 Act	2012 Act	2013 Act	2014 YTD	2014 Bud	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Taxes										
Income Taxes	\$ 4,597,713.44	\$ 4,649,337.27	\$ 4,900,228.24	\$ 4,147,685.27	\$ 5,478,789.00	\$ 5,598,135.00	\$ 5,736,777.00	\$ 5,864,312.00	\$ 5,999,993.00	\$ 6,133,721.00
Property Taxes	\$ 3,254,417.19	\$ 3,745,038.01	\$ 3,925,157.57	\$ 3,113,131.75	\$ 4,414,680.00	\$ 4,529,795.00	\$ 4,652,486.00	\$ 4,763,841.00	\$ 4,883,099.00	\$ 5,000,158.00
	\$ 1,343,296.25	\$ 904,299.26	\$ 975,070.67	\$ 1,034,553.52	\$ 1,064,109.00	\$ 1,068,350.00	\$ 1,084,291.00	\$ 1,100,471.00	\$ 1,116,894.00	\$ 1,133,563.00
Intergovernmental										
Grants & Loans	\$ 1,812,431.92	\$ 2,153,320.45	\$ 1,835,986.22	\$ 1,308,025.35	\$ 2,740,734.67	\$ 2,496,497.00	\$ 7,166,936.00	\$ 1,240,153.00	\$ 1,144,457.00	\$ 1,246,288.00
State-Shared Revenues	\$ 607,053.57	\$ 853,498.10	\$ 667,292.54	\$ 569,044.89	\$ 1,502,709.67	\$ 1,362,872.00	\$ 6,028,560.00	\$ 100,000.00	\$ -	\$ 100,000.00
	\$ 1,205,378.35	\$ 1,299,822.35	\$ 1,168,703.68	\$ 738,980.46	\$ 1,238,025.00	\$ 1,133,625.00	\$ 1,138,376.00	\$ 1,140,153.00	\$ 1,144,457.00	\$ 1,146,288.00
Charges for Service										
General Government Fees	\$ 2,576,848.71	\$ 2,830,779.15	\$ 3,566,087.32	\$ 2,506,694.41	\$ 3,333,173.00	\$ 3,429,881.00	\$ 3,554,804.00	\$ 3,608,096.00	\$ 3,652,608.00	\$ 3,700,727.00
Other Service Charges	\$ 58,043.84	\$ 66,386.75	\$ 84,141.39	\$ 49,091.47	\$ 60,500.00	\$ 61,500.00	\$ 63,000.00	\$ 66,000.00	\$ 68,000.00	\$ 70,000.00
Utility	\$ 174,764.29	\$ 184,304.90	\$ 178,990.59	\$ 109,654.87	\$ 207,550.00	\$ 194,000.00	\$ 196,000.00	\$ 206,000.00	\$ 207,500.00	\$ 212,500.00
	\$ 2,344,040.58	\$ 2,580,087.50	\$ 3,302,955.34	\$ 2,347,948.07	\$ 3,065,123.00	\$ 3,174,381.00	\$ 3,295,804.00	\$ 3,336,096.00	\$ 3,377,108.00	\$ 3,418,227.00
Fines & Forfeitures										
Mayor's Court	\$ 234,101.69	\$ 213,370.17	\$ 186,941.04	\$ 140,460.34	\$ 235,025.00	\$ 198,000.00	\$ 208,750.00	\$ 214,000.00	\$ 221,750.00	\$ 222,500.00
Other Fines & Forfeitures	\$ 224,660.96	\$ 207,365.17	\$ 182,641.04	\$ 106,038.87	\$ 191,525.00	\$ 191,000.00	\$ 201,750.00	\$ 207,000.00	\$ 214,750.00	\$ 215,500.00
	\$ 9,440.73	\$ 6,005.00	\$ 4,300.00	\$ 34,421.47	\$ 43,500.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
Special Assessments										
Special Assessments	\$ 2,966.65	\$ 148,587.34	\$ 27,689.12	\$ 24,848.00	\$ 22,700.00	\$ 22,978.00	\$ 23,560.00	\$ 23,846.00	\$ 24,336.00	\$ 24,631.00
	\$ 2,966.65	\$ 148,587.34	\$ 27,689.12	\$ 24,848.00	\$ 22,700.00	\$ 22,978.00	\$ 23,560.00	\$ 23,846.00	\$ 24,336.00	\$ 24,631.00
Miscellaneous Revenue										
Investment Income	\$ 4,378,397.79	\$ 6,694,714.87	\$ 9,247,572.52	\$ 4,647,723.63	\$ 14,514,178.20	\$ 1,539,525.00	\$ 338,846.00	\$ 340,964.00	\$ 342,480.00	\$ 345,970.00
Other Miscellaneous Revenue	\$ 30,838.72	\$ 22,029.19	\$ 44,570.49	\$ 39,059.92	\$ 34,662.00	\$ 32,225.00	\$ 29,200.00	\$ 28,425.00	\$ 27,500.00	\$ 28,000.00
Proceeds from Debt Issuance	\$ 985,810.85	\$ 1,068,769.36	\$ 330,951.54	\$ 220,799.46	\$ 326,775.00	\$ 307,300.00	\$ 309,646.00	\$ 312,539.00	\$ 314,980.00	\$ 317,970.00
	\$ 3,361,748.22	\$ 5,603,916.32	\$ 8,872,050.49	\$ 4,387,864.25	\$ 14,152,741.20	\$ 1,200,000.00	\$ -	\$ -	\$ -	\$ -
Transfers & Advances										
Transfers & Advances	\$ 898,510.49	\$ 1,452,597.00	\$ 4,331,578.05	\$ 6,538,640.64	\$ 14,488,064.20	\$ 3,563,180.00	\$ 1,450,000.00	\$ 1,275,000.00	\$ 1,395,000.00	\$ 1,395,000.00
	\$ 898,510.49	\$ 1,452,597.00	\$ 4,331,578.05	\$ 6,538,640.64	\$ 14,488,064.20	\$ 3,563,180.00	\$ 1,450,000.00	\$ 1,275,000.00	\$ 1,395,000.00	\$ 1,395,000.00
Grand Total	\$ 14,500,970.69	\$ 18,142,706.25	\$ 24,096,092.51	\$ 19,314,077.64	\$ 40,812,664.07	\$ 16,848,196.00	\$ 18,479,673.00	\$ 12,566,371.00	\$ 12,780,624.00	\$ 13,068,837.00

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2011 - 2019

Row Labels	2011 Act	2012 Act	2013 Act	2014 Bud	2014 YTD Act	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
101 - General Fund										
Taxes	\$ 1,713,759.90	\$ 1,824,819.69	\$ 1,627,749.22	\$ 1,609,010.00	\$ 1,285,417.94	\$ 1,606,975.00	\$ 1,639,063.00	\$ 1,675,118.00	\$ 1,704,645.00	\$ 1,730,748.00
Property Taxes	\$ 813,872.40	\$ 800,884.02	\$ 819,792.20	\$ 855,610.00	\$ 833,413.41	\$ 868,350.00	\$ 881,291.00	\$ 894,426.00	\$ 907,758.00	\$ 921,290.00
	\$ 813,872.40	\$ 800,884.02	\$ 819,792.20	\$ 855,610.00	\$ 833,413.41	\$ 868,350.00	\$ 881,291.00	\$ 894,426.00	\$ 907,758.00	\$ 921,290.00
Intergovernmental										
Grants & Loans	\$ 296,948.38	\$ 213,523.35	\$ 218,964.48	\$ 180,625.00	\$ 112,628.45	\$ 174,125.00	\$ 175,876.00	\$ 177,653.00	\$ 179,457.00	\$ 181,288.00
State-Shared Revenues	\$ 1,389.50	\$ 2,000.00	\$ -	\$ -	\$ 10,542.76	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 295,558.88	\$ 211,523.35	\$ 218,964.48	\$ 180,625.00	\$ 102,085.69	\$ 174,125.00	\$ 175,876.00	\$ 177,653.00	\$ 179,457.00	\$ 181,288.00
Charges for Service										
General Government Fees	\$ 232,286.13	\$ 245,706.65	\$ 256,958.98	\$ 262,050.00	\$ 153,328.34	\$ 249,500.00	\$ 253,000.00	\$ 266,000.00	\$ 269,500.00	\$ 276,500.00
Other Service Charges	\$ 57,521.84	\$ 61,401.75	\$ 77,968.39	\$ 54,500.00	\$ 43,673.47	\$ 55,500.00	\$ 57,000.00	\$ 60,000.00	\$ 62,000.00	\$ 64,000.00
	\$ 174,764.29	\$ 184,304.90	\$ 178,990.59	\$ 207,550.00	\$ 109,654.87	\$ 194,000.00	\$ 196,000.00	\$ 206,000.00	\$ 207,500.00	\$ 212,500.00
Fines & Forfeitures										
Mayor's Court	\$ 213,857.88	\$ 195,213.99	\$ 170,380.04	\$ 179,025.00	\$ 98,585.87	\$ 180,000.00	\$ 190,750.00	\$ 196,000.00	\$ 203,750.00	\$ 204,500.00
Other Fines & Forfeitures	\$ 208,659.96	\$ 192,113.18	\$ 169,267.04	\$ 178,525.00	\$ 98,451.87	\$ 178,000.00	\$ 188,750.00	\$ 194,000.00	\$ 201,750.00	\$ 202,500.00
	\$ 5,197.92	\$ 3,100.81	\$ 1,113.00	\$ 500.00	\$ 134.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Special Assessments										
Special Assessments	\$ 2,966.65	\$ 4,369.24	\$ 9,526.64	\$ 4,200.00	\$ 4,168.88	\$ 4,200.00	\$ 4,500.00	\$ 4,500.00	\$ 4,700.00	\$ 4,700.00
	\$ 2,966.65	\$ 4,369.24	\$ 9,526.64	\$ 4,200.00	\$ 4,168.88	\$ 4,200.00	\$ 4,500.00	\$ 4,500.00	\$ 4,700.00	\$ 4,700.00
Miscellaneous Revenue										
Investment Income	\$ 153,828.46	\$ 148,486.44	\$ 152,126.88	\$ 127,500.00	\$ 83,292.99	\$ 130,800.00	\$ 133,646.00	\$ 136,539.00	\$ 139,480.00	\$ 142,470.00
Other Miscellaneous Revenue	\$ 6,593.72	\$ 7,026.11	\$ 8,090.86	\$ 2,500.00	\$ 2,291.53	\$ 3,000.00	\$ 3,500.00	\$ 4,000.00	\$ 4,500.00	\$ 5,000.00
	\$ 147,234.74	\$ 141,480.33	\$ 144,036.02	\$ 125,000.00	\$ 81,001.46	\$ 127,800.00	\$ 130,146.00	\$ 132,539.00	\$ 134,980.00	\$ 137,470.00
Transfers & Advances										
Transfers & Advances	\$ -	\$ 216,636.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 216,636.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102 - Unclaimed Funds										
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -
201 - Street Fund										
Taxes	\$ 1,460,324.98	\$ 1,223,583.37	\$ 1,959,962.24	\$ 2,762,660.00	\$ 1,904,783.98	\$ 2,316,770.00	\$ 2,142,634.00	\$ 2,240,430.00	\$ 2,273,150.00	\$ 2,324,852.00
Income Taxes	\$ 813,544.99	\$ 561,755.69	\$ 1,255,307.77	\$ 2,052,660.00	\$ 1,440,326.90	\$ 1,506,770.00	\$ 1,433,134.00	\$ 1,430,930.00	\$ 1,564,150.00	\$ 1,515,852.00
	\$ 813,544.99	\$ 561,755.69	\$ 1,255,307.77	\$ 2,052,660.00	\$ 1,440,326.90	\$ 1,506,770.00	\$ 1,433,134.00	\$ 1,430,930.00	\$ 1,564,150.00	\$ 1,515,852.00
Intergovernmental										
Grants & Loans	\$ 625,846.92	\$ 637,751.16	\$ 651,700.95	\$ 673,000.00	\$ 440,814.08	\$ 773,000.00	\$ 673,000.00	\$ 773,000.00	\$ 673,000.00	\$ 773,000.00
State-Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00
	\$ 625,846.92	\$ 637,751.16	\$ 651,700.95	\$ 673,000.00	\$ 440,814.08	\$ 773,000.00	\$ 673,000.00	\$ 773,000.00	\$ 673,000.00	\$ 773,000.00
Miscellaneous Revenue										
Investment Income	\$ 20,933.07	\$ 24,076.52	\$ 52,953.52	\$ 37,000.00	\$ 23,643.00	\$ 37,000.00	\$ 36,500.00	\$ 36,500.00	\$ 36,000.00	\$ 36,000.00
Other Miscellaneous Revenue	\$ 1,118.14	\$ 1,086.22	\$ 781.52	\$ 7,000.00	\$ 6,204.56	\$ 7,000.00	\$ 6,500.00	\$ 6,500.00	\$ 6,000.00	\$ 6,000.00
	\$ 19,814.93	\$ 22,990.30	\$ 52,172.00	\$ 30,000.00	\$ 17,438.44	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Transfers & Advances										
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2011 - 2019

Row Labels	2011 Act	2012 Act	2013 Act	2014 Bud	2014 YTD Act	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
202 - State Highway	\$ 50,697.66	\$ 51,637.79	\$ 51,319.28	\$ 54,062.00	\$ 34,403.95	\$ 54,200.00	\$ 54,175.00	\$ 54,175.00	\$ 54,150.00	\$ 54,150.00
Intergovernmental	\$ 50,605.67	\$ 51,576.16	\$ 51,293.51	\$ 54,000.00	\$ 34,258.57	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00
State-Shared Revenues	\$ 50,605.67	\$ 51,576.16	\$ 51,293.51	\$ 54,000.00	\$ 34,258.57	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00
Miscellaneous Revenue	\$ 91.99	\$ 61.63	\$ 25.77	\$ 62.00	\$ 145.38	\$ 200.00	\$ 175.00	\$ 175.00	\$ 150.00	\$ 150.00
Investment Income	\$ 91.99	\$ 61.63	\$ 25.77	\$ 62.00	\$ 145.38	\$ 200.00	\$ 175.00	\$ 175.00	\$ 150.00	\$ 150.00
204 - Pataskala JEDD	\$ 237.21	\$ -	\$ 735.63	\$ 500.00	\$ 187.44	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Taxes	\$ 237.21	\$ -	\$ 735.63	\$ 500.00	\$ 187.44	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Income Taxes	\$ 237.21	\$ -	\$ 735.63	\$ 500.00	\$ 187.44	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
205 - Permissive License Tax	\$ 486,458.97	\$ 719,615.31	\$ 319,063.55	\$ 326,500.00	\$ 160,863.67	\$ 228,500.00	\$ 231,000.00	\$ 231,000.00	\$ 233,500.00	\$ 233,500.00
Intergovernmental	\$ 467,565.86	\$ 719,615.31	\$ 319,063.55	\$ 325,000.00	\$ 158,878.13	\$ 227,500.00	\$ 230,000.00	\$ 230,000.00	\$ 232,500.00	\$ 232,500.00
Grants & Loans	\$ 245,771.32	\$ 329,961.24	\$ 90,146.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 221,794.54	\$ 389,654.07	\$ 228,917.00	\$ 325,000.00	\$ 158,878.13	\$ 227,500.00	\$ 230,000.00	\$ 230,000.00	\$ 232,500.00	\$ 232,500.00
Miscellaneous Revenue	\$ 18,893.11	\$ -	\$ -	\$ 1,500.00	\$ 1,985.54	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Investment Income	\$ 18,893.11	\$ -	\$ -	\$ 1,500.00	\$ 1,985.54	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
206 - Recreation Fund	\$ 24,808.48	\$ 30,170.09	\$ 78,799.12	\$ 3,400.00	\$ 3,089.69	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Miscellaneous Revenue	\$ 14,808.48	\$ 4,170.09	\$ 3,799.12	\$ 3,400.00	\$ 3,089.69	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Investment Income	\$ -	\$ -	\$ -	\$ 150.00	\$ 143.06	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Other Miscellaneous Revenue	\$ 14,808.48	\$ 4,170.09	\$ 3,799.12	\$ 3,250.00	\$ 2,946.63	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Transfers & Advances	\$ 10,000.00	\$ 26,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 10,000.00	\$ 26,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207 - Park Use Fund	\$ 41,231.99	\$ 15,796.61	\$ 22,690.00	\$ 17,700.00	\$ 8,587.37	\$ 12,675.00	\$ 12,675.00	\$ 12,650.00	\$ 12,650.00	\$ 12,650.00
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 11,755.00	\$ 15,796.61	\$ 22,690.00	\$ 17,700.00	\$ 8,587.37	\$ 12,675.00	\$ 12,675.00	\$ 12,650.00	\$ 12,650.00	\$ 12,650.00
Investment Income	\$ -	\$ -	\$ -	\$ 200.00	\$ 150.81	\$ 175.00	\$ 175.00	\$ 150.00	\$ 150.00	\$ 150.00
Other Miscellaneous Revenue	\$ 11,755.00	\$ 15,796.61	\$ 22,690.00	\$ 17,500.00	\$ 8,436.56	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
Transfers & Advances	\$ 29,476.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 29,476.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208 - Police Fund	\$ 2,476,364.12	\$ 983,568.10	\$ 2,534,249.36	\$ 2,099,114.67	\$ 1,533,195.31	\$ 2,487,399.00	\$ 2,589,832.00	\$ 2,705,888.00	\$ 2,757,440.00	\$ 2,847,885.00
Taxes	\$ 2,440,634.99	\$ 898,809.13	\$ 2,295,098.70	\$ 1,831,850.00	\$ 1,285,453.05	\$ 2,447,899.00	\$ 2,550,832.00	\$ 2,666,888.00	\$ 2,718,940.00	\$ 2,809,385.00
Income Taxes	\$ 2,440,634.99	\$ 898,809.13	\$ 2,295,098.70	\$ 1,831,850.00	\$ 1,285,453.05	\$ 2,447,899.00	\$ 2,550,832.00	\$ 2,666,888.00	\$ 2,718,940.00	\$ 2,809,385.00
Intergovernmental	\$ 11,572.34	\$ 2,630.85	\$ 5,033.71	\$ 178,764.67	\$ 176,568.33	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Grants & Loans	\$ -	\$ -	\$ -	\$ 174,264.67	\$ 174,264.67	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 11,572.34	\$ 2,630.85	\$ 5,033.71	\$ 4,500.00	\$ 2,283.66	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2011 - 2019

Row Labels	2011 Act	2012 Act	2013 Act	2014 Bud	2014 YTD Act	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Charges for Service	\$ 522.00	\$ 4,985.00	\$ 6,173.00	\$ 6,000.00	\$ 5,418.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
General Government Fees	\$ 522.00	\$ 4,985.00	\$ 6,173.00	\$ 6,000.00	\$ 5,418.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 2,450.00	\$ 1,120.00	\$ 735.00	\$ 40,000.00	\$ 31,663.37	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Other Fines & Forfeitures	\$ 2,450.00	\$ 1,120.00	\$ 735.00	\$ 40,000.00	\$ 31,663.37	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Miscellaneous Revenue	\$ 21,184.79	\$ 76,023.12	\$ 39,530.90	\$ 42,500.00	\$ 34,092.56	\$ 26,500.00	\$ 26,000.00	\$ 26,000.00	\$ 25,500.00	\$ 25,500.00
Investment Income	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 6,641.92	\$ 6,500.00	\$ 6,000.00	\$ 6,000.00	\$ 5,500.00	\$ 5,500.00
Other Miscellaneous Revenue	\$ 21,184.79	\$ 76,023.12	\$ 39,530.90	\$ 35,000.00	\$ 27,450.64	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Transfers & Advances	\$ -	\$ -	\$ 187,678.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 187,678.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
209 - Immobilization Fund	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210 - Mayor's Court Computer	\$ 16,001.00	\$ 15,251.99	\$ 13,374.00	\$ 13,000.00	\$ 7,587.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
Fines & Forfeitures	\$ 16,001.00	\$ 15,251.99	\$ 13,374.00	\$ 13,000.00	\$ 7,587.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
Mayor's Court	\$ 16,001.00	\$ 15,251.99	\$ 13,374.00	\$ 13,000.00	\$ 7,587.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
211 - Alcohol Education & Enforcement	\$ 150.00	\$ -	\$ 400.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 150.00	\$ -	\$ 400.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	\$ 150.00	\$ -	\$ 400.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212 - Law Enforcement Trust	\$ 1,342.81	\$ 1,784.19	\$ 2,052.00	\$ 2,500.00	\$ 1,672.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Fines & Forfeitures	\$ 1,342.81	\$ 1,784.19	\$ 2,052.00	\$ 2,500.00	\$ 1,672.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Other Fines & Forfeitures	\$ 1,342.81	\$ 1,784.19	\$ 2,052.00	\$ 2,500.00	\$ 1,672.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
213 - Pataskala Mobile Home Park	\$ 21.72	\$ 21.88	\$ 13.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 21.72	\$ 21.88	\$ 13.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 21.72	\$ 21.88	\$ 13.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
214 - FEMA Grant Fund	\$ -	\$ -	\$ 36,605.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ 36,605.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Loans	\$ -	\$ -	\$ 36,605.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215 - Community Home Imp Program (CHIP)	\$ 15,865.00	\$ 420,524.00	\$ 141,932.00	\$ 429,620.44	\$ 178,511.44	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 12,865.00	\$ 276,524.00	\$ 141,932.00	\$ 326,000.00	\$ 85,891.00	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Loans	\$ 12,865.00	\$ 276,524.00	\$ 141,932.00	\$ 326,000.00	\$ 85,891.00	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 3,000.00	\$ 144,000.00	\$ -	\$ 103,620.44	\$ 92,620.44	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 3,000.00	\$ 144,000.00	\$ -	\$ 103,620.44	\$ 92,620.44	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2011 - 2019

Row Labels	2011 Act	2012 Act	2013 Act	2014 Bud	2014 YTD Act	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
216 - Community Dev Block Grant (CDBG)	\$ 61,211.92	\$ 180,533.00	\$ 31,059.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 61,211.92	\$ 180,533.00	\$ 31,059.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Loans	\$ 61,211.92	\$ 180,533.00	\$ 31,059.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217 - Safe Routes to School Grant (SRTS)	\$ -	\$ 64,479.86	\$ 367,549.99	\$ 511,850.00	\$ 128,791.41	\$ -	\$ 296,240.00	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ 64,479.86	\$ 367,549.99	\$ 511,850.00	\$ 128,791.41	\$ -	\$ 296,240.00	\$ -	\$ -	\$ -
Grants & Loans	\$ -	\$ 64,479.86	\$ 367,549.99	\$ 511,850.00	\$ 128,791.41	\$ -	\$ 296,240.00	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218 - Police K9	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Revenue	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220 - Indigent Drivers Interlock and Alcohol Monitoring	\$ -	\$ -	\$ -	\$ -	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ 952.10	\$ -	\$ -	\$ -	\$ -	\$ -
221 - Indigent Drivers Alcohol Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301 - Capital Improvements	\$ -	\$ 2,815,799.97	\$ 531,474.88	\$ 313,970.00	\$ 221,510.70	\$ 1,403,277.00	\$ 5,550,991.00	\$ 322,110.00	\$ 251,924.00	\$ 328,055.00
Taxes	\$ -	\$ 2,059,770.92	\$ 265,339.58	\$ 308,970.00	\$ 216,823.40	\$ -	\$ 116,141.00	\$ 118,860.00	\$ 48,924.00	\$ 125,055.00
Income Taxes	\$ -	\$ 2,059,770.92	\$ 265,339.58	\$ 308,970.00	\$ 216,823.40	\$ -	\$ 116,141.00	\$ 118,860.00	\$ 48,924.00	\$ 125,055.00
Intergovernmental	\$ -	\$ 6,029.05	\$ 11,535.60	\$ 500.00	\$ 385.19	\$ 200,277.00	\$ 5,232,100.00	\$ 500.00	\$ 500.00	\$ 500.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,277.00	\$ 5,231,600.00	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 6,029.05	\$ 11,535.60	\$ 500.00	\$ 385.19	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Miscellaneous Revenue	\$ -	\$ 750,000.00	\$ 9,599.70	\$ 4,500.00	\$ 4,302.11	\$ 3,000.00	\$ 2,750.00	\$ 2,750.00	\$ 2,500.00	\$ 2,500.00
Investment Income	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,285.83	\$ 3,000.00	\$ 2,750.00	\$ 2,750.00	\$ 2,500.00	\$ 2,500.00
Other Miscellaneous Revenue	\$ -	\$ 750,000.00	\$ 9,599.70	\$ 1,500.00	\$ 1,016.28	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 245,000.00	\$ -	\$ -	\$ 1,200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Transfers & Advances	\$ -	\$ -	\$ 245,000.00	\$ -	\$ -	\$ 1,200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2011 - 2019

Row Labels	2011 Act	2012 Act	2013 Act	2014 Bud	2014 YTD Act	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
302 - Bond Improvements	\$ -	\$ 1,500,000.00	\$ 3,740,000.00	\$ 9,465,966.40	\$ 2,556,611.74	\$ 2,000.00	\$ 500.00	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 1,500,000.00	\$ 3,740,000.00	\$ 9,465,966.40	\$ 2,556,611.74	\$ 2,000.00	\$ 500.00	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 4,145.34	\$ 2,000.00	\$ 500.00	\$ -	\$ -	\$ -
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt Issuance	\$ -	\$ 1,500,000.00	\$ 3,740,000.00	\$ 9,462,466.40	\$ 2,552,466.40	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303 - State Issue II (OPWC)	\$ 285,815.83	\$ -	\$ 2,604,283.00	\$ 490,595.00	\$ 169,535.05	\$ 1,490,595.00	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 285,815.83	\$ -	\$ -	\$ 490,595.00	\$ 169,535.05	\$ 490,595.00	\$ -	\$ -	\$ -	\$ -
Grants & Loans	\$ 285,815.83	\$ -	\$ -	\$ 490,595.00	\$ 169,535.05	\$ 490,595.00	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 2,604,283.00	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 2,604,283.00	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ -
305 - Courter Road Bridge Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306 - State Route 310 TIF	\$ 529,423.85	\$ 103,415.24	\$ 155,278.47	\$ 208,499.00	\$ 201,140.11	\$ 1,400,000.00	\$ 203,000.00	\$ 206,045.00	\$ 209,136.00	\$ 212,273.00
Taxes	\$ 529,423.85	\$ 103,415.24	\$ 155,278.47	\$ 208,499.00	\$ 201,140.11	\$ 200,000.00	\$ 203,000.00	\$ 206,045.00	\$ 209,136.00	\$ 212,273.00
Property Taxes	\$ 529,423.85	\$ 103,415.24	\$ 155,278.47	\$ 208,499.00	\$ 201,140.11	\$ 200,000.00	\$ 203,000.00	\$ 206,045.00	\$ 209,136.00	\$ 212,273.00
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000.00	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000.00	\$ -	\$ -	\$ -	\$ -
307 - Columbia Road Bridge Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,180.00	\$ 500,720.00	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,720.00	\$ -	\$ -	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,720.00	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2011 - 2019

Row Labels	2011 Act	2012 Act	2013 Act	2014 Bud	2014 YTD Act	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,180.00	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,180.00	\$ -	\$ -	\$ -	\$ -
401 - Debt Service	\$ -	\$ 245,205.91	\$ 2,617,496.06	\$ 9,044,644.16	\$ 3,942,128.11	\$ 576,116.00	\$ 753,129.00	\$ 747,913.00	\$ 751,685.00	\$ 750,466.00
Taxes	\$ -	\$ 224,702.27	\$ 108,675.89	\$ 220,700.00	\$ 170,340.96	\$ 574,616.00	\$ 551,879.00	\$ 546,663.00	\$ 550,585.00	\$ 549,366.00
Income Taxes	\$ -	\$ 224,702.27	\$ 108,675.89	\$ 220,700.00	\$ 170,340.96	\$ 574,616.00	\$ 551,879.00	\$ 546,663.00	\$ 550,585.00	\$ 549,366.00
Intergovernmental	\$ -	\$ 657.71	\$ 1,258.43	\$ 400.00	\$ 275.14	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ 657.71	\$ 1,258.43	\$ 400.00	\$ 275.14	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Miscellaneous Revenue	\$ -	\$ 19,845.93	\$ 2,287,600.74	\$ 1,000.00	\$ 11,129.61	\$ 1,000.00	\$ 750.00	\$ 750.00	\$ 600.00	\$ 600.00
Investment Income	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,457.96	\$ 1,000.00	\$ 750.00	\$ 750.00	\$ 600.00	\$ 600.00
Other Miscellaneous Revenue	\$ -	\$ -	\$ 1,047.24	\$ -	\$ 3,084.47	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt Issuance	\$ -	\$ 19,845.93	\$ 2,286,553.50	\$ -	\$ 6,587.18	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 219,961.00	\$ 8,822,544.16	\$ 3,760,382.40	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Transfers & Advances	\$ -	\$ -	\$ 219,961.00	\$ 8,822,544.16	\$ 3,760,382.40	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
501 - Construction Account	\$ 14,537.90	\$ 1,685.36	\$ 6,972.45	\$ 100,000.00	\$ 68,850.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Miscellaneous Revenue	\$ 14,537.90	\$ 1,685.36	\$ 6,972.45	\$ 100,000.00	\$ 68,850.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Other Miscellaneous Revenue	\$ 14,537.90	\$ 1,685.36	\$ 6,972.45	\$ 100,000.00	\$ 68,850.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
502 - Fire Escrow	\$ -	\$ 24,000.00	\$ 15,755.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 24,000.00	\$ 15,755.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Revenue	\$ -	\$ 24,000.00	\$ 15,755.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503 - Vendor Bond & Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601 - Water Operations	\$ 1,167,649.85	\$ 1,297,798.85	\$ 1,110,513.70	\$ 1,236,105.00	\$ 928,403.86	\$ 1,257,522.00	\$ 1,284,117.00	\$ 1,302,341.00	\$ 1,320,331.00	\$ 1,339,091.00
Charges for Service	\$ 1,155,816.36	\$ 1,280,816.82	\$ 1,086,923.36	\$ 1,226,605.00	\$ 920,704.76	\$ 1,247,522.00	\$ 1,274,117.00	\$ 1,291,841.00	\$ 1,309,831.00	\$ 1,328,091.00
Utility	\$ 1,155,816.36	\$ 1,280,816.82	\$ 1,086,923.36	\$ 1,226,605.00	\$ 920,704.76	\$ 1,247,522.00	\$ 1,274,117.00	\$ 1,291,841.00	\$ 1,309,831.00	\$ 1,328,091.00
Miscellaneous Revenue	\$ 11,833.49	\$ 16,982.03	\$ 23,590.34	\$ 9,500.00	\$ 7,699.10	\$ 10,000.00	\$ 10,000.00	\$ 10,500.00	\$ 10,500.00	\$ 11,000.00
Investment Income	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,939.80	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Other Miscellaneous Revenue	\$ 11,833.49	\$ 16,982.03	\$ 23,590.34	\$ 8,000.00	\$ 5,759.30	\$ 8,500.00	\$ 8,500.00	\$ 9,000.00	\$ 9,000.00	\$ 9,500.00
602 - Water Capital Improvements	\$ 229,717.39	\$ 1,371,300.63	\$ 552,018.59	\$ 260,137.00	\$ 227,752.03	\$ 261,430.00	\$ 262,730.00	\$ 264,036.00	\$ 265,500.00	\$ 266,500.00
Charges for Service	\$ 119,175.64	\$ 135,300.63	\$ 552,018.59	\$ 258,637.00	\$ 226,101.73	\$ 259,930.00	\$ 261,230.00	\$ 262,536.00	\$ 264,000.00	\$ 265,000.00
Utility	\$ 119,175.64	\$ 135,300.63	\$ 552,018.59	\$ 258,637.00	\$ 226,101.73	\$ 259,930.00	\$ 261,230.00	\$ 262,536.00	\$ 264,000.00	\$ 265,000.00
Miscellaneous Revenue	\$ -	\$ 1,236,000.00	\$ -	\$ 1,500.00	\$ 1,650.30	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Investment Income	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,650.30	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Proceeds from Debt Issuance	\$ -	\$ 1,236,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 110,541.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 110,541.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2011 - 2019

Row Labels	2011 Act	2012 Act	2013 Act	2014 Bud	2014 YTD Act	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
603 - Water Bond Improvements	\$ -	\$ 343,000.00	\$ -	\$ 2,652,317.90	\$ 1,150,308.71	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 343,000.00	\$ -	\$ 2,652,317.90	\$ 1,150,308.71	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 185.51	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt Issuance	\$ -	\$ 343,000.00	\$ -	\$ 2,652,317.90	\$ 1,150,123.20	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604 - Water Debt Service	\$ 518,749.88	\$ 264,408.17	\$ 2,033,017.47	\$ 3,126,318.10	\$ 1,609,332.88	\$ 510,500.00	\$ 600,500.00	\$ 425,500.00	\$ 525,500.00	\$ 525,500.00
Miscellaneous Revenue	\$ 1,249.88	\$ 18,647.17	\$ 1,506,027.47	\$ 1,500.00	\$ 1,709.68	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Investment Income	\$ 1,249.88	\$ 4,987.81	\$ 17,858.71	\$ 500.00	\$ 779.89	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Proceeds from Debt Issuance	\$ -	\$ 13,659.36	\$ 1,488,188.76	\$ 1,000.00	\$ 929.79	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 517,500.00	\$ 245,761.00	\$ 526,990.00	\$ 3,124,818.10	\$ 1,607,623.20	\$ 510,000.00	\$ 600,000.00	\$ 425,000.00	\$ 525,000.00	\$ 525,000.00
Transfers & Advances	\$ 517,500.00	\$ 245,761.00	\$ 526,990.00	\$ 3,124,818.10	\$ 1,607,623.20	\$ 510,000.00	\$ 600,000.00	\$ 425,000.00	\$ 525,000.00	\$ 525,000.00
605 - Water Treatment Plant #2	\$ 2,780,853.75	\$ 656,342.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 2,780,853.75	\$ 656,342.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt Issuance	\$ 2,780,853.75	\$ 656,342.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
651 - Sewer Operations	\$ 1,719,975.10	\$ 1,052,486.00	\$ 1,036,360.93	\$ 1,204,131.00	\$ 882,484.46	\$ 1,287,679.00	\$ 1,379,707.00	\$ 1,399,219.00	\$ 1,419,277.00	\$ 1,439,636.00
Charges for Service	\$ 976,083.58	\$ 1,036,824.48	\$ 1,024,602.48	\$ 1,194,881.00	\$ 873,026.54	\$ 1,279,929.00	\$ 1,371,957.00	\$ 1,391,719.00	\$ 1,411,777.00	\$ 1,432,136.00
Utility	\$ 976,083.58	\$ 1,036,824.48	\$ 1,024,602.48	\$ 1,194,881.00	\$ 873,026.54	\$ 1,279,929.00	\$ 1,371,957.00	\$ 1,391,719.00	\$ 1,411,777.00	\$ 1,432,136.00
Miscellaneous Revenue	\$ 743,891.52	\$ 15,661.52	\$ 11,758.45	\$ 9,250.00	\$ 9,457.92	\$ 7,750.00	\$ 7,750.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Investment Income	\$ -	\$ -	\$ -	\$ 2,750.00	\$ 4,667.24	\$ 2,750.00	\$ 2,750.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Other Miscellaneous Revenue	\$ 743,891.52	\$ 15,661.52	\$ 11,758.45	\$ 6,500.00	\$ 4,790.68	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
652 - Sewer Capital Improvements	\$ 234,401.22	\$ 1,563,714.89	\$ 639,410.91	\$ 386,500.00	\$ 330,104.85	\$ 388,500.00	\$ 390,000.00	\$ 391,000.00	\$ 392,500.00	\$ 394,000.00
Charges for Service	\$ 92,965.00	\$ 127,145.57	\$ 639,410.91	\$ 385,000.00	\$ 328,115.04	\$ 387,000.00	\$ 388,500.00	\$ 390,000.00	\$ 391,500.00	\$ 393,000.00
Utility	\$ 92,965.00	\$ 127,145.57	\$ 639,410.91	\$ 385,000.00	\$ 328,115.04	\$ 387,000.00	\$ 388,500.00	\$ 390,000.00	\$ 391,500.00	\$ 393,000.00
Miscellaneous Revenue	\$ 30,894.47	\$ 1,159,569.32	\$ -	\$ 1,500.00	\$ 1,989.81	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Investment Income	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,989.81	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Proceeds from Debt Issuance	\$ 30,894.47	\$ 1,159,569.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PATASKALA, OHIO
REVENUE ANALYSIS - BY FUND
FOR YEARS 2011 - 2019

Row Labels	2011 Act	2012 Act	2013 Act	2014 Bud	2014 YTD Act	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Transfers & Advances	\$ 110,541.75	\$ 277,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 110,541.75	\$ 277,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
653 - Sewer Bond Improvements	\$ -	\$ 667,000.00	\$ -	\$ 2,035,066.90	\$ 676,473.98	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 667,000.00	\$ -	\$ 2,035,066.90	\$ 676,473.98	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 524.38	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt Issuance	\$ -	\$ 667,000.00	\$ -	\$ 2,035,066.90	\$ 675,949.60	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
654 - Sewer Debt Service	\$ 670,320.16	\$ 560,544.69	\$ 1,827,794.79	\$ 2,439,471.50	\$ 1,080,693.74	\$ 400,500.00	\$ 450,000.00	\$ 450,000.00	\$ 470,000.00	\$ 470,000.00
Miscellaneous Revenue	\$ 552,870.16	\$ 17,344.69	\$ 1,375,128.79	\$ 2,390.00	\$ 2,679.14	\$ 500.00	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 2,870.16	\$ 8,845.54	\$ 17,800.56	\$ 500.00	\$ 871.06	\$ 500.00	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt Issuance	\$ 550,000.00	\$ 8,499.15	\$ 1,357,328.23	\$ 1,890.00	\$ 1,808.08	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 117,450.00	\$ 543,200.00	\$ 452,666.00	\$ 2,437,081.50	\$ 1,078,014.60	\$ 400,000.00	\$ 450,000.00	\$ 450,000.00	\$ 470,000.00	\$ 470,000.00
Transfers & Advances	\$ 117,450.00	\$ 543,200.00	\$ 452,666.00	\$ 2,437,081.50	\$ 1,078,014.60	\$ 400,000.00	\$ 450,000.00	\$ 450,000.00	\$ 470,000.00	\$ 470,000.00
655 - The Oaks Special Assessment Debt Service	\$ -	\$ 144,218.10	\$ 38,162.48	\$ 18,500.00	\$ 20,679.12	\$ 18,778.00	\$ 19,060.00	\$ 19,346.00	\$ 19,636.00	\$ 19,931.00
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	\$ -	\$ 144,218.10	\$ 18,162.48	\$ 18,500.00	\$ 20,679.12	\$ 18,778.00	\$ 19,060.00	\$ 19,346.00	\$ 19,636.00	\$ 19,931.00
Special Assessments	\$ -	\$ 144,218.10	\$ 18,162.48	\$ 18,500.00	\$ 20,679.12	\$ 18,778.00	\$ 19,060.00	\$ 19,346.00	\$ 19,636.00	\$ 19,931.00
Transfers & Advances	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
656 - Utility State Issue II (OPWC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875,000.00	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,000.00	\$ -	\$ -	\$ -	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,000.00	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303,000.00	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303,000.00	\$ -	\$ -	\$ -	\$ -

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
TOTAL ALL FUNDS

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 6,090,449	\$ 8,061,601	\$ 10,939,291	\$ 12,360,872	\$ 9,152,439	\$ 5,682,738	\$ 5,604,318	\$ 6,037,529	\$ 6,121,688
REVENUE									
Taxes	\$ 1,343,296	\$ 904,299	\$ 975,071	\$ 1,064,109	\$ 1,068,350	\$ 1,084,291	\$ 1,100,471	\$ 1,116,894	\$ 1,133,563
Property Taxes	3,254,180	3,745,038	3,924,422	4,414,180	4,529,285	4,651,986	4,763,341	4,882,599	4,999,658
Income Taxes	\$ 4,597,476	\$ 4,649,337	\$ 4,899,493	\$ 5,478,289	\$ 5,597,635	\$ 5,736,277	\$ 5,863,812	\$ 5,999,493	\$ 6,133,221
Total Taxes	\$ 1,205,378	\$ 1,299,822	\$ 1,168,704	\$ 1,238,025	\$ 1,133,625	\$ 1,138,376	\$ 1,140,153	\$ 1,144,457	\$ 1,146,288
Intergovernmental	607,054	853,498	667,293	1,502,710	1,362,872	6,028,560	100,000	-	100,000
State Shared Taxes & Permits	2,967	148,587	27,689	22,700	22,978	23,560	23,846	24,336	24,631
Grants & Loans	\$ 1,815,399	\$ 2,301,908	\$ 1,863,685	\$ 2,763,435	\$ 2,519,475	\$ 7,190,496	\$ 1,263,999	\$ 1,168,793	\$ 1,270,919
Special Assessments	\$ 2,344,041	\$ 2,580,088	\$ 3,302,955	\$ 3,065,123	\$ 3,174,381	\$ 3,295,804	\$ 3,336,096	\$ 3,377,108	\$ 3,418,227
Total Intergovernmental	174,764	184,305	178,991	207,550	194,000	196,000	206,000	207,500	212,500
Charges for Service	\$ 2,518,805	\$ 2,764,392	\$ 3,481,946	\$ 3,272,673	\$ 3,368,381	\$ 3,491,804	\$ 3,542,096	\$ 3,584,608	\$ 3,630,727
Water & Sewer Fees	\$ 234,102	\$ 213,370	\$ 186,941	\$ 235,025	\$ 198,000	\$ 208,750	\$ 214,000	\$ 221,750	\$ 222,500
Other Fees & Charges	58,044	66,387	84,141	60,500	61,500	63,000	66,000	68,000	70,000
Total Charges for Service	\$ 292,146	\$ 279,757	\$ 271,082	\$ 295,525	\$ 259,500	\$ 271,750	\$ 280,000	\$ 289,750	\$ 292,500
Fines, Licenses & Permits	\$ 30,817	\$ 22,007	\$ 44,557	\$ 34,662	\$ 32,225	\$ 29,200	\$ 28,425	\$ 27,500	\$ 28,000
Investment Income	580,894	4,947,574	8,872,050	14,152,741	1,200,000	-	-	-	-
Bond/Note Issuance	985,811	1,068,769	330,952	326,750	307,300	309,646	312,539	314,980	317,970
Other Income	\$ 1,597,522	\$ 6,038,350	\$ 9,247,559	\$ 14,514,153	\$ 1,539,525	\$ 338,846	\$ 340,964	\$ 342,480	\$ 345,970
Total Other Sources	\$ 898,510	\$ 1,452,597	\$ 4,331,578	\$ 14,488,064	\$ 3,563,180	\$ 1,450,000	\$ 1,275,000	\$ 1,395,000	\$ 1,395,000
Transfers	\$ 898,510	\$ 1,452,597	\$ 4,331,578	\$ 14,488,064	\$ 3,563,180	\$ 1,450,000	\$ 1,275,000	\$ 1,395,000	\$ 1,395,000
Transfers & Advances In									
Total Transfers	\$ 11,719,858	\$ 17,486,342	\$ 24,095,344	\$ 40,812,139	\$ 16,847,696	\$ 18,479,173	\$ 12,565,871	\$ 12,780,124	\$ 13,068,337
Grand Total Revenue	\$ 11,719,858	\$ 17,486,342	\$ 24,095,344	\$ 40,812,139	\$ 16,847,696	\$ 18,479,173	\$ 12,565,871	\$ 12,780,124	\$ 13,068,337
EXPENDITURES									
Salary & Related	\$ 2,099,997	\$ 2,377,553	\$ 2,593,519	\$ 2,730,281	\$ 2,948,501	\$ 3,079,525	\$ 3,199,957	\$ 3,299,381	\$ 3,417,073
Salaries & Wages	937,814	999,168	1,061,759	1,335,765	1,448,558	1,541,044	1,646,135	1,746,945	1,857,927
Benefits	\$ 3,037,810	\$ 3,376,720	\$ 3,655,278	\$ 4,066,046	\$ 4,397,059	\$ 4,620,569	\$ 4,846,092	\$ 5,046,326	\$ 5,275,000
Total Salary & Related	\$ 1,114,810	\$ 1,322,601	\$ 1,066,700	\$ 1,850,327	\$ 2,152,647	\$ 1,505,140	\$ 1,468,680	\$ 1,484,995	\$ 1,409,275
Contractual Services	1,602,591	1,745,960	1,967,248	2,777,799	2,072,472	2,140,061	2,171,470	2,214,258	2,229,637
General Operating	1,531,012	5,551,321	5,153,128	6,131,937	6,475,150	7,095,110	625,010	789,750	496,850
Capital Outlay	1,350,087	1,372,689	6,463,234	14,695,399	1,539,389	1,729,213	1,728,908	1,748,136	1,739,839
Debt Service	1,112,396	1,239,361	4,368,174	14,499,064	3,680,680	1,467,500	1,292,500	1,412,500	1,412,500
Transfers & Advances	\$ 9,748,706	\$ 14,608,652	\$ 22,673,762	\$ 44,020,572	\$ 20,317,397	\$ 18,557,593	\$ 12,132,660	\$ 12,695,965	\$ 12,563,101
Grand Total Expenditures	\$ 9,748,706	\$ 14,608,652	\$ 22,673,762	\$ 44,020,572	\$ 20,317,397	\$ 18,557,593	\$ 12,132,660	\$ 12,695,965	\$ 12,563,101
Ending Fund Balance	\$ 8,061,601	\$ 10,939,291	\$ 12,360,872	\$ 9,152,439	\$ 5,682,738	\$ 5,604,318	\$ 6,037,529	\$ 6,121,688	\$ 6,626,924
Fund Balance as % of Expenditures	82.69%	74.88%	54.52%	20.79%	27.97%	30.20%	49.76%	48.22%	52.75%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: ALL FUNDS

FUNCTION: ALL FUNCTIONS

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 2,948,501	\$ 2,730,281	\$ 218,220	7.99%	\$ 1,998,011	\$ 2,593,519	\$ 354,982	13.69%
TAXES & INSURANCE	905,457	814,515	90,942	11.17%	568,364	-	905,457	100.00%
PENSION	473,636	441,225	32,411	7.35%	335,869	1,037,403	(563,767)	-54.34%
EMPLOYEE BENEFITS	69,465	80,025	(10,560)	-13.20%	21,303	24,356	45,109	185.21%
TOTAL SALARY & RELATED	\$ 4,397,059	\$ 4,066,046	\$ 331,013	8.14%	\$ 2,923,548	\$ 3,655,278	\$ 741,781	20.29%
GOVERNMENTAL SERVICES	\$ 77,600	\$ 83,545	\$ (5,945)	-7.12%	\$ 65,579	\$ 66,477	\$ 11,124	16.73%
FINANCIAL & LEGAL	176,400	240,159	(63,759)	-26.55%	142,071	156,623	19,777	12.63%
ENGINEERING & PLANNING	1,010,077	564,036	446,041	79.08%	147,861	190,143	819,934	431.22%
MAINTENANCE & INSURANCE	257,450	236,811	20,639	8.72%	172,957	236,929	20,521	8.66%
UTILITY	240,000	283,028	(43,028)	-15.20%	117,962	223,181	16,819	7.54%
OTHER CONTRACTUAL SERVICES	391,120	442,747	(51,627)	-11.66%	224,348	193,347	197,773	102.29%
TOTAL CONTRACTUAL SERVICES	\$ 2,152,647	\$ 1,850,327	\$ 302,320	16.34%	\$ 870,778	\$ 1,066,700	\$ 1,085,947	101.80%
SUPPLIES & MATERIALS	\$ 863,010	\$ 948,035	\$ (85,025)	-8.97%	\$ 490,989	\$ 777,921	\$ 85,089	10.94%
TRANSPORTATION	247,350	336,394	(89,044)	-26.47%	178,075	233,428	13,923	5.96%
LAW ENFORCEMENT	25,450	29,900	(4,450)	-14.88%	14,851	31,900	(6,450)	-20.22%
EQUIPMENT	109,537	140,011	(30,474)	-21.77%	85,512	82,282	27,255	33.12%
UTILITIES	434,850	520,175	(85,325)	-16.40%	283,078	340,314	94,536	27.78%
TAX-RELATED	236,925	243,900	(6,975)	-2.86%	193,800	201,518	35,407	17.57%
MISCELLANEOUS OPERATING	155,350	559,383	(404,033)	-72.23%	203,939	299,886	(144,536)	-48.20%
TOTAL GENERAL OPERATING	\$ 2,072,472	\$ 2,777,799	\$ (705,327)	-25.39%	\$ 1,450,243	\$ 1,967,248	\$ 105,224	5.35%
EQUIPMENT	\$ 91,000	\$ 332,889	\$ (241,889)	-72.66%	\$ 312,479	\$ 65,980	\$ 25,020	37.92%
FACILITIES	-	146,000	(146,000)	-100.00%	32,647	51,286	(51,286)	-100.00%
ROLLING STOCK	376,950	339,800	37,150	10.93%	274,733	365,984	10,966	3.00%
CAPITAL PROJECTS	6,007,200	5,313,248	693,952	13.06%	2,002,944	4,669,878	1,337,322	28.64%
TOTAL CAPITAL OUTLAY	\$ 6,475,150	\$ 6,131,937	\$ 343,213	5.60%	\$ 2,622,803	\$ 5,153,128	\$ 1,322,022	25.65%
PRINCIPAL REPAYMENT	\$ 850,392	\$ 13,892,690	\$ (13,042,298)	-93.88%	\$ 5,632,291	\$ 5,877,105	\$ (5,026,713)	-85.53%
INTEREST EXPENSE	688,997	659,542	29,455	4.47%	296,392	511,429	177,568	34.72%
OTHER DEBT-RELATED	-	143,167	(143,167)	-100.00%	32,958	74,700	(74,700)	-100.00%
TOTAL DEBT SERVICE	\$ 1,539,389	\$ 14,695,399	\$ (13,156,010)	-89.52%	\$ 5,961,641	\$ 6,463,234	\$ (4,923,845)	-76.18%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 16,636,717	\$ 29,521,508	\$ (12,884,791)	-43.65%	\$ 13,829,014	\$ 18,305,588	\$ (1,668,871)	-9.12%
TOTAL TRANSFERS & ADVANCES	\$ 3,680,680	\$ 14,499,064	\$ (10,818,384)	-74.61%	\$ 6,538,641	\$ 4,368,174	\$ (687,494)	-15.74%
GRAND TOTAL EXPENSE	\$ 20,317,397	\$ 44,020,572	\$ (23,703,175)	-53.85%	\$ 20,367,655	\$ 22,673,762	\$ (2,356,365)	-10.39%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: ALL FUNDS

FUNCTION: ALL FUNCTIONS

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 2,730,281	\$ 2,948,501	\$ 3,079,525	\$ 3,199,957	\$ 3,299,381	\$ 3,417,073
TAXES & INSURANCE	814,515	905,457	976,477	1,062,443	1,147,262	1,240,983
PENSION	441,225	473,636	495,352	514,477	530,468	548,729
EMPLOYEE BENEFITS	80,025	69,465	69,215	69,215	69,215	68,215
TOTAL SALARY & RELATED	\$ 4,066,046	\$ 4,397,059	\$ 4,620,569	\$ 4,846,092	\$ 5,046,326	\$ 5,275,000
GOVERNMENTAL SERVICES	\$ 83,545	\$ 77,600	\$ 79,100	\$ 81,600	\$ 83,100	\$ 86,100
FINANCIAL & LEGAL	240,159	176,400	177,410	179,780	182,645	162,775
ENGINEERING & PLANNING	564,036	1,010,077	401,780	356,700	339,000	301,500
MAINTENANCE & INSURANCE	236,811	257,450	214,300	213,950	242,100	219,750
UTILITY	283,028	240,000	256,400	256,400	256,400	256,400
OTHER CONTRACTUAL SERVICES	442,747	391,120	376,150	380,250	381,750	382,750
TOTAL CONTRACTUAL SERVICES	\$ 1,850,327	\$ 2,152,647	\$ 1,505,140	\$ 1,468,680	\$ 1,484,995	\$ 1,409,275
SUPPLIES & MATERIALS	\$ 948,035	\$ 863,010	\$ 893,800	\$ 907,800	\$ 922,300	\$ 934,800
TRANSPORTATION	336,394	247,350	257,700	274,700	286,950	298,950
LAW ENFORCEMENT	29,900	25,450	24,950	24,950	24,950	24,950
EQUIPMENT	140,011	109,537	109,262	109,012	107,762	82,475
UTILITIES	520,175	434,850	443,200	451,250	459,800	468,850
TAX-RELATED	243,900	236,925	261,799	253,908	260,396	267,012
MISCELLANEOUS OPERATING	559,383	155,350	149,350	149,850	152,100	152,600
TOTAL GENERAL OPERATING	\$ 2,777,799	\$ 2,072,472	\$ 2,140,061	\$ 2,171,470	\$ 2,214,258	\$ 2,229,637
EQUIPMENT	\$ 332,889	\$ 91,000	\$ 22,200	\$ 22,200	\$ 22,200	\$ 22,200
FACILITIES	146,000	-	-	-	-	-
ROLLING STOCK	339,800	376,950	374,650	405,850	405,850	349,650
CAPITAL PROJECTS	5,313,248	6,007,200	6,698,260	196,960	361,700	125,000
TOTAL CAPITAL OUTLAY	\$ 6,131,937	\$ 6,475,150	\$ 7,095,110	\$ 625,010	\$ 789,750	\$ 496,850
PRINCIPAL REPAYMENT	\$ 13,892,690	\$ 850,392	\$ 1,037,509	\$ 1,064,693	\$ 1,112,289	\$ 1,135,316
INTEREST EXPENSE	659,542	688,997	691,704	664,215	635,847	604,523
OTHER DEBT-RELATED	143,167	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 14,695,399	\$ 1,539,389	\$ 1,729,213	\$ 1,728,908	\$ 1,748,136	\$ 1,739,839
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 29,521,508	\$ 16,636,717	\$ 17,090,093	\$ 10,840,160	\$ 11,283,465	\$ 11,150,601
TOTAL TRANSFERS & ADVANCES	\$ 14,499,064	\$ 3,680,680	\$ 1,467,500	\$ 1,292,500	\$ 1,412,500	\$ 1,412,500
GRAND TOTAL EXPENSE	\$ 44,020,572	\$ 20,317,397	\$ 18,557,593	\$ 12,132,660	\$ 12,695,965	\$ 12,563,101

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
TOTAL GOVERNMENTAL FUNDS

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 3,779,472	\$ 5,306,077	\$ 6,859,526	\$ 8,980,940	\$ 6,462,938	\$ 3,988,630	\$ 4,109,625	\$ 4,752,092	\$ 5,107,871
REVENUE									
Taxes	\$ 1,343,296	\$ 904,299	\$ 975,071	\$ 1,064,109	\$ 1,068,350	\$ 1,084,291	\$ 1,100,471	\$ 1,116,894	\$ 1,133,563
Property Taxes	3,254,180	3,745,038	3,924,422	4,414,180	4,529,285	4,651,986	4,763,341	4,882,599	4,999,658
Income Taxes	\$ 4,597,476	\$ 4,649,337	\$ 4,899,493	\$ 5,478,289	\$ 5,597,635	\$ 5,736,277	\$ 5,863,812	\$ 5,999,493	\$ 6,133,221
Intergovernmental	\$ 1,205,378	\$ 1,299,822	\$ 1,168,704	\$ 1,238,025	\$ 1,133,625	\$ 1,138,376	\$ 1,140,153	\$ 1,144,457	\$ 1,146,288
State Shared Taxes & Permits	607,054	853,498	667,293	1,502,710	790,872	6,028,560	100,000	-	100,000
Grants & Loans	2,967	4,369	9,527	4,200	4,200	4,500	4,500	4,700	4,700
Special Assessments	\$ 1,815,399	\$ 2,157,690	\$ 1,845,523	\$ 2,744,935	\$ 1,928,697	\$ 7,171,436	\$ 1,244,653	\$ 1,149,157	\$ 1,250,988
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 174,764	\$ 184,305	\$ 178,991	\$ 207,550	\$ 194,000	\$ 196,000	\$ 206,000	\$ 207,500	\$ 212,500
Water & Sewer Fees									
Other Fees & Charges	\$ 174,764	\$ 184,305	\$ 178,991	\$ 207,550	\$ 194,000	\$ 196,000	\$ 206,000	\$ 207,500	\$ 212,500
Total Charges for Service	\$ 234,102	\$ 213,370	\$ 186,941	\$ 235,025	\$ 198,000	\$ 208,750	\$ 214,000	\$ 221,750	\$ 222,500
Fines, Licenses & Permits	\$ 58,044	\$ 66,387	\$ 84,141	\$ 60,500	\$ 61,500	\$ 63,000	\$ 66,000	\$ 68,000	\$ 70,000
Fines & Forfeitures									
Building, Licenses & Permits	\$ 292,146	\$ 279,757	\$ 271,082	\$ 295,525	\$ 259,500	\$ 271,750	\$ 280,000	\$ 289,750	\$ 292,500
Total Fines, Licenses & Permits	\$ 26,697	\$ 8,174	\$ 8,898	\$ 26,412	\$ 23,975	\$ 21,450	\$ 21,425	\$ 20,500	\$ 21,000
Other Sources	-	\$ 1,519,846	\$ 6,026,554	\$ 9,462,466	\$ 1,200,000	-	-	-	-
Investment Income	230,086	1,036,126	295,603	312,250	293,800	296,146	298,539	300,980	303,470
Bond/Note Issuance									
Other Income	\$ 256,783	\$ 2,564,146	\$ 6,331,054	\$ 9,801,128	\$ 1,517,775	\$ 317,596	\$ 319,964	\$ 321,480	\$ 324,470
Total Other Sources	\$ 42,477	\$ 386,636	\$ 3,331,922	\$ 8,926,165	\$ 2,350,180	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Transfers	\$ 42,477	\$ 386,636	\$ 3,331,922	\$ 8,926,165	\$ 2,350,180	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Transfers & Advances In									
Total Transfers	\$ 7,179,044	\$ 10,224,870	\$ 16,858,065	\$ 27,453,592	\$ 11,847,787	\$ 14,093,059	\$ 8,314,429	\$ 8,367,380	\$ 8,613,679
Grand Total Revenue	\$ 1,646,944	\$ 1,869,710	\$ 1,936,506	\$ 2,079,857	\$ 2,264,982	\$ 2,372,138	\$ 2,457,528	\$ 2,535,994	\$ 2,617,391
Salaries & Related	685,239	740,892	773,318	1,006,994	1,095,888	1,166,378	1,242,559	1,316,911	1,396,247
Benefits	\$ 2,332,183	\$ 2,610,602	\$ 2,709,824	\$ 3,086,851	\$ 3,360,870	\$ 3,538,516	\$ 3,700,087	\$ 3,852,905	\$ 4,013,638
Total Salary & Related	\$ 741,118	\$ 1,176,304	\$ 743,791	\$ 1,264,682	\$ 1,377,147	\$ 975,561	\$ 935,978	\$ 921,272	\$ 872,325
Contractual Services	787,827	877,180	1,389,690	1,936,261	1,374,722	1,413,086	1,436,495	1,468,783	1,476,162
General Operating	1,329,587	3,568,977	3,928,380	5,649,588	5,275,150	6,893,610	448,510	613,250	320,350
Capital Outlay	205,362	261,959	2,596,448	9,097,047	566,526	733,791	733,392	737,891	737,191
Debt Service	256,363	173,400	3,368,518	8,937,165	2,367,680	417,500	417,500	417,500	417,500
Transfers & Advances	\$ 5,652,439	\$ 8,668,421	\$ 14,736,651	\$ 29,971,594	\$ 14,322,095	\$ 13,972,064	\$ 7,671,962	\$ 8,011,601	\$ 7,837,166
Grand Total Expenditures	\$ 5,306,077	\$ 6,859,526	\$ 8,980,940	\$ 6,462,938	\$ 3,988,630	\$ 4,109,625	\$ 4,752,092	\$ 5,107,871	\$ 5,884,384
Ending Fund Balance									
Fund Balance as % of Expenditures	93.87%	79.13%	60.94%	21.56%	27.85%	29.41%	61.94%	63.76%	75.08%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: ALL GOVERNMENTAL FUNDS
FUNCTION: ALL GOVERNMENTAL FUNCTIONS

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 2,264,982	\$ 2,079,857	\$ 185,125	8.90%	\$ 1,501,918	\$ 1,936,506	\$ 328,476	16.96%
TAXES & INSURANCE	661,147	593,155	67,992	11.46%	392,918	-	661,147	100.00%
PENSION	377,976	344,424	33,552	9.74%	264,336	757,339	(379,363)	-50.09%
EMPLOYEE BENEFITS	56,765	69,415	(12,650)	-18.22%	18,389	15,979	40,786	255.24%
TOTAL SALARY & RELATED	\$ 3,360,870	\$ 3,086,851	\$ 274,019	8.88%	\$ 2,177,562	\$ 2,709,824	\$ 651,046	24.03%
GOVERNMENTAL SERVICES	\$ 77,600	\$ 83,545	\$ (5,945)	-7.12%	\$ 65,579	\$ 66,477	\$ 11,124	16.73%
FINANCIAL & LEGAL	157,150	206,914	(49,764)	-24.05%	126,517	147,243	9,907	6.73%
ENGINEERING & PLANNING	745,077	505,636	239,441	47.35%	137,686	146,029	599,048	410.23%
MAINTENANCE & INSURANCE	191,450	169,323	22,127	13.07%	120,075	203,543	(12,093)	-5.94%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	205,870	299,264	(93,394)	-31.21%	153,244	180,500	25,370	14.06%
TOTAL CONTRACTUAL SERVICES	\$ 1,377,147	\$ 1,264,682	\$ 112,465	8.89%	\$ 603,100	\$ 743,791	\$ 633,356	85.15%
SUPPLIES & MATERIALS	\$ 512,510	\$ 505,746	\$ 6,764	1.34%	\$ 292,179	\$ 470,604	\$ 41,906	8.90%
TRANSPORTATION	196,900	277,894	(80,994)	-29.15%	159,292	200,979	(4,079)	-2.03%
LAW ENFORCEMENT	25,450	29,900	(4,450)	-14.88%	14,851	31,900	(6,450)	-20.22%
EQUIPMENT	87,537	102,117	(14,580)	-14.28%	60,326	51,431	36,106	70.20%
UTILITIES	183,950	241,720	(57,770)	-23.90%	126,310	147,139	36,811	25.02%
TAX-RELATED	236,925	243,900	(6,975)	-2.86%	193,800	201,518	35,407	17.57%
MISCELLANEOUS OPERATING	131,450	534,983	(403,533)	-75.43%	196,709	286,119	(154,669)	-54.06%
TOTAL GENERAL OPERATING	\$ 1,374,722	\$ 1,936,261	\$ (561,539)	-29.00%	\$ 1,043,468	\$ 1,389,690	\$ (14,968)	-1.08%
EQUIPMENT	\$ 81,000	\$ 323,515	\$ (242,515)	-74.96%	\$ 305,979	\$ 46,992	\$ 34,008	72.37%
FACILITIES	-	146,000	(146,000)	-100.00%	32,647	51,286	(51,286)	-100.00%
ROLLING STOCK	226,950	279,800	(52,850)	-18.89%	274,733	321,334	(94,384)	-29.37%
CAPITAL PROJECTS	4,967,200	4,900,274	66,926	1.37%	1,799,164	3,508,768	1,458,432	41.57%
TOTAL CAPITAL OUTLAY	\$ 5,275,150	\$ 5,649,588	\$ (374,438)	-6.63%	\$ 2,412,523	\$ 3,928,380	\$ 1,346,770	34.28%
PRINCIPAL REPAYMENT	\$ 354,217	\$ 8,848,071	\$ (8,493,854)	-96.00%	\$ 3,701,983	\$ 2,493,719	\$ (2,139,502)	-85.80%
INTEREST EXPENSE	212,309	152,511	59,798	39.21%	64,991	51,608	160,701	311.39%
OTHER DEBT-RELATED	-	96,465	(96,465)	-100.00%	19,075	51,121	(51,121)	-100.00%
TOTAL DEBT SERVICE	\$ 566,526	\$ 9,097,047	\$ (8,530,521)	-93.77%	\$ 3,786,049	\$ 2,596,448	\$ (2,029,922)	-78.18%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 11,954,415	\$ 21,034,429	\$ (9,080,014)	-43.17%	\$ 10,022,702	\$ 11,368,133	\$ 586,282	5.16%
TOTAL TRANSFERS & ADVANCES	\$ 2,367,680	\$ 8,937,165	\$ (6,569,485)	-73.51%	\$ 3,853,003	\$ 3,368,518	\$ (1,000,838)	-29.71%
GRAND TOTAL EXPENSE	\$ 14,322,095	\$ 29,971,594	\$ (15,649,499)	-52.21%	\$ 13,875,704	\$ 14,736,651	\$ (414,556)	-2.81%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: ALL GOVERNMENTAL FUNDS
FUNCTION: ALL GOVERNMENTAL FUNCTIONS

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 2,079,857	\$ 2,264,982	\$ 2,372,138	\$ 2,457,528	\$ 2,535,994	\$ 2,617,391
TAXES & INSURANCE	593,155	661,147	713,512	775,473	836,769	903,926
PENSION	344,424	377,976	396,351	410,571	423,627	436,806
EMPLOYEE BENEFITS	69,415	56,765	56,515	56,515	56,515	55,515
TOTAL SALARY & RELATED	\$ 3,086,851	\$ 3,360,870	\$ 3,538,516	\$ 3,700,087	\$ 3,852,905	\$ 4,013,638
GOVERNMENTAL SERVICES	\$ 83,545	\$ 77,600	\$ 79,100	\$ 81,600	\$ 83,100	\$ 86,100
FINANCIAL & LEGAL	206,914	157,150	157,981	160,228	162,572	142,475
ENGINEERING & PLANNING	505,636	745,077	346,780	301,700	284,000	246,500
MAINTENANCE & INSURANCE	169,323	191,450	197,800	196,950	194,600	201,750
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	299,264	205,870	193,900	195,500	197,000	195,500
TOTAL CONTRACTUAL SERVICES	\$ 1,264,682	\$ 1,377,147	\$ 975,561	\$ 935,978	\$ 921,272	\$ 872,325
SUPPLIES & MATERIALS	\$ 505,746	\$ 512,510	\$ 505,300	\$ 516,800	\$ 526,300	\$ 536,300
TRANSPORTATION	277,894	196,900	209,250	225,250	236,500	247,500
LAW ENFORCEMENT	29,900	25,450	24,950	24,950	24,950	24,950
EQUIPMENT	102,117	87,537	89,037	88,787	87,537	62,250
UTILITIES	241,720	183,950	187,800	191,350	195,400	199,950
TAX-RELATED	243,900	236,925	261,799	253,908	260,396	267,012
MISCELLANEOUS OPERATING	534,983	131,450	134,950	135,450	137,700	138,200
TOTAL GENERAL OPERATING	\$ 1,936,261	\$ 1,374,722	\$ 1,413,086	\$ 1,436,495	\$ 1,468,783	\$ 1,476,162
EQUIPMENT	\$ 323,515	\$ 81,000	\$ 17,200	\$ 17,200	\$ 17,200	\$ 17,200
FACILITIES	146,000	-	-	-	-	-
ROLLING STOCK	279,800	226,950	283,150	339,350	339,350	283,150
CAPITAL PROJECTS	4,900,274	4,967,200	6,593,260	91,960	256,700	20,000
TOTAL CAPITAL OUTLAY	\$ 5,649,588	\$ 5,275,150	\$ 6,893,610	\$ 448,510	\$ 613,250	\$ 320,350
PRINCIPAL REPAYMENT	\$ 8,848,071	\$ 354,217	\$ 497,683	\$ 509,680	\$ 526,947	\$ 539,497
INTEREST EXPENSE	152,511	212,309	236,108	223,712	210,944	197,694
OTHER DEBT-RELATED	96,465	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 9,097,047	\$ 566,526	\$ 733,791	\$ 733,392	\$ 737,891	\$ 737,191
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 21,034,429	\$ 11,954,415	\$ 13,554,564	\$ 7,254,462	\$ 7,594,101	\$ 7,419,666
TOTAL TRANSFERS & ADVANCES	\$ 8,937,165	\$ 2,367,680	\$ 417,500	\$ 417,500	\$ 417,500	\$ 417,500
GRAND TOTAL EXPENSE	\$ 29,971,594	\$ 14,322,095	\$ 13,972,064	\$ 7,671,962	\$ 8,011,601	\$ 7,837,166

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
TOTAL UTILITY FUNDS

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 2,310,977	\$ 2,755,524	\$ 4,079,765	\$ 3,379,932	\$ 2,689,502	\$ 1,694,109	\$ 1,494,694	\$ 1,285,438	\$ 1,013,818
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	572,000	-	-	-	-
Special Assessments	-	144,218	18,162	18,500	18,778	19,060	19,346	19,636	19,931
Total Intergovernmental	\$ -	\$ 144,218	\$ 18,162	\$ 18,500	\$ 590,778	\$ 19,060	\$ 19,346	\$ 19,636	\$ 19,931
Charges for Service	\$ 2,344,041	\$ 2,580,088	\$ 3,302,955	\$ 3,065,123	\$ 3,174,381	\$ 3,295,804	\$ 3,336,096	\$ 3,377,108	\$ 3,418,227
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 2,344,041	\$ 2,580,088	\$ 3,302,955	\$ 3,065,123	\$ 3,174,381	\$ 3,295,804	\$ 3,336,096	\$ 3,377,108	\$ 3,418,227
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 4,120	\$ 13,833	\$ 35,659	\$ 8,250	\$ 8,250	\$ 7,750	\$ 7,000	\$ 7,000	\$ 7,000
Investment Income	580,894	3,427,728	2,845,497	4,690,275	-	-	-	-	-
Bond/Note Issuance	755,725	32,644	35,349	14,500	13,500	13,500	14,000	14,000	14,500
Other Income	\$ 1,340,740	\$ 3,474,205	\$ 2,916,505	\$ 4,713,025	\$ 21,750	\$ 21,250	\$ 21,000	\$ 21,000	\$ 21,500
Total Other Sources	\$ 856,034	\$ 1,065,961	\$ 999,656	\$ 5,561,900	\$ 1,213,000	\$ 1,050,000	\$ 875,000	\$ 995,000	\$ 995,000
Transfers	\$ 856,034	\$ 1,065,961	\$ 999,656	\$ 5,561,900	\$ 1,213,000	\$ 1,050,000	\$ 875,000	\$ 995,000	\$ 995,000
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 856,034	\$ 1,065,961	\$ 999,656	\$ 5,561,900	\$ 1,213,000	\$ 1,050,000	\$ 875,000	\$ 995,000	\$ 995,000
Grand Total Revenue	\$ 4,540,814	\$ 7,264,471	\$ 7,237,279	\$ 13,358,547	\$ 4,999,909	\$ 4,386,114	\$ 4,251,442	\$ 4,412,744	\$ 4,454,658
EXPENDITURES									
Salary & Related	\$ 453,052	\$ 507,843	\$ 657,013	\$ 650,424	\$ 683,519	\$ 707,387	\$ 742,429	\$ 763,387	\$ 799,682
Salaries & Wages	252,575	258,276	288,441	328,771	352,670	374,666	403,576	430,034	461,680
Benefits	\$ 705,628	\$ 766,119	\$ 945,454	\$ 979,195	\$ 1,036,189	\$ 1,082,053	\$ 1,146,005	\$ 1,193,421	\$ 1,261,362
Total Salary & Related	\$ 373,691	\$ 146,296	\$ 322,909	\$ 585,645	\$ 775,500	\$ 529,579	\$ 532,702	\$ 563,723	\$ 536,950
Contractual Services	814,764	868,780	577,558	841,538	697,750	726,975	734,975	745,475	753,475
General Operating	201,425	1,982,344	1,224,748	482,349	1,200,000	201,500	176,500	176,500	176,500
Capital Outlay	1,144,725	1,110,730	3,866,787	5,598,352	972,863	995,422	995,516	1,010,245	1,002,648
Debt Service	856,034	1,065,961	999,656	5,561,900	1,313,000	1,050,000	875,000	995,000	995,000
Transfers & Advances	\$ 4,096,267	\$ 5,940,231	\$ 7,937,111	\$ 14,048,978	\$ 5,995,302	\$ 4,585,529	\$ 4,460,698	\$ 4,684,364	\$ 4,725,935
Grand Total Expenditures	\$ 2,755,524	\$ 4,079,765	\$ 3,379,932	\$ 2,689,502	\$ 1,694,109	\$ 1,494,694	\$ 1,285,438	\$ 1,013,818	\$ 742,541
Ending Fund Balance	67.27%	68.68%	42.58%	19.14%	28.26%	32.60%	28.82%	21.64%	15.71%
Fund Balance as % of Expenditures									

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 431,043	\$ 417,390	\$ 13,653	3.27%	\$ 259,926	\$ 388,614	\$ 42,429	10.92%
TAXES & INSURANCE	133,169	109,054	24,115	22.11%	70,109	-	133,169	100.00%
PENSION	58,228	60,833	(2,605)	-4.28%	35,972	128,131	(69,903)	-54.56%
EMPLOYEE BENEFITS	17,565	17,975	(410)	-2.28%	7,925	2,945	14,620	496.42%
TOTAL SALARY & RELATED	\$ 640,005	\$ 605,252	\$ 34,753	5.74%	\$ 373,932	\$ 519,690	\$ 120,315	23.15%
GOVERNMENTAL SERVICES	\$ 67,600	\$ 65,845	\$ 1,755	2.67%	\$ 62,100	\$ 61,500	\$ 6,100	9.92%
FINANCIAL & LEGAL	132,050	166,904	(34,854)	-20.88%	96,846	135,158	(3,108)	-2.30%
ENGINEERING & PLANNING	94,500	51,833	42,667	82.32%	10,679	22,774	71,726	314.95%
MAINTENANCE & INSURANCE	66,450	50,704	15,746	31.05%	39,275	73,230	(6,780)	-9.26%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	59,900	122,481	(62,581)	-51.09%	56,609	39,635	20,265	51.13%
TOTAL CONTRACTUAL SERVICES	\$ 420,500	\$ 457,767	\$ (37,267)	-8.14%	\$ 265,508	\$ 332,296	\$ 88,204	26.54%
SUPPLIES & MATERIALS	\$ 87,500	\$ 150,495	\$ (62,995)	-41.86%	\$ 55,388	\$ 76,728	\$ 10,772	14.04%
TRANSPORTATION	9,400	9,211	189	2.05%	5,765	2,821	6,579	233.25%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	31,250	45,230	(13,980)	-30.91%	22,016	19,281	11,969	62.08%
UTILITIES	112,450	130,149	(17,699)	-13.60%	78,550	80,753	31,697	39.25%
TAX-RELATED	10,700	11,700	(1,000)	-8.55%	8,547	7,986	2,714	33.98%
MISCELLANEOUS OPERATING	97,950	112,721	(14,771)	-13.10%	44,220	49,621	48,329	97.40%
TOTAL GENERAL OPERATING	\$ 349,250	\$ 459,506	\$ (110,256)	-23.99%	\$ 214,485	\$ 237,189	\$ 112,061	47.25%
EQUIPMENT	\$ -	\$ 34,312	\$ (34,312)	-100.00%	\$ 19,216	\$ 10,213	\$ (10,213)	-100.00%
FACILITIES	-	33,000	(33,000)	-100.00%	32,647	51,286	(51,286)	-100.00%
ROLLING STOCK	-	-	-	0.00%	-	7,423	(7,423)	-100.00%
CAPITAL PROJECTS	36,500	138,905	(102,405)	-73.72%	32,367	175,914	(139,414)	-79.25%
TOTAL CAPITAL OUTLAY	\$ 36,500	\$ 206,217	\$ (169,717)	-82.30%	\$ 84,229	\$ 244,836	\$ (208,336)	-85.09%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,446,255	\$ 1,728,743	\$ (282,488)	-16.34%	\$ 938,155	\$ 1,334,012	\$ 112,243	8.41%
TOTAL TRANSFERS & ADVANCES	\$ 200,000	\$ 253,413	\$ (53,413)	-21.08%	\$ 242,413	\$ 539,961	\$ (339,961)	-62.96%
GRAND TOTAL EXPENSE	\$ 1,646,255	\$ 1,982,156	\$ (335,901)	-16.95%	\$ 1,180,568	\$ 1,873,973	\$ (227,718)	-12.15%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

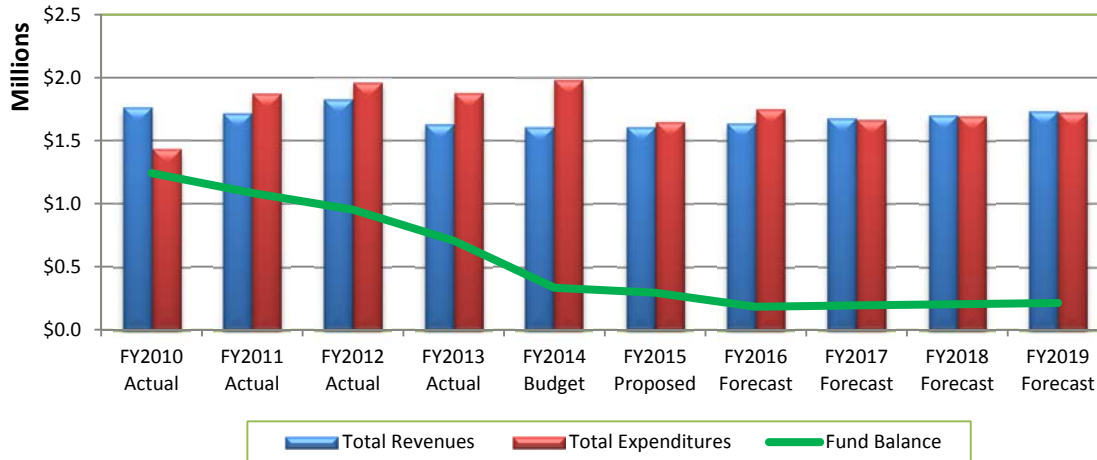
FUND: 101 GENERAL FUND
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 417,390	\$ 431,043	\$ 451,462	\$ 468,952	\$ 485,019	\$ 504,777
TAXES & INSURANCE	109,054	133,169	143,849	156,451	169,036	182,985
PENSION	60,833	58,228	61,087	63,538	65,786	68,552
EMPLOYEE BENEFITS	17,975	17,565	19,065	19,065	19,065	19,065
TOTAL SALARY & RELATED	\$ 605,252	\$ 640,005	\$ 675,463	\$ 708,006	\$ 738,906	\$ 775,379
GOVERNMENTAL SERVICES	\$ 65,845	\$ 67,600	\$ 69,100	\$ 70,600	\$ 72,100	\$ 74,100
FINANCIAL & LEGAL	166,904	132,050	132,227	133,876	135,224	114,425
ENGINEERING & PLANNING	51,833	94,500	56,500	64,000	56,500	56,500
MAINTENANCE & INSURANCE	50,704	66,450	56,800	53,950	55,100	56,250
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	122,481	59,900	47,900	49,500	51,000	49,500
TOTAL CONTRACTUAL SERVICES	\$ 457,767	\$ 420,500	\$ 362,527	\$ 371,926	\$ 369,924	\$ 350,775
SUPPLIES & MATERIALS	\$ 150,495	\$ 87,500	\$ 80,500	\$ 82,000	\$ 81,500	\$ 81,500
TRANSPORTATION	9,211	9,400	10,750	10,750	11,000	11,000
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	45,230	31,250	32,750	32,500	31,250	32,750
UTILITIES	130,149	112,450	116,100	119,350	123,100	127,350
TAX-RELATED	11,700	10,700	15,725	16,250	16,775	17,300
MISCELLANEOUS OPERATING	112,721	97,950	101,450	101,950	104,200	104,700
TOTAL GENERAL OPERATING	\$ 459,506	\$ 349,250	\$ 357,275	\$ 362,800	\$ 367,825	\$ 374,600
EQUIPMENT	\$ 34,312	-	-	-	-	-
FACILITIES	33,000	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	138,905	36,500	155,900	20,000	20,000	20,000
TOTAL CAPITAL OUTLAY	\$ 206,217	\$ 36,500	\$ 155,900	\$ 20,000	\$ 20,000	\$ 20,000
PRINCIPAL REPAYMENT	\$ -	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,728,743	\$ 1,446,255	\$ 1,551,165	\$ 1,462,732	\$ 1,496,655	\$ 1,520,754
TOTAL TRANSFERS & ADVANCES	\$ 253,413	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
GRAND TOTAL EXPENSE	\$ 1,982,156	\$ 1,646,255	\$ 1,751,165	\$ 1,662,732	\$ 1,696,655	\$ 1,720,754

General Fund (101)

The city's general fund accounts for all financial resources, except those required to be accounted for in another fund. The general fund is available to the city for any purpose, provided it is expended or transferred according to the city charter and/or the general laws of the state of Ohio.

**2010-2019 General Fund Revenues,
Expenditures & Fund Balance**



As illustrated in the above graphic, expenditures have generally outpaced revenues, with the exception of 2010. This has resulted in a declining carryover balance. As property taxes are the primary source of revenues for this fund, control over spending will be very important until the city experiences significant growth in its assessed valuation. During the forecast period, spending is projected to be below revenues. Spending in 2016, however, is projected to exceed revenues by approximately \$71 thousand, or 4.3%.

General Fund – Major Revenue Sources

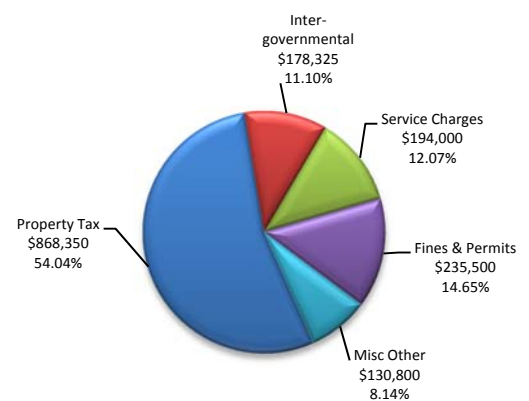
The city's general fund revenue for operations comes from five major sources: (1) property taxes; (2) intergovernmental transfers; (3) charges for service; (4) fines, licenses and permits; and (5) miscellaneous other revenues.

The chart to the right indicates the relative composition of general fund revenues. The largest components are: property taxes (54.04%), fines and permits (14.65%), and service charges (12.07%).

Taxes – Real Property Taxes

Real property taxes represent 54.04% of the \$1.61 million in projected FY 2015 total general fund revenues. There are two primary components of real property taxes: (1) real estate tax; and (2) other property taxes.

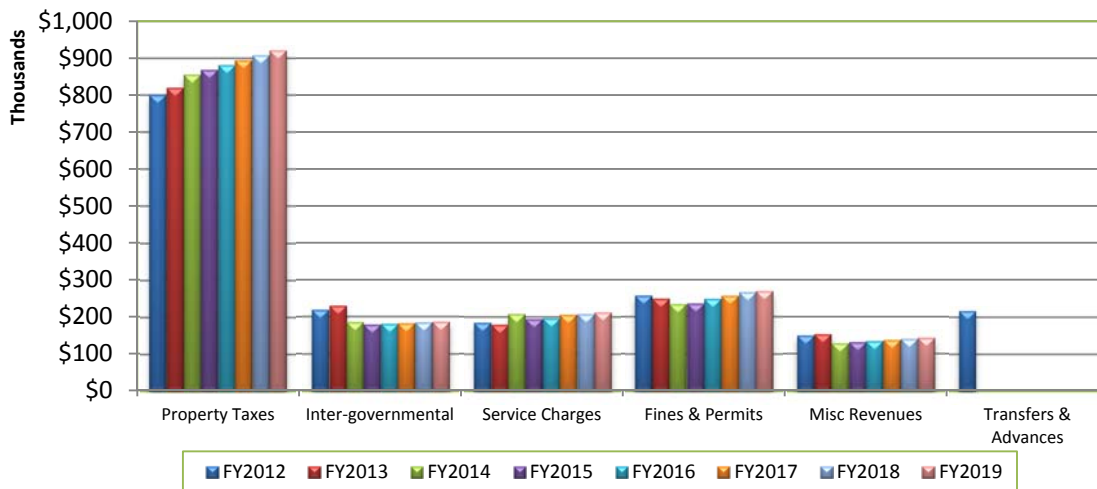
**2015 Revenue Budget
General Fund - by Category**



Real Estate Tax – Real estate taxes are calculated and collected by Licking County, but the total amount of taxes owed is reduced by the state for any available rollback and/or homestead exemptions. The net

amount is then remitted to the city on a semi-annual basis (typically, February & August). For FY 2015, real estate taxes are projected to be \$868.4 thousand, a \$12.7 thousand (1.49%) increase over the FY 2014 budget. This increase is due to property tax valuation adjustments and prior-period construction coming on to the tax rolls.

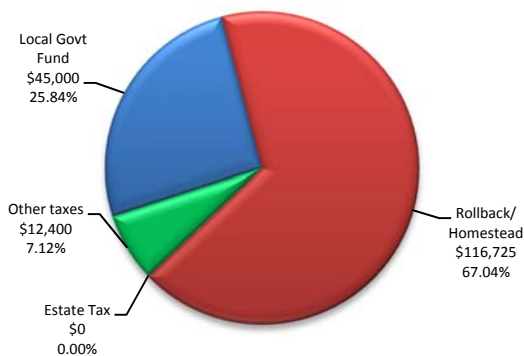
2012-2019 General Fund Revenue Sources



Intergovernmental – State Shared Taxes & Permits

For FY 2015, state shared taxes and permits are projected to be \$174.1 thousand, and represent 10.84% of total general fund revenues. There are four primary components of state shared taxes and permits: (1) Local Government Fund (LGF); (2) estate tax; (3) homestead/rollback; and (4) other taxes.

2013 Revenue Budget State Shared Revenues - by Type



Local Government Fund – There are two sources of this revenue type: (1) State of Ohio; and (2) Licking County. The county receives these revenues and allocates them to the municipalities within its jurisdiction based upon criteria established by the county. For FY 2015, this amount is projected to be \$45 thousand, and is flat to FY 2014.

Estate Tax – The estate tax is the city's portion of the estate taxes paid on a decedent's estate. This item is highly erratic and can vary widely from year to year. This item was eliminated for estates with a date of death after January 1, 2013. However, estates in probate prior to that date would continue to pay the tax. For 2015, nothing was budgeted, down \$5

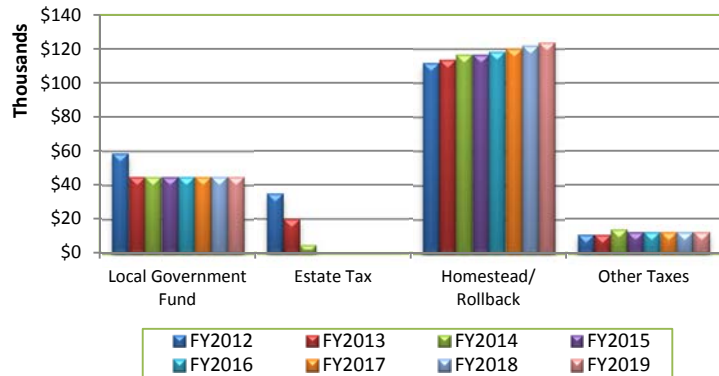
thousand (100%) from FY 2014.

Rollback & Homestead Exemption – The reduction of the individual's total tax liability by the State of Ohio is paid to the city by the state. At present, the city is not aware of any significant initiatives on the agenda of the state legislature to reduce or eliminate this funding source, but it hasn't been specifically protected either. For FY 2015 this amount is \$116.7 thousand, and is unchanged from FY 2014.

Other State Shared Taxes & Permits –

This component represents a group of taxes that individually are not material to the overall budget. They include: liquor permits and cigarette taxes. For FY 2015, the city is projecting approximately \$12.4 thousand in this category, which is down \$1.6 thousand (11%) from FY 2014.

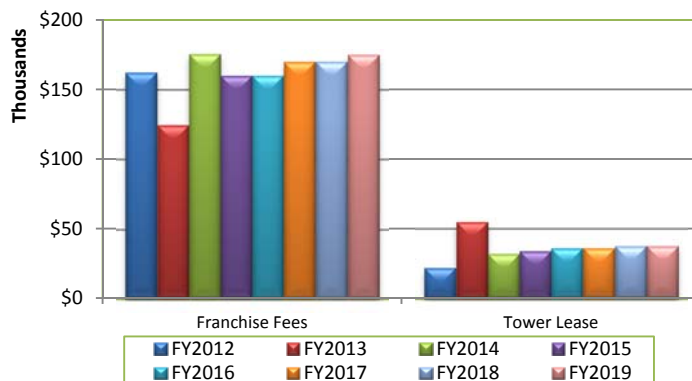
**2012-2019 General Fund
State Shared Taxes & Permits**



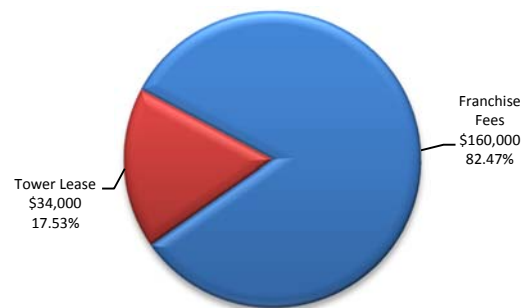
Charges for Service

The city is projecting to receive \$194.0 thousand in service charge revenues, which represents 12.07% of total general fund revenues. There are two primary components of service charge revenues: (1) franchise fees; and (2) tower lease.

**2012-2019 General Fund
Service Charge Revenues**



**2015 Revenue Budget
Service Charge Revenues - by Type**



Franchise Fees – The city receives revenue from gross profits of telecommunication providers operating in the city. For FY 2015 the fees are projected to be \$160 thousand, down \$15.6 thousand (8.85%) from FY 2014.

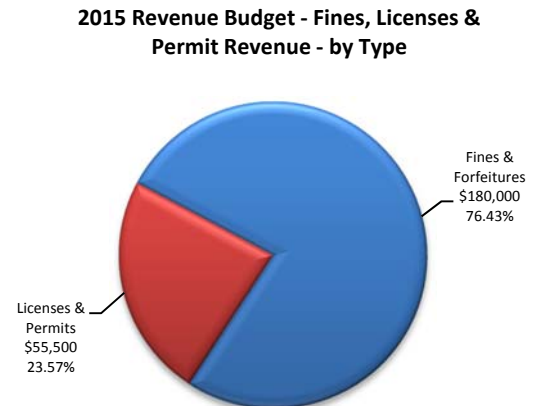
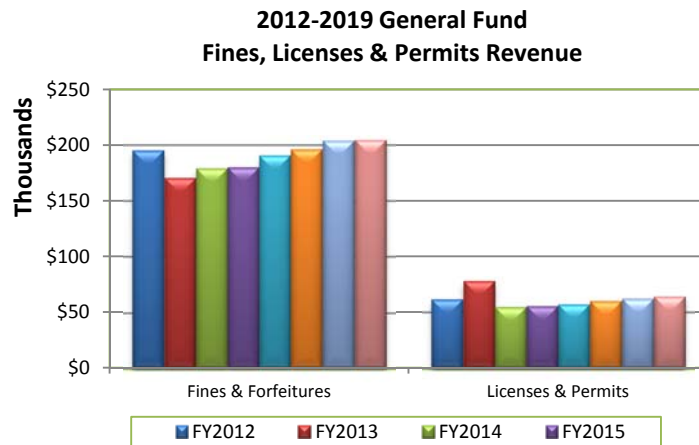
Tower Lease – The city leases space on the top of Beechwood Trails water tower to Verizon for the placement of a cellular antenna array. For 2015, \$34 thousand has been budgeted, up \$2 thousand (6.25%) from FY 2014.

Fines, Licenses & Permits

This revenue category represents revenues generated by traffic fines and penalties paid to the city by defendants in Mayor's Court, building permit fees, contractor registration and licensing fees, Board of Zoning Appeals (BZA) and Planning Commission fees and building inspection fees. For FY 2015, this category is projected to be \$235.5 thousand and represents 14.65% of total general fund revenues. There are two primary components of fines, licenses and permits: (1) fines and forfeitures; and (2) licenses and permits.

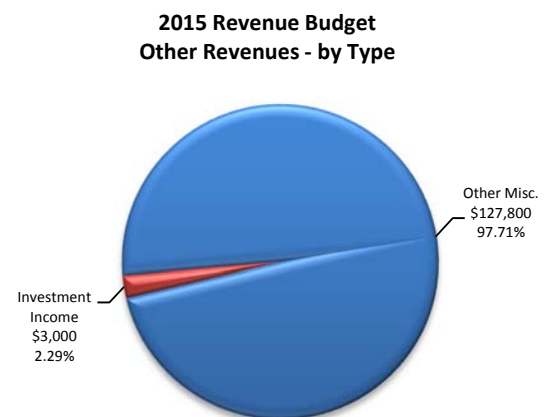
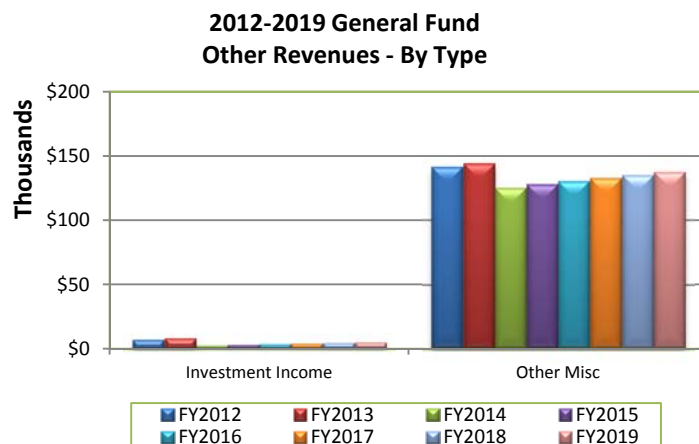
Fines & Forfeitures – The city collection of fines and forfeitures by defendants in Mayor's Court are credited to this category. For FY 2015 the fees are projected to be \$180 thousand, and are flat to FY 2014.

Licenses & Permits – The various permits and licenses required by the city are credited to this category. For 2015, \$55 thousand has been budgeted, unchanged from FY 2014.



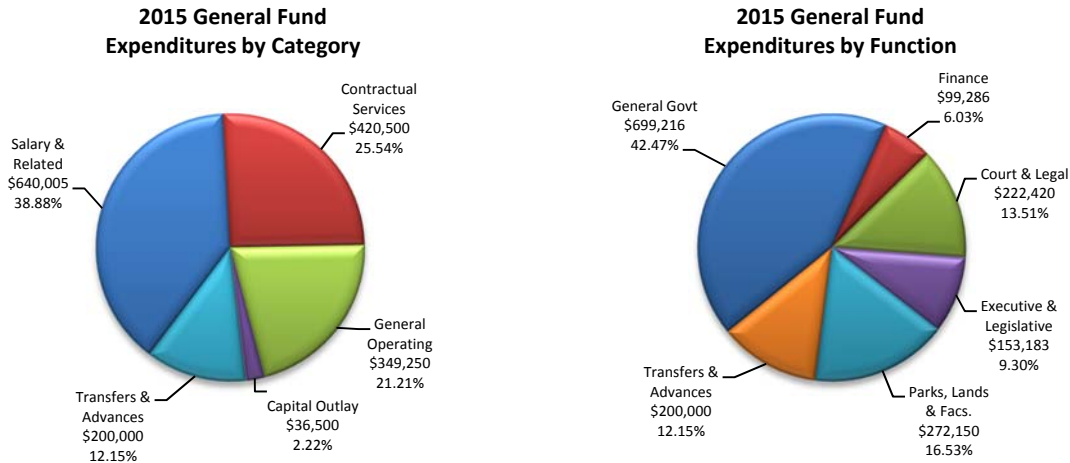
Other Sources

Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2015 this category is projected to be \$130.8 thousand, and represents 8.14% of total general fund revenues. The total is up by \$3.3 thousand (2.59%) from FY 2014. This revenue category represents revenues generated by investments, municipal building rental, refunds/reimbursements, etc.



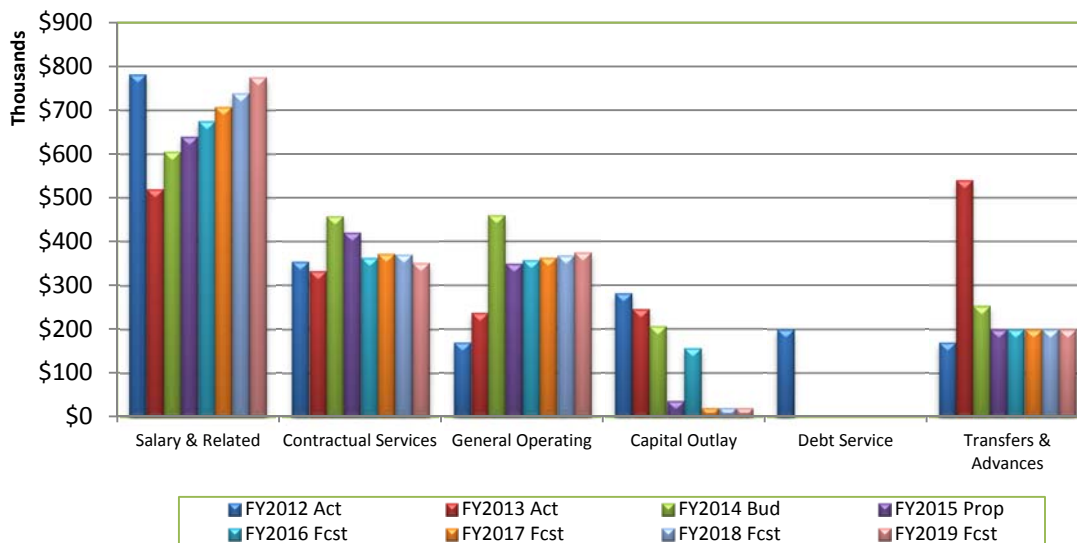
General Fund – Expenditure Overview

The city's general fund expenditure budget consists of five major categories, the largest categories being Salary & Related (38.88%), Contractual Services (25.54%) and Supplies & General Operating (21.21%). The other two remaining categories account for approximately 15% of the total.



In order to manage spending, the budget is allocated among six functional areas: (1) General Government; (2) Finance; (3) Court & Legal; (4) Executive & Legislative; (5) Parks, Lands & Municipal Facilities; and (6) Transfers & Advances.

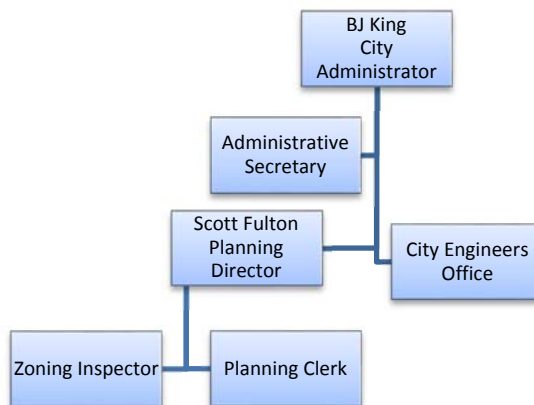
2012-2019 General Fund Expenditures by Category



The chart above illustrates the growth trends for each category since 2012. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period. The general operating category presents a much lower rate of growth, albeit positive each year, and the remaining categories are generally negatively-sloped or flat over the same period.

General Government

This functional grouping comprises a number of city-wide activities and expenses and includes the following: City Manager's office, Planning & Zoning, engineering, citywide information technology support, economic development activities (CIC, JEDD, etc.), general office supplies, newsletter printing/mailling, office equipment lease/maintenance and liability insurance. The Planning & Zoning department provides review and inspection of all proposed commercial and residential developments to ensure compliance with all applicable building codes and other city ordinances. The department currently consists of the City Manager, Administrative Secretary, and the Planning & Zoning staff.



Major Departmental Activities:

- Provide leadership to the city's management team.
- Serve as point of contact for residents, elected officials and businesses.
- Manage the building review and inspection functions.
- Manage the zoning review and inspection function.
- Provide property maintenance and code enforcement.

Proposed Goals & Objectives:

- Maintain city infrastructure, facilities and equipment in excellent condition and quality, and construct new, high quality infrastructure in accordance with Council and community priorities.
- Promote the economic vitality of the city through the creation and implementation of strategies, incentives and programs that encourage development and investment.
- Pursue continual improvements in efficiency, effectiveness and quality of operations and programs, and provide outstanding personalized service and value to residents and business.
- Develop inventory of city businesses and undeveloped properties.
- Evaluate city property maintenance and building codes to identify potential opportunities for eliminating redundancies and ineffective language.

Overall, this department is budgeted at \$699.2 thousand, and is approximately up \$55.9 thousand (8.68%) from FY 2014.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ 153,792	\$ 272,256	\$ 350,816	\$ 78,560	28.86%
Contractual Services	127,790	217,957	213,100	(4,857)	-2.23%
General Operating	73,541	153,136	135,300	(17,836)	-11.65%
Capital Outlay	-	-	-	-	100.00%
Total	\$ 355,123	\$ 643,349	\$ 699,216	\$ 55,867	8.68%

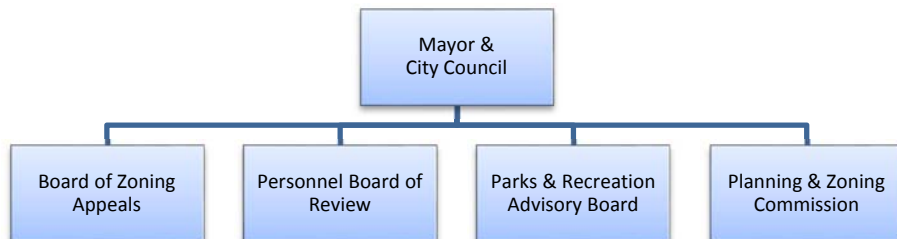
Salary & Related Salaries and wages are up by \$52.7 thousand (31.2%) due to Administrator, Planning & Zoning Director and Secretary positions filled for full-year 2015. Pension and insurance is up by \$26.9 thousand (39.96%) due to increased insurance coverage level (employee plus coverage versus employee-only).

Contractual Services This category is down by \$4.9 thousand (2.23%) and is primarily due to reduced engineering service expenses, offset by increased use of other contractual services.

General Operating This category is down by \$17.8 thousand (11.65%) due to reduced spending on equipment and supplies in 2015.

Executive & Legislative

The Mayor is the Chief Executive for the City of Pataskala, and is an independently elected position. City Council is the governing body for the City of Pataskala, and is comprised of seven (7) elected officials and an appointed Clerk of Council. In addition, the city's boards and commissions are also included in this budgetary function. The organizations include the Board of Zoning Appeals (BZA), the Personnel Board of Review (PBR), the Parks & Recreation Advisory Board (PNR) and the Planning & Zoning Commission. This budgetary department provides funding for the executive and legislative functions, as well as for the various boards and commissions operated by the City of Pataskala.



Major Departmental Activities:

- *Mayor:* Serves as the Chief Executive for the City of Pataskala, and is responsible for the management and direction of the City Administrator and Police Chief.

- *Council*: Serves as the official legislative body for the City of Pataskala, and is responsible for proposing and enacting legislation. In addition, the members serve as representatives on various boards and commissions to support the city's operation.
- *BZA*: Provide a forum to citizens and businesses for recourse to challenge the denial of application for change in zoning or variances to existing zoning.
- *PBR*: Provide support to the city administration in reviewing resumes and applications for potential employment and the creation/maintenance of certified eligibility lists. Provide a forum for recourse to employees to challenge discipline and/or termination of employment.
- *Planning Commission*: Provide oversight and review of development plans presented to the city for approval.

Overall, this department is budgeted at \$153.2 thousand and is down by \$30.5 thousand (16.61%) when compared to FY 2014.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ 101,310	\$ 150,934	\$ 132,583	\$ (18,351)	-12.16%
Contractual Services	1,536	6,000	4,500	(1,500)	-25.00%
General Operating	9,728	18,752	16,100	(2,652)	-14.14%
Capital Outlay	500	8,000	-	(8,000)	100.00%
Total	\$ 113,074	\$ 183,686	\$ 153,183	\$ (30,503)	-16.61%

Salary & Related Salaries and wages are down by \$19.4 thousand (16.57%) due to reduced estimates of board and commission meetings, and corrected wage calculations. No increase in compensation for Council members has been included in the 2015 budget, although the 2016 forecast reflects increases for new terms.

Contractual Services This category is down by \$1.5 thousand (25%) and is due to lower anticipated spending in FY 2015 to more accurately reflect actual spending trend.

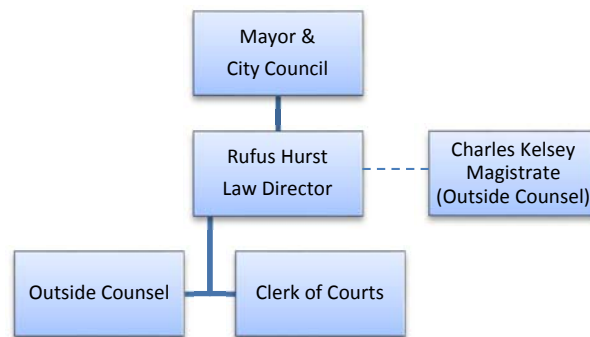
General Operating This category is down by \$2.7 thousand (14.14%) and is due to lower anticipated spending in FY 2015 to more accurately reflect actual spending trend.

Capital Outlay This category is down by \$8.0 thousand (100%), and is due to the one-time expenditure on upgrading the Council Chamber A/V system in 2014.

Court & Legal

The City Attorney serves as the Chief Legal Officer for the city and as legal counsel for all its officers and departments in all matters relating to their official duties. In this capacity, the legal department provides guidance to the City Administrator, the Mayor, City Council, the city's department heads and all city boards and commissions in all matters related to official city business. The City of Pataskala Mayor's Court provides expeditious and impartial resolution of misdemeanor cases with a commitment to fairness and treating all court users in an unbiased and non-judgmental manner. The Court provides educational resources to the public through its staff and printed materials to further their understanding of the court process, demonstrating patience and consideration for all individuals. The City Attorney also prosecutes

all cases filed in Mayor's Court and supervises the prosecution of all traffic and criminal cases filed in the Licking County Municipal Court.



Major Departmental Activities:

- Serve as the Chief Legal Officer for the city.
- Represent the city in litigation and labor negotiations.
- Legislation and Charter review process.
- Responsible for overseeing and managing the city's Mayor's Court process.
- Collect fines from defendants and remit to the city, Licking County and the State of Ohio.
- Compile and report court statistics to the State of Ohio Supreme Court.

Overall, this department is budgeted at \$22.4 thousand and is down by approximately \$55.3 thousand, or 19.91%, when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ 92,274	\$ 113,304	\$ 106,170	\$ (7,134)	-6.30%
Contractual Services	93,958	143,422	108,400	(35,022)	-24.42%
General Operating	7,017	21,000	7,850	(13,150)	-62.62%
Capital Outlay	-	-	-	-	100.00%
Total	\$ 193,249	\$ 277,726	\$ 222,420	\$ (55,306)	-19.91%

Salary & Related Salaries and wages are down by \$6.8 thousand (7.83%) due to the corrected calculation of departmental wages in 2015. Pension expenses are projected to be down by \$1.3 thousand (10.7%) due to the corrected wage calculation.

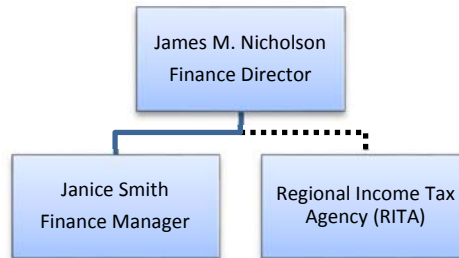
Contractual Services This category is budgeted at \$108.4 thousand, and is down by \$35.0 thousand (24.42%) from 2014. The decline is due to projected reduced usage of outside legal counsel.

General Operating

This category is down by \$13.2 thousand (62.62%) due to reduced purchasing of general supplies and forms printing.

Finance

The Finance department is responsible for all accounting and financial management functions, including financial statement preparation, cost accounting, budgeting, audit reporting and managing the city's investment portfolio in compliance with the Ohio Revised Code and the city's Charter and Codified Ordinances. The department is the centralized provider of financial services for the city, handling payroll, accounts payable and receivable. The city contracts with the Regional Income Tax Agency (RITA) to provide income tax collection and reporting services. The department consists of two (2) full-time employees.



Major Departmental Activities:

- Process the payroll function for all city employees.
- Manage the accounts payable and purchase order functions.
- Manage the revenue projection and annual appropriation budget processes.
- Responsible for ensuring budgetary compliance at the fund, function and object level.
- Coordination of all health insurance programs and annual enrollment process.
- Manage the municipal income tax collection and reporting process.

Proposed Goals & Objectives:

- Prepare and submit the city's 6th Comprehensive Annual Financial Report (CAFR) and submit to the GFOA's award program.
- Maintain the current unqualified audit opinion for the city's finances.
- Enhance the financial reporting for city departments and outside users, including electronic distribution of reports.
- Enhance the departmental knowledge base and skill level through participation in GFOA and OAPT workshops and seminars.
- Continue participation of boards of the Ohio GFOA and the Treasury & Investment Management Committee for the National GFOA.

Overall, this department is budgeted at \$99.3 thousand and is down by approximately \$15.9 thousand, or 13.78%, when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ 39,905	\$ 48,151	\$ 50,436	\$ 2,285	4.75%
Contractual Services	33,312	48,020	36,550	(11,470)	-23.89%
General Operating	26,457	18,985	12,300	(6,685)	-35.21%
Capital Outlay	5,711	-	-	-	100.00%
Total	\$ 105,385	\$ 115,156	\$ 99,286	\$ (15,870)	-13.78%

Salary & Related Salaries and wages are up by \$0.8 thousand due to the allocation of the 2.5% wage level increase to the fund. Taxes and insurance expenses are up by \$0.9 thousand (14.34%) due to increased wages and increased dental/vision premiums. Pension expenses are up by \$0.1 thousand (2.19%) due to pension on additional full-time wages

Contractual Services This category is down by \$11.5 thousand (18.28%) and is primarily due to decreased financial contractual services and lower state audit fees.

General Operating The category is down by \$6.7 thousand (35.2%) due to one-time 2014 spending on: purchase of a replacement computer in the department (\$1.5); additional printing costs due to the financial accounting system replacement (\$1.3); and the purchase of an additional fireproof cabinet for personnel files (\$2.5).

Parks, Lands & Municipal Facilities

This functional grouping provides a single source of funding for the maintenance and improvements to city-owned facilities and lands. Although there were wage-related expenses in this function in 2014 (due to Parks Coordinator position), no such costs are budgeted in this group in 2015. In 2015 and beyond, the function only includes spending on supplies, contractual services and capital spending.

Proposed Goals & Objectives:

- Maintain city infrastructure, facilities and equipment in excellent condition and quality, and construct new, high quality infrastructure in accordance with Council and community priorities.

Overall, this department is budgeted at \$272.2 thousand and is down by \$225.9 thousand (45.35%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ 1,038	\$ 20,607	\$ -	\$ (20,607)	-100.00%
Contractual Services	48,944	42,368	57,950	15,582	36.78%
General Operating	96,962	247,633	177,700	(69,933)	-28.24%
Capital Outlay	223,702	187,405	36,500	(150,905)	-80.52%
Total	\$ 370,646	\$ 498,013	\$ 272,150	\$ (225,863)	-45.35%

Salary & Related This category is down by \$20.7 thousand (100%) and is due to the elimination of the Parks Coordinator position, and seasonal mowing wages being paid from the

Street fund.

Contractual Services This category is up by \$15.6 thousand (36.78%) and is primarily due to increased spending on HVAC improvements to City Hall in 2014

General Operating This category is down by \$69.9 thousand (28.24%) due to reduced miscellaneous spending on maintenance and improvement projects in 2015 to bring the budget more in line with the actual rate of spending in FY 2015. Much of the appropriated park-related spending in 2014 will not occur, and the budget will lapse.

Capital Outlay Spending in this category is budgeted to be \$36.5 thousand and is down by \$150.9 thousand (80.52%) from FY 2014. The significant decline is due to 2014 project spending at City Hall will not recur in 2015. In addition, much of the appropriated park-related spending in 2014 will not occur, and the budget will lapse.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this department is budgeted at \$146.1 thousand and is up by \$109.7 thousand (301.41%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Transfers & Advances	\$ 539,961	\$ 253,413	\$ 200,000	\$ (53,413)	-21.08%
Total	<u>\$ 539,961</u>	<u>\$ 253,413</u>	<u>\$ 200,000</u>	<u>\$ (53,413)</u>	<u>-21.08%</u>

Transfers & Advances The proposed spending in this category is to provide funding for a number of grant and loan funds in order to provide any local match, as well as providing additional funding for parks improvements. Below is the listing of transfers and advances from the General fund and the receiving funds:

Transfers: **\$200,000**

Capital Improvements Fund (301) \$200,000

Advances: **\$0**

No advances planned

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
101 - GENERAL FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 1,241,076	\$ 1,083,726	\$ 951,416	\$ 705,193	\$ 332,047	\$ 292,767	\$ 180,665	\$ 193,051	\$ 201,041
REVENUE									
Taxes	\$ 813,872	\$ 800,884	\$ 819,792	\$ 855,610	\$ 868,350	\$ 881,291	\$ 894,426	\$ 907,758	\$ 921,290
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ 813,872	\$ 800,884	\$ 819,792	\$ 855,610	\$ 868,350	\$ 881,291	\$ 894,426	\$ 907,758	\$ 921,290
Intergovernmental	\$ 295,559	\$ 211,523	\$ 218,964	\$ 180,625	\$ 174,125	\$ 175,876	\$ 177,653	\$ 179,457	\$ 181,288
State Shared Taxes & Permits	1,390	2,000	-	-	-	-	-	-	-
Grants & Loans	2,967	4,369	9,527	4,200	4,200	4,500	4,500	4,700	4,700
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 299,915	\$ 217,893	\$ 228,491	\$ 184,825	\$ 178,325	\$ 180,376	\$ 182,153	\$ 184,157	\$ 185,988
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	174,764	184,305	178,991	207,550	194,000	196,000	206,000	207,500	212,500
Total Charges for Service	\$ 174,764	\$ 184,305	\$ 178,991	\$ 207,550	\$ 194,000	\$ 196,000	\$ 206,000	\$ 207,500	\$ 212,500
Fines, Licenses & Permits	\$ 213,858	\$ 195,214	\$ 170,380	\$ 179,025	\$ 180,000	\$ 190,750	\$ 196,000	\$ 203,750	\$ 204,500
Fines & Forfeitures	57,522	61,402	77,968	54,500	55,500	57,000	60,000	62,000	64,000
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ 271,380	\$ 256,616	\$ 248,348	\$ 233,525	\$ 235,500	\$ 247,750	\$ 256,000	\$ 265,750	\$ 268,500
Other Sources	\$ 6,594	\$ 7,026	\$ 8,091	\$ 2,500	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,500	\$ 5,000
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	147,235	141,460	144,036	125,000	127,800	130,146	132,539	134,980	137,470
Other Income	153,828	148,486	152,127	127,500	130,800	133,646	136,539	139,480	142,470
Total Other Sources	\$ -	\$ 216,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ 216,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,713,760	\$ 1,824,820	\$ 1,627,749	\$ 1,609,010	\$ 1,606,975	\$ 1,639,063	\$ 1,675,118	\$ 1,704,645	\$ 1,730,748
EXPENDITURES									
Salary & Related	\$ 587,382	\$ 590,566	\$ 388,614	\$ 417,390	\$ 431,043	\$ 451,462	\$ 468,952	\$ 485,019	\$ 504,777
Salaries & Wages	191,385	191,713	131,076	187,862	208,962	224,001	239,054	253,887	270,602
Benefits	778,768	782,279	519,690	605,252	640,005	675,463	708,006	738,906	775,379
Total Salary & Related	\$ 324,172	\$ 353,969	\$ 332,296	\$ 457,767	\$ 420,500	\$ 362,527	\$ 371,926	\$ 369,924	\$ 350,775
Contractual Services	137,142	169,398	237,189	459,506	349,250	357,275	362,800	367,825	374,600
General Operating	224,664	281,084	244,836	206,217	36,500	155,900	20,000	20,000	20,000
Capital Outlay	150,000	200,000	-	-	-	-	-	-	-
Debt Service	256,363	170,400	539,961	253,413	200,000	200,000	200,000	200,000	200,000
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 1,871,109	\$ 1,957,130	\$ 1,873,973	\$ 1,982,156	\$ 1,646,255	\$ 1,751,165	\$ 1,662,732	\$ 1,696,655	\$ 1,720,754
Ending Fund Balance	\$ 1,083,726	\$ 951,416	\$ 705,193	\$ 332,047	\$ 292,767	\$ 180,665	\$ 193,051	\$ 201,041	\$ 211,035
Fund Balance as % of Expenditures	57.92%	48.61%	37.63%	16.75%	17.78%	10.32%	11.61%	11.85%	12.26%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 431,043	\$ 417,390	\$ 13,653	3.27%	\$ 259,926	\$ 388,614	\$ 42,429	10.92%
TAXES & INSURANCE	133,169	109,054	24,115	22.11%	70,109	-	133,169	100.00%
PENSION	58,228	60,833	(2,605)	-4.28%	35,972	128,131	(69,903)	-54.56%
EMPLOYEE BENEFITS	17,565	17,975	(410)	-2.28%	7,925	2,945	14,620	496.42%
TOTAL SALARY & RELATED	\$ 640,005	\$ 605,252	\$ 34,753	5.74%	\$ 373,932	\$ 519,690	\$ 120,315	23.15%
GOVERNMENTAL SERVICES	\$ 67,600	\$ 65,845	\$ 1,755	2.67%	\$ 62,100	\$ 61,500	\$ 6,100	9.92%
FINANCIAL & LEGAL	132,050	166,904	(34,854)	-20.88%	96,846	135,158	(3,108)	-2.30%
ENGINEERING & PLANNING	94,500	51,833	42,667	82.32%	10,679	22,774	71,726	314.95%
MAINTENANCE & INSURANCE	66,450	50,704	15,746	31.05%	39,275	73,230	(6,780)	-9.26%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	59,900	122,481	(62,581)	-51.09%	56,609	39,635	20,265	51.13%
TOTAL CONTRACTUAL SERVICES	\$ 420,500	\$ 457,767	\$ (37,267)	-8.14%	\$ 265,508	\$ 332,296	\$ 88,204	26.54%
SUPPLIES & MATERIALS	\$ 87,500	\$ 150,495	\$ (62,995)	-41.86%	\$ 55,388	\$ 76,728	\$ 10,772	14.04%
TRANSPORTATION	9,400	9,211	189	2.05%	5,765	2,821	6,579	233.25%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	31,250	45,230	(13,980)	-30.91%	22,016	19,281	11,969	62.08%
UTILITIES	112,450	130,149	(17,699)	-13.60%	78,550	80,753	31,697	39.25%
TAX-RELATED	10,700	11,700	(1,000)	-8.55%	8,547	7,986	2,714	33.98%
MISCELLANEOUS OPERATING	97,950	112,721	(14,771)	-13.10%	44,220	49,621	48,329	97.40%
TOTAL GENERAL OPERATING	\$ 349,250	\$ 459,506	\$ (110,256)	-23.99%	\$ 214,485	\$ 237,189	\$ 112,061	47.25%
EQUIPMENT	\$ -	\$ 34,312	\$ (34,312)	-100.00%	\$ 19,216	\$ 10,213	\$ (10,213)	-100.00%
FACILITIES	-	33,000	(33,000)	-100.00%	32,647	51,286	(51,286)	-100.00%
ROLLING STOCK	-	-	-	0.00%	-	7,423	(7,423)	-100.00%
CAPITAL PROJECTS	36,500	138,905	(102,405)	-73.72%	32,367	175,914	(139,414)	-79.25%
TOTAL CAPITAL OUTLAY	\$ 36,500	\$ 206,217	\$ (169,717)	-82.30%	\$ 84,229	\$ 244,836	\$ (208,336)	-85.09%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,446,255	\$ 1,728,743	\$ (282,488)	-16.34%	\$ 938,155	\$ 1,334,012	\$ 112,243	8.41%
TOTAL TRANSFERS & ADVANCES	\$ 200,000	\$ 253,413	\$ (53,413)	-21.08%	\$ 242,413	\$ 539,961	\$ (339,961)	-62.96%
GRAND TOTAL EXPENSE	\$ 1,646,255	\$ 1,982,156	\$ (335,901)	-16.95%	\$ 1,180,568	\$ 1,873,973	\$ (227,718)	-12.15%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 417,390	\$ 431,043	\$ 451,462	\$ 468,952	\$ 485,019	\$ 504,777
TAXES & INSURANCE	109,054	133,169	143,849	156,451	169,036	182,985
PENSION	60,833	58,228	61,087	63,538	65,786	68,552
EMPLOYEE BENEFITS	17,975	17,565	19,065	19,065	19,065	19,065
TOTAL SALARY & RELATED	\$ 605,252	\$ 640,005	\$ 675,463	\$ 708,006	\$ 738,906	\$ 775,379
GOVERNMENTAL SERVICES	\$ 65,845	\$ 67,600	\$ 69,100	\$ 70,600	\$ 72,100	\$ 74,100
FINANCIAL & LEGAL	166,904	132,050	132,227	133,876	135,224	114,425
ENGINEERING & PLANNING	51,833	94,500	56,500	64,000	56,500	56,500
MAINTENANCE & INSURANCE	50,704	66,450	56,800	53,950	55,100	56,250
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	122,481	59,900	47,900	49,500	51,000	49,500
TOTAL CONTRACTUAL SERVICES	\$ 457,767	\$ 420,500	\$ 362,527	\$ 371,926	\$ 369,924	\$ 350,775
SUPPLIES & MATERIALS	\$ 150,495	\$ 87,500	\$ 80,500	\$ 82,000	\$ 81,500	\$ 81,500
TRANSPORTATION	9,211	9,400	10,750	10,750	11,000	11,000
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	45,230	31,250	32,750	32,500	31,250	32,750
UTILITIES	130,149	112,450	116,100	119,350	123,100	127,350
TAX-RELATED	11,700	10,700	15,725	16,250	16,775	17,300
MISCELLANEOUS OPERATING	112,721	97,950	101,450	101,950	104,200	104,700
TOTAL GENERAL OPERATING	\$ 459,506	\$ 349,250	\$ 357,275	\$ 362,800	\$ 367,825	\$ 374,600
EQUIPMENT	\$ 34,312	-	-	-	-	-
FACILITIES	33,000	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	138,905	36,500	155,900	20,000	20,000	20,000
TOTAL CAPITAL OUTLAY	\$ 206,217	\$ 36,500	\$ 155,900	\$ 20,000	\$ 20,000	\$ 20,000
PRINCIPAL REPAYMENT	\$ -	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,728,743	\$ 1,446,255	\$ 1,551,165	\$ 1,462,732	\$ 1,496,655	\$ 1,520,754
TOTAL TRANSFERS & ADVANCES	\$ 253,413	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
GRAND TOTAL EXPENSE	\$ 1,982,156	\$ 1,646,255	\$ 1,751,165	\$ 1,662,732	\$ 1,696,655	\$ 1,720,754

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND

FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 221,677	\$ 168,961	\$ 52,716	31.20%	\$ 102,264	\$ 203,461	\$ 18,216	8.95%
TAXES & INSURANCE	92,454	66,057	26,397	39.96%	35,534	-	92,454	100.00%
PENSION	31,035	28,588	2,447	8.56%	14,608	15,312	15,723	102.69%
EMPLOYEE BENEFITS	5,650	8,650	(3,000)	-34.68%	1,385	2,945	2,705	91.85%
TOTAL SALARY & RELATED	\$ 350,816	\$ 272,256	\$ 78,560	28.86%	\$ 153,792	\$ 221,718	\$ 129,098	58.23%
GOVERNMENTAL SERVICES	\$ 67,000	\$ 65,245	\$ 1,755	2.69%	\$ 61,500	\$ 61,500	\$ 5,500	8.94%
FINANCIAL & LEGAL	-	-	-	0.00%	-	7,888	(7,888)	-100.00%
ENGINEERING & PLANNING	94,500	51,833	42,667	82.32%	10,679	22,774	71,726	314.95%
MAINTENANCE & INSURANCE	8,500	8,336	164	1.97%	7,526	24,285	(15,785)	-65.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	43,100	92,544	(49,444)	-53.43%	48,085	38,374	4,726	12.31%
TOTAL CONTRACTUAL SERVICES	\$ 213,100	\$ 217,957	\$ (4,857)	-2.23%	\$ 127,790	\$ 154,821	\$ 58,279	37.64%
SUPPLIES & MATERIALS	\$ 23,600	\$ 29,671	\$ (6,071)	-20.46%	\$ 16,577	\$ 30,566	\$ (6,966)	-22.79%
TRANSPORTATION	6,100	5,711	389	6.81%	2,784	2,821	3,279	116.26%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	18,500	26,600	(8,100)	-30.45%	14,644	9,523	8,977	94.26%
UTILITIES	2,500	3,300	(800)	-24.24%	879	1,506	994	66.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	84,600	87,854	(3,254)	-3.70%	38,657	48,769	35,831	73.47%
TOTAL GENERAL OPERATING	\$ 135,300	\$ 153,136	\$ (17,836)	-11.65%	\$ 73,541	\$ 93,185	\$ 42,115	45.20%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	8,000	(8,000)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 8,000	\$ (8,000)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 699,216	\$ 643,350	\$ 55,866	8.68%	\$ 355,123	\$ 477,724	\$ 221,492	46.36%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 699,216	\$ 643,350	\$ 55,866	8.68%	\$ 355,123	\$ 477,724	\$ 221,492	46.36%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 168,961	\$ 221,677	\$ 231,183	\$ 242,372	\$ 252,826	\$ 265,150
TAXES & INSURANCE	66,057	92,454	100,101	109,294	118,568	128,809
PENSION	28,588	31,035	32,365	33,933	35,395	37,121
EMPLOYEE BENEFITS	8,650	5,650	7,150	7,150	7,150	7,150
TOTAL SALARY & RELATED	\$ 272,256	\$ 350,816	\$ 370,799	\$ 392,749	\$ 413,939	\$ 438,230
GOVERNMENTAL SERVICES	\$ 65,245	\$ 67,000	\$ 68,500	\$ 70,000	\$ 71,500	\$ 73,500
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	51,833	94,500	56,500	56,500	56,500	56,500
MAINTENANCE & INSURANCE	8,336	8,500	9,000	9,500	10,000	10,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	92,544	43,100	33,100	34,700	34,700	34,700
TOTAL CONTRACTUAL SERVICES	\$ 217,957	\$ 213,100	\$ 167,100	\$ 170,700	\$ 172,700	\$ 175,200
SUPPLIES & MATERIALS	\$ 29,671	\$ 23,600	\$ 23,500	\$ 25,000	\$ 24,500	\$ 24,500
TRANSPORTATION	5,711	6,100	7,450	7,450	7,700	7,700
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	26,600	18,500	18,500	18,500	18,500	18,500
UTILITIES	3,300	2,500	2,500	2,500	3,000	3,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	87,854	84,600	87,850	88,350	90,600	91,100
TOTAL GENERAL OPERATING	\$ 153,136	\$ 135,300	\$ 139,800	\$ 141,800	\$ 144,300	\$ 144,800
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 643,350	\$ 699,216	\$ 677,699	\$ 705,249	\$ 730,939	\$ 758,230
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 643,350	\$ 699,216	\$ 677,699	\$ 705,249	\$ 730,939	\$ 758,230

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND

FUNCTION: 150 EXECUTIVE & LEGISLATIVE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 97,539	\$ 116,915	\$ (19,376)	-16.57%	\$ 75,717	\$ 80,078	\$ 17,461	21.81%
TAXES & INSURANCE	21,489	20,300	1,189	5.86%	15,462	-	21,489	100.00%
PENSION	11,555	12,919	(1,364)	-10.56%	9,856	84,677	(73,122)	-86.35%
EMPLOYEE BENEFITS	2,000	800	1,200	150.00%	275	-	2,000	100.00%
TOTAL SALARY & RELATED	\$ 132,583	\$ 150,934	\$ (18,351)	-12.16%	\$ 101,310	\$ 164,755	\$ (32,172)	-19.53%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	4,500	6,000	(1,500)	-25.00%	1,536	1,261	3,239	256.84%
TOTAL CONTRACTUAL SERVICES	\$ 4,500	\$ 6,000	\$ (1,500)	-25.00%	\$ 1,536	\$ 1,261	\$ 3,239	256.84%
SUPPLIES & MATERIALS	\$ 4,500	\$ 7,350	\$ (2,850)	-38.78%	\$ 1,046	\$ 3,398	\$ 1,102	32.45%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	4,500	4,105	395	9.61%	3,625	8,258	(3,758)	-45.51%
UTILITIES	1,850	1,590	260	16.35%	531	1,062	788	74.24%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	5,250	5,707	(457)	-8.00%	4,525	852	4,398	516.12%
TOTAL GENERAL OPERATING	\$ 16,100	\$ 18,752	\$ (2,652)	-14.14%	\$ 9,728	\$ 13,569	\$ 2,531	18.65%
EQUIPMENT	\$ -	\$ 8,000	\$ (8,000)	-100.00%	\$ 500	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 8,000	\$ (8,000)	-100.00%	\$ 500	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 153,183	\$ 183,686	\$ (30,503)	-16.61%	\$ 113,073	\$ 179,585	\$ (26,402)	-14.70%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 153,183	\$ 183,686	\$ (30,503)	-16.61%	\$ 113,073	\$ 179,585	\$ (26,402)	-14.70%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND

FUNCTION: 150 EXECUTIVE & LEGISLATIVE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 116,915	\$ 97,539	\$ 105,405	\$ 107,091	\$ 108,261	\$ 109,460
TAXES & INSURANCE	20,300	21,489	23,204	24,900	26,556	28,370
PENSION	12,919	11,555	12,657	12,893	13,057	13,224
EMPLOYEE BENEFITS	800	2,000	2,000	2,000	2,000	2,000
TOTAL SALARY & RELATED	\$ 150,934	\$ 132,583	\$ 143,266	\$ 146,884	\$ 149,874	\$ 153,054
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	6,000	4,500	4,500	4,500	4,500	4,500
TOTAL CONTRACTUAL SERVICES	\$ 6,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
SUPPLIES & MATERIALS	\$ 7,350	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	4,105	4,500	4,500	4,500	4,500	4,500
UTILITIES	1,590	1,850	1,850	1,850	1,850	1,850
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	5,707	5,250	5,500	5,500	5,500	5,500
TOTAL GENERAL OPERATING	\$ 18,752	\$ 16,100	\$ 16,350	\$ 16,350	\$ 16,350	\$ 16,350
EQUIPMENT	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 183,686	\$ 153,183	\$ 164,116	\$ 167,734	\$ 170,724	\$ 173,904
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 183,686	\$ 153,183	\$ 164,116	\$ 167,734	\$ 170,724	\$ 173,904

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 200 COURT & LEGAL

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 80,020	\$ 86,817	\$ (6,797)	-7.83%	\$ 58,126	\$ 73,056	\$ 6,964	9.53%
TAXES & INSURANCE	11,898	11,813	85	0.72%	10,353	-	11,898	100.00%
PENSION	11,202	12,549	(1,347)	-10.73%	8,509	19,218	(8,016)	-41.71%
EMPLOYEE BENEFITS	3,050	2,125	925	43.53%	1,837	-	3,050	100.00%
TOTAL SALARY & RELATED	\$ 106,170	\$ 113,304	\$ (7,134)	-6.30%	\$ 78,825	\$ 92,274	\$ 13,896	15.06%
GOVERNMENTAL SERVICES	\$ 600	\$ 600	\$ -	0.00%	\$ 600	\$ -	\$ 600	100.00%
FINANCIAL & LEGAL	98,000	127,884	(29,884)	-23.37%	67,625	93,958	4,042	4.30%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	9,800	14,938	(5,138)	-34.39%	5,231	-	9,800	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 108,400	\$ 143,422	\$ (35,022)	-24.42%	\$ 73,456	\$ 93,958	\$ 14,442	15.37%
SUPPLIES & MATERIALS	\$ 6,000	\$ 17,000	\$ (11,000)	-64.71%	\$ 3,610	\$ 7,017	\$ (1,017)	-14.49%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	250	2,000	(1,750)	-87.50%	1,052	-	250	100.00%
UTILITIES	600	1,000	(400)	-40.00%	348	-	600	100.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	1,000	1,000	-	0.00%	73	-	1,000	100.00%
TOTAL GENERAL OPERATING	\$ 7,850	\$ 21,000	\$ (13,150)	-62.62%	\$ 5,083	\$ 7,017	\$ 833	11.87%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 222,420	\$ 277,726	\$ (55,306)	-19.91%	\$ 157,364	\$ 193,249	\$ 29,171	15.10%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 222,420	\$ 277,726	\$ (55,306)	-19.91%	\$ 157,364	\$ 193,249	\$ 29,171	15.10%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND

FUNCTION: 200 COURT & LEGAL

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 86,817	\$ 80,020	\$ 81,915	\$ 85,079	\$ 88,276	\$ 92,941
TAXES & INSURANCE	11,813	11,898	12,656	13,681	14,659	15,798
PENSION	12,549	11,202	11,468	11,911	12,359	13,012
EMPLOYEE BENEFITS	2,125	3,050	3,050	3,050	3,050	3,050
TOTAL SALARY & RELATED	\$ 113,304	\$ 106,170	\$ 109,089	\$ 113,721	\$ 118,344	\$ 124,801
GOVERNMENTAL SERVICES	\$	\$	\$	\$	\$	\$
FINANCIAL & LEGAL	600	600	600	600	600	600
ENGINEERING & PLANNING	127,884	98,000	98,100	98,200	98,300	75,900
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	14,938	9,800	7,800	7,800	9,300	7,800
TOTAL CONTRACTUAL SERVICES	\$ 143,422	\$ 108,400	\$ 106,500	\$ 106,600	\$ 108,200	\$ 84,300
SUPPLIES & MATERIALS	\$ 17,000	\$ 6,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	2,000	250	250	1,500	250	250
UTILITIES	1,000	600	-	-	-	-
TAX-RELATED	-	-	4,500	4,500	4,500	4,500
MISCELLANEOUS OPERATING	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL GENERAL OPERATING	\$ 21,000	\$ 7,850	\$ 7,250	\$ 8,500	\$ 7,250	\$ 7,250
EQUIPMENT	\$	\$	\$	\$	\$	\$
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$	\$	\$	\$	\$	\$
PRINCIPAL REPAYMENT	\$	\$	\$	\$	\$	\$
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$	\$	\$	\$	\$	\$
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 277,726	\$ 222,420	\$ 222,839	\$ 228,821	\$ 233,794	\$ 216,351
TOTAL TRANSFERS & ADVANCES	\$	\$	\$	\$	\$	\$
GRAND TOTAL EXPENSE	\$ 277,726	\$ 222,420	\$ 222,839	\$ 228,821	\$ 233,794	\$ 216,351

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND

FUNCTION: 400 PUBLIC SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	7,423	(7,423)	-100.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	7,423	(7,423)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	7,423	(7,423)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	7,423	(7,423)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 400 PUBLIC SERVICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 500 FINANCE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 31,807	\$ 31,001	\$ 806	2.60%	\$ 23,697	\$ 30,018	\$ 1,789	5.96%
TAXES & INSURANCE	7,328	6,409	919	14.34%	4,624	-	7,328	100.00%
PENSION	4,436	4,341	95	2.19%	2,828	9,887	(5,451)	-55.13%
EMPLOYEE BENEFITS	6,865	6,400	465	7.27%	4,428	-	6,865	100.00%
TOTAL SALARY & RELATED	\$ 50,436	\$ 48,151	\$ 2,285	4.75%	\$ 35,577	\$ 39,905	\$ 10,531	26.39%
GOVERNMENTAL SERVICES								
FINANCIAL & LEGAL	34,050	39,020	(4,970)	-12.74%	29,221	33,312	738	2.22%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	2,500	9,000	(6,500)	-72.22%	1,757	-	2,500	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 36,550	\$ 48,020	\$ (11,470)	-23.89%	\$ 30,978	\$ 33,312	\$ 3,238	9.72%
SUPPLIES & MATERIALS	\$ 6,000	\$ 12,660	\$ (6,660)	-52.61%	\$ 3,114	\$ 24,957	\$ (18,957)	-75.96%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	2,500	2,525	(25)	-0.99%	2,108	1,500	1,000	66.67%
UTILITIES	500	1,000	(500)	-50.00%	266	-	500	100.00%
TAX-RELATED	700	700	-	0.00%	313	-	700	100.00%
MISCELLANEOUS OPERATING	2,600	2,100	500	23.81%	777	-	2,600	100.00%
TOTAL GENERAL OPERATING	\$ 12,300	\$ 18,985	\$ (6,685)	-35.21%	\$ 6,578	\$ 26,457	\$ (14,157)	-53.51%
EQUIPMENT	\$ -	\$ 10,812	\$ (10,812)	-100.00%	\$ 3,400	\$ 5,711	\$ (5,711)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 10,812	\$ (10,812)	-100.00%	\$ 3,400	\$ 5,711	\$ (5,711)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 99,286	\$ 125,968	\$ (26,682)	-21.18%	\$ 76,532	\$ 105,385	\$ (6,099)	-5.79%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 99,286	\$ 125,968	\$ (26,682)	-21.18%	\$ 76,532	\$ 105,385	\$ (6,099)	-5.79%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND

FUNCTION: 500 FINANCE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 31,001	\$ 31,807	\$ 32,959	\$ 34,410	\$ 35,656	\$ 37,226
TAXES & INSURANCE	6,409	7,328	7,888	8,576	9,253	10,008
PENSION	4,341	4,436	4,597	4,801	4,975	5,195
EMPLOYEE BENEFITS	6,400	6,865	6,865	6,865	6,865	6,865
TOTAL SALARY & RELATED	\$ 48,151	\$ 50,436	\$ 52,309	\$ 54,652	\$ 56,749	\$ 59,294
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	39,020	34,050	34,127	35,676	36,924	38,525
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	9,000	2,500	2,500	2,500	2,500	2,500
TOTAL CONTRACTUAL SERVICES	\$ 48,020	\$ 36,550	\$ 36,627	\$ 38,176	\$ 39,424	\$ 41,025
SUPPLIES & MATERIALS	\$ 12,660	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	2,525	2,500	4,000	2,500	2,500	4,000
UTILITIES	1,000	500	500	500	500	500
TAX-RELATED	700	700	725	750	775	800
MISCELLANEOUS OPERATING	2,100	2,600	2,600	2,600	2,600	2,600
TOTAL GENERAL OPERATING	\$ 18,985	\$ 12,300	\$ 13,825	\$ 12,350	\$ 12,375	\$ 13,900
EQUIPMENT	\$ 10,812	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 10,812	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 125,968	\$ 99,286	\$ 102,761	\$ 105,178	\$ 108,548	\$ 114,219
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 125,968	\$ 99,286	\$ 102,761	\$ 105,178	\$ 108,548	\$ 114,219

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND

FUNCTION: 600 PARKS, LANDS &
MUNICIPAL FACILITIES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ 13,696	\$ (13,696)	-100.00%	\$ 122	\$ 2,000	\$ (2,000)	-100.00%
TAXES & INSURANCE	-	4,475	(4,475)	-100.00%	4,137	-	-	0.00%
PENSION	-	2,436	(2,436)	-100.00%	171	(962)	962	-100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ 20,607	\$ (20,607)	-100.00%	\$ 4,429	\$ 1,038	\$ (1,038)	-100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	57,950	42,368	15,582	36.78%	31,749	48,944	9,006	18.40%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 57,950	\$ 42,368	\$ 15,582	36.78%	\$ 31,749	\$ 48,944	\$ 9,006	18.40%
SUPPLIES & MATERIALS	\$ 47,400	\$ 83,813	\$ (36,413)	-43.45%	\$ 31,040	\$ 10,790	\$ 36,610	339.29%
TRANSPORTATION	3,300	3,500	(200)	-5.71%	2,981	-	3,300	100.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	5,500	10,000	(4,500)	-45.00%	587	-	5,500	100.00%
UTILITIES	107,000	123,259	(16,259)	-13.19%	76,526	78,186	28,814	36.85%
TAX-RELATED	10,000	11,000	(1,000)	-9.09%	8,234	7,986	2,014	25.22%
MISCELLANEOUS OPERATING	4,500	16,061	(11,561)	-71.98%	188	-	4,500	100.00%
TOTAL GENERAL OPERATING	\$ 177,700	\$ 247,633	\$ (69,933)	-28.24%	\$ 119,555	\$ 96,962	\$ 80,738	83.27%
EQUIPMENT	\$ -	\$ 15,500	\$ (15,500)	-100.00%	\$ 15,316	\$ 4,502	\$ (4,502)	-100.00%
FACILITIES	-	33,000	(33,000)	-100.00%	32,647	51,286	(51,286)	-100.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	36,500	138,905	(102,405)	-73.72%	32,367	167,914	(131,414)	-78.26%
TOTAL CAPITAL OUTLAY	\$ 36,500	\$ 187,405	\$ (150,905)	-80.52%	\$ 80,329	\$ 223,702	\$ (187,202)	-83.68%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 272,150	\$ 498,013	\$ (225,863)	-45.35%	\$ 236,063	\$ 370,646	\$ (98,496)	-26.57%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 272,150	\$ 498,013	\$ (225,863)	-45.35%	\$ 236,063	\$ 370,646	\$ (98,496)	-26.57%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 13,696	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	4,475	-	-	-	-	-
PENSION	2,436	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 20,607	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	7,500	-	-
MAINTENANCE & INSURANCE	42,368	57,950	47,800	44,450	45,100	45,750
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 42,368	\$ 57,950	\$ 47,800	\$ 51,950	\$ 45,100	\$ 45,750
SUPPLIES & MATERIALS	\$ 83,813	\$ 47,400	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
TRANSPORTATION	3,500	3,300	3,300	3,300	3,300	3,300
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	10,000	5,500	5,500	5,500	5,500	5,500
UTILITIES	123,259	107,000	111,250	114,500	117,750	122,000
TAX-RELATED	11,000	10,000	10,500	11,000	11,500	12,000
MISCELLANEOUS OPERATING	16,061	4,500	4,500	4,500	4,500	4,500
TOTAL GENERAL OPERATING	\$ 247,633	\$ 177,700	\$ 180,050	\$ 183,800	\$ 187,550	\$ 192,300
EQUIPMENT	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	33,000	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	138,905	36,500	155,900	20,000	20,000	20,000
TOTAL CAPITAL OUTLAY	\$ 187,405	\$ 36,500	\$ 155,900	\$ 20,000	\$ 20,000	\$ 20,000
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 498,013	\$ 272,150	\$ 383,750	\$ 255,750	\$ 252,650	\$ 258,050
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 498,013	\$ 272,150	\$ 383,750	\$ 255,750	\$ 252,650	\$ 258,050

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ 200,000	\$ 253,413	\$ (53,413)	-21.08%	\$ 242,413	\$ 539,961	\$ (339,961)	-62.96%
GRAND TOTAL EXPENSE	\$ 200,000	\$ 253,413	\$ (53,413)	-21.08%	\$ 242,413	\$ 539,961	\$ (339,961)	-62.96%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 101 GENERAL FUND
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 253,413	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
GRAND TOTAL EXPENSE	\$ 253,413	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

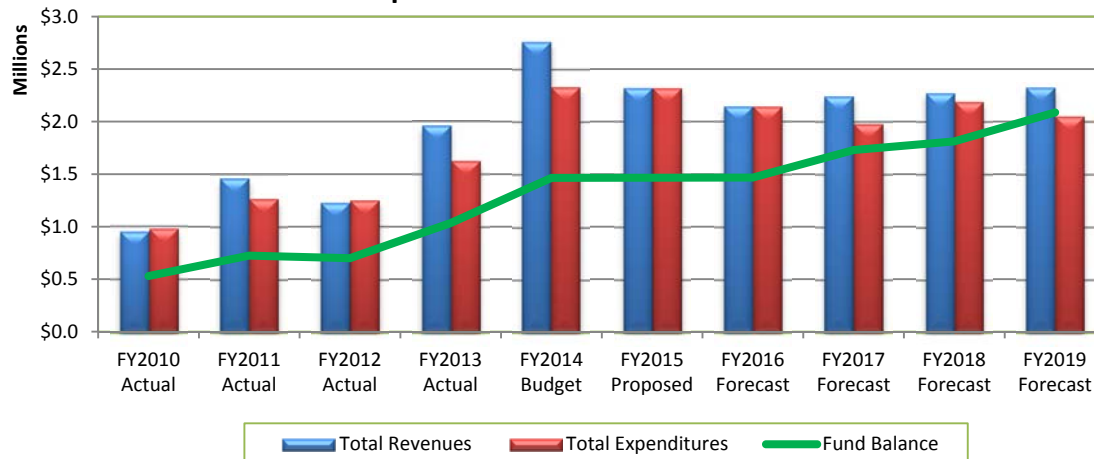
Street Fund (201)

The city's street fund accounts for the income tax revenues committed to the maintenance and repair of the city's roads and infrastructure. In 2011, the fund received 25% of the total income tax collections, and the proportion was decreased to 15% in 2012. During 2013 and 2014, the fund received 32% and 46.5%, respectively. For 2015-2019, the allocations are projected to be, as follows:

Year	Allocation
2015	33.30%
2016	30.90%
2017	30.10%
2018	32.10%
2019	30.35%

As illustrated in the graphic below, revenues have exceeded or closely equaled expenditures from 2010-2019. As a result, the year-end carryover balance has increased from a low of \$723.4 thousand in 2010, to a high point of \$2.1 million in 2019.

2010-2019 Street Fund Revenues, Expenditures & Fund Balance



Street Fund – Major Revenue Sources

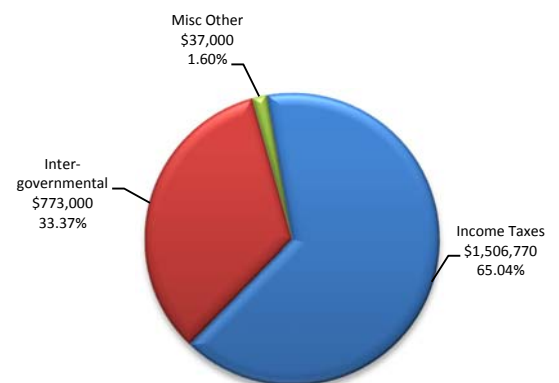
The city's Street fund revenue for operations comes from three major sources: (1) income taxes; (2) intergovernmental transfers; and (3) miscellaneous other revenues.

The chart to the right indicates the relative composition of Street fund revenues. The largest components are: income taxes (65.04%) and intergovernmental transfers (33.37%).

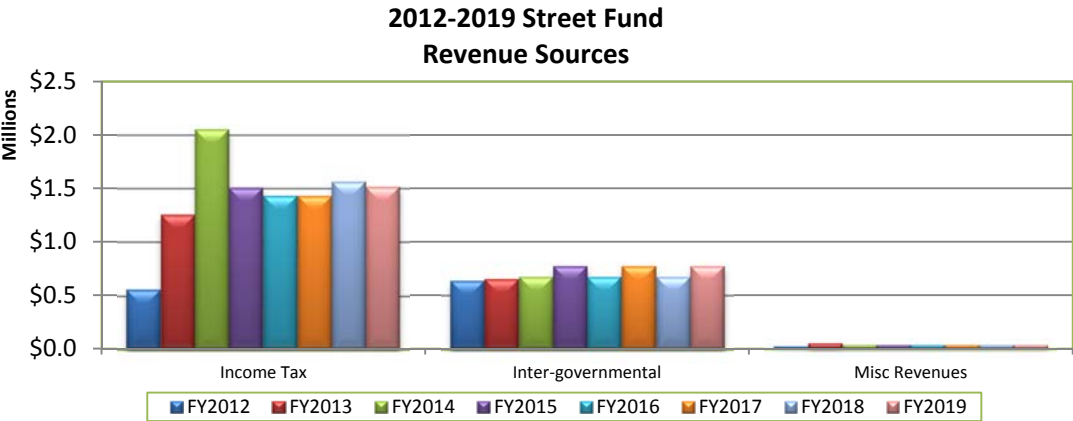
Income Taxes

Income taxes represent 65.04% of the \$2.32 million in projected FY 2013 total Street fund revenues. There are three primary components of income taxes: (1) individual income tax; (2) business net profits tax; and (3) employee withholding tax. Due to the lack of income tax collection history, the projected allocation

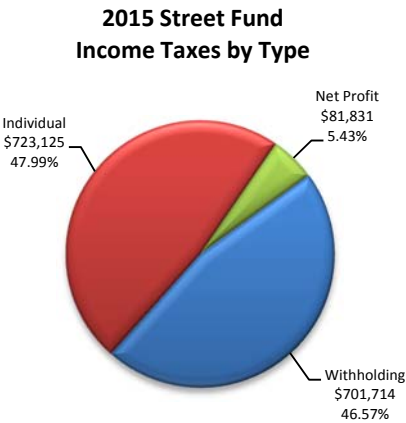
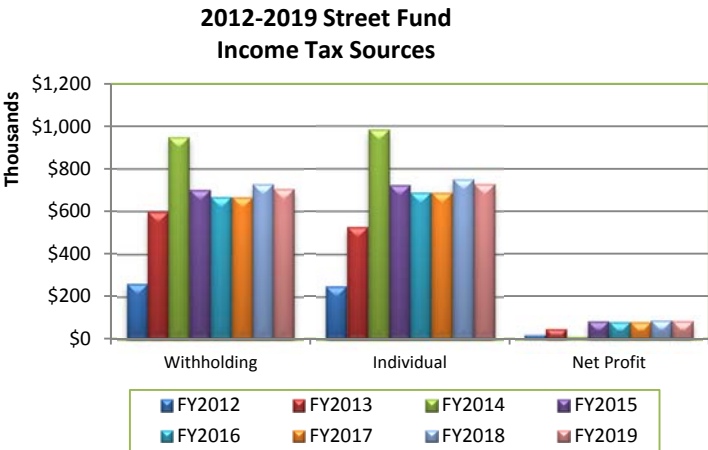
**2015 Revenue Budget
Street Fund - by Category**



by type for 2012 and 2013 is based on the actual receipt breakdown. In 2014, more detail has become available which should serve to enhance our forecasting and projection development abilities.



Individual Income Tax – This component reflects the revenues paid by the residents either through quarterly estimates or with the filing of their return. The city currently assesses a 1.0% income tax on the earned income of its residents with no credit given for taxes paid to other municipalities. For 2015, the collection amount is projected to be \$723.1 thousand, a \$260.9 thousand (26.51%) increase from 2014. The decline is due to the reduced allocation percentage (33.3% vs 46.5%) the fund will receive in 2015.



Withholding Income Tax – This item represents taxes that local employers withhold for the employees and remit to the city, or non-local employers operating outside of the city limits who ‘courtesy withhold’ for their Pataskala resident employees and remit it to RITA on behalf of those employees. For FY 2015, this amounts to \$701.7 thousand, and is down by \$247.5 thousand (26.1%) from FY 2014. The decline is due to the reduced allocation percentage.

Business Net Profit Tax – This represents the tax on corporate net profits paid to the city by commercial operation based in the City of Pataskala. The city currently assesses a 1% tax on the net profits of business operating or based in the city. For fiscal year 2015, the city is projecting \$81.8 thousand which is a \$37.5 thousand (31.43%) increase over 2014.

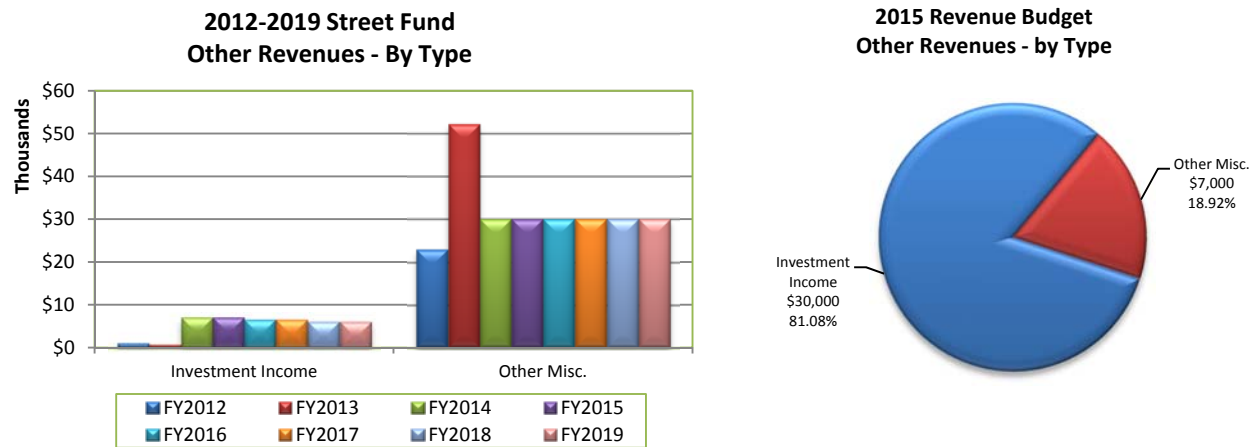
Intergovernmental – State Maintenance Taxes (restricted)

For FY 2015, street maintenance taxes are projected to be \$673.0 thousand, and represent 29.05% of total Street fund revenues. There are two primary components of state shared taxes and permits: (1) gasoline

tax; and (2) motor vehicle license taxes. For 2015, no change has been included due to the higher than usual collections in 2014. In addition to the street maintenance tax revenues, the 2015 budget includes an additional \$100 thousand in Permissive Tax revenues held for the benefit of the city by the Licking County Engineer's office. We plan to draw a portion of those funds to fund 2015 projects.

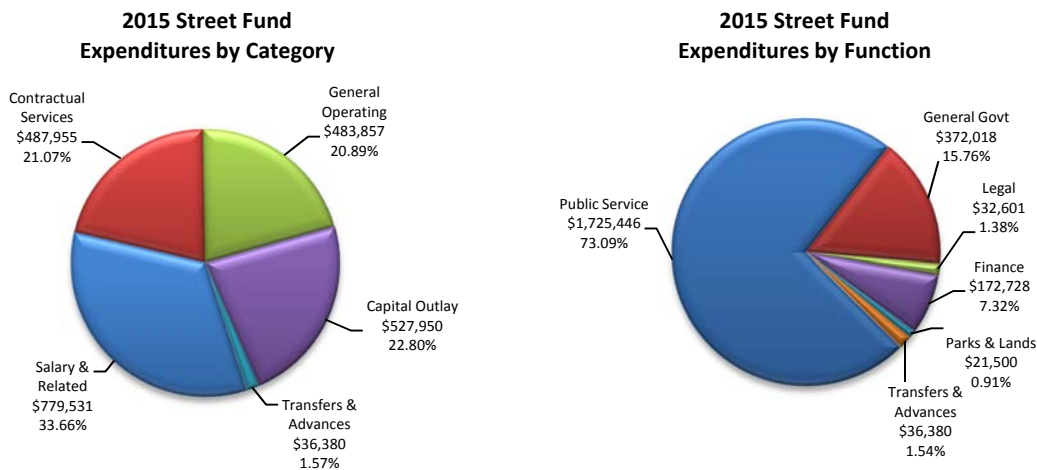
Other Sources

Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. The allocation of investment income from the commingled investment pool is reported here. These types of revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2015 this category is projected to be \$37.0 thousand, and represents 1.6% of total Street fund revenues. The total is unchanged from the FY 2014 budget. This revenue category represents revenues generated by refunds, reimbursements, etc.



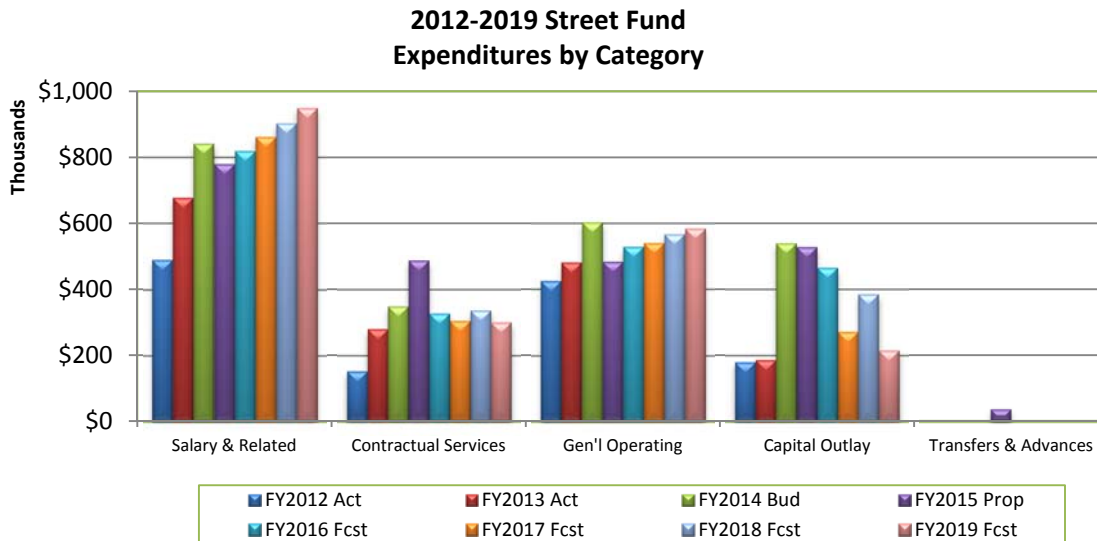
Street Fund – Expenditure Overview

The city's Street fund expenditure budget consists of four major categories, the largest categories being Salary & Related (33.66%) and Capital Outlay (22.8%). The other two major categories account for approximately 42% of the total.



The Street fund has budgeted appropriations in six functional areas: (1) Public Service; (2) General Government; (3) Finance; (4) Legal; (5) Parks & Lands; and (6) Transfers & Advances. The Public Service function, however is the primary area, accounting for nearly three-quarters of the total expense budget.

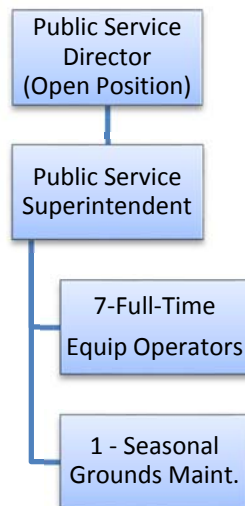
Requested FY 2015 appropriations for this fund are \$2.31 million and reflect a decrease of \$16.8 thousand (0.72%) from FY 2014.



The chart above illustrates the growth trends for each category since 2012. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period. The general operating category presents a much lower rate of growth, albeit positive each year, and the remaining categories are generally negatively-sloped over the same period.

Public Service

The primary responsibility of the Public Service department include the maintenance of city streets and rights-of-way, storm water, traffic and streetlights, signage, as well as provide leaf collection and snow/ice removal and in the fall and winter.



Major Departmental Activities:

- Lands & Buildings: Responsible for upkeep of city-owned property and structures.
- Rights of Way: Responsible for tree pruning, snow removal, traffic signs and pavement repair.

- Utilities: Responsible for maintaining storm sewers, streetlights and traffic signals.

Proposed Goals & Objectives:

Service Delivery

- Increased efforts on the storm water management improvements initiative. The Department has increased efforts with storm system maintenance. The Department will continue to complete as many projects in-house in an effort to save funds and provide a high level of service to the community. This includes the cleaning of ditches to remove sediment, replacement of damaged storm lines, routine cleaning of storm water catch basins, and the clearing of debris from storm drainage pipes and culverts.
- Continue and increased roadway maintenance efforts to include asphalt spot and base repairs, large area pavement patching, routine pothole repairs, and increased level of roadway berming throughout the community. The Department has purchased additional roadway maintenance equipment. Additional efforts will be put forth with crack sealing, pothole repair, and overall road maintenance initiatives.
- The Public Service Department has purchased additional equipment to provide right-of-way roadway mowing and maintenance. The Department will continue to mow 5-6 times each year. In past years, the Department mowed only 2-3 times.
- The Public Service Department will strive to provide the highest level possible of snow and ice management. The purchase and maintenance of plow trucks and equipment has become a priority for the Department.

Staff Development

- Continue to provide seasonal mowing of City facilities through the hiring of a part-time seasonal employee.
- Staff will continue to attend training sessions and courses. Implementation of the Safety Manual and monthly safety meetings have provided a safer work environment. These meetings and safety practices will continue.

Equipment Inventory

- The Department has successfully started to replace aged equipment and vehicles. The snow plow truck rotation program will continue through the next few years, this includes the annual replacement of 2 trucks. The Department has purchased additional equipment to make service delivery more effective and efficient. The new equipment has also allowed the Department to complete more services in-house. The Department will continue to identify the needs for equipment replacement or the implementation of new equipment to make service delivery more effective.

Facility Maintenance

- In recent years the Department has made significant improvements to the Public Service Department facilities. These include the construction of additional storage facilities so all equipment and vehicles can be stored out of the weather elements. Additional storage was constructed for material storage. The Department will strive to construct a new, larger rock salt storage facility to provide the ability to stockpile a larger quantity of rock salt for use during winter months.

Overall, this department is budgeted at \$1.73 million and is down by \$219.6 thousand (11.29%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ 677,035	\$ 742,197	\$ 671,746	\$ (70,451)	-9.49%
Contractual Services	251,551	194,997	137,500	(57,497)	-29.49%
General Operating	419,158	468,623	388,250	(80,373)	-17.15%
Capital Outlay	173,911	539,187	527,950	(11,237)	-2.08%
Total	\$ 1,521,655	\$ 1,945,004	\$ 1,725,446	\$ (219,558)	-11.29%

Salary & Related Salaries and wages are flat when compared to FY 2014. The increase associated with the overall wage scale increase is offset by the effect of reduced seniority employees (including Director) earning lower rates of pay. Taxes and insurance are down by \$68.3 thousand (3.75%) due to the reduced wages earned and employees opting out of the health insurance.

Contractual Services The 2013 budget for contractual services is \$137.5 thousand and is down by \$57.5 thousand (29.49%) from the 2014 budget. The increase is due to reduced spending on tree maintenance and removal (down \$22.5 thousand), and spending on other miscellaneous contractual services (down \$28.6 thousand).

General Operating This category is down by \$80.4 thousand (17.15%) due to reduced projected spending on fuel and vehicle maintenance (down \$30.7 thousand), and reduced spending on street maintenance materials (down \$42.2 thousand).

Capital Outlay This category is down by \$11.2 thousand (2.08%) due to reduced spending on street improvement projects. The proposed 2015 expenditures include the following items:

Project	Amount
Summit Road improvements	\$265,000
Dump truck lease payment	\$122,000
Electronic message boards	\$ 28,800
Operating equipment lease payment	\$ 37,150
Culvert replacements: Columbia, Meadow Way & Mill	\$ 70,000
Other miscellaneous items	\$ 5,000
GRAND TOTAL	\$527,950

General Government

The appropriations and expenditures in this department represent an allocation of the City Administrator's wages and benefits, as well as any general information technology, engineering and liability insurance expenses to the Public Service department. Overall, this department is budgeted at \$372.0 thousand, and is up by \$204.3 thousand (121.77%) when compared to the FY 2014 budget. The

significant increase is due increased project-related engineering (up \$181.5 thousand, or 162.9%), and the full-year impact of a full-time City Administrator.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 25,346	\$ 31,613	\$ 6,267	24.73%
Contractual Services	22,926	142,402	340,405	198,003	139.05%
General Operating	-	-	-	-	#DIV/0!
Total	\$ 22,926	\$ 167,748	\$ 372,018	\$ 204,270	121.77%

Salary & Related Salaries and wages are up by \$8.1 thousand (52.78%) due to a City Administrator being on staff for the entire year in 2015.

Contractual Services This category is up by \$198 thousand (139.05%) due primarily to increased project-based engineering and inspection services in FY 2015.

Court & Legal

The appropriations and expenditures in this department represent an allocation of the Law Director's wages and benefits to the Public Service department. Overall, this department is budgeted at \$32.6 thousand, and is up by \$1.0 thousand (2.93%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 31,672	\$ 32,601	\$ 929	2.93%
Contractual Services	-	-	-	-	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Total	\$ -	\$ 31,672	\$ 32,601	\$ 929	2.93%

Salary & Related Salaries and wages are up by \$1.0 thousand (2.93%) due to the general wage scale increase incorporated into the wage calculations for 2015.

Finance

The appropriations and expenditures in this department represent an allocation of the Finance department expenses to the Public Service department. In addition, it reflects the expenses paid to the Regional Income Tax Agency (RITA) for processing the income tax collections and reporting. In addition, any taxpayer refunds are charged to this line item as well. Overall, this department is budgeted at \$80.5 thousand and is down by \$72.1 thousand (89.56%) when compared to the FY 2012 budget. The significant decline is due to the reduced allocation of income tax revenues (8% vs. 55%) in FY 2013.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 41,851	\$ 43,571	\$ 1,720	4.11%
Contractual Services	5,944	11,120	9,050	(2,070)	-18.62%
General Operating	61,930	102,753	75,107	(27,646)	-26.91%
Capital Outlay	12,714	-	-	-	#DIV/0!
Total	\$ 80,588	\$ 155,724	\$ 127,728	\$ (27,996)	-17.98%

Salary & Related This category is up by \$1.7 thousand (4.11%) due to the general wage increase incorporated into the wage and benefit calculations.

Contractual Services This category is down by \$2.1 thousand (18.62%) due to lower collection fees based on reduced income tax collection in FY 2015.

General Operating This category is down by \$27.6 thousand (26.91%) due to one-time costs associated with the implementation of the new accounting system in 2014.

Parks, Lands & Municipal Facilities

The appropriations and expenditures in this department represent the costs spent to maintain and enhance the Public Service garages and structures. It includes the associated utilities (e.g., gas, electric, water/sewer, etc.), as well as any contractual services required for such maintenance. Overall, this department is budgeted at \$21.5 thousand, and is down by \$10.8 thousand (34.44%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contractual Services	-	800	1,000	200	25.00%
General Operating	-	31,500	20,500	(11,000)	-34.92%
Total	\$ -	\$ 32,300	\$ 21,500	\$ (10,800)	-33.44%

General Operating This category is down by \$11 thousand (34.92%) when compared to FY 2014 budget. The decrease is due to revised projected utility costs for the facilities based upon 2014 experience.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this department is budgeted at \$39.4 thousand and is up by 100% when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Transfers & Advances	\$ -	\$ -	\$ 36,380	\$ 36,380	#DIV/0!
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,380</u>	<u>\$ 36,380</u>	<u>#DIV/0!</u>

Transfers & Advances The proposed spending in this category is to provide funding for a number of grant and loan funds in order to provide any local match, as well as providing additional funding for road-related infrastructure improvements. Below is the listing of transfers and advances from the Street fund and the receiving funds:

Transfers: **\$36,380**

Columbia Rd Bridge Impr. Fund (307) \$36,380

Advances: **\$0**

No advances planned

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
201 - STREET FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 528,119	\$ 723,432	\$ 699,924	\$ 1,034,717	\$ 1,464,930	\$ 1,466,027	\$ 1,467,643	\$ 1,729,376	\$ 1,811,701
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	813,545	561,756	1,255,308	2,052,660	1,506,770	1,433,134	1,430,930	1,564,150	1,515,852
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ 813,545	\$ 561,756	\$ 1,255,308	\$ 2,052,660	\$ 1,506,770	\$ 1,433,134	\$ 1,430,930	\$ 1,564,150	\$ 1,515,852
Intergovernmental	\$ 625,847	\$ 637,751	\$ 651,701	\$ 673,000	\$ 673,000	\$ 673,000	\$ 673,000	\$ 673,000	\$ 673,000
State Shared Taxes & Permits	-	-	-	-	100,000	-	100,000	-	100,000
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 625,847	\$ 637,751	\$ 651,701	\$ 673,000	\$ 773,000	\$ 673,000	\$ 773,000	\$ 673,000	\$ 773,000
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 1,118	\$ 1,086	\$ 782	\$ 7,000	\$ 7,000	\$ 6,500	\$ 6,500	\$ 6,000	\$ 6,000
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	19,815	22,990	52,172	30,000	30,000	30,000	30,000	30,000	30,000
Total Other Sources	\$ 20,933	\$ 24,077	\$ 52,954	\$ 37,000	\$ 37,000	\$ 36,500	\$ 36,500	\$ 36,000	\$ 36,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,460,325	\$ 1,223,583	\$ 1,959,962	\$ 2,762,660	\$ 2,316,770	\$ 2,142,634	\$ 2,240,430	\$ 2,273,150	\$ 2,324,852
EXPENDITURES									
Salary & Related	\$ 307,335	\$ 341,901	\$ 481,546	\$ 522,425	\$ 534,657	\$ 558,230	\$ 582,031	\$ 604,744	\$ 630,739
Salaries & Wages	153,151	146,948	195,489	318,641	244,874	260,913	279,786	298,242	318,736
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ 460,485	\$ 488,849	\$ 677,035	\$ 841,066	\$ 779,531	\$ 819,143	\$ 861,817	\$ 902,986	\$ 949,475
Contractual Services	\$ 140,044	\$ 152,799	\$ 280,421	\$ 349,319	\$ 487,955	\$ 327,627	\$ 305,276	\$ 336,424	\$ 300,525
General Operating	349,380	425,332	481,088	602,876	483,857	528,898	540,054	566,465	584,288
Capital Outlay	315,103	180,111	186,625	539,187	527,950	465,350	271,550	384,950	215,350
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	36,380	-	-	-	-
Grand Total Expenditures	\$ 1,265,012	\$ 1,247,091	\$ 1,625,169	\$ 2,332,447	\$ 2,315,673	\$ 2,141,018	\$ 1,978,697	\$ 2,190,825	\$ 2,049,638
Ending Fund Balance	\$ 723,432	\$ 699,924	\$ 1,034,717	\$ 1,464,930	\$ 1,466,027	\$ 1,467,643	\$ 1,729,376	\$ 1,811,701	\$ 2,086,915
Fund Balance as % of Expenditures	57.19%	56.12%	63.67%	62.81%	63.31%	68.55%	87.40%	82.69%	101.82%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 534,657	\$ 522,425	\$ 12,232	2.34%	\$ 340,233	\$ 481,546	\$ 53,111	11.03%
TAXES & INSURANCE	164,589	231,498	(66,909)	-28.90%	100,917	-	164,589	100.00%
PENSION	74,835	79,243	(4,408)	-5.56%	48,466	191,644	(116,809)	-60.95%
EMPLOYEE BENEFITS	5,450	7,900	(2,450)	-31.01%	4,913	3,845	1,605	41.75%
TOTAL SALARY & RELATED	\$ 779,531	\$ 841,066	\$ (61,535)	-7.32%	\$ 494,529	\$ 677,035	\$ 102,496	15.14%
GOVERNMENTAL SERVICES	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ 3,479	\$ 4,977	\$ 5,024	100.94%
FINANCIAL & LEGAL	9,050	11,120	(2,070)	-18.62%	9,861	5,944	3,106	52.27%
ENGINEERING & PLANNING	292,905	103,652	189,253	182.59%	62,049	114,206	178,699	156.47%
MAINTENANCE & INSURANCE	59,500	64,756	(5,256)	-8.12%	37,931	55,662	3,838	6.89%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	116,500	159,791	(43,291)	-27.09%	90,270	99,632	16,868	16.93%
TOTAL CONTRACTUAL SERVICES	\$ 487,955	\$ 349,319	\$ 138,636	39.69%	\$ 203,590	\$ 280,421	\$ 207,534	74.01%
SUPPLIES & MATERIALS	\$ 256,000	\$ 298,546	\$ (42,546)	-14.25%	\$ 208,035	\$ 291,662	\$ (35,662)	-12.23%
TRANSPORTATION	90,000	120,666	(30,666)	-25.41%	69,088	80,434	9,566	11.89%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	17,000	15,100	1,900	12.58%	6,368	26,055	(9,055)	-34.75%
UTILITIES	29,000	47,000	(18,000)	-38.30%	15,286	17,765	11,235	63.24%
TAX-RELATED	75,107	102,753	(27,646)	-26.91%	86,143	61,930	13,177	21.28%
MISCELLANEOUS OPERATING	16,750	18,810	(2,060)	-10.95%	8,914	3,243	13,507	416.55%
TOTAL GENERAL OPERATING	\$ 483,857	\$ 602,876	\$ (119,019)	-19.74%	\$ 393,834	\$ 481,088	\$ 2,769	0.58%
EQUIPMENT	\$ 41,000	\$ 116,725	\$ (75,725)	-64.87%	\$ 116,083	\$ 12,714	\$ 28,286	222.47%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	146,950	89,200	57,750	64.74%	88,938	173,911	(26,961)	-15.50%
CAPITAL PROJECTS	340,000	333,262	6,738	2.02%	148,814	-	340,000	100.00%
TOTAL CAPITAL OUTLAY	\$ 527,950	\$ 539,187	\$ (11,237)	-2.08%	\$ 353,835	\$ 186,625	\$ 341,325	182.89%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,279,293	\$ 2,332,447	\$ (53,154)	-2.28%	\$ 1,445,789	\$ 1,625,169	\$ 654,124	40.25%
TOTAL TRANSFERS & ADVANCES	\$ 36,380	\$ -	\$ 36,380	100.00%	\$ -	\$ -	\$ 36,380	100.00%
GRAND TOTAL EXPENSE	\$ 2,315,673	\$ 2,332,447	\$ (16,774)	-0.72%	\$ 1,445,789	\$ 1,625,169	\$ 690,504	42.49%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 522,425	\$ 534,657	\$ 558,230	\$ 582,031	\$ 604,744	\$ 630,739
TAXES & INSURANCE	231,498	164,589	177,328	192,868	208,145	224,999
PENSION	79,243	74,835	78,135	81,468	84,647	88,287
EMPLOYEE BENEFITS	7,900	5,450	5,450	5,450	5,450	5,450
TOTAL SALARY & RELATED	\$ 841,066	\$ 779,531	\$ 819,143	\$ 861,817	\$ 902,986	\$ 949,475
GOVERNMENTAL SERVICES	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ 11,000	\$ 12,000
FINANCIAL & LEGAL	11,120	9,050	9,127	9,176	9,424	9,525
ENGINEERING & PLANNING	103,652	292,905	122,500	97,600	127,500	90,000
MAINTENANCE & INSURANCE	64,756	59,500	69,500	71,000	72,000	72,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	159,791	116,500	116,500	116,500	116,500	116,500
TOTAL CONTRACTUAL SERVICES	\$ 349,319	\$ 487,955	\$ 327,627	\$ 305,276	\$ 336,424	\$ 300,525
SUPPLIES & MATERIALS	\$ 298,546	\$ 256,000	\$ 281,000	\$ 291,000	\$ 301,000	\$ 311,000
TRANSPORTATION	120,666	90,000	100,000	115,000	125,000	135,000
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	15,100	17,000	17,000	17,000	17,000	17,000
UTILITIES	47,000	29,000	29,000	29,000	29,000	29,000
TAX-RELATED	102,753	75,107	85,148	71,304	77,715	75,538
MISCELLANEOUS OPERATING	18,810	16,750	16,750	16,750	16,750	16,750
TOTAL GENERAL OPERATING	\$ 602,876	\$ 483,857	\$ 528,898	\$ 540,054	\$ 566,465	\$ 584,288
EQUIPMENT	\$ 116,725	\$ 41,000	\$ 12,200	\$ 12,200	\$ 12,200	\$ 12,200
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	89,200	146,950	203,150	259,350	259,350	203,150
CAPITAL PROJECTS	333,262	340,000	250,000	-	113,400	-
TOTAL CAPITAL OUTLAY	\$ 539,187	\$ 527,950	\$ 465,350	\$ 271,550	\$ 384,950	\$ 215,350
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,332,447	\$ 2,279,293	\$ 2,141,018	\$ 1,978,697	\$ 2,190,825	\$ 2,049,638
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 36,380	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,332,447	\$ 2,315,673	\$ 2,141,018	\$ 1,978,697	\$ 2,190,825	\$ 2,049,638

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND

FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 23,319	\$ 15,263	\$ 8,056	52.78%	\$ 8,650	\$ -	\$ 23,319	100.00%
TAXES & INSURANCE	5,029	4,701	328	6.98%	1,089	-	5,029	100.00%
PENSION	3,265	5,382	(2,117)	-39.33%	469	-	3,265	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 31,613	\$ 25,346	\$ 6,267	24.73%	\$ 10,208	\$ -	\$ 31,613	100.00%
GOVERNMENTAL SERVICES	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ 3,479	\$ 4,977	\$ 5,024	100.94%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	292,905	103,652	189,253	182.59%	62,049	-	292,905	100.00%
MAINTENANCE & INSURANCE	21,000	20,000	1,000	5.00%	19,356	17,950	3,050	16.99%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	16,500	8,750	7,750	88.57%	3,729	-	16,500	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 340,405	\$ 142,402	\$ 198,003	139.05%	\$ 88,613	\$ 22,926	\$ 317,479	1384.80%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 372,018	\$ 167,748	\$ 204,270	121.77%	\$ 98,820	\$ 22,926	\$ 349,092	1522.69%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 372,018	\$ 167,748	\$ 204,270	121.77%	\$ 98,820	\$ 22,926	\$ 349,092	1522.69%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND

FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 15,263	\$ 23,319	\$ 23,902	\$ 25,215	\$ 25,845	\$ 27,267
TAXES & INSURANCE	4,701	5,029	5,386	5,857	6,288	6,800
PENSION	5,382	3,265	3,346	3,530	3,618	3,817
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 25,346	\$ 31,613	\$ 32,634	\$ 34,602	\$ 35,751	\$ 37,884
GOVERNMENTAL SERVICES	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ 11,000	\$ 12,000
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	103,652	292,905	122,500	97,600	127,500	90,000
MAINTENANCE & INSURANCE	20,000	21,000	22,500	24,000	25,000	25,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	8,750	16,500	11,500	11,500	11,500	11,500
TOTAL CONTRACTUAL SERVICES	\$ 142,402	\$ 340,405	\$ 166,500	\$ 144,100	\$ 175,000	\$ 139,000
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 167,748	\$ 372,018	\$ 199,134	\$ 178,702	\$ 210,751	\$ 176,884
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 167,748	\$ 372,018	\$ 199,134	\$ 178,702	\$ 210,751	\$ 176,884

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND

FUNCTION: 200 LEGAL

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 27,339	\$ 26,737	\$ 602	2.25%	\$ 20,490	\$ -	\$ 27,339	100.00%
TAXES & INSURANCE	1,435	1,191	244	20.49%	152	-	1,435	100.00%
PENSION	3,827	3,744	83	2.22%	2,845	-	3,827	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 32,601	\$ 31,672	\$ 929	2.93%	\$ 23,487	\$ -	\$ 32,601	100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 32,601	\$ 31,672	\$ 929	2.93%	\$ 23,487	\$ -	\$ 32,601	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 32,601	\$ 31,672	\$ 929	2.93%	\$ 23,487	\$ -	\$ 32,601	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND
FUNCTION: 200 LEGAL

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 26,737	\$ 27,339	\$ 28,022	\$ 29,562	\$ 30,301	\$ 31,968
TAXES & INSURANCE	1,191	1,435	1,471	1,552	1,590	1,679
PENSION	3,744	3,827	3,923	4,139	4,242	4,476
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 31,672	\$ 32,601	\$ 33,416	\$ 35,253	\$ 36,133	\$ 38,123
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 31,672	\$ 32,601	\$ 33,416	\$ 35,253	\$ 36,133	\$ 38,123
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 31,672	\$ 32,601	\$ 33,416	\$ 35,253	\$ 36,133	\$ 38,123

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND
FUNCTION: 400 PUBLIC SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 452,192	\$ 449,424	\$ 2,768	0.62%	\$ 287,623	\$ 481,546	\$ (29,354)	-6.10%
TAXES & INSURANCE	150,797	219,097	(68,300)	-31.17%	98,601	-	150,797	100.00%
PENSION	63,307	65,776	(2,469)	-3.75%	42,703	191,644	(128,337)	-66.97%
EMPLOYEE BENEFITS	5,450	7,900	(2,450)	-31.01%	4,913	3,845	1,605	41.75%
TOTAL SALARY & RELATED	\$ 671,746	\$ 742,197	\$ (70,451)	-9.49%	\$ 433,840	\$ 677,035	\$ (5,289)	-0.78%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	114,206	(114,206)	-100.00%
MAINTENANCE & INSURANCE	37,500	43,956	(6,456)	-14.69%	18,170	37,713	(213)	-0.56%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	100,000	151,041	(51,041)	-33.79%	86,541	99,632	368	0.37%
TOTAL CONTRACTUAL SERVICES	\$ 137,500	\$ 194,997	\$ (57,497)	-29.49%	\$ 104,712	\$ 251,551	\$ (114,051)	-45.34%
SUPPLIES & MATERIALS	\$ 251,000	\$ 293,546	\$ (42,546)	-14.49%	\$ 207,865	\$ 291,662	\$ (40,662)	-13.94%
TRANSPORTATION	90,000	120,666	(30,666)	-25.41%	69,088	80,434	9,566	11.89%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	17,000	15,100	1,900	12.58%	6,368	26,055	(9,055)	-34.75%
UTILITIES	13,500	20,500	(7,000)	-34.15%	6,858	17,765	(4,265)	-24.01%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	16,750	18,810	(2,060)	-10.95%	8,914	3,243	13,507	416.55%
TOTAL GENERAL OPERATING	\$ 388,250	\$ 468,623	\$ (80,373)	-17.15%	\$ 299,093	\$ 419,158	\$ (30,908)	-7.37%
EQUIPMENT	\$ 41,000	\$ 116,725	\$ (75,725)	-64.87%	\$ 116,083	\$ -	\$ 41,000	100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	146,950	89,200	57,750	64.74%	88,938	173,911	(26,961)	-15.50%
CAPITAL PROJECTS	340,000	333,262	6,738	2.02%	148,814	-	340,000	100.00%
TOTAL CAPITAL OUTLAY	\$ 527,950	\$ 539,187	\$ (11,237)	-2.08%	\$ 353,835	\$ 173,911	\$ 354,039	203.57%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,725,446	\$ 1,945,003	\$ (219,557)	-11.29%	\$ 1,191,480	\$ 1,521,655	\$ 203,791	13.39%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 1,725,446	\$ 1,945,003	\$ (219,557)	-11.29%	\$ 1,191,480	\$ 1,521,655	\$ 203,791	13.39%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND
FUNCTION: 400 PUBLIC SERVICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 449,424	\$ 452,192	\$ 473,347	\$ 492,844	\$ 512,942	\$ 534,278
TAXES & INSURANCE	219,097	150,797	162,583	176,893	191,014	206,512
PENSION	65,776	63,307	66,269	68,998	71,812	74,799
EMPLOYEE BENEFITS	7,900	5,450	5,450	5,450	5,450	5,450
TOTAL SALARY & RELATED	\$ 742,197	\$ 671,746	\$ 707,649	\$ 744,175	\$ 781,218	\$ 821,039
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	43,956	37,500	46,000	46,000	46,000	46,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	151,041	100,000	105,000	105,000	105,000	105,000
TOTAL CONTRACTUAL SERVICES	\$ 194,997	\$ 137,500	\$ 151,000	\$ 151,000	\$ 151,000	\$ 151,000
SUPPLIES & MATERIALS	\$ 293,546	\$ 251,000	\$ 276,000	\$ 286,000	\$ 296,000	\$ 306,000
TRANSPORTATION	120,666	90,000	100,000	115,000	125,000	135,000
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	15,100	17,000	17,000	17,000	17,000	17,000
UTILITIES	20,500	13,500	13,500	13,500	13,500	13,500
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	18,810	16,750	16,750	16,750	16,750	16,750
TOTAL GENERAL OPERATING	\$ 488,623	\$ 388,250	\$ 423,250	\$ 448,250	\$ 468,250	\$ 488,250
EQUIPMENT	\$ 116,725	\$ 41,000	\$ 12,200	\$ 12,200	\$ 12,200	\$ 12,200
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	89,200	146,950	203,150	259,350	259,350	203,150
CAPITAL PROJECTS	333,262	340,000	250,000	-	113,400	-
TOTAL CAPITAL OUTLAY	\$ 539,187	\$ 527,950	\$ 465,350	\$ 271,550	\$ 384,950	\$ 215,350
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,945,003	\$ 1,725,446	\$ 1,747,249	\$ 1,614,975	\$ 1,785,418	\$ 1,675,639
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 1,945,003	\$ 1,725,446	\$ 1,747,249	\$ 1,614,975	\$ 1,785,418	\$ 1,675,639

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND

FUNCTION: 500 FINANCE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 31,807	\$ 31,001	\$ 806	2.60%	\$ 23,470	\$ -	\$ 31,807	100.00%
TAXES & INSURANCE	7,328	6,509	819	12.58%	1,076	-	7,328	100.00%
PENSION	4,436	4,341	95	2.19%	2,449	-	4,436	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 43,571	\$ 41,851	\$ 1,720	4.11%	\$ 26,995	\$ -	\$ 43,571	100.00%
GOVERNMENTAL SERVICES								
FINANCIAL & LEGAL	9,050	11,120	(2,070)	-18.62%	9,861	5,944	3,106	52.27%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 9,050	\$ 11,120	\$ (2,070)	-18.62%	\$ 9,861	\$ 5,944	\$ 3,106	52.27%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	75,107	102,753	(27,646)	-26.91%	86,143	61,930	13,177	21.28%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 75,107	\$ 102,753	\$ (27,646)	-26.91%	\$ 86,143	\$ 61,930	\$ 13,177	21.28%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 12,714	\$ (12,714)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 12,714	\$ (12,714)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 127,728	\$ 155,724	\$ (27,996)	-17.98%	\$ 122,998	\$ 80,588	\$ 47,140	58.49%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 127,728	\$ 155,724	\$ (27,996)	-17.98%	\$ 122,998	\$ 80,588	\$ 47,140	58.49%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND

FUNCTION: 500 FINANCE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 31,001	\$ 31,807	\$ 32,959	\$ 34,410	\$ 35,656	\$ 37,226
TAXES & INSURANCE	6,509	7,328	7,888	8,576	9,253	10,008
PENSION	4,341	4,436	4,597	4,801	4,975	5,195
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 41,851	\$ 43,571	\$ 45,444	\$ 47,787	\$ 49,884	\$ 52,429
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	11,120	9,050	9,127	9,176	9,424	9,525
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 11,120	\$ 9,050	\$ 9,127	\$ 9,176	\$ 9,424	\$ 9,525
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	102,753	75,107	85,148	71,304	77,715	75,538
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 102,753	\$ 75,107	\$ 85,148	\$ 71,304	\$ 77,715	\$ 75,538
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 155,724	\$ 127,728	\$ 139,719	\$ 128,267	\$ 137,023	\$ 137,492
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 155,724	\$ 127,728	\$ 139,719	\$ 128,267	\$ 137,023	\$ 137,492

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	1,000	800	200	25.00%	405	-	1,000	100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 1,000	\$ 800	\$ 200	25.00%	\$ 405	\$ -	\$ 1,000	100.00%
SUPPLIES & MATERIALS	\$ 5,000	\$ 5,000	\$ -	0.00%	\$ 170	\$ -	\$ 5,000	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	15,500	26,500	(11,000)	-41.51%	8,429	-	15,500	100.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 20,500	\$ 31,500	\$ (11,000)	-34.92%	\$ 8,599	\$ -	\$ 20,500	100.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 21,500	\$ 32,300	\$ (10,800)	-33.44%	\$ 9,004	\$ -	\$ 21,500	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 21,500	\$ 32,300	\$ (10,800)	-33.44%	\$ 9,004	\$ -	\$ 21,500	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	800	1,000	1,000	1,000	1,000	1,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
SUPPLIES & MATERIALS	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	26,500	15,500	15,500	15,500	15,500	15,500
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 31,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 32,300	\$ 21,500	\$ 21,500	\$ 21,500	\$ 21,500	\$ 21,500
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 32,300	\$ 21,500	\$ 21,500	\$ 21,500	\$ 21,500	\$ 21,500

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
PLANNING & ZONING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ 36,380	\$ -	\$ 36,380	100.00%	\$ -	\$ -	\$ 36,380	100.00%
GRAND TOTAL EXPENSE	\$ 36,380	\$ -	\$ 36,380	100.00%	\$ -	\$ -	\$ 36,380	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 201 STREET FUND
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
PLANNING & ZONING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 36,380	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ 36,380	\$ -	\$ -	\$ -	\$ -

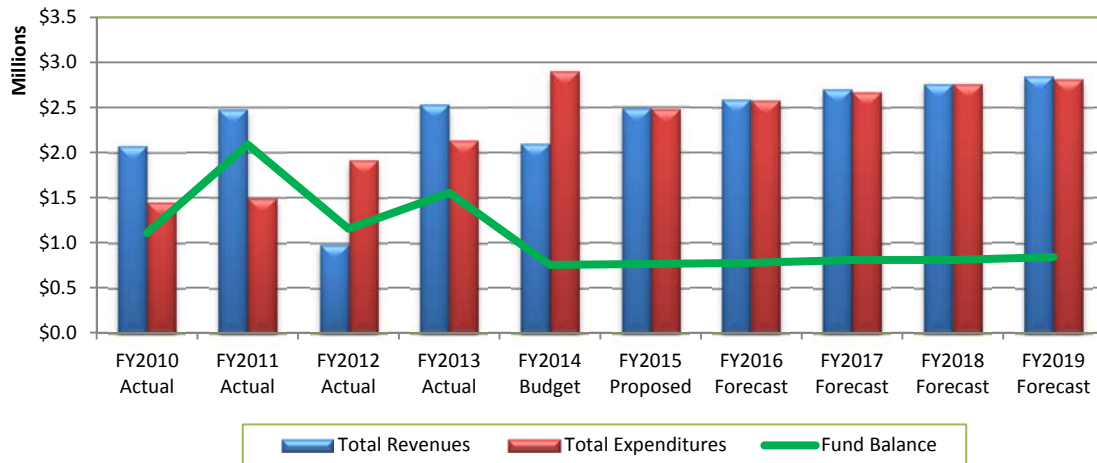
Police Fund (208)

The city's Police fund accounts for the income tax revenues committed to the support of the Police and law enforcement functions. In 2011, the fund received 75% of the total income tax collections, and the proportion was decreased to 25% in 2012. During 2013 and 2014, the fund received 58.5% and 41.5%, respectively. For 2015-2019, the allocations are projected to be as follows:

Year	Allocation
2015	54.10%
2016	55.00%
2017	56.10%
2018	55.80%
2019	56.25%

As illustrated in the below graphic, revenues exceeded expenditures in all years with the exception of 2012 and 2014. Due to the significant reduction in the allocation rate (75% to 25%), that balance was intentionally reduced in FY 2012. In 2014, revenues are below planned expenditures, but the trend reverses from 2015 and after. This has resulted in a projected declining carryover balance that stabilizes after 2014 at a between \$762-840 thousand.

**2010-2019 Police Fund Revenues,
Expenditures & Fund Balance**



Police Fund – Major Revenue Sources

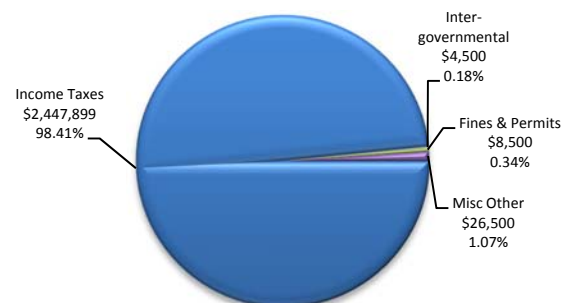
The city's Police fund revenue for operations comes from four major sources: (1) income taxes; (2) fines, licenses and permits; (3) Intergovernmental; and (4) miscellaneous other revenues.

The chart to the right indicates the relative composition of Police fund revenues. The largest component is clearly income taxes (98.41%).

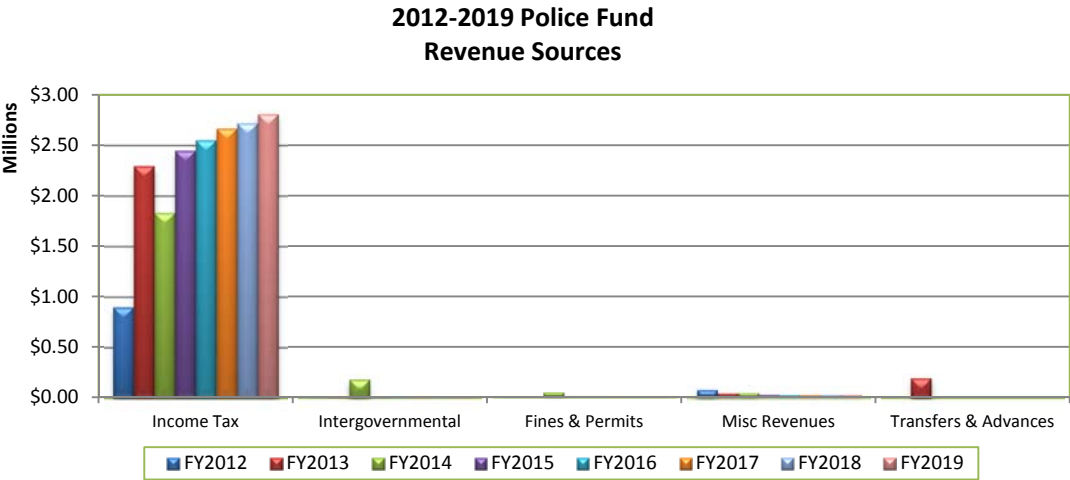
Income Taxes

Income taxes represent 98.41% of the \$2.49 million in projected FY 2015 total Police fund revenues. There are

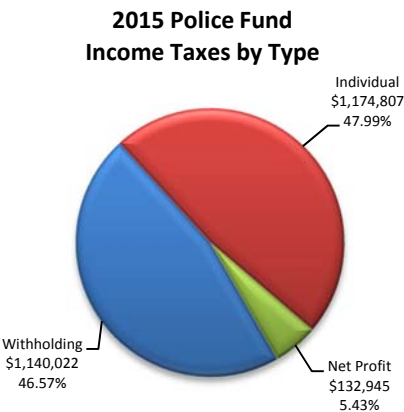
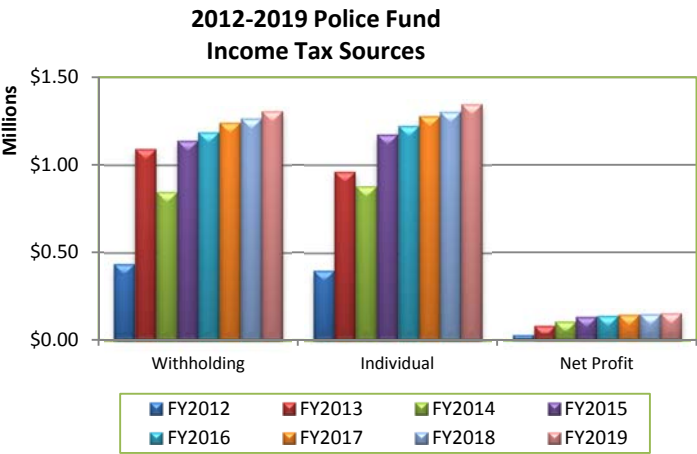
**2015 Revenue Budget
Police Fund - by Category**



three primary components of income taxes: (1) individual income tax; (2) business net profits tax; and (3) employee withholding tax. Due to the lack of income tax collection history, the projected allocation by type for 2012 and 2013 is based on the actual receipt breakdown. In 2014, more detail has become available which should serve to enhance our forecasting and projection development abilities.



Individual Income Tax – This component reflects the revenues paid by the residents either through quarterly estimates or with the filing of their return. The city currently assesses a 1.0% income tax on the earned income of its residents with no credit given for taxes paid to other municipalities. For 2015, the collection amount is projected to be \$1.17 million, a \$296.4 thousand (33.74%) increase from 2014.



Withholding Income Tax – This item represents taxes that local employers withhold for the employees and remit to the city, or non-local employers operating outside of the city limits who ‘courtesy withhold’ for their Pataskala resident employees and remit it to RITA on behalf of those employees. For FY 2015, this amounts to \$1.14 million, and is up by \$292.7 thousand (34.55%) from FY 2012.

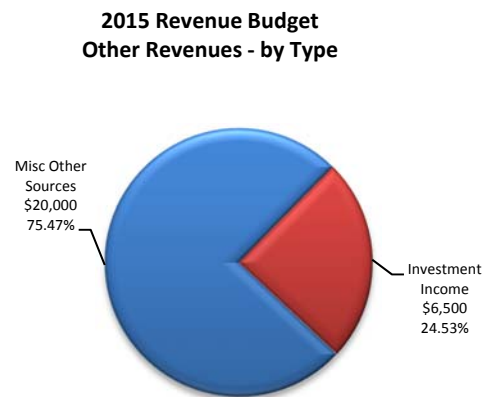
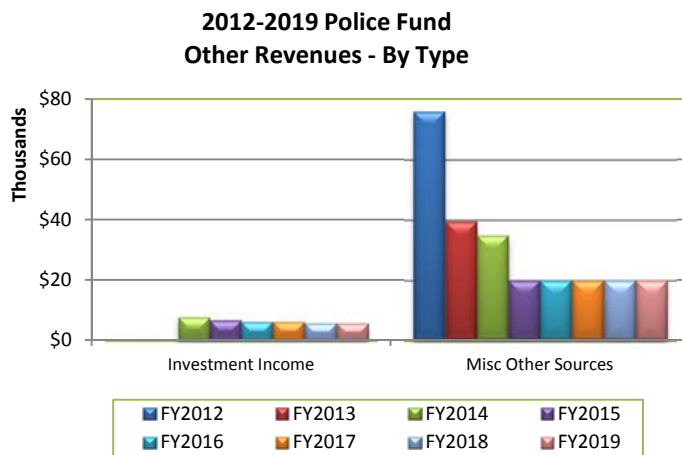
Business Net Profit Tax – This represents the tax on corporate net profits paid to the city by commercial operation based in the City of Pataskala. The city currently assesses a 1% tax on the net profits of business operating or based in the city. For fiscal year 2015, the city is projecting \$132.9 thousand which is a \$26.8 thousand (25.29%) increase over 2014.

Fines, Licenses & Permits

For FY 2015, revenue from fines and forfeitures is projected to be \$8.5 thousand, and represent 0.34% of total Police fund revenues. The city receives revenue from the \$35 immobilization fee as well as from penalties due to violations of the state's financial responsibility law. For 2015, a significant decrease of \$37.5 thousand (81.52%) has been included due to the higher than usual collections in 2014.

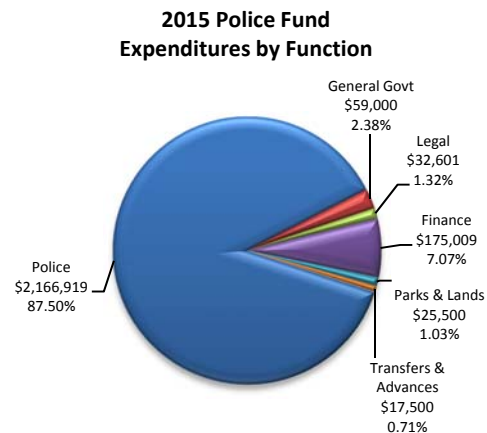
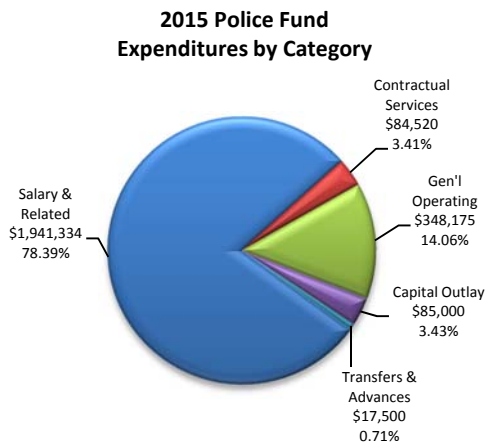
Other Sources

Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. The allocation of investment income from the commingled investment pool is reported here. These types of revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2015 this category is projected to be \$26.5 thousand, and represents 0.26% of total Police fund revenues. The total is down by \$16.0 thousand (37.65%) from FY 2014. This revenue category represents revenues generated by fingerprinting fees, sale of Police assets, refunds, reimbursements, etc.

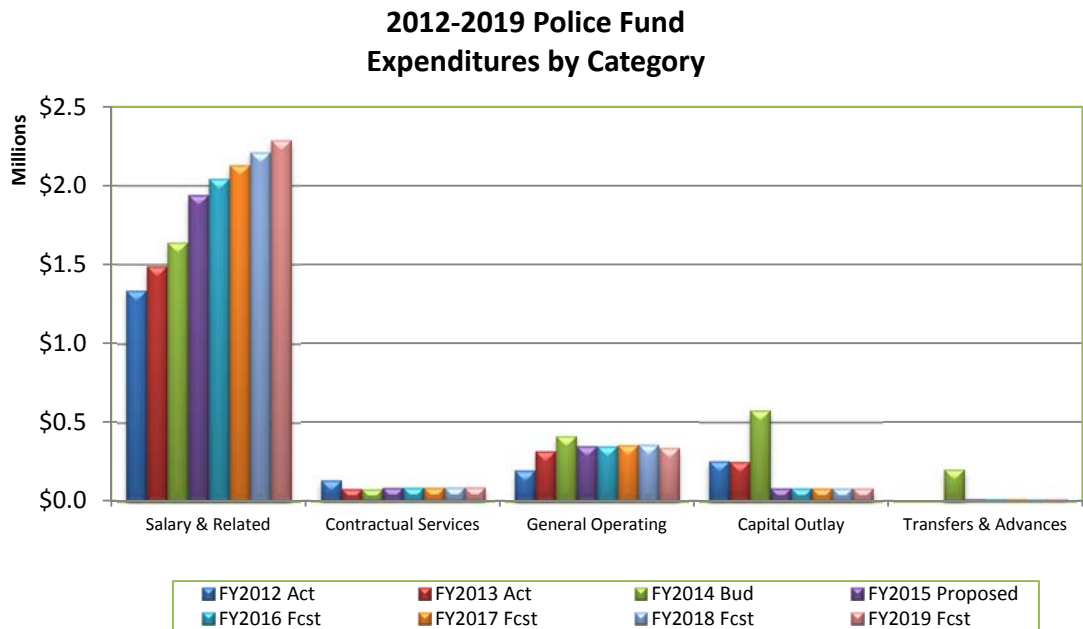


Police Fund – Expenditure Overview

The city's Police fund expenditure budget primarily consists of two major categories, with the largest categories being Salary & Related (78.39%) and General Operating (14.06%). The other three remaining categories account for approximately 7.5% of the total.



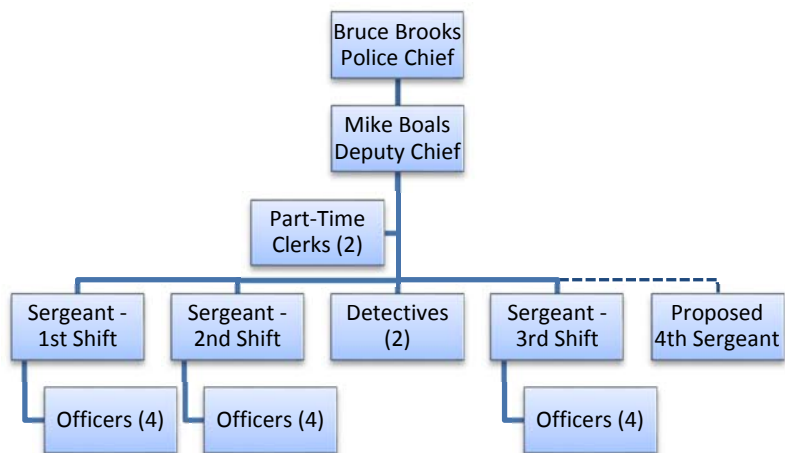
The Police fund has budgeted appropriations in six functional areas: (1) Police; (2) General Government; (3) Finance; (4) Legal; (5) Parks & Lands; and (6) Transfers & Advances. The Police function, however is the primary area, accounting for 87.5% of the total expense budget. Requested FY 2015 appropriations for this fund are \$2.48 million, and reflect a decrease of \$423.9 thousand (14.61%) from FY 2014.



The chart above illustrates the growth trends for each category since 2010. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period. The general operating and other remaining categories are stable over the same period.

Police

The primary responsibility of the Police Department is to provide law enforcement, protection of life and property and crime prevention to the City of Pataskala around the clock, 365 days a year. Authorized staffing in the department consists of a Chief, Deputy Chief, three (3) sergeants, two (2) detectives and twelve (12) full-time and three (3) part-time officers. All of the department’s expenses are accounted for in the Police fund other than those funded by grants.



Major Departmental Activities:

- Investigate crimes and process crime scenes.
- Provide public record services and requests for reports.
- Enforce traffic and criminal ordinances and Ohio laws.
- Assist in planning special events.

Proposed Goals & Objectives:

- Continue to provide a safe community for our residents, businesses and visitors, by dedicating more time to community policing. This approach will serve to develop and enhance our community relationships.
- Add a Detective Sergeant to our current staff. This will enhance our ability to handle major cases more efficiently.
- Maintain a vehicle replacement schedule to provide a safe environment for officers, and to ensure that we are able to respond to our calls for service. The 2015 budget proposal includes the purchase two (2) new cruisers – budgeted @ \$40,000 each (including equipment).
- As funding becomes available, we would like to make the space in the basement more usable, by establishing a set training and fitness space. The proposal for this was removed from the 2015 budget as presented.

Overall, this department is budgeted at \$2.07 million and is down by \$205.3 thousand (9.02%) when compared to the FY 2012 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ 1,488,826	\$ 1,566,510	\$ 1,865,162	\$ 298,652	19.06%
Contractual Services	36,187	11,892	11,970	78	0.66%
General Operating	185,655	290,568	204,787	(85,781)	-29.52%
Capital Outlay	154,390	362,177	85,000	(277,177)	-76.53%
Transfers & Advances	-	-	-	-	#DIV/0!
Total	\$ 1,865,058	\$ 2,231,147	\$ 2,166,919	\$ (64,228)	-2.88%

Salary & Related Salaries and wages are up by \$157.1 thousand (14.5%) due to the following: (1) proposed new sergeant position to be hired in 2015; (2) various employee step increases; and (3) 2.5% general wage scale increase factored in wage and benefit calculations. Taxes and insurance is up by \$19.7 thousand (3.86%) due to increased wages and expanded anticipated utilization of health insurance (employee versus family). Pension expense in 2015 is projected to be \$40.3 thousand higher than 2014 due to the increased wage-base.

Contractual Services The 2015 budget for contractual services is \$12.0 thousand and is unchanged from the 2014 budget.

General Operating This category is down by \$85.8 thousand (29.52%), and the decline is due to: (1) reduced transportation-related expenses (e.g., fuel, maintenance, etc.) based

upon current history (down \$50.4 thousand); (2) reduced utility estimates (e.g. gas, electric, etc.) to reflect actual usage (down \$12.3 thousand) and (3) network support budgeted in General Government function beginning in 2015 (down \$7.0 thousand).

Capital Outlay

This category is down by \$277.2 thousand (76.53%) due to reduced spending on new vehicles (down \$110.6 thousand) and one-time spending in 2014 for the construction of the MARCS communication tower (\$166.9 thousand). The 2015 expenditures include the following:

Project	Amount
2 – Replacement patrol vehicles	\$80,000
GRAND TOTAL	\$157,500

General Government

The appropriations and expenditures in this department represent an allocation of any general information technology and liability insurance expenses to the Police department. As the City Administrator does not have management responsibility for this department, no allocation of his wages is made to the fund. Overall, this department is budgeted at \$59.0 thousand, and is up by \$14.3 thousand (31.86%) when compared to the FY 2014 budget. The increase is due increased information technology support (up \$12.5 thousand), and anticipated premium rate increase on the city's liability insurance policy.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ 31,751	\$ 44,743	\$ 59,000	\$ 14,257	31.86%
General Operating	-	-	-	-	#DIV/0!
Total	\$ 31,751	\$ 44,743	\$ 59,000	\$ 14,257	31.86%

Contractual Services This category is up by \$14.3 thousand (31.86%) due primarily to increased information technology support services in FY 2015.

Court & Legal

The appropriations and expenditures in this department represent an allocation of the Law Director's wages and benefits to the Police department. Overall, this department is budgeted at \$32.6 thousand, and is up by \$1.0 thousand (2.93%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 31,672	\$ 32,601	\$ 929	2.93%
Contractual Services	-	-	-	-	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Total	\$ -	\$ 31,672	\$ 32,601	\$ 929	2.93%

Salary & Related

Salaries and wages are up by \$1.0 thousand (2.93%) due to the general wage scale increase incorporated into the wage calculations for 2015.

Finance

The appropriations and expenditures in this department represent an allocation of the Finance department staff expenses to the Police department. In addition, it reflects the expenses paid to the Regional Income Tax Agency (RITA) for processing the income tax collections and reporting, as well as any taxpayer refunds. Overall, this department is budgeted at \$80.5 thousand and is down by \$72.1 thousand (89.56%) when compared to the FY 2012 budget. The significant decline is due to the reduced allocation of income tax revenues (8% vs. 55%) in FY 2013.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 41,851	\$ 43,571	\$ 1,720	4.11%
Contractual Services	5,992	14,665	9,050	(5,615)	-38.29%
General Operating	113,216	96,543	122,388	25,845	26.77%
Capital Outlay	5,423	-	-	-	#DIV/0!
Total	\$ 124,631	\$ 153,059	\$ 175,009	\$ 21,950	14.34%

Salary & Related

This category is up by \$1.7 thousand (4.11%) due to the general wage increase incorporated into the wage and benefit calculations.

Contractual Services

This category is down by \$5.6 thousand (38.29%) due to reduced audit fees and accounting system maintenance fees.

General Operating

This category is up by \$25.8 thousand (26.91%), and is due to increased collection fees based on increased income tax collections in 2015.

Parks, Lands & Municipal Facilities

The appropriations and expenditures in this department represent the costs spent to maintain and enhance the Police department facility at the old Town Hall. It includes the associated utilities (e.g., gas, electric, water/sewer, etc.), as well as any contractual services required for such maintenance. Overall, this department is budgeted at \$25.5 thousand, and is down by \$216.2 thousand (89.45%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contractual Services	3,564	4,120	4,500	380	9.22%
General Operating	17,506	23,770	21,000	(2,770)	-11.65%
Capital Outlay	92,249	213,772	-	(213,772)	-100.00%
Total	\$ 113,319	\$ 241,662	\$ 25,500	\$ (216,162)	-89.45%

General Operating This category is down by \$11 thousand (34.92%) when compared to FY 2014 budget. The decrease is due to revised projected utility costs for the facilities based upon 2014 experience.

Capital Outlay This category is down by \$213.8 thousand (100%) when compared to FY 2014 budget. The decrease is due to planned improvements to the basement and the installation of a new slate roof in 2014 not in 2015 budget.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this department is budgeted at \$17.5 thousand and is down by \$1880.6 thousand (91.17%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Transfers & Advances	\$ -	\$ 198,133	\$ 17,500	\$ (180,633)	-91.17%
Total	<u>\$ -</u>	<u>\$ 198,133</u>	<u>\$ 17,500</u>	<u>\$ (180,633)</u>	<u>-91.17%</u>

Transfers & Advances The proposed spending in this category is to provide funding for debt service on the LGIF loan for the MARCS tower. Below is the listing of transfers and advances from the Police fund and the receiving funds:

Transfers: **\$17,500**

Debt Service Fund (401) \$17,500

Advances: **\$0**

No advances planned

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
208 - POLICE FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 1,104,970	\$ 2,087,236	\$ 1,153,893	\$ 1,553,383	\$ 752,082	\$ 762,952	\$ 774,225	\$ 807,548	\$ 807,024
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	2,440,635	898,809	2,295,099	1,831,850	2,447,899	2,550,832	2,666,888	2,718,940	2,809,385
Income Taxes	2,440,635	898,809	2,295,099	1,831,850	2,447,899	2,550,832	2,666,888	2,718,940	2,809,385
Total Taxes	\$ 2,440,635	\$ 898,809	\$ 2,295,099	\$ 1,831,850	\$ 2,447,899	\$ 2,550,832	\$ 2,666,888	\$ 2,718,940	\$ 2,809,385
Intergovernmental	\$ 11,572	\$ 2,631	\$ 5,034	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
State Shared Taxes & Permits	-	-	-	4,500	-	-	-	-	-
Grants & Loans	-	-	-	174,265	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 11,572	\$ 2,631	\$ 5,034	\$ 178,765	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ 2,450	\$ 1,120	\$ 735	\$ 40,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Fines & Forfeitures	522	4,985	6,173	6,000	6,000	6,000	6,000	6,000	6,000
Building, Licenses & Permits	2,972	6,105	6,908	46,000	8,500	8,500	8,500	8,500	8,500
Total Fines, Licenses & Permits	\$ 2,972	\$ 6,105	\$ 6,908	\$ 46,000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Other Sources	\$ -	\$ -	\$ -	\$ 7,500	\$ 6,500	\$ 6,000	\$ 6,000	\$ 5,500	\$ 5,500
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	21,185	76,023	39,531	35,000	20,000	20,000	20,000	20,000	20,000
Other Income	21,185	76,023	39,531	42,500	26,500	26,000	26,000	25,500	25,500
Total Other Sources	\$ 21,185	\$ 76,023	\$ 39,531	\$ 42,500	\$ 26,500	\$ 26,000	\$ 26,000	\$ 25,500	\$ 25,500
Transfers	\$ -	\$ -	\$ 187,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	187,678	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ 187,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 2,476,364	\$ 983,568	\$ 2,534,249	\$ 2,099,115	\$ 2,487,399	\$ 2,589,832	\$ 2,705,888	\$ 2,757,440	\$ 2,847,885
EXPENDITURES									
Salary & Related	\$ 752,227	\$ 932,713	\$ 1,045,436	\$ 1,139,542	\$ 1,299,282	\$ 1,362,446	\$ 1,406,545	\$ 1,446,231	\$ 1,481,875
Salaries & Wages	340,702	401,627	443,389	500,491	642,052	681,464	723,719	764,782	806,909
Benefits	1,092,929	1,334,341	1,488,826	1,640,033	1,941,334	2,043,910	2,130,264	2,211,013	2,288,784
Total Salary & Related	\$ 1,092,929	\$ 1,334,341	\$ 1,488,826	\$ 1,640,033	\$ 1,941,334	\$ 2,043,910	\$ 2,130,264	\$ 2,211,013	\$ 2,288,784
Contractual Services	\$ 186,846	\$ 131,271	\$ 77,494	\$ 75,420	\$ 84,520	\$ 85,127	\$ 85,676	\$ 86,424	\$ 87,025
General Operating	182,736	195,234	316,377	410,881	348,175	347,022	354,125	358,027	337,063
Capital Outlay	31,588	256,065	252,062	575,949	85,000	85,000	85,000	85,000	85,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	198,133	17,500	17,500	17,500	17,500	17,500
Grand Total Expenditures	\$ 1,494,099	\$ 1,916,911	\$ 2,134,759	\$ 2,900,416	\$ 2,476,529	\$ 2,578,559	\$ 2,672,565	\$ 2,757,964	\$ 2,815,372
Ending Fund Balance	\$ 2,087,236	\$ 1,153,893	\$ 1,553,383	\$ 752,082	\$ 762,952	\$ 774,225	\$ 807,548	\$ 807,024	\$ 839,537
Fund Balance as % of Expenditures	139.70%	60.20%	72.77%	25.93%	30.81%	30.03%	30.22%	29.26%	29.82%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 1,299,282	\$ 1,139,542	\$ 159,740	14.02%	\$ 901,760	\$ 1,045,436	\$ 253,846	24.28%
TAXES & INSURANCE	363,389	252,603	110,786	43.86%	221,892	-	363,389	100.00%
PENSION	244,913	204,348	40,565	19.85%	179,898	434,200	(189,287)	-43.59%
EMPLOYEE BENEFITS	33,750	43,540	(9,790)	-22.49%	5,551	9,189	24,561	267.27%
TOTAL SALARY & RELATED	\$ 1,941,334	\$ 1,640,033	\$ 301,301	18.37%	\$ 1,309,100	\$ 1,488,826	\$ 452,508	30.39%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	9,050	14,665	(5,615)	-38.29%	12,945	5,992	3,058	51.05%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	46,000	43,863	2,137	4.87%	42,489	35,315	10,685	30.25%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	29,470	16,892	12,578	74.46%	6,365	36,187	(6,717)	-18.56%
TOTAL CONTRACTUAL SERVICES	\$ 84,520	\$ 75,420	\$ 9,100	12.07%	\$ 61,799	\$ 77,494	\$ 7,026	9.07%
SUPPLIES & MATERIALS	\$ 14,800	\$ 17,877	\$ (3,077)	-17.21%	\$ 6,568	\$ 17,960	\$ (3,160)	-17.59%
TRANSPORTATION	97,500	147,953	(50,453)	-34.10%	84,376	113,142	(15,642)	-13.83%
LAW ENFORCEMENT	24,950	29,900	(4,950)	-16.56%	14,851	31,900	(6,950)	-21.79%
EQUIPMENT	39,287	41,787	(2,500)	-5.98%	31,942	5,593	33,694	602.43%
UTILITIES	32,500	54,571	(22,071)	-40.44%	25,383	28,823	3,677	12.76%
TAX-RELATED	122,388	96,543	25,845	26.77%	76,880	113,216	9,172	8.10%
MISCELLANEOUS OPERATING	16,750	22,250	(5,500)	-24.72%	6,311	5,743	11,007	191.66%
TOTAL GENERAL OPERATING	\$ 348,175	\$ 410,881	\$ (62,706)	-15.26%	\$ 246,311	\$ 316,377	\$ 31,798	10.05%
EQUIPMENT	\$ 5,000	\$ 171,577	\$ (166,577)	-97.09%	\$ 170,140	\$ 19,813	\$ (14,813)	-74.76%
FACILITIES	-	113,000	(113,000)	-100.00%	-	-	-	0.00%
ROLLING STOCK	80,000	190,600	(110,600)	-58.03%	185,796	140,000	(60,000)	-42.86%
CAPITAL PROJECTS	-	100,772	(100,772)	-100.00%	69,741	92,249	(92,249)	-100.00%
TOTAL CAPITAL OUTLAY	\$ 85,000	\$ 575,949	\$ (490,949)	-85.24%	\$ 425,677	\$ 252,062	\$ (167,062)	-66.28%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,459,029	\$ 2,702,283	\$ (243,254)	-9.00%	\$ 2,042,887	\$ 2,134,759	\$ 324,270	15.19%
TOTAL TRANSFERS & ADVANCES	\$ 17,500	\$ 198,133	\$ (180,633)	-91.17%	\$ -	\$ -	\$ 17,500	100.00%
GRAND TOTAL EXPENSE	\$ 2,476,529	\$ 2,900,416	\$ (423,887)	-14.61%	\$ 2,042,887	\$ 2,134,759	\$ 341,770	16.01%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 1,139,542	\$ 1,299,282	\$ 1,362,446	\$ 1,406,545	\$ 1,446,231	\$ 1,481,875
TAXES & INSURANCE	252,603	363,389	392,335	426,154	459,588	495,942
PENSION	204,348	244,913	257,129	265,565	273,194	279,967
EMPLOYEE BENEFITS	43,540	33,750	32,000	32,000	32,000	31,000
TOTAL SALARY & RELATED	\$ 1,640,033	\$ 1,941,334	\$ 2,043,910	\$ 2,130,264	\$ 2,211,013	\$ 2,288,784
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	14,665	9,050	9,127	9,176	9,424	9,525
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	43,863	46,000	46,500	47,000	47,500	48,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	16,892	29,470	29,500	29,500	29,500	29,500
TOTAL CONTRACTUAL SERVICES	\$ 75,420	\$ 84,520	\$ 85,127	\$ 85,676	\$ 86,424	\$ 87,025
SUPPLIES & MATERIALS	\$ 17,877	\$ 14,800	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300
TRANSPORTATION	147,953	97,500	98,500	99,500	100,500	101,500
LAW ENFORCEMENT	29,900	24,950	24,950	24,950	24,950	24,950
EQUIPMENT	41,787	39,287	39,287	39,287	39,287	12,500
UTILITIES	54,571	32,500	32,700	33,000	33,300	33,600
TAX-RELATED	96,543	122,388	127,535	133,338	135,940	140,463
MISCELLANEOUS OPERATING	22,250	16,750	16,750	16,750	16,750	16,750
TOTAL GENERAL OPERATING	\$ 410,881	\$ 348,175	\$ 347,022	\$ 354,125	\$ 358,027	\$ 337,063
EQUIPMENT	\$ 171,577	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
FACILITIES	113,000	-	-	-	-	-
ROLLING STOCK	190,600	80,000	80,000	80,000	80,000	80,000
CAPITAL PROJECTS	100,772	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 575,949	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,702,283	\$ 2,459,029	\$ 2,561,059	\$ 2,655,065	\$ 2,740,464	\$ 2,797,872
TOTAL TRANSFERS & ADVANCES	\$ 198,133	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
GRAND TOTAL EXPENSE	\$ 2,900,416	\$ 2,476,529	\$ 2,578,559	\$ 2,672,565	\$ 2,757,964	\$ 2,815,372

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND

FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	41,500	39,743	1,757	4.42%	39,419	31,751	9,749	30.70%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	17,500	5,000	12,500	250.00%	203	-	17,500	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 59,000	\$ 44,743	\$ 14,257	31.86%	\$ 39,623	\$ 31,751	\$ 27,249	85.82%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 59,000	\$ 44,743	\$ 14,257	31.86%	\$ 39,623	\$ 31,751	\$ 27,249	85.82%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 59,000	\$ 44,743	\$ 14,257	31.86%	\$ 39,623	\$ 31,751	\$ 27,249	85.82%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND

FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	-	-	-	-	-	-
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	39,743	41,500	42,000	42,500	43,000	43,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	5,000	17,500	17,500	17,500	17,500	17,500
TOTAL CONTRACTUAL SERVICES	\$ 44,743	\$ 59,000	\$ 59,500	\$ 60,000	\$ 60,500	\$ 61,000
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 44,743	\$ 59,000	\$ 59,500	\$ 60,000	\$ 60,500	\$ 61,000
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 44,743	\$ 59,000	\$ 59,500	\$ 60,000	\$ 60,500	\$ 61,000

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND
FUNCTION: 200 LEGAL

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 27,339	\$ 26,487	\$ 852	3.22%	\$ 20,490	\$ -	\$ 27,339	100.00%
TAXES & INSURANCE	1,435	1,441	(6)	-0.42%	880	-	1,435	100.00%
PENSION	3,827	3,744	83	2.22%	2,706	-	3,827	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 32,601	\$ 31,672	\$ 929	2.93%	\$ 24,075	\$ -	\$ 32,601	100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 32,601	\$ 31,672	\$ 929	2.93%	\$ 24,075	\$ -	\$ 32,601	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 32,601	\$ 31,672	\$ 929	2.93%	\$ 24,075	\$ -	\$ 32,601	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND

FUNCTION: 200 LEGAL

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 26,487	\$ 27,339	\$ 28,022	\$ 29,562	\$ 30,301	\$ 31,968
TAXES & INSURANCE	1,441	1,435	1,471	1,552	1,590	1,679
PENSION	3,744	3,827	3,923	4,139	4,242	4,476
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 31,672	\$ 32,601	\$ 33,416	\$ 35,253	\$ 36,133	\$ 38,123
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 31,672	\$ 32,601	\$ 33,416	\$ 35,253	\$ 36,133	\$ 38,123
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 31,672	\$ 32,601	\$ 33,416	\$ 35,253	\$ 36,133	\$ 38,123

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND
FUNCTION: 300 POLICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 1,240,136	\$ 1,083,054	\$ 157,082	14.50%	\$ 857,801	\$ 1,045,436	\$ 194,700	18.62%
TAXES & INSURANCE	354,626	243,583	111,043	45.59%	219,936	-	354,626	100.00%
PENSION	236,650	196,333	40,317	20.54%	174,805	434,200	(197,550)	-45.50%
EMPLOYEE BENEFITS	33,750	43,540	(9,790)	-22.49%	5,551	9,189	24,561	267.27%
TOTAL SALARY & RELATED	\$ 1,865,162	\$ 1,566,510	\$ 298,652	19.06%	\$ 1,258,092	\$ 1,488,826	\$ 376,336	25.28%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	11,970	11,892	78	0.66%	6,161	36,187	(24,217)	-66.92%
TOTAL CONTRACTUAL SERVICES	\$ 11,970	\$ 11,892	\$ 78	0.66%	\$ 6,161	\$ 36,187	\$ (24,217)	-66.92%
SUPPLIES & MATERIALS	\$ 11,300	\$ 14,377	\$ (3,077)	-21.40%	\$ 5,205	\$ 17,960	\$ (6,660)	-37.08%
TRANSPORTATION	97,500	147,953	(50,453)	-34.10%	84,376	113,142	(15,642)	-13.83%
LAW ENFORCEMENT	24,950	29,900	(4,950)	-16.56%	14,851	31,900	(6,950)	-21.79%
EQUIPMENT	39,287	41,787	(2,500)	-5.98%	31,942	5,593	33,694	602.43%
UTILITIES	15,000	34,301	(19,301)	-56.27%	13,500	11,317	3,683	32.55%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	16,750	22,250	(5,500)	-24.72%	6,311	5,743	11,007	191.66%
TOTAL GENERAL OPERATING	\$ 204,787	\$ 290,568	\$ (85,781)	-29.52%	\$ 156,186	\$ 185,655	\$ 19,132	10.31%
EQUIPMENT	\$ 5,000	\$ 171,577	\$ (166,577)	-97.09%	\$ 170,140	\$ 14,390	\$ (9,390)	-65.25%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	80,000	190,600	(110,600)	-58.03%	185,796	140,000	(60,000)	-42.86%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 85,000	\$ 362,177	\$ (277,177)	-76.53%	\$ 355,936	\$ 154,390	\$ (69,390)	-44.94%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,166,919	\$ 2,231,147	\$ (64,228)	-2.88%	\$ 1,776,375	\$ 1,865,058	\$ 301,861	16.19%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 2,166,919	\$ 2,231,147	\$ (64,228)	-2.88%	\$ 1,776,375	\$ 1,865,058	\$ 301,861	16.19%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND
FUNCTION: 300 POLICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 1,083,054	\$ 1,240,136	\$ 1,301,465	\$ 1,342,573	\$ 1,380,274	\$ 1,412,681
TAXES & INSURANCE	243,583	354,626	382,976	416,026	448,745	484,255
PENSION	196,333	236,650	248,609	256,625	263,977	270,296
EMPLOYEE BENEFITS	43,540	33,750	32,000	32,000	32,000	31,000
TOTAL SALARY & RELATED	\$ 1,566,510	\$ 1,865,162	\$ 1,965,050	\$ 2,047,224	\$ 2,124,996	\$ 2,198,232
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	11,892	11,970	12,000	12,000	12,000	12,000
TOTAL CONTRACTUAL SERVICES	\$ 11,892	\$ 11,970	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
SUPPLIES & MATERIALS	\$ 14,377	\$ 11,300	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
TRANSPORTATION	147,953	97,500	98,500	99,500	100,500	101,500
LAW ENFORCEMENT	29,900	24,950	24,950	24,950	24,950	24,950
EQUIPMENT	41,787	39,287	39,287	39,287	39,287	12,500
UTILITIES	34,301	15,000	15,000	15,000	15,000	15,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	22,250	16,750	16,750	16,750	16,750	16,750
TOTAL GENERAL OPERATING	\$ 290,568	\$ 204,787	\$ 198,287	\$ 199,287	\$ 200,287	\$ 174,500
EQUIPMENT	\$ 171,577	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	190,600	80,000	80,000	80,000	80,000	80,000
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 362,177	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,231,147	\$ 2,166,919	\$ 2,260,337	\$ 2,343,511	\$ 2,422,283	\$ 2,469,732
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,231,147	\$ 2,166,919	\$ 2,260,337	\$ 2,343,511	\$ 2,422,283	\$ 2,469,732

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND
FUNCTION: 500 FINANCE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 31,807	\$ 30,001	\$ 1,806	6.02%	\$ 23,470	\$ -	\$ 31,807	100.00%
TAXES & INSURANCE	7,328	7,579	(251)	-3.31%	1,076	-	7,328	100.00%
PENSION	4,436	4,271	165	3.86%	2,388	-	4,436	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 43,571	\$ 41,851	\$ 1,720	4.11%	\$ 26,933	\$ -	\$ 43,571	100.00%
GOVERNMENTAL SERVICES								
FINANCIAL & LEGAL	9,050	14,665	(5,615)	-38.29%	12,945	5,992	3,058	51.05%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 9,050	\$ 14,665	\$ (5,615)	-38.29%	\$ 12,945	\$ 5,992	\$ 3,058	51.05%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	122,388	96,543	25,845	26.77%	76,880	113,216	9,172	8.10%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 122,388	\$ 96,543	\$ 25,845	26.77%	\$ 76,880	\$ 113,216	\$ 9,172	8.10%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 5,423	\$ (5,423)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 5,423	\$ (5,423)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 175,009	\$ 153,059	\$ 21,950	14.34%	\$ 116,758	\$ 124,631	\$ 50,378	40.42%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 175,009	\$ 153,059	\$ 21,950	14.34%	\$ 116,758	\$ 124,631	\$ 50,378	40.42%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND

FUNCTION: 500 FINANCE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 30,001	\$ 31,807	\$ 32,959	\$ 34,410	\$ 35,656	\$ 37,226
TAXES & INSURANCE	7,579	7,328	7,888	8,576	9,253	10,008
PENSION	4,271	4,436	4,597	4,801	4,975	5,195
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 41,851	\$ 43,571	\$ 45,444	\$ 47,787	\$ 49,884	\$ 52,429
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	14,665	9,050	9,127	9,176	9,424	9,525
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 14,665	\$ 9,050	\$ 9,127	\$ 9,176	\$ 9,424	\$ 9,525
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	96,543	122,388	127,535	133,338	135,940	140,463
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 96,543	\$ 122,388	\$ 127,535	\$ 133,338	\$ 135,940	\$ 140,463
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 153,059	\$ 175,009	\$ 182,106	\$ 190,301	\$ 195,248	\$ 202,417
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 153,059	\$ 175,009	\$ 182,106	\$ 190,301	\$ 195,248	\$ 202,417

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	4,500	4,120	380	9.22%	3,070	3,564	936	26.26%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 4,500	\$ 4,120	\$ 380	9.22%	\$ 3,070	\$ 3,564	\$ 936	26.26%
SUPPLIES & MATERIALS	\$ 3,500	\$ 3,500	\$ -	0.00%	\$ 1,363	\$ -	\$ 3,500	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	17,500	20,270	(2,770)	-13.67%	11,883	17,506	(6)	-0.03%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 21,000	\$ 23,770	\$ (2,770)	-11.65%	\$ 13,245	\$ 17,506	\$ 3,494	19.96%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	113,000	(113,000)	-100.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	100,772	(100,772)	-100.00%	69,741	92,249	(92,249)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 213,772	\$ (213,772)	-100.00%	\$ 69,741	\$ 92,249	\$ (92,249)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 25,500	\$ 241,662	\$ (216,162)	-89.45%	\$ 86,057	\$ 113,319	\$ (87,819)	-77.50%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 25,500	\$ 241,662	\$ (216,162)	-89.45%	\$ 86,057	\$ 113,319	\$ (87,819)	-77.50%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	4,120	4,500	4,500	4,500	4,500	4,500
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 4,120	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
SUPPLIES & MATERIALS	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	20,270	17,500	17,700	18,000	18,300	18,600
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 23,770	\$ 21,000	\$ 21,200	\$ 21,500	\$ 21,800	\$ 22,100
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	113,000	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	100,772	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 213,772	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 241,662	\$ 25,500	\$ 25,700	\$ 26,000	\$ 26,300	\$ 26,600
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 241,662	\$ 25,500	\$ 25,700	\$ 26,000	\$ 26,300	\$ 26,600

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ 17,500	\$ 198,133	\$ (180,633)	-91.17%	\$ -	\$ -	\$ 17,500	100.00%
GRAND TOTAL EXPENSE	\$ 17,500	\$ 198,133	\$ (180,633)	-91.17%	\$ -	\$ -	\$ 17,500	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 208 POLICE FUND
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 198,133	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
GRAND TOTAL EXPENSE	\$ 198,133	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500

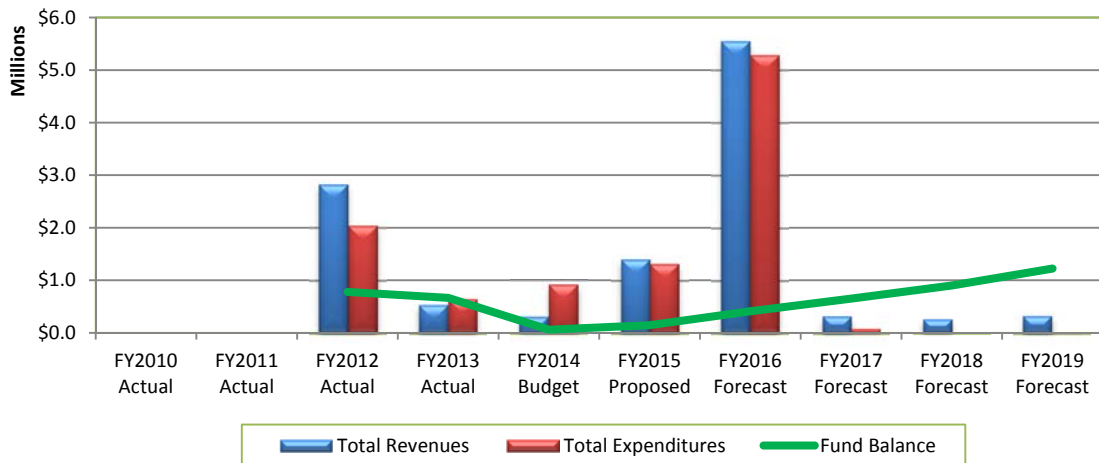
Capital Improvements Fund (301)

The city's Capital Improvements fund is a capital projects fund created for the purpose providing funding for large scale projects and capital equipment acquisition. Funding from these projects comes primarily from income tax revenues. In 2011, the fund received no allocation, and the proportion was increased to 55% in 2012. During 2013 and 2014, the fund received 6.75% and 7.0%, respectively. For 2015-2019, the allocations are projected to be as follows:

Year	Allocation
2015	0.00%
2016	2.50%
2017	2.50%
2018	1.00%
2019	2.50%

As illustrated in the below graphic, this fund was new to the city in 2012. In 2012 revenues exceeded expenditures; however the expenses associated with those revenues were expended in 2013 and 2014. Due to the low income tax allocation (0-2.5%), interfund transfers from the General fund (101) has been planned to provide funding for additional capital spending.

2010-2019 Capital Improvements Fund Revenues, Expenditures & Fund Balance



Capital Improvements Fund – Major Revenue Sources

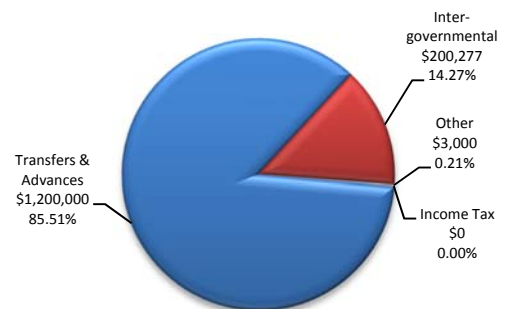
In 2015, the city's Capital Improvements fund revenue for operations comes from three sources: (1) Intergovernmental; (2) Other Sources; and (3) Transfers & Advances.

The chart to the right indicates the relative composition of Capital Improvements fund revenues. The largest component is clearly Transfers & Advances (85.51%).

Income Taxes

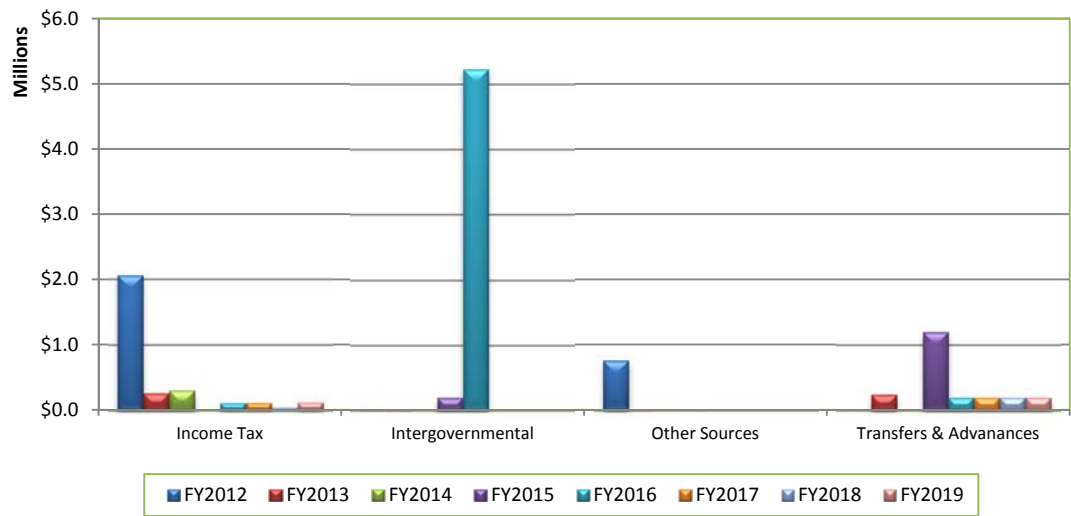
Income taxes represent 0% of the \$1.4 million in projected FY 2015 total Capital Improvement fund revenues. There

**2015 Revenue Budget
Capital Improvements Fund - by Category**



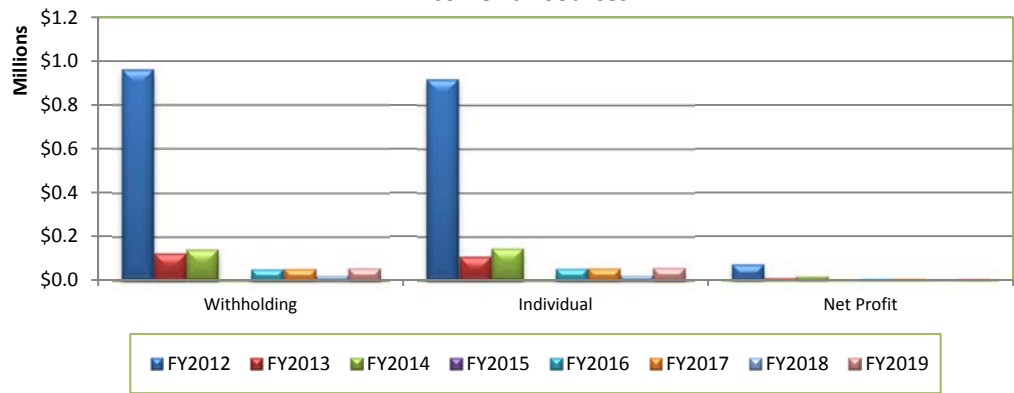
are three primary components of income taxes: (1) individual income tax; (2) business net profits tax; and (3) employee withholding tax. Due to the lack of income tax collection history, the projected allocation by type for 2012 and 2013 is based on the actual receipt breakdown. In 2014, more detail has become available which should serve to enhance our forecasting and projection development abilities.

2012-2019 Capital Improvements Fund
Revenue Sources



Individual Income Tax – This component reflects the revenues paid by the residents either through quarterly estimates or with the filing of their return. The city currently assesses a 1.0% income tax on the earned income of its residents, with no credit given for taxes paid to other municipalities. For 2015, the collection amount is projected to be \$0, a \$148.1 thousand (100%) decrease from 2014.

2012-2019 Capital Improvements Fund
Income Tax Sources

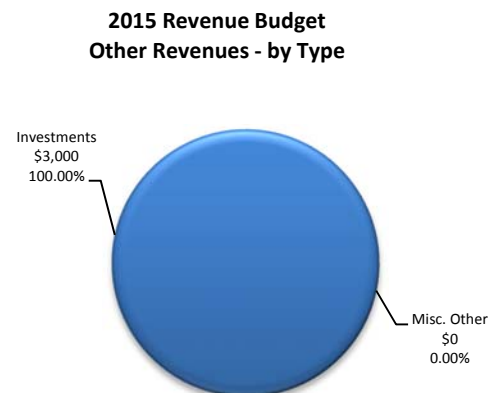
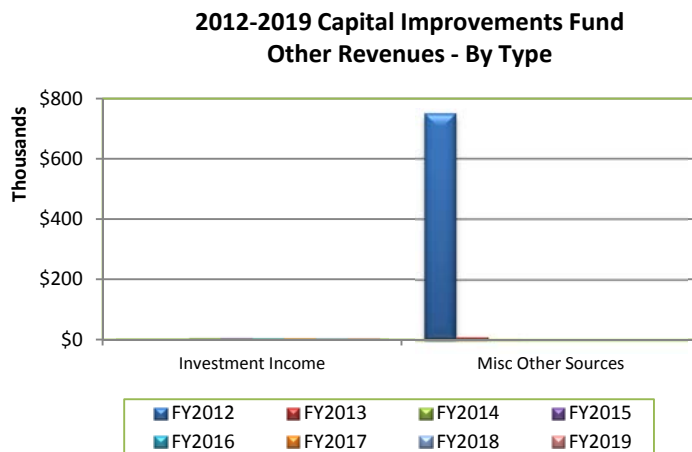


Withholding Income Tax – This item represents taxes that local employers withhold for the employees and remit to the city, or non-local employers operating outside of the city limits who ‘courtesy withhold’ for their Pataskala resident employees and remit it to RITA on behalf of those employees. For FY 2013, this amounts to \$0 thousand, and is down by \$142.9 thousand (100%) from FY 2014.

Business Net Profit Tax – This represents the tax on corporate net profits paid to the city by commercial operation based in the City of Pataskala. The city currently assesses a 1% tax on the net profits of business operating or based in the city. For fiscal year 2015, the city is projecting \$0 thousand, which is a \$17.9 thousand (100%) decrease over 2014.

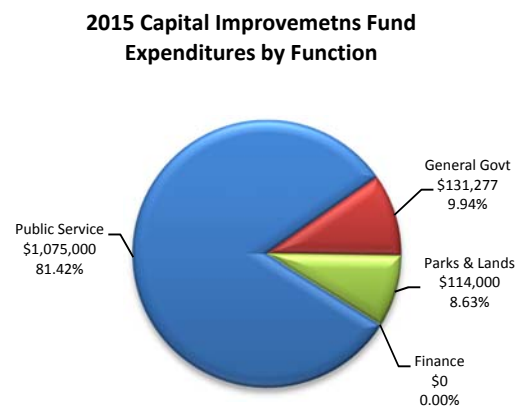
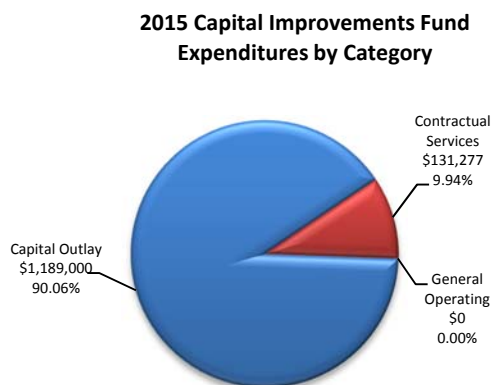
Other Sources

Other Sources is a 'catch-all' revenue category in which to collect and report revenues not reported elsewhere in this report. The allocation of investment income from the commingled investment pool is reported here. These types of revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2015 this category is projected to be \$3.0 thousand, and represents 0.21% of total Capital Improvement fund revenues. The total is down by \$1.5 thousand (33.33%) from FY 2014. This revenue category represents revenues generated by miscellaneous sources, including investments.



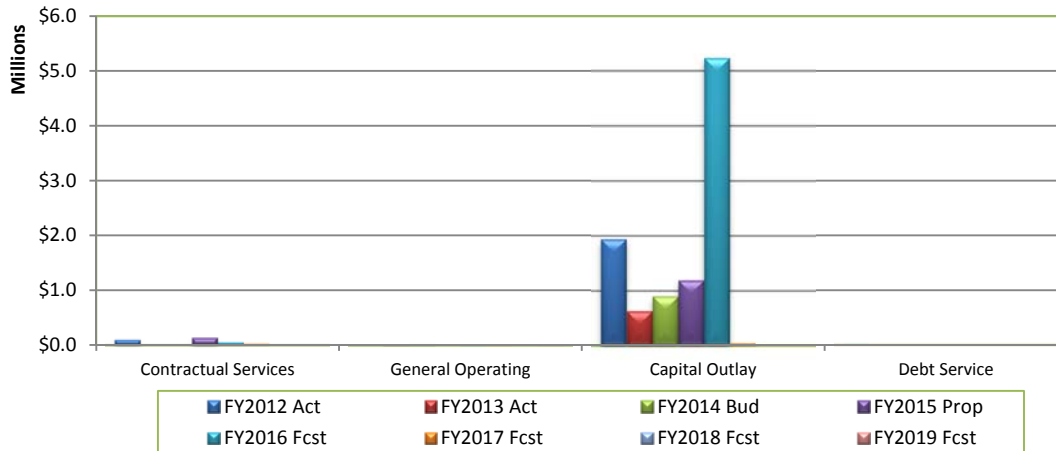
Capital Improvements Fund – Expenditure Overview

The city's Capital Improvements fund expenditure budget consists of two major categories, the largest category being Capital Outlay (90.06%). The other remaining category, Contractual Services, accounts for approximately 10% of the total.



The Capital Improvements fund has budgeted appropriations for 2015 in: (1) Public Service; (2) General Government; and (3) Parks, Lands & Municipal Facilities. Please note that nothing has been appropriated in the Finance budgetary division, as there will be no tax collection fees assessed. Requested FY 2015 appropriations for this fund are \$1.32 million, and reflect a decrease of \$401.5 thousand (43.7%) from FY 2014.

**2012-2019 Capital Improvements Fund
Expenditures by Category**



As this fund was new to the city in 2012, no spending took place prior to 2012. In 2012, \$750 thousand of BAN proceeds were credited to this fund along with 55% of the income tax revenues. This permitted a large number of RAMP (Roadway Asset Management Plan) projects to be undertaken. The 2015 budgeted spending represents the local contribution to the phase II Mink Street improvements (\$1.2 million) and several park-related improvements (\$114 thousand). Due to the significantly reduced amount of income tax revenues projected to be credited to the fund in 2015-2019, an interfund transfer of \$200 thousand per year is planned to provide funding for proposed projects and other capital spending during that period of time.

Public Service

Proposed spending in the Public Service function is for the local contribution to the Mink Street – phase II construction costs. The engineering costs have been budgeted in the General Government function. Overall, this department is budgeted at \$1.08 million, and is down by \$175.9 thousand (19.57%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contractual Services	-	-	-	-	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Capital Outlay	629,542	899,068	1,075,000	175,932	19.57%
Total	\$ 629,542	\$ 899,068	\$ 1,075,000	\$ 175,932	19.57%

Capital Outlay

This category is down by \$175.9 million (19.57%) due to reduced spending on infrastructure projects. The 2015 expenditures include the following:

Project	Amount
Mink Street – Phase II improvements. The total project cost is projected to be \$6.05 million. The remaining \$4.85 million balance to be funded by Street (201) fund (\$166.8 thousand), and a MORPC-attributable grant (\$4.69 million)	\$1,075,000
GRAND TOTAL	\$1,075,000

General Government

The appropriations and expenditures in this department represent an allocation of any engineering-related expenses. Overall, this department is budgeted at \$131.3 thousand, and is up by 100% when compared to the FY 2014 budget. The increase is due increased project-related engineering design and inspection services.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ 131,277	\$ 131,277	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Total	\$ -	\$ -	\$ 131,277	\$ 131,277	#DIV/0!

Contractual Services This category is budgeted at \$131.3 thousand, and includes: \$125.3 thousand for the Mink Street – phase II engineering/inspection expenses; and \$6.0 thousand for the local match on the SRTS grant.

Finance

The appropriations and expenditures in this department are used to pay the Regional Income Tax Agency (RITA) the 3% fee assessed for processing the income tax collections and reporting. In addition, any taxpayer refunds are charged to this line item. As no income taxes are proposed to be allocated to the Capital Improvements fund in 2015, there would be no associated collection expense allocation. Overall, this department is budgeted at \$0, and is down by \$19.7 thousand (100%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General Operating	13,063	19,694	-	(19,694)	-100.00%
Total	\$ 13,063	\$ 19,694	\$ -	\$ (19,694)	-100.00%

General Operating This category is down by \$19.7 thousand (100%) due to no collection fees to be assessed based on a 0% income tax collection rate in FY 2015.

Parks, Lands & Municipal Facilities

The appropriations and expenditures in this department represent the costs spent to maintain and enhance city-owned parks and facilities. It typically includes the significant improvement projects (e.g. capital spending) to such facilities. Overall, this department is budgeted at \$114 thousand, and is up by 100% when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Capital Outlay	-	-	114,000	114,000	#DIV/0!
Total	\$ -	\$ -	\$ 114,000	\$ 114,000	#DIV/0!

Capital Outlay This category is budgeted at \$114 thousand, and is up by 100% when compared to FY 2014 budget. The 2015 expenditures include the following:

Project	Amount
Foundation Park – Conaway Trail revitalization	\$ 74,000
Foundation Park – Septic system removal and sewer system tie-in	\$ 40,000
GRAND TOTAL	\$114,000

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
301 - CAPITAL IMPROVEMENTS FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ -	\$ -	\$ 777,584	\$ 666,453	\$ 61,661	\$ 144,661	\$ 409,555	\$ 651,922	\$ 901,410
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	2,059,771	265,340	308,970	-	116,141	118,860	48,924	125,055
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ 2,059,771	\$ 265,340	\$ 308,970	\$ -	\$ 116,141	\$ 118,860	\$ 48,924	\$ 125,055
Intergovernmental	\$ -	\$ -	\$ 11,536	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
State Shared Taxes & Permits	-	6,029	11,536	500	-	500	500	500	500
Grants & Loans	-	-	-	-	200,277	5,231,600	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ 6,029	\$ 11,536	\$ 500	\$ 200,277	\$ 5,232,100	\$ 500	\$ 500	\$ 500
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 2,750	\$ 2,750	\$ 2,500	\$ 2,500
Investment Income	-	-	-	3,000	3,000	2,750	2,750	2,500	2,500
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	750,000	9,600	1,500	-	-	-	-	-
Total Other Sources	\$ -	\$ 750,000	\$ 9,600	\$ 4,500	\$ 3,000	\$ 2,750	\$ 2,750	\$ 2,500	\$ 2,500
Transfers	\$ -	\$ -	\$ 245,000	\$ -	\$ 1,200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Transfers & Advances In	-	-	245,000	-	1,200,000	200,000	200,000	200,000	200,000
Total Transfers	\$ -	\$ -	\$ 245,000	\$ -	\$ 1,200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Grand Total Revenue	\$ -	\$ 2,815,800	\$ 531,475	\$ 313,970	\$ 1,403,277	\$ 5,550,991	\$ 322,110	\$ 251,924	\$ 328,055
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ 93,122	\$ -	\$ -	\$ 131,277	\$ 48,700	\$ 26,400	\$ -	\$ -
General Operating	-	-	13,063	19,694	-	5,797	5,683	2,436	6,243
Capital Outlay	-	1,938,497	629,542	899,068	1,189,000	5,231,600	47,660	-	-
Debt Service	-	6,596	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ -	\$ 2,038,216	\$ 642,606	\$ 918,762	\$ 1,320,277	\$ 5,286,097	\$ 79,743	\$ 2,436	\$ 6,243
Ending Fund Balance	\$ -	\$ 777,584	\$ 666,453	\$ 61,661	\$ 144,661	\$ 409,555	\$ 651,922	\$ 901,410	\$ 1,223,222
Fund Balance as % of Expenditures	0.00%	38.15%	103.71%	6.71%	10.96%	7.75%	817.53%	37003.69%	19593.50%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	131,277	-	131,277	100.00%	-	-	131,277	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 131,277	\$ -	\$ 131,277	100.00%	\$ -	\$ -	\$ 131,277	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	19,694	(19,694)	-100.00%	12,968	13,063	(13,063)	-100.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ 19,694	\$ (19,694)	-100.00%	\$ 12,968	\$ 13,063	\$ (13,063)	-100.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	1,189,000	899,068	289,932	32.25%	175,085	629,542	559,458	88.87%
TOTAL CAPITAL OUTLAY	\$ 1,189,000	\$ 899,068	\$ 289,932	32.25%	\$ 175,085	\$ 629,542	\$ 559,458	88.87%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,320,277	\$ 918,762	\$ 401,515	43.70%	\$ 188,053	\$ 642,606	\$ 677,671	105.46%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 1,320,277	\$ 918,762	\$ 401,515	43.70%	\$ 188,053	\$ 642,606	\$ 677,671	105.46%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	131,277	48,700	26,400	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 131,277	\$ 48,700	\$ 26,400	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	19,694	-	5,797	5,683	2,436	6,243
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 19,694	\$ -	\$ 5,797	\$ 5,683	\$ 2,436	\$ 6,243
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	899,068	1,189,000	5,231,600	47,660	-	-
TOTAL CAPITAL OUTLAY	\$ 899,068	\$ 1,189,000	\$ 5,231,600	\$ 47,660	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 918,762	\$ 1,320,277	\$ 5,286,097	\$ 79,743	\$ 2,436	\$ 6,243
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 918,762	\$ 1,320,277	\$ 5,286,097	\$ 79,743	\$ 2,436	\$ 6,243

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	131,277	-	131,277	100.00%	-	-	131,277	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 131,277	\$ -	\$ 131,277	100.00%	\$ -	\$ 131,277	\$ 131,277	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 131,277	\$ -	\$ 131,277	100.00%	\$ -	\$ 131,277	\$ 131,277	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 131,277	\$ -	\$ 131,277	100.00%	\$ -	\$ 131,277	\$ 131,277	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	131,277	48,700	26,400	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 131,277	\$ 48,700	\$ 26,400	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 131,277	\$ 48,700	\$ 26,400	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ 131,277	\$ 48,700	\$ 26,400	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 400 PUBLIC SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	1,075,000	899,068	175,932	19.57%	175,085	629,542	445,458	70.76%
TOTAL CAPITAL OUTLAY	\$ 1,075,000	\$ 899,068	\$ 175,932	19.57%	\$ 175,085	\$ 629,542	\$ 445,458	70.76%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,075,000	\$ 899,068	\$ 175,932	19.57%	\$ 175,085	\$ 629,542	\$ 445,458	70.76%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 1,075,000	\$ 899,068	\$ 175,932	19.57%	\$ 175,085	\$ 629,542	\$ 445,458	70.76%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 400 PUBLIC SERVICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	899,068	1,075,000	4,686,000	-	-	-
TOTAL CAPITAL OUTLAY	\$ 899,068	\$ 1,075,000	\$ 4,686,000	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 899,068	\$ 1,075,000	\$ 4,686,000	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 899,068	\$ 1,075,000	\$ 4,686,000	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 500 FINANCE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	(19,694)	-100.00%	12,968	13,063	(13,063)	-100.00%
MISCELLANEOUS OPERATING	-	19,694	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ 19,694	\$ (19,694)	-100.00%	\$ 12,968	\$ 13,063	\$ (13,063)	-100.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 19,694	\$ (19,694)	-100.00%	\$ 12,968	\$ 13,063	\$ (13,063)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 19,694	\$ (19,694)	-100.00%	\$ 12,968	\$ 13,063	\$ (13,063)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS

FUNCTION: 500 FINANCE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	19,694	-	5,797	5,683	2,436	6,243
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 19,694	\$ -	\$ 5,797	\$ 5,683	\$ 2,436	\$ 6,243
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 19,694	\$ -	\$ 5,797	\$ 5,683	\$ 2,436	\$ 6,243
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 19,694	\$ -	\$ 5,797	\$ 5,683	\$ 2,436	\$ 6,243

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	114,000	-	114,000	100.00%	-	-	114,000	100.00%
TOTAL CAPITAL OUTLAY	\$ 114,000	\$ -	\$ 114,000	100.00%	\$ -	\$ -	\$ 114,000	100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 114,000	\$ -	\$ 114,000	100.00%	\$ -	\$ -	\$ 114,000	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 114,000	\$ -	\$ 114,000	100.00%	\$ -	\$ -	\$ 114,000	100.00%

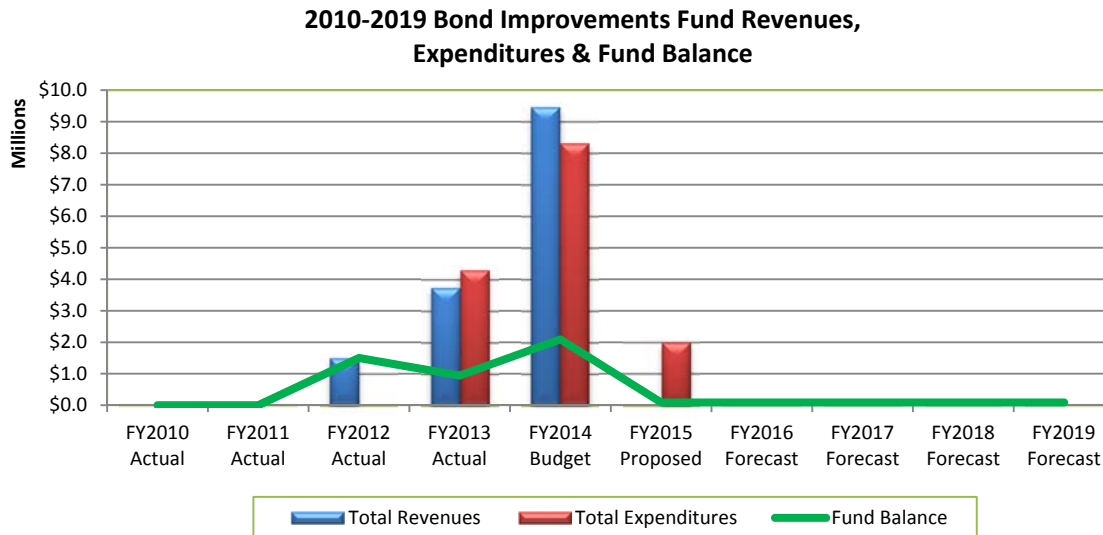
**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 301 CAPITAL IMPROVEMENTS
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	114,000	545,600	47,660	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 114,000	\$ 545,600	\$ 47,660	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 114,000	\$ 545,600	\$ 47,660	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ 114,000	\$ 545,600	\$ 47,660	\$ -	\$ -

Bond Improvements Fund (302)

The city's Bond Improvements fund is a capital projects fund that was established in 2012 for the purpose of segregating revenues generated through the issuance of debt to provide funding for large scale projects and capital equipment acquisition. As the name would imply, funding from these projects comes from the issuance of debt (either BANs or bonds). In 2014, the fund is expected to receive the proceeds of bonds to be issued in October 2014.



As illustrated in the above graphic, this fund was new to the city in 2012. The proceeds of the bonds expected to be received in 2014 will not be expended until 2015. The \$2.0 million issuance in Q4-2014 will be used to fund the local match on phases II and III of the Mink Street Improvements project. Those funds will be expended in 2015. At a late stage in the budget development process, a \$1.2 million loan from Park National Bank was proposed to fund the SR 310 improvements project. For ease of getting that into this presentation, it was included in the SR 310 TIF (306) fund. If approved, it will be moved to this fund prior to Council adoption.

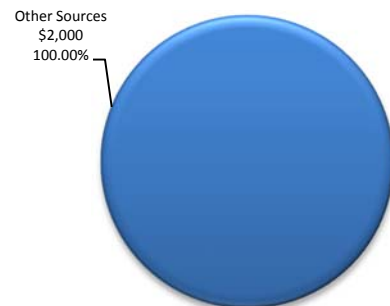
Bond Improvements Fund – Major Revenue Sources

The city's Bond Improvements fund revenue for operations comes from one source: (1) other sources. The chart to the right indicates the relative composition of Bond Improvements fund revenues.

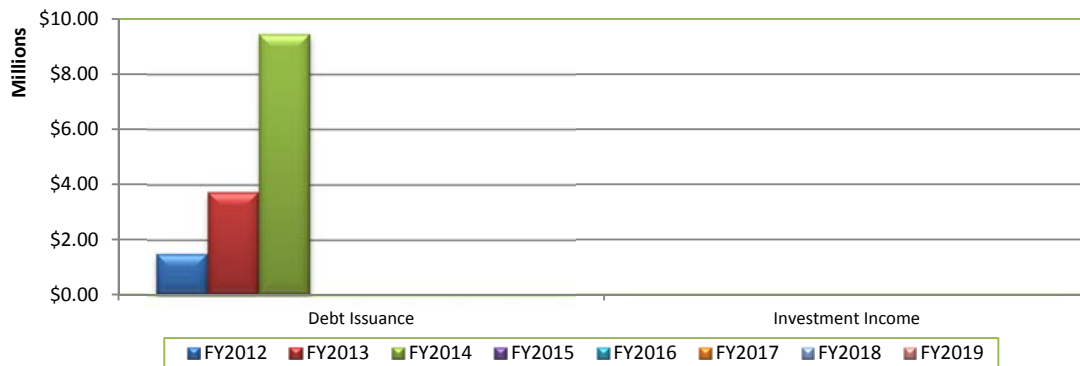
Other Sources

Other Sources is a 'catch-all' category in which to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. In the case of the Bond Improvement fund, these represent the issuance of debt, primarily notes (BANs) and bonds, as well as any investment income. For FY 2015, this category is projected to be \$2 thousand and represents the fund's allocation from investment earnings on the commingled investment portfolio.

**2015 Revenue Budget
Bond Improvements Fund - by Category**



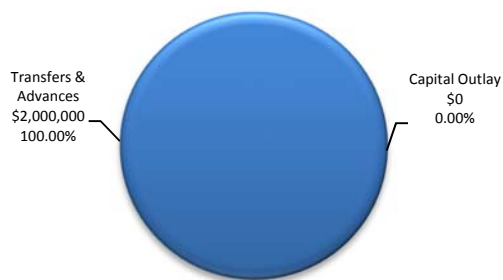
2012-2019 Bond Improvements Fund Revenue Sources



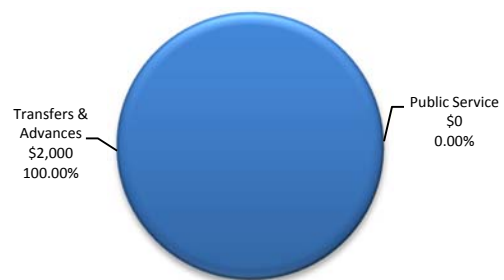
Bond Improvements Fund – Expenditure Overview

For 2015, the city's Bond Improvements fund expenditure budget consists of one category, Capital Outlay (100%). There are no other categories in this fund for FY 2015.

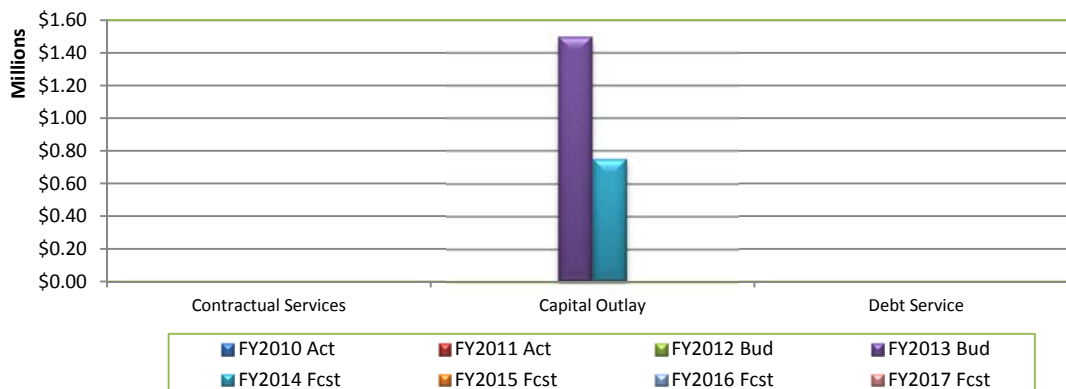
2015 Bond Improvements Fund Expenditures by Category



2015 Bond Improvements Fund Expenditures by Function



2010-2017 Bond Improvements Fund Expenditures by Category



The Bond Improvements fund has budgeted appropriations only in the Transfers & Advances function. Total requested FY 2015 appropriations for this fund are \$2.0 million, and reflect a \$6.3 million (75.95% decrease from FY 2014).

Public Service

For 2015, there is no proposed spending in the Public Service function. Overall, this department is budgeted at \$0, and is down by \$803.1 thousand (100%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Capital Outlay	1,517,000	803,133	-	(803,133)	-100.00%
Total	\$ 1,517,000	\$ 803,133	\$ -	\$ (803,133)	-100.00%

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this department is budgeted at \$2.0 million, and is down by \$5.51 million (73.39%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Transfers & Advances	\$ 2,784,283	\$ 7,514,795	\$ 2,000,000	\$ (5,514,795)	-73.39%
Total	\$ 2,784,283	\$ 7,514,795	\$ 2,000,000	\$ (5,514,795)	-73.39%

Transfers & Advances The proposed spending in this category is to provide funding for construction costs associated with phases II and III of the Mink Street improvements project. Below is the listing of transfers and advances from the Bond Improvements fund and the receiving funds:

Transfers: \$2,000,000

Capital Improvements Fund (301) \$1,000,000

State Issue II – OPWC (303) \$1,000,000

Advances: \$0

No advances planned

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
302 - BOND IMPROVEMENTS FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<i>Beginning Fund Balance</i>	\$ -	\$ -	\$ 1,500,000	\$ 938,717	\$ 2,086,755	\$ 88,755	\$ 89,255	\$ 89,255	\$ 89,255
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ 3,500	\$ 2,000	\$ 500	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	1,500,000	3,740,000	9,462,466	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ -	\$ 1,500,000	\$ 3,740,000	\$ 9,465,966	\$ 2,000	\$ 500	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ -	\$ 1,500,000	\$ 3,740,000	\$ 9,465,966	\$ 2,000	\$ 500	\$ -	\$ -	\$ -
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	1,517,000	803,133	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	2,784,283	7,514,795	2,000,000	-	-	-	-
Grand Total Expenditures	\$ -	\$ -	\$ 4,301,283	\$ 8,317,928	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 1,500,000	\$ 938,717	\$ 2,086,755	\$ 88,755	\$ 89,255	\$ 89,255	\$ 89,255	\$ 89,255
Fund Balance as % of Expenditures	0.00%	0.00%	21.82%	25.09%	4.44%	0.00%	0.00%	0.00%	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	803,133	(803,133)	-100.00%	87,947	1,517,000	(1,517,000)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 803,133	\$ (803,133)	-100.00%	\$ 87,947	\$ 1,517,000	\$ (1,517,000)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 803,133	\$ (803,133)	-100.00%	\$ 87,947	\$ 1,517,000	\$ (1,517,000)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ 2,000,000	\$ 7,514,795	\$ (5,514,795)	-73.39%	\$ 2,652,466	\$ 2,784,283	\$ (784,283)	-28.17%
GRAND TOTAL EXPENSE	\$ 2,000,000	\$ 8,317,928	\$ (6,317,928)	-75.96%	\$ 2,740,414	\$ 4,301,283	\$ (2,301,283)	-53.50%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	803,133	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 803,133	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 803,133	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 7,514,795	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 8,317,928	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS

FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS

FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS
FUNCTION: 400 PUBLIC SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	803,133	(803,133)	-100.00%	87,947	1,517,000	(1,517,000)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 803,133	\$ (803,133)	-100.00%	\$ 87,947	\$ 1,517,000	\$ (1,517,000)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 803,133	\$ (803,133)	-100.00%	\$ 87,947	\$ 1,517,000	\$ (1,517,000)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 803,133	\$ (803,133)	-100.00%	\$ 87,947	\$ 1,517,000	\$ (1,517,000)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS

FUNCTION: 400 PUBLIC SERVICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
803,133						
TOTAL CAPITAL OUTLAY	\$ 803,133	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 803,133	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 803,133	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ 2,000,000	\$ 7,514,795	\$ (5,514,795)	-73.39%	\$ 2,652,466	\$ 2,784,283	\$ (784,283)	-28.17%
GRAND TOTAL EXPENSE	\$ 2,000,000	\$ 7,514,795	\$ (5,514,795)	-73.39%	\$ 2,652,466	\$ 2,784,283	\$ (784,283)	-28.17%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 302 BOND IMPROVEMENTS

FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 7,514,795	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 7,514,795	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -

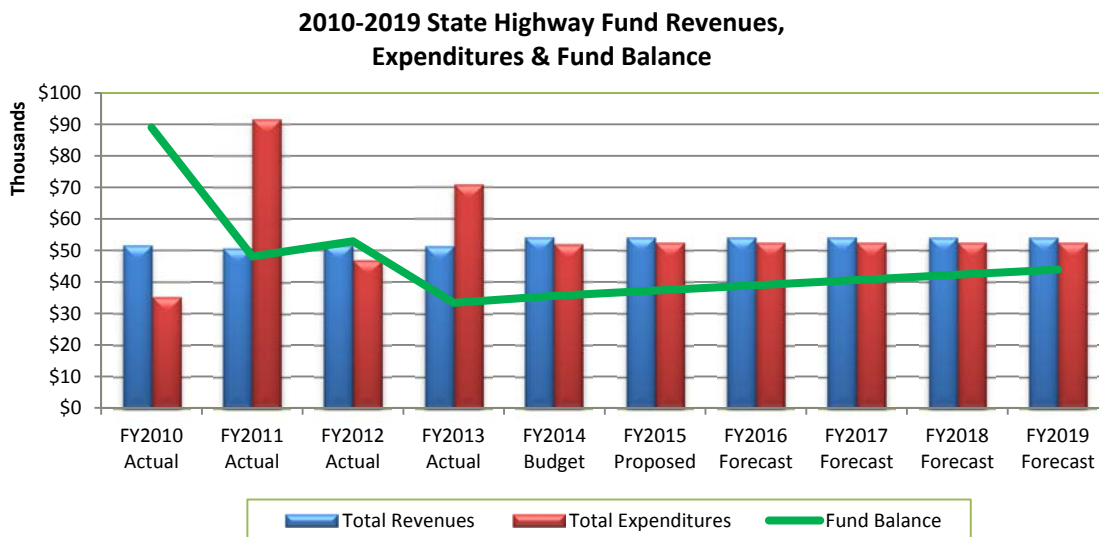
OTHER GOVERNMENTAL FUNDS

There are a number of funds that are individually not as significant to the total budget. It is important, however, to provide information about proposed activity in the fund as well as their projected fund balances. The funds reviewed in this section include the following:

202	State Highway	215	CHIP Fund
205	Permissive Tax	303	State Issue II (OPWC)
206	Recreation Fund	306	State Route 310 TIF
207	Park Use Fund	307	Courter Road Bridge Improvements
210	Mayor's Court Computer		

State Highway Fund (202)

The State Highway fund is a special revenue fund used to receive the designated 7.5% gasoline tax and motor vehicle license fees. The fund was created to track these revenues and expenditures. The revenues are restricted to the extent that they may only be used to support the maintenance and improvement of highways within the city limits.



As illustrated in the graphic above, the fund balance declined from 2010-2013. Revenues are projected to exceed expenses, however, from 2014-2019 resulting in an increasing fund balance.

The State Highway fund has budgeted appropriations only in the Public Service function. Requested 2015 appropriations for this fund are \$52.5 thousand, and represent a \$0.7 thousand (1.28%) increase over FY 2014.

Public Service

Proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
Highway traffic lights	\$10,000
Road salt & brine	\$30,000

Traffic signal maintenance	\$10,000
Traffic and street signs	\$2,500
GRAND TOTAL	\$52,500

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ 10,317	\$ 10,000	\$ 10,000	\$ -	0.00%
General Operating	60,521	41,839	42,500	661	1.58%
Capital Outlay	-	-	-	-	#DIV/0!
Total	\$ 70,838	\$ 51,839	\$ 52,500	\$ 661	1.28%

Contractual Services This category is budgeted at \$10 thousand which reflects the payment of AEP charges for traffic lights. The proposed spending is flat to FY 2015.

General Operating This category is budgeted at \$42.5 thousand, and is up by \$0.7 thousand (1.28%) from 2014. The increase is due to increased salt purchase (up \$15K), offset by reduced street signs and maintenance materials (down \$14.3K).

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
202 - STATE HIGHWAY FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 89,028	\$ 48,093	\$ 52,871	\$ 33,352	\$ 35,575	\$ 37,275	\$ 38,950	\$ 40,625	\$ 42,275
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 50,606	\$ 51,576	\$ 51,294	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 50,606	\$ 51,576	\$ 51,294	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 92	\$ 62	\$ 26	\$ 62	\$ 200	\$ 175	\$ 175	\$ 150	\$ 150
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ 92	\$ 62	\$ 26	\$ 62	\$ 200	\$ 175	\$ 175	\$ 150	\$ 150
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 50,698	\$ 51,638	\$ 51,319	\$ 54,062	\$ 54,200	\$ 54,175	\$ 54,175	\$ 54,150	\$ 54,150
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 10,000	\$ 9,611	\$ 10,317	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
General Operating	81,632	37,248	60,521	41,839	42,500	42,500	42,500	42,500	42,500
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 91,632	\$ 46,860	\$ 70,838	\$ 51,839	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500
Ending Fund Balance	\$ 48,093	\$ 52,871	\$ 33,352	\$ 35,575	\$ 37,275	\$ 38,950	\$ 40,625	\$ 42,275	\$ 43,925
Fund Balance as % of Expenditures	52.48%	112.83%	47.08%	68.63%	71.00%	74.19%	77.38%	80.52%	83.67%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 202 STATE HIGHWAY
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	10,000	10,000	-	0.00%	380	10,317	(317)	-3.08%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ 380	\$ 10,317	\$ (317)	-3.08%
SUPPLIES & MATERIALS	\$ 32,500	\$ 31,839	\$ 661	2.08%	\$ 17,699	\$ 51,535	\$ (19,035)	-36.94%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	10,000	10,000	-	0.00%	7,092	8,986	1,014	11.29%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 42,500	\$ 41,839	\$ 661	1.58%	\$ 24,791	\$ 60,521	\$ (18,021)	-29.78%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 52,500	\$ 51,839	\$ 661	1.27%	\$ 25,171	\$ 70,838	\$ (18,338)	-25.89%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 52,500	\$ 51,839	\$ 661	1.27%	\$ 25,171	\$ 70,838	\$ (18,338)	-25.89%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 202 STATE HIGHWAY
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	10,000	10,000	10,000	10,000	10,000	10,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
SUPPLIES & MATERIALS	\$ 31,839	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	10,000	10,000	10,000	10,000	10,000	10,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 41,839	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 51,839	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 51,839	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 202 STATE HIGHWAY
FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 202 STATE HIGHWAY
FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 202 STATE HIGHWAY

FUNCTION: 400 PUBLIC SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	10,000	10,000	-	0.00%	380	10,317	(317)	-3.08%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ 380	\$ 10,317	\$ (317)	-3.08%
SUPPLIES & MATERIALS	\$ 32,500	\$ 31,839	\$ 661	2.08%	\$ 17,699	\$ 51,535	\$ (19,035)	-36.94%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	10,000	10,000	-	0.00%	7,092	8,986	1,014	11.29%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 42,500	\$ 41,839	\$ 661	1.58%	\$ 24,791	\$ 60,521	\$ (18,021)	-29.78%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 52,500	\$ 51,839	\$ 661	1.27%	\$ 25,171	\$ 70,838	\$ (18,338)	-25.89%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 52,500	\$ 51,839	\$ 661	1.27%	\$ 25,171	\$ 70,838	\$ (18,338)	-25.89%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

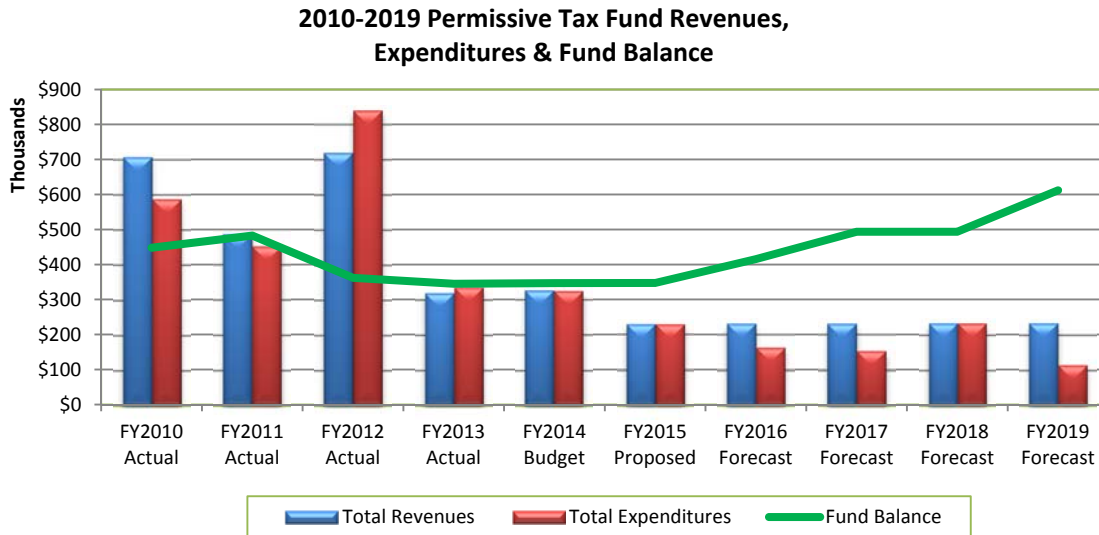
FUND: 202 STATE HIGHWAY

FUNCTION: 400 PUBLIC SERVICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	10,000	10,000	10,000	10,000	10,000	10,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
SUPPLIES & MATERIALS	\$ 31,839	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	10,000	10,000	10,000	10,000	10,000	10,000
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 41,839	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 51,839	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 51,839	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500

Permissive Tax Fund (205)

The Permissive Tax fund is a special revenue fund used to receive motor vehicle permissive tax fees, such as motor vehicle and driver's license registrations. The fund was created to track these revenues and expenditures. The revenues are restricted to the extent that they may only be used to support the maintenance and improvement of city streets and roadways.



As illustrated in the graphic above, the fund balance declined through 2013. Revenues are projected to exceed expenditures, however, from 2014-2017 resulting in an increasing fund balance.

The Permissive Tax fund has budgeted appropriations in the General Government, Public Service and Transfers & Advances functions. Requested 2015 appropriations for this fund are \$228.3 thousand, and represent a \$96.1 thousand (29.63%) decrease over FY 2014.

General Government

The appropriations and expenditures in this department represent an allocation of any engineering-related expenses. Overall, this department is budgeted at \$5 thousand, and is up by 100% when compared to the FY 2014 budget. The increase is due increased project-related engineering design and inspection services for the resurfacing of Christy Lee Drive.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ 5,000	\$ 5,000	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>#DIV/0!</u>

Contractual Services This category is budgeted at \$5 thousand, has been designated for engineering design and/or inspection on the resurfacing of Christy Lee Drive..

Public Service

Proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
Snow and ice removal supplies	\$100,000
Miscellaneous maintenance services	\$ 9,500
GRAND TOTAL	\$109,500

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ 9,500	\$ 9,500	#DIV/0!
General Operating	9,059	3,672	100,000	96,328	2623.31%
Capital Outlay	13,805	320,754	-	(320,754)	-100.00%
Total	\$ 22,864	\$ 324,426	\$ 109,500	\$ (214,926)	-66.25%

Contractual Services This category is budgeted at \$9.5 thousand which reflects a 100% increase in this line, as nothing was budgeted in 2014.

General Operating This category is budgeted at \$100 thousand, and is up by \$96.3 thousand compared to FY2014. These funds are designated for the purchase of road salt.

Capital Outlay A significant amount of capital spending was accomplished in this fund during FY2014 due to the 2014 RAMP program. Due to funding availability, no capital improvement projects were included in this fund.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate.

Overall, this department is budgeted at \$113.8 thousand, and is up by 100% when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Transfers & Advances	\$ -	\$ -	\$ 113,800	\$ 113,800	#DIV/0!
Total	\$ -	\$ -	\$ 113,800	\$ 113,800	#DIV/0!

Transfers & Advances The proposed spending in this category is to provide funding for construction costs associated with Courter Road bridge improvements project. Below is the

listing of transfers and advances from the Permissive Tax fund and the receiving funds:

<u>Transfers:</u>	<u>\$113,800</u>
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Courter Rd Bridge Improvements Fund (307)	\$113,800
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<u>Advances:</u>	<u>\$0</u>
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No advances planned

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
205 - PERMISSIVE TAX FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<i>Beginning Fund Balance</i>	\$ 447,595	\$ 482,481	\$ 361,810	\$ 344,811	\$ 346,886	\$ 347,086	\$ 415,386	\$ 493,386	\$ 493,586
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 221,795	\$ 389,654	\$ 228,917	\$ 325,000	\$ 227,500	\$ 230,000	\$ 230,000	\$ 232,500	\$ 232,500
State Shared Taxes & Permits	245,771	329,961	90,147	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 467,566	\$ 719,615	\$ 319,064	\$ 325,000	\$ 227,500	\$ 230,000	\$ 230,000	\$ 232,500	\$ 232,500
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 18,893	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ 18,893	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 486,459	\$ 719,615	\$ 319,064	\$ 326,500	\$ 228,500	\$ 231,000	\$ 231,000	\$ 233,500	\$ 233,500
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 24,902	\$ 5,000	\$ 15,245	\$ -	\$ 14,500	\$ 17,700	\$ 28,700	\$ 10,000	\$ 15,000
General Operating	4,105	48,314	9,059	3,672	100,000	100,000	100,000	100,000	100,000
Capital Outlay	367,204	786,972	311,759	320,754	-	45,000	24,300	123,300	-
Debt Service	55,362	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	113,800	-	-	-	-
Grand Total Expenditures	\$ 451,573	\$ 840,286	\$ 336,063	\$ 324,425	\$ 228,300	\$ 162,700	\$ 153,000	\$ 233,300	\$ 115,000
Ending Fund Balance	\$ 482,481	\$ 361,810	\$ 344,811	\$ 346,886	\$ 347,086	\$ 415,386	\$ 493,386	\$ 493,586	\$ 493,586
Fund Balance as % of Expenditures	106.84%	43.06%	102.60%	106.92%	152.03%	255.31%	322.47%	211.57%	532.25%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 205 PERMISSIVE TAX
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	5,000	-	5,000	100.00%	-	-	5,000	100.00%
MAINTENANCE & INSURANCE	9,500	-	9,500	100.00%	-	15,245	(5,745)	-37.68%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 14,500	\$ -	\$ 14,500	100.00%	\$ -	\$ 15,245	\$ (745)	-4.89%
SUPPLIES & MATERIALS	\$ 100,000	\$ 3,672	\$ 96,328	2623.65%	\$ 3,672	\$ 9,059	\$ 90,941	1003.90%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 100,000	\$ 3,672	\$ 96,328	2623.65%	\$ 3,672	\$ 9,059	\$ 90,941	1003.90%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	320,754	(320,754)	-100.00%	13,805	311,759	(311,759)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 320,754	\$ (320,754)	-100.00%	\$ 13,805	\$ 311,759	\$ (311,759)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 114,500	\$ 324,425	\$ (209,925)	-64.71%	\$ 17,477	\$ 336,063	\$ (221,563)	-65.93%
TOTAL TRANSFERS & ADVANCES	\$ 113,800	\$ -	\$ 113,800	100.00%	\$ -	\$ -	\$ 113,800	100.00%
GRAND TOTAL EXPENSE	\$ 228,300	\$ 324,425	\$ (96,125)	-29.63%	\$ 17,477	\$ 336,063	\$ (107,763)	-32.07%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 205 PERMISSIVE TAX
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	5,000	2,700	13,700	-	-
MAINTENANCE & INSURANCE	-	9,500	15,000	15,000	10,000	15,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 14,500	\$ 17,700	\$ 28,700	\$ 10,000	\$ 15,000
SUPPLIES & MATERIALS	\$ 3,672	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 3,672	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	320,754	-	45,000	24,300	123,300	-
TOTAL CAPITAL OUTLAY	\$ 320,754	\$ -	\$ 45,000	\$ 24,300	\$ 123,300	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 324,425	\$ 114,500	\$ 162,700	\$ 153,000	\$ 233,300	\$ 115,000
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 113,800	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 324,425	\$ 228,300	\$ 162,700	\$ 153,000	\$ 233,300	\$ 115,000

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 205 PERMISSIVE TAX

FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	5,000	-	5,000	100.00%	-	-	5,000	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 5,000	\$ -	\$ 5,000	100.00%	\$ -	\$ -	\$ 5,000	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 5,000	\$ -	\$ 5,000	100.00%	\$ -	\$ -	\$ 5,000	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 5,000	\$ -	\$ 5,000	100.00%	\$ -	\$ -	\$ 5,000	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 205 PERMISSIVE TAX

FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	5,000	2,700	13,700	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 5,000	\$ 2,700	\$ 13,700	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 5,000	\$ 2,700	\$ 13,700	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ 5,000	\$ 2,700	\$ 13,700	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 205 PERMISSIVE TAX

FUNCTION: 400 PUBLIC SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	9,500	-	9,500	100.00%	-	15,245	(5,745)	-37.68%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 9,500	\$ -	\$ 9,500	100.00%	\$ -	\$ 15,245	\$ (5,745)	-37.68%
SUPPLIES & MATERIALS	\$ 100,000	\$ 3,672	\$ 96,328	2623.65%	\$ 3,672	\$ 9,059	\$ 90,941	1003.90%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 100,000	\$ 3,672	\$ 96,328	2623.65%	\$ 3,672	\$ 9,059	\$ 90,941	1003.90%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	320,754	(320,754)	-100.00%	13,805	311,759	(311,759)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 320,754	\$ (320,754)	-100.00%	\$ 13,805	\$ 311,759	\$ (311,759)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 109,500	\$ 324,425	\$ (214,925)	-66.25%	\$ 17,477	\$ 336,063	\$ (226,563)	-67.42%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 109,500	\$ 324,425	\$ (214,925)	-66.25%	\$ 17,477	\$ 336,063	\$ (226,563)	-67.42%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 205 PERMISSIVE TAX

FUNCTION: 400 PUBLIC SERVICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	9,500	15,000	15,000	10,000	15,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 9,500	\$ 15,000	\$ 15,000	\$ 10,000	\$ 15,000
SUPPLIES & MATERIALS	\$ 3,672	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 3,672	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	320,754	-	45,000	24,300	123,300	-
TOTAL CAPITAL OUTLAY	\$ 320,754	\$ -	\$ 45,000	\$ 24,300	\$ 123,300	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 324,425	\$ 109,500	\$ 160,000	\$ 139,300	\$ 233,300	\$ 115,000
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 324,425	\$ 109,500	\$ 160,000	\$ 139,300	\$ 233,300	\$ 115,000

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 205 PERMISSIVE TAX
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
PLANNING & ZONING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ 113,800	\$ -	\$ 113,800	100.00%	\$ -	\$ -	\$ 113,800	100.00%
GRAND TOTAL EXPENSE	\$ 113,800	\$ -	\$ 113,800	100.00%	\$ -	\$ -	\$ 113,800	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

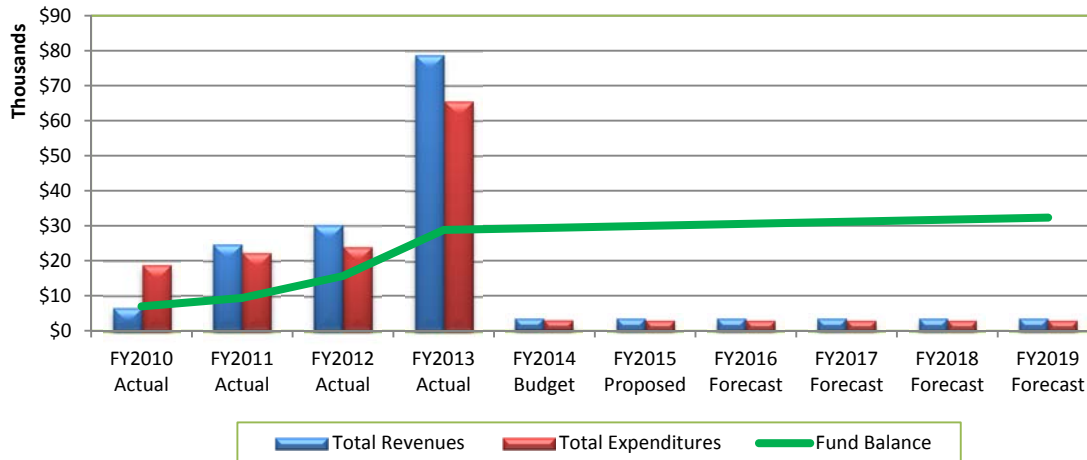
FUND: 205 PERMISSIVE TAX
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
PLANNING & ZONING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 113,800	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ 113,800	\$ -	\$ -	\$ -	\$ -

Recreation Fund (206)

The Recreation fund is a special revenue fund used to account for monies designated for the support and maintenance of the city's parks and recreational facilities. The fund was created to accumulate funds and track these revenues and expenditures. The revenues are designated to be used to support the maintenance and improvement of city parks and facilities.

**2010-2019 Recreation Fund Revenues,
Expenditures & Fund Balance**

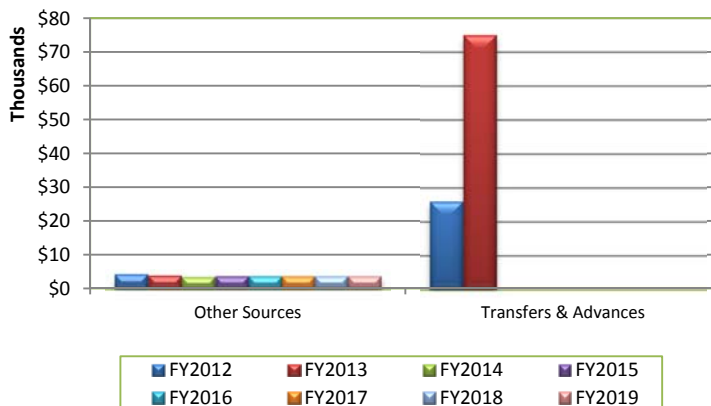


As illustrated in the graphic above, the fund balance has increased since 2010. The revenues are projected to exceed or equal expenditures annually from 2015-2019. As a result, the fund balance is projected to stabilize between \$30-\$32 thousand.

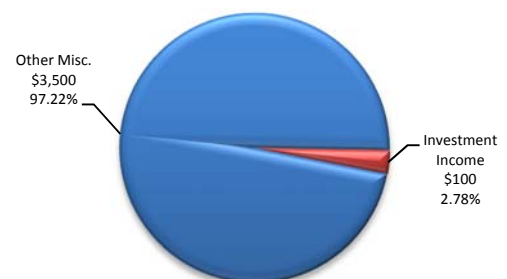
Recreation Fund – Major Revenue Sources

The city's Recreation fund revenue for operations currently comes from two sources: (1) other sources; and (2) interfund transfers.

**2012-2019 Recreation Fund
Revenue Sources**



**2015 Revenue Budget
Recreation Fund - by Category**



The chart to the right below indicates the relative composition of Recreation fund revenues. The largest component is other miscellaneous revenues, primarily from usage fees such as shelter house rentals. The allocation of investment income from the commingled investment portfolio is reported here.

The Recreation fund has budgeted appropriations only in the Parks, Lands & Municipal Facilities function. Requested 2013 appropriations for this fund are \$38.1 thousand, and represent a \$11.3 thousand (22.85%) decrease over FY 2012.

Parks, Lands & Municipal Facilities

Proposed spending in this fund for FY 2015 would be as follows:

Expenditure Item	Amount
Grounds & park maintenance supplies	\$3,000
GRAND TOTAL	\$3,000

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ 3,739	\$ -	\$ -	\$ -	#DIV/0!
General Operating	39,498	2,881	3,000	119	4.13%
Capital Outlay	-	-	-	-	#DIV/0!
Total	\$ 43,237	\$ 2,881	\$ 3,000	\$ 119	4.13%

General Operating This category is budgeted at \$3.0 thousand, and is flat to the 2014 budget.

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
206 - RECREATION FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 6,921	\$ 9,377	\$ 15,628	\$ 28,812	\$ 29,331	\$ 29,931	\$ 30,531	\$ 31,131	\$ 31,731
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	14,808	4,170	3,799	3,250	3,500	3,500	3,500	3,500	3,500
Total Other Sources	\$ 14,808	\$ 4,170	\$ 3,799	\$ 3,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Transfers	\$ 10,000	\$ 26,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 10,000	\$ 26,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 24,808	\$ 30,170	\$ 78,799	\$ 3,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
EXPENDITURES									
Salary & Related	\$ -	\$ 4,529	\$ 19,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	604	3,363	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ 5,133	\$ 22,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 3,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	22,352	-	39,498	2,881	3,000	3,000	3,000	3,000	3,000
Capital Outlay	-	18,786	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 22,352	\$ 23,919	\$ 65,616	\$ 2,881	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Ending Fund Balance	\$ 9,377	\$ 15,628	\$ 28,812	\$ 29,331	\$ 29,931	\$ 30,531	\$ 31,131	\$ 31,731	\$ 32,331
Fund Balance as % of Expenditures	41.95%	65.34%	43.91%	1018.08%	997.70%	1017.70%	1037.70%	1057.70%	1077.70%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 206 RECREATION FUND
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 19,016	\$ (19,016)	-100.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	3,363	(3,363)	-100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 22,379	\$ (22,379)	-100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	3,739	(3,739)	-100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 3,739	\$ (3,739)	-100.00%
SUPPLIES & MATERIALS	\$ 3,000	\$ 2,317	\$ 683	29.48%	\$ 817	\$ 23,601	\$ (20,601)	-87.29%
TRANSPORTATION	-	64	(64)	-100.00%	64	4,582	(4,582)	-100.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	503	(503)	-100.00%
UTILITIES	-	-	-	0.00%	-	10,812	(10,812)	-100.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	500	(500)	-100.00%	190	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 3,000	\$ 2,881	\$ 119	4.13%	\$ 1,071	\$ 39,498	\$ (36,498)	-92.40%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 3,000	\$ 2,881	\$ 119	4.13%	\$ 1,071	\$ 65,616	\$ (62,616)	-95.43%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 3,000	\$ 2,881	\$ 119	4.13%	\$ 1,071	\$ 65,616	\$ (62,616)	-95.43%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 206 RECREATION FUND
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ 2,317	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
TRANSPORTATION	64	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	500	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 2,881	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,881	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,881	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 206 RECREATION FUND
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 19,016	\$ (19,016)	-100.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	3,363	(3,363)	-100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 22,379	\$ (22,379)	-100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	3,739	(3,739)	-100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 3,739	\$ (3,739)	-100.00%
SUPPLIES & MATERIALS	\$ 3,000	\$ 2,317	\$ 683	29.48%	\$ 817	\$ 23,601	\$ (20,601)	-87.29%
TRANSPORTATION	-	64	(64)	-100.00%	64	4,582	(4,582)	-100.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	503	(503)	-100.00%
UTILITIES	-	-	-	0.00%	-	10,812	(10,812)	-100.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	500	(500)	-100.00%	190	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 3,000	\$ 2,881	\$ 119	4.13%	\$ 1,071	\$ 39,498	\$ (36,498)	-92.40%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 3,000	\$ 2,881	\$ 119	4.13%	\$ 1,071	\$ 65,616	\$ (62,616)	-95.43%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 3,000	\$ 2,881	\$ 119	4.13%	\$ 1,071	\$ 65,616	\$ (62,616)	-95.43%

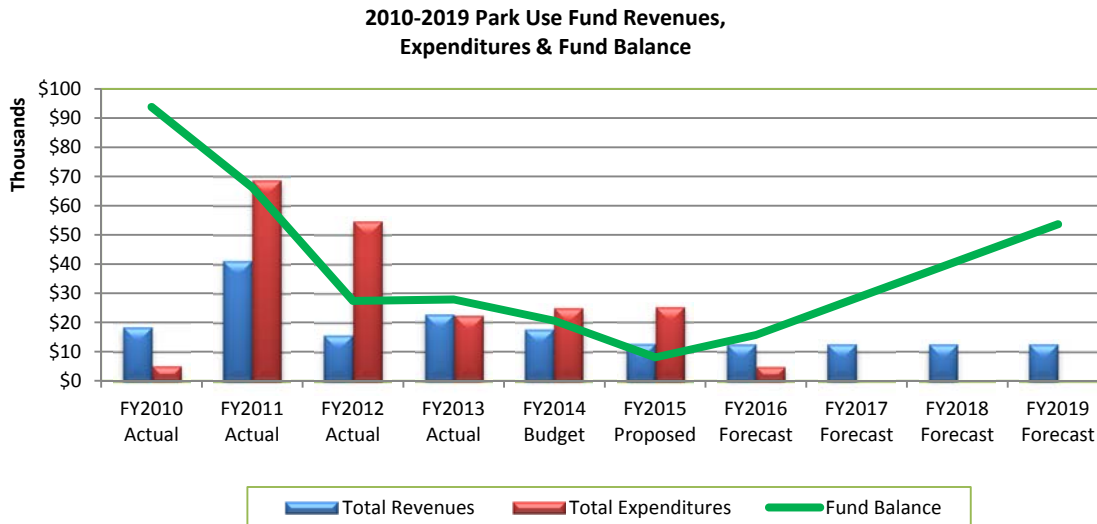
**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 206 RECREATION FUND
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ 2,317	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
TRANSPORTATION	64	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	500	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 2,881	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,881	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,881	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

Park Use Fund (207)

The Park Use fund is a special revenue fund used to account for fees collected on new construction pursuant to Ordinance 93-3015. These fees are designated for the improvement of recreation facilities. The fund was created to accumulate funds and track these revenues and expenditures.

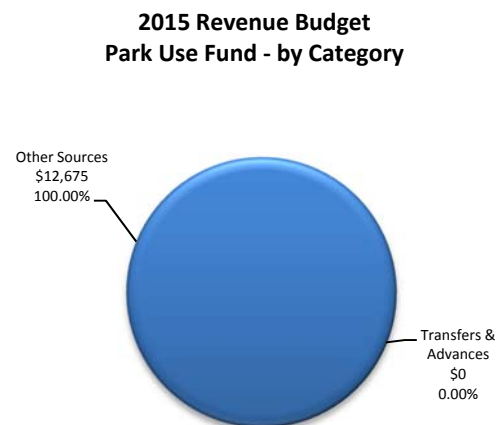
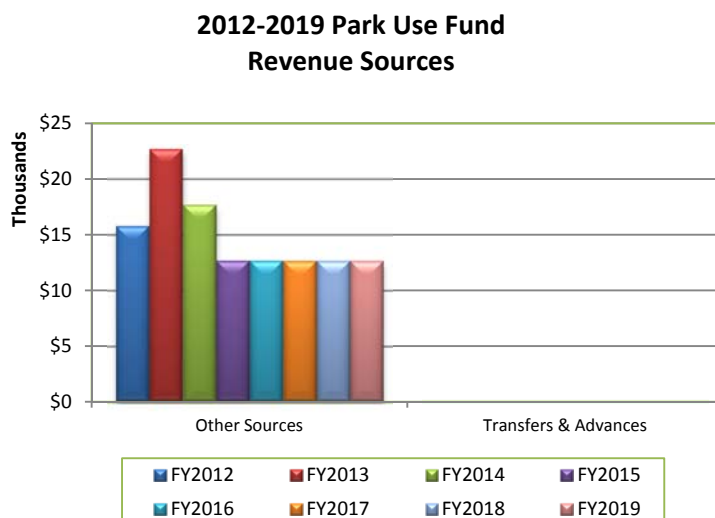


As illustrated in the graphic above, the fund balance decreased between 2010 and 2015. From 2016-2019, revenues are projected to exceed or equal expenditures each year. As a result, the fund balance is projected to gradually increase to a little more than \$53 thousand in 2019.

Park Use Fund – Major Revenue Sources

The city's Park Use fund revenue for operations currently comes from two sources: (1) fines, licenses & permits; and (2) interfund transfers.

The chart to the right below indicates the relative composition of 2015 Park Use fund revenues. The largest component is Other Sources (100%). These represent the park use fee assessed to the construction of new properties to support parklands in the city.



The Park Use fund has budgeted appropriations only in the Parks, Lands & Municipal Facilities function. Requested 2015 appropriations for this fund are \$25.2 thousand, and represent a \$0.2 thousand (0.84%) decrease over FY 2014.

Parks, Lands & Municipal Facilities

Proposed spending in this fund for FY 2015 would be as follows:

Expenditure Item	Amount
Park entry signage – multiple parks	\$5,000
Planning/design – Freedom Park layout	\$2,500
Master planning – multiple parks	\$5,000
Grounds and park maintenance	\$12,710
GRAND TOTAL	\$25,210

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ 10,035	\$ -	\$ 7,500	\$ 7,500	#DIV/0!
General Operating	-	-	17,710	17,710	#DIV/0!
Capital Outlay	12,183	25,000	-	(25,000)	-100.00%
Total	\$ 22,218	\$ 25,000	\$ 25,210	\$ 210	0.84%

Contractual Services This category is budgeted at \$7.5 and provides for planning and design services for Freedom and other city parks.

General Operating This category is budgeted at \$17.7 and provides for the purchase and installation of new signage at the city's parks, as well as providing for general park maintenance and repair supplies and materials.

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
207 - PARK USE FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 93,814	\$ 66,248	\$ 27,378	\$ 27,850	\$ 20,550	\$ 8,015	\$ 15,690	\$ 28,340	\$ 40,990
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ 200	\$ 175	\$ 175	\$ 150	\$ 150	\$ 150
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	11,755	15,797	22,690	17,500	12,500	12,500	12,500	12,500	12,500
Total Other Sources	\$ 11,755	\$ 15,797	\$ 22,690	\$ 17,700	\$ 12,675	\$ 12,675	\$ 12,650	\$ 12,650	\$ 12,650
Transfers	\$ 29,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 29,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 41,232	\$ 15,797	\$ 22,690	\$ 17,700	\$ 12,675	\$ 12,675	\$ 12,650	\$ 12,650	\$ 12,650
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 10,035	\$ -	\$ 7,500	\$ 5,000	\$ -	\$ -	\$ -
General Operating	-	-	-	-	17,710	-	-	-	-
Capital Outlay	68,798	54,667	12,183	25,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 68,798	\$ 54,667	\$ 22,218	\$ 25,000	\$ 25,210	\$ 5,000	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 66,248	\$ 27,378	\$ 27,850	\$ 20,550	\$ 8,015	\$ 15,690	\$ 28,340	\$ 40,990	\$ 53,640
Fund Balance as % of Expenditures	96.29%	50.08%	125.35%	82.20%	31.79%	313.79%	#DIV/0!	#DIV/0!	#DIV/0!

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 207 PARK USE FUND
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	7,500	-	7,500	100.00%	-	-	7,500	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	10,035	(10,035)	-100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 7,500	\$ -	\$ 7,500	100.00%	\$ -	\$ 10,035	\$ (2,535)	-25.26%
SUPPLIES & MATERIALS	\$ 17,710	\$ -	\$ 17,710	100.00%	\$ -	\$ -	\$ 17,710	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 17,710	\$ -	\$ 17,710	100.00%	\$ -	\$ -	\$ 17,710	100.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	25,000	(25,000)	-100.00%	-	12,183	(12,183)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 25,000	\$ (25,000)	-100.00%	\$ -	\$ 12,183	\$ (12,183)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 25,210	\$ 25,000	\$ 210	0.84%	\$ -	\$ 22,218	\$ 2,992	13.47%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 25,210	\$ 25,000	\$ 210	0.84%	\$ -	\$ 22,218	\$ 2,992	13.47%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 207 PARK USE FUND
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	7,500	5,000	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 7,500	\$ 5,000	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ 17,710	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ 17,710	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	25,000	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 25,000	\$ 25,210	\$ 5,000	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 25,000	\$ 25,210	\$ 5,000	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 207 PARK USE FUND
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	7,500	-	7,500	100.00%	-	-	7,500	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	10,035	(10,035)	-100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 7,500	\$ -	\$ 7,500	100.00%	\$ -	\$ 10,035	\$ (2,535)	-25.26%
SUPPLIES & MATERIALS	\$ 17,710	\$ -	\$ 17,710	100.00%	\$ -	\$ -	\$ 17,710	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 17,710	\$ -	\$ 17,710	100.00%	\$ -	\$ -	\$ 17,710	100.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	25,000	(25,000)	-100.00%	-	12,183	(12,183)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 25,000	\$ (25,000)	-100.00%	\$ -	\$ 12,183	\$ (12,183)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 25,210	\$ 25,000	\$ 210	0.84%	\$ -	\$ 22,218	\$ 2,992	13.47%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 25,210	\$ 25,000	\$ 210	0.84%	\$ -	\$ 22,218	\$ 2,992	13.47%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

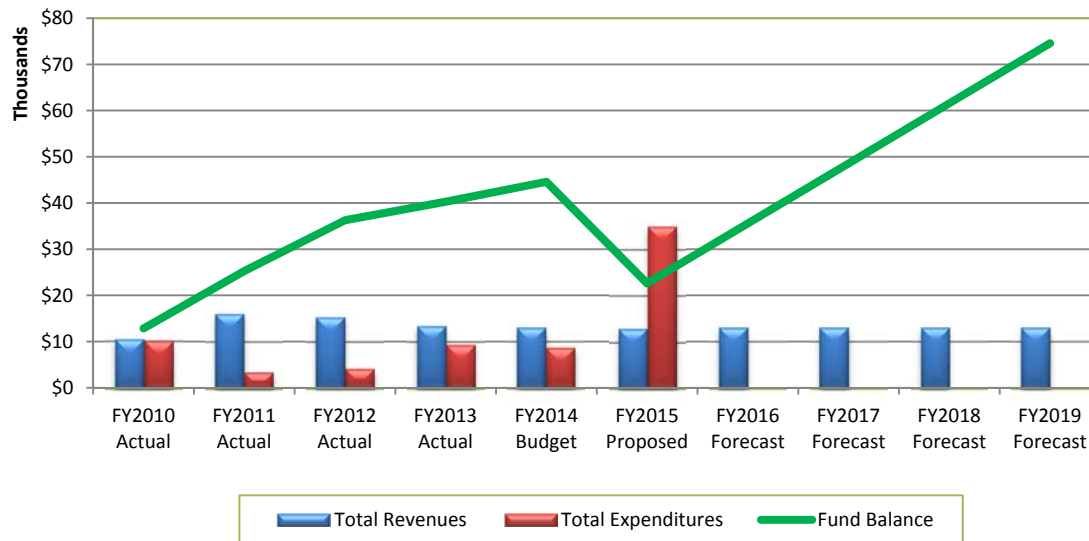
FUND: 207 PARK USE FUND
FUNCTION: 600 PARKS, LANDS & MUNICIPAL FACILITIES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	7,500	5,000	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 7,500	\$ 5,000	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ 17,710	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ 17,710	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	25,000	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 25,000	\$ 25,210	\$ 5,000	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 25,000	\$ 25,210	\$ 5,000	\$ -	\$ -	\$ -

Mayor's Court Computer (210)

Ohio Revised Code (ORC) Section 1901.261 allows the city to assess an additional fee to cases brought before the Mayor's Court for the purpose of computerizing the court. The revenues are restricted to purchasing hardware/software for computerization of the court's docket and accounting system and/or computerization of legal research. However, the funds are not to be used for support of the Clerk of Court's office in general. The Mayor's Court Computer fund was established for the purpose of accounting for such court fees.

**2010-2019 Mayor's Court Computer Fund
Revenues, Expenditures & Fund Balance**



As illustrated in the graphic above, the fund balance grew from 2010-2014. Significant planned expenditures in 2015 on a system update will reduce the balance to approximately \$23 thousand. No spending is currently planned from 2016-2019, however, resulting in a slightly increasing fund balance.

The Mayor's Court Computer fund has budgeted appropriations only in the Court & legal function. Requested 2015 appropriations for this fund are \$35 thousand, and represent a \$26.3 thousand (302.3%) increase over FY 2012.

Court & Legal

Proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
Replacement court management system	\$35,000
GRAND TOTAL	\$35,000

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ 5,045	\$ 7,800	\$ -	\$ (7,800)	-100.00%
General Operating	60	-	-	-	#DIV/0!
Capital Outlay	<u>4,252</u>	<u>900</u>	<u>35,000</u>	<u>34,100</u>	<u>3788.89%</u>
Total	<u>\$ 9,357</u>	<u>\$ 8,700</u>	<u>\$ 35,000</u>	<u>\$ 26,300</u>	<u>302.30%</u>

Capital Outlay This category is budgeted at \$35 thousand, and is designated for the purchase and installation of a new court management system.

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
210 - MAYOR'S COURT COMPUTER FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 12,836	\$ 25,262	\$ 36,240	\$ 40,257	\$ 44,557	\$ 22,557	\$ 35,557	\$ 48,557	\$ 61,557
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ 16,001	\$ 15,252	\$ 13,374	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ 16,001	\$ 15,252	\$ 13,374	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 16,001	\$ 15,252	\$ 13,374	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 5,045	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	3,575	1,070	60	-	-	-	-	-	-
Capital Outlay	-	3,204	4,252	900	35,000	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 3,575	\$ 4,274	\$ 9,357	\$ 8,700	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 25,262	\$ 36,240	\$ 40,257	\$ 44,557	\$ 22,557	\$ 35,557	\$ 48,557	\$ 61,557	\$ 74,557
Fund Balance as % of Expenditures	706.63%	848.00%	430.24%	512.15%	64.45%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 210 MAYOR'S COURT
COMPUTER
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ 7,700	\$ (7,700)	-100.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	100	(100)	-100.00%	-	5,045	(5,045)	-100.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 7,800	\$ (7,800)	-100.00%	\$ -	\$ 5,045	\$ (5,045)	-100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 60	\$ (60)	-100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 60	\$ (60)	-100.00%
EQUIPMENT	\$ 35,000	\$ 900	\$ 34,100	3788.89%	\$ 540	\$ 4,252	\$ 30,748	723.14%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 35,000	\$ 900	\$ 34,100	3788.89%	\$ 540	\$ 4,252	\$ 30,748	723.14%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 35,000	\$ 8,700	\$ 26,300	302.30%	\$ 540	\$ 9,357	\$ 25,643	274.05%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 35,000	\$ 8,700	\$ 26,300	302.30%	\$ 540	\$ 9,357	\$ 25,643	274.05%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 210 MAYOR'S COURT
COMPUTER
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ 7,700	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	100	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ 900	\$ 35,000	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 900	\$ 35,000	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 8,700	\$ 35,000	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 8,700	\$ 35,000	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 210 MAYOR'S COURT
COMPUTER
FUNCTION: 200 LEGAL

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ 7,700	\$ (7,700)	-100.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	100	(100)	-100.00%	-	5,045	(5,045)	-100.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 7,800	\$ (7,800)	-100.00%	\$ -	\$ 5,045	\$ (5,045)	-100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 60	\$ (60)	-100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 60	\$ (60)	-100.00%
EQUIPMENT	\$ 35,000	\$ 900	\$ 34,100	3788.89%	\$ 540	\$ 4,252	\$ 30,748	723.14%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 35,000	\$ 900	\$ 34,100	3788.89%	\$ 540	\$ 4,252	\$ 30,748	723.14%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 35,000	\$ 8,700	\$ 26,300	302.30%	\$ 540	\$ 9,357	\$ 25,643	274.05%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 35,000	\$ 8,700	\$ 26,300	302.30%	\$ 540	\$ 9,357	\$ 25,643	274.05%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

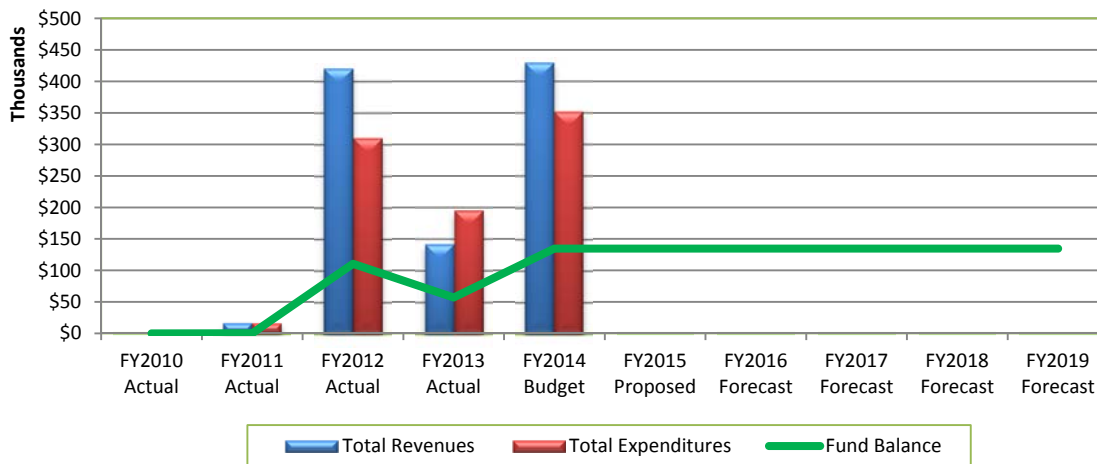
FUND: 210 MAYOR'S COURT
COMPUTER
FUNCTION: 200 LEGAL

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ 7,700	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	100	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ 900	\$ 35,000	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 900	\$ 35,000	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 8,700	\$ 35,000	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 8,700	\$ 35,000	\$ -	\$ -	\$ -	\$ -

CHIP Fund (215)

The Community Housing Improvement Program (CHIP) fund is a special revenue fund used to report grant revenues received from the State of Ohio and the related expenses associated with improvements made to the homes of qualifying low-income homeowners. In addition to the grant revenues, the fund receives transfers from the General fund to provide funding for the local match associated with the grant program.

2010-2019 CHIP Fund Revenues, Expenditures & Fund Balance



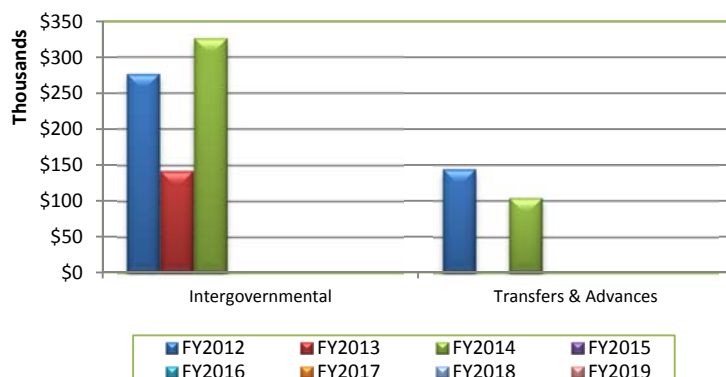
As illustrated in the graphic above, the fund balance grew from 2011-2014. The city was not awarded funding in the 2015-2016 grant program, and as a result, the city has no planned revenues or expenditures. A component of the funding in FY2012 was a transfer of \$144 thousand from the General fund to provide initial funding for payment of associated invoices. Once the final draws have been completed in 2014, any remaining balance will then be repaid to the General fund.

CHIP Fund – Major Revenue Sources

The city's CHIP fund revenue for operations currently comes from two sources: (1) intergovernmental; and (2) interfund transfers.

The chart to the right below indicates the relative composition of 2015 CHIP fund revenues. The largest component is clearly intergovernmental grants and loans. Since the CHIP grants will reimburse the city

2012-2019 CHIP Fund Revenue Sources



2015 Revenue Budget CHIP Fund - by Category



for program expenses, it is necessary to supplement the fund with advances from the General fund. That will permit the fund to pay the administrative costs prior to being reimbursed by the program.

The CHIP fund has budgeted appropriations only in the General Government function. There are no requested 2015 appropriations for this fund, which represent a \$541.9 thousand (100%) decrease over FY 2014.

General Government

Proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
No spending planned during FY 2015	\$0
GRAND TOTAL	\$0

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General Operating	195,297	340,947	-	(340,947)	-100.00%
Transfers & Advances	-	11,000	-	(11,000)	-100.00%
Total	\$ 195,297	\$ 351,947	\$ -	\$ (351,947)	-100.00%

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
215 - COMMUNITY HOME IMPROVEMENT PROGRAM (CHIP) FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ -	\$ 172	\$ 110,382	\$ 57,018	\$ 134,691	\$ 134,691	\$ 134,691	\$ 134,691	\$ 134,691
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	12,865	276,524	141,932	326,000	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 12,865	\$ 276,524	\$ 141,932	\$ 326,000	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 3,000	\$ 144,000	\$ -	\$ 103,620	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 3,000	\$ 144,000	\$ -	\$ 103,620	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 15,865	\$ 420,524	\$ 141,932	\$ 429,620	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 15,693	\$ 307,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	-	-	195,297	340,947	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	3,000	-	11,000	-	-	-	-	-
Grand Total Expenditures	\$ 15,693	\$ 310,314	\$ 195,297	\$ 351,947	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 172	\$ 110,382	\$ 57,018	\$ 134,691	\$ 134,691	\$ 134,691	\$ 134,691	\$ 134,691	\$ 134,691
Fund Balance as % of Expenditures	1.10%	35.57%	29.20%	38.27%	#DIV/0!	0.00%	0.00%	0.00%	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 215 COMMUNITY HOUSING
IMPROVEMENT PROGRAM
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	340,947	(340,947)	-100.00%	121,319	195,297	(195,297)	-100.00%
TOTAL GENERAL OPERATING	\$ -	\$ 340,947	\$ (340,947)	-100.00%	\$ 121,319	\$ 195,297	\$ (195,297)	-100.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 340,947	\$ (340,947)	-100.00%	\$ 121,319	\$ 195,297	\$ (195,297)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 11,000	\$ (11,000)	-100.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 351,947	\$ (351,947)	-100.00%	\$ 121,319	\$ 195,297	\$ (195,297)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 215 COMMUNITY HOUSING
IMPROVEMENT PROGRAM
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	340,947	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 340,947	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 340,947	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 351,947	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 215 COMMUNITY HOUSING
IMPROVEMENT PROGRAM
FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	340,947	(340,947)	-100.00%	121,319	195,297	(195,297)	-100.00%
TOTAL GENERAL OPERATING	\$ -	\$ 340,947	\$ (340,947)	-100.00%	\$ 121,319	\$ 195,297	\$ (195,297)	-100.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 340,947	\$ (340,947)	-100.00%	\$ 121,319	\$ 195,297	\$ (195,297)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 340,947	\$ (340,947)	-100.00%	\$ 121,319	\$ 195,297	\$ (195,297)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 215 COMMUNITY HOUSING
IMPROVEMENT PROGRAM
FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	340,947	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 340,947	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 340,947	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 340,947	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 215 COMMUNITY HOUSING
IMPROVEMENT PROGRAM
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 11,000	\$ (11,000)	-100.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 11,000	\$ (11,000)	-100.00%	\$ -	\$ -	\$ -	0.00%

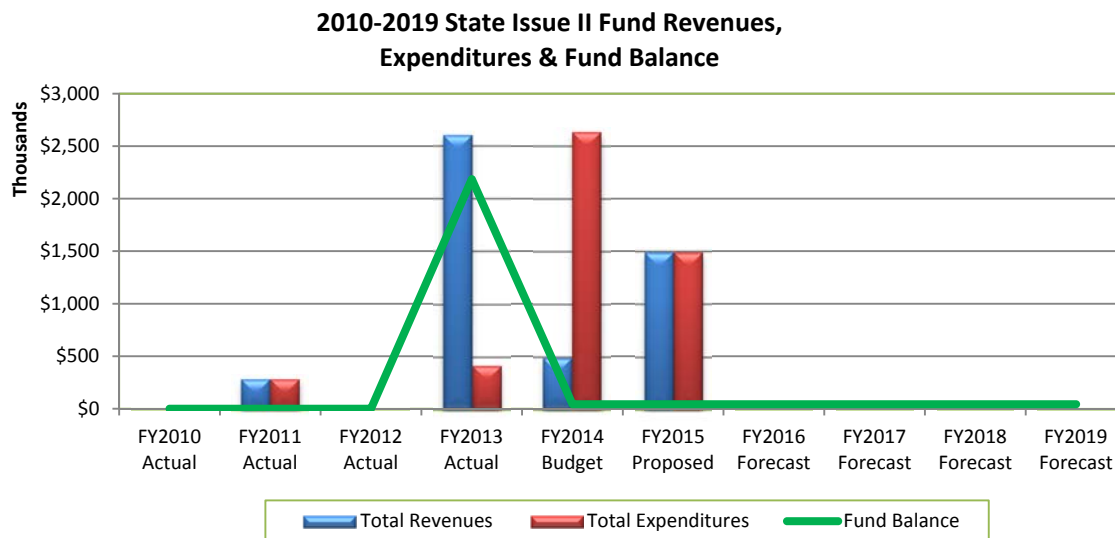
**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 215 COMMUNITY HOUSING
IMPROVEMENT PROGRAM
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -

State Issue II (OPWC) Fund (303)

The State Issue II fund is a capital improvements fund used to record any grant or loan revenues from the Ohio Public Works Commission. The Ohio Auditor of State requires that the entire amount of the project cost, even the local match, be recorded and reported in this fund. Over time, the fund will typically have spikes in revenue and expenditures as projects are undertaken.



As illustrated in the graphic above, the fund balance spiked in 2013 due to a transfer in to fund a project. Project spending in 2014 will return the balance back to approximately \$40 thousand at year-end 2014. Project revenues and expenditures are matched in 2015, resulting in an unchanged fund balance in 2015.

For 2015, the State Issue II fund has budgeted appropriations only in the Public Service function. Requested 2015 appropriations for this fund are \$1.49 million, and represent a \$1.1 million (43.43%) decrease over FY 2014.

Public Service

Proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
Mink Street improvements – Phase III	\$1,490,595
GRAND TOTAL	\$1,490,595

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ 88,895	\$ 88,895	#DIV/0!
Capital Outlay	417,675	1,767,530	1,401,700	(365,830)	-20.70%
Transfers & Advances	-	867,203	-	(867,203)	-100.00%
Total	\$ 417,675	\$ 2,634,733	\$ 1,490,595	\$ (1,144,138)	-43.43%

Contractual Services This category is budgeted at \$88.9 thousand which reflects the engineering design and inspection fees associated with phase II of the Mink Street improvements project in FY 2015.

Capital Outlay This category is budgeted at \$1.4 million, and is down by \$365.8 thousand (20.7%) from 2014. The decrease is due to project spending in FY2014 on phase I of the Mink Street project is lower than that for phase III in FY2015.

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
303 - STATE ISSUE II (OPWC) FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<i>Beginning Fund Balance</i>	\$ -	\$ -	\$ -	\$ 2,186,608	\$ 42,470	\$ 42,470	\$ 42,470	\$ 42,470	\$ 42,470
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	285,816	-	-	490,595	490,595	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 285,816	\$ -	\$ -	\$ 490,595	\$ 490,595	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ 2,604,283	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ 2,604,283	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 285,816	\$ -	\$ 2,604,283	\$ 490,595	\$ 1,490,595	\$ -	\$ -	\$ -	\$ -
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 88,895	\$ -	\$ -	\$ -	\$ -
General Operating	-	-	-	-	-	-	-	-	-
Capital Outlay	285,816	-	417,675	1,767,530	1,401,700	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	867,203	-	-	-	-	-
Grand Total Expenditures	\$ 285,816	\$ -	\$ 417,675	\$ 2,634,733	\$ 1,490,595	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 2,186,608	\$ 42,470	\$ 42,470	\$ 42,470	\$ 42,470	\$ 42,470	\$ 42,470
Fund Balance as % of Expenditures	0.00%	0.00%	523.52%	1.61%	2.85%	0.00%	0.00%	0.00%	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	88,895	-	88,895	100.00%	-	-	88,895	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 88,895	\$ -	\$ 88,895	100.00%	\$ -	\$ -	\$ 88,895	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	1,401,700	1,767,530	(365,830)	-20.70%	1,142,612	417,675	984,025	235.60%
TOTAL CAPITAL OUTLAY	\$ 1,401,700	\$ 1,767,530	\$ (365,830)	-20.70%	\$ 1,142,612	\$ 417,675	\$ 984,025	235.60%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,490,595	\$ 1,767,530	\$ (276,935)	-15.67%	\$ 1,142,612	\$ 417,675	\$ 1,072,920	256.88%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 867,203	\$ (867,203)	-100.00%	\$ 865,503	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 1,490,595	\$ 2,634,733	\$ (1,144,138)	-43.43%	\$ 2,008,115	\$ 417,675	\$ 1,072,920	256.88%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	88,895	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 88,895	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	1,767,530	1,401,700	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 1,767,530	\$ 1,401,700	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,767,530	\$ 1,490,595	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 867,203	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,634,733	\$ 1,490,595	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 400 PUBLIC SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	88,895	-	88,895	100.00%	-	-	88,895	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 88,895	\$ -	\$ 88,895	100.00%	\$ -	\$ 88,895	\$ 88,895	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	1,401,700	1,767,530	(365,830)	-20.70%	1,142,612	417,675	984,025	235.60%
TOTAL CAPITAL OUTLAY	\$ 1,401,700	\$ 1,767,530	\$ (365,830)	-20.70%	\$ 1,142,612	\$ 417,675	\$ 984,025	235.60%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,490,595	\$ 1,767,530	\$ (276,935)	-15.67%	\$ 1,142,612	\$ 417,675	\$ 1,072,920	256.88%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 1,490,595	\$ 1,767,530	\$ (276,935)	-15.67%	\$ 1,142,612	\$ 417,675	\$ 1,072,920	256.88%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 400 PUBLIC SERVICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	88,895	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 88,895	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	1,767,530	1,401,700	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 1,767,530	\$ 1,401,700	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,767,530	\$ 1,490,595	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 1,767,530	\$ 1,490,595	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 303 STATE ISSUE II (OPWC)

FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 867,203	\$ (867,203)	-100.00%	\$ 865,503	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 867,203	\$ (867,203)	-100.00%	\$ 865,503	\$ -	\$ -	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 303 STATE ISSUE II (OPWC)

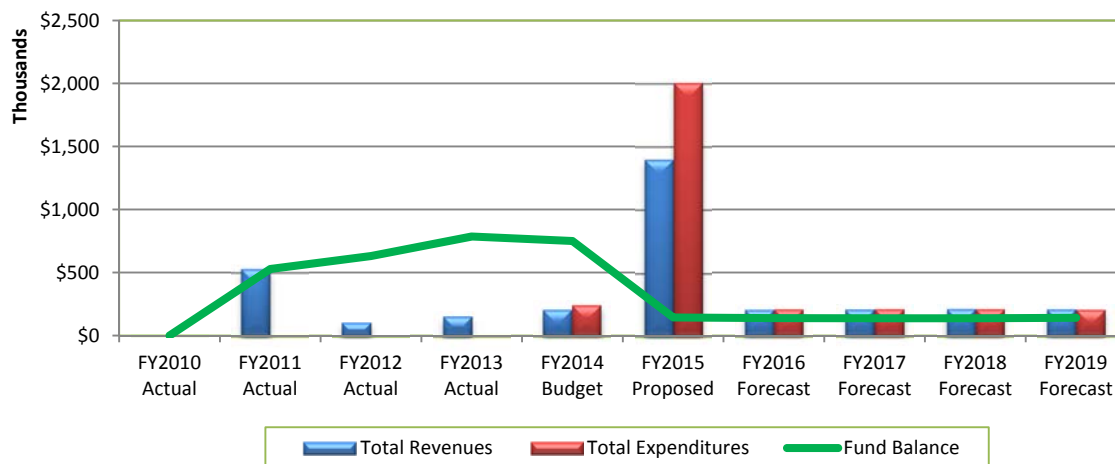
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 867,203	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 867,203	\$ -	\$ -	\$ -	\$ -	\$ -

State Route 310 TIF Fund (306)

The State Route 310 TIF (tax increment financing) fund is a capital improvements fund used to receive property tax payments in lieu of property taxes (PILOT) associated with the 310 TIF district. The revenues are restricted to the extent that they may only be used to support the infrastructure improvements identified in the TIF agreement. Beginning in 2014, these funds will be used to support funding for the State Route 310 improvements project.

**2010-2019 State Route 310 TIF Fund Revenues,
Expenditures & Fund Balance**



As illustrated in the graphic above, the fund balance increased through 2014. Major project spending on SR 310 will take place in 2015, in advance of ODOT's 2016 paving project. It has been proposed in this budget that the city borrow \$1.2 million from Park National Bank in the form of a 7-8 year note, using the TIF revenues as the source of funding for that annual debt service payments.

The Permissive Tax fund has budgeted appropriations in the General Government, Public Service and Transfers & Advances functions. Total requested 2015 appropriations for this fund are \$2.0 million, and represent a \$1.76 million (722%) increase over FY 2014.

General Government

Appropriations and expenditures in this department represent the recording of any engineering-related expenses. In FY 2014, a total of \$230 thousand was appropriated to engineering and design of the project. For 2015, however, nothing has been included department.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ 230,000	\$ -	\$ (230,000)	-100.00%
General Operating	-	-	-	-	#DIV/0!
Total	\$ -	\$ 230,000	\$ -	\$ (230,000)	-100.00%

Contractual Services The engineering and design services for the SR310 improvements project were included in the FY2014 budget so that work would be able to commence in early FY 2015.

Court & Legal

Appropriations and expenditures in this department represent the recording of any legal service-related expenses. In FY 2014, a total of \$7.4 thousand was appropriated to obtain legal counsel regarding the TIF district and the associated agreements. For 2015, however, nothing has been included in this department.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contractual Services	-	7,350	-	(7,350)	-100.00%
General Operating	-	-	-	-	#DIV/0!
Total	<u>\$ -</u>	<u>\$ 7,350</u>	<u>\$ -</u>	<u>\$ (7,350)</u>	<u>-100.00%</u>

Contractual Services Although \$7.4 thousand was included for legal services in the 2014 budget, nothing has been included in the FY2015 budget.

Finance

The appropriations and expenditures in this department represent the Licking County Auditor's costs of collection for the TIF revenues. Overall, this department is budgeted at \$7.0 thousand, and is up by \$0.1 thousand (1.82%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contractual Services	-	6,875	7,000	125	1.82%
General Operating	-	-	-	-	#DIV/0!
Total	<u>\$ -</u>	<u>\$ 6,875</u>	<u>\$ 7,000</u>	<u>\$ 125</u>	<u>1.82%</u>

Contractual Services This category is up by \$0.1 thousand (1.82%) due to increased collection fees based on increased TIF payment collections in FY 2015.

Public Service

Proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
State Route 310 improvements project	\$2,000,000
GRAND TOTAL	\$2,000,000

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Capital Outlay	-	-	2,000,000	2,000,000	#DIV/0!
Total	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	#DIV/0!

Contractual Services This category is budgeted at \$2.0 million which represents the estimated costs (excluding engineering) for the State Route 310 improvements project.

Finance

The appropriations and expenditures in this department represent an allocation of the Finance department expenses to the TIF fund. It reflects the expenses paid to pay the Licking County Auditor's office for managing the property tax collections and reporting. Overall, this department is budgeted at \$80.5 thousand, and is down by \$72.1 thousand (89.56%) when compared to the FY 2012 budget. The significant decline is due to the reduced allocation of income tax revenues (8% vs. 55%) in FY 2013.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 41,851	\$ 43,571	\$ 1,720	4.11%
Contractual Services	5,944	11,120	9,050	(2,070)	-18.62%
General Operating	61,930	102,753	75,107	(27,646)	-26.91%
Capital Outlay	12,714	-	-	-	#DIV/0!
Total	\$ 80,588	\$ 155,724	\$ 127,728	\$ (27,996)	-17.98%

Salary & Related This category is up by \$1.7 thousand (4.11%) due to the general wage increase incorporated into the wage and benefit calculations.

Contractual Services This category is down by \$2.1 thousand (18.62%) due to lower collection fees based on reduced income tax collection in FY 2015.

General Operating This category is down by \$27.6 thousand (26.91%) due to one-time costs associated with the implementation of the new accounting system in 20

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
306 - STATE ROUTE 310 TIF FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ -	\$ 527,989	\$ 630,499	\$ 785,628	\$ 749,902	\$ 142,902	\$ 138,402	\$ 136,447	\$ 137,083
REVENUE									
Taxes	\$ 529,424	\$ 103,415	\$ 155,278	\$ 208,499	\$ 200,000	\$ 203,000	\$ 206,045	\$ 209,136	\$ 212,273
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ 529,424	\$ 103,415	\$ 155,278	\$ 208,499	\$ 200,000	\$ 203,000	\$ 206,045	\$ 209,136	\$ 212,273
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	1,200,000	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 529,424	\$ 103,415	\$ 155,278	\$ 208,499	\$ 1,400,000	\$ 203,000	\$ 206,045	\$ 209,136	\$ 212,273
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,435	\$ 905	\$ 150	\$ 244,225	\$ 7,000	\$ 7,500	\$ 8,000	\$ 8,500	\$ 9,000
General Operating	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	2,000,000	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	200,000	200,000	200,000	200,000
Grand Total Expenditures	\$ 1,435	\$ 905	\$ 150	\$ 244,225	\$ 2,007,000	\$ 207,500	\$ 208,000	\$ 208,500	\$ 209,000
Ending Fund Balance	\$ 527,989	\$ 630,499	\$ 785,628	\$ 749,902	\$ 142,902	\$ 138,402	\$ 136,447	\$ 137,083	\$ 140,356
Fund Balance as % of Expenditures	36788.51%	69698.46%	523751.83%	307.05%	7.12%	66.70%	65.60%	65.75%	67.16%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES								
FINANCIAL & LEGAL	7,000	14,225	(7,225)	-50.79%	6,865	150	6,850	4566.67%
ENGINEERING & PLANNING	-	230,000	(230,000)	-100.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 7,000	\$ 244,225	\$ (237,225)	-97.13%	\$ 6,865	\$ 150	\$ 6,850	4566.67%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	2,000,000	-	2,000,000	100.00%	-	-	2,000,000	100.00%
TOTAL CAPITAL OUTLAY	\$ 2,000,000	\$ -	\$ 2,000,000	100.00%	\$ -	\$ -	\$ 2,000,000	100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,007,000	\$ 244,225	\$ 1,762,775	721.78%	\$ 6,865	\$ 150	\$ 2,006,850	1337900.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 2,007,000	\$ 244,225	\$ 1,762,775	721.78%	\$ 6,865	\$ 150	\$ 2,006,850	1337900.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES						
FINANCIAL & LEGAL	14,225	7,000	7,500	8,000	8,500	9,000
ENGINEERING & PLANNING	230,000	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 244,225	\$ 7,000	\$ 7,500	\$ 8,000	\$ 8,500	\$ 9,000
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	2,000,000	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 244,225	\$ 2,007,000	\$ 7,500	\$ 8,000	\$ 8,500	\$ 9,000
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
GRAND TOTAL EXPENSE	\$ 244,225	\$ 2,007,000	\$ 207,500	\$ 208,000	\$ 208,500	\$ 209,000

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF

FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	230,000	(230,000)	-100.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 230,000	\$ (230,000)	-100.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 230,000	\$ (230,000)	-100.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 230,000	\$ (230,000)	-100.00%	\$ -	\$ -	\$ -	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF

FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	230,000	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF

FUNCTION: 200 LEGAL

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	7,350	(7,350)	-100.00%	-	150	(150)	-100.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 7,350	\$ (7,350)	-100.00%	\$ -	\$ 150	\$ (150)	-100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 7,350	\$ (7,350)	-100.00%	\$ -	\$ 150	\$ (150)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 7,350	\$ (7,350)	-100.00%	\$ -	\$ 150	\$ (150)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF

FUNCTION: 200 LEGAL

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	-	-	-	-	-	-
FINANCIAL & LEGAL	7,350	-	\$ -	\$ -	\$ -	\$ -
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 7,350	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 7,350	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 7,350	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF
FUNCTION: 400 PUBLIC SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	2,000,000	-	2,000,000	100.00%	-	-	2,000,000	100.00%
TOTAL CAPITAL OUTLAY	\$ 2,000,000	\$ -	\$ 2,000,000	100.00%	\$ -	\$ -	\$ 2,000,000	100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,000,000	\$ -	\$ 2,000,000	100.00%	\$ -	\$ -	\$ 2,000,000	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 2,000,000	\$ -	\$ 2,000,000	100.00%	\$ -	\$ -	\$ 2,000,000	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF

FUNCTION: 400 PUBLIC SERVICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	2,000,000	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF

FUNCTION: 500 FINANCE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	7,000	6,875	125	1.82%	6,865	-	7,000	100.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 7,000	\$ 6,875	\$ 125	1.82%	\$ 6,865	\$ -	\$ 7,000	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 7,000	\$ 6,875	\$ 125	1.82%	\$ 6,865	\$ -	\$ 7,000	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 7,000	\$ 6,875	\$ 125	1.82%	\$ 6,865	\$ -	\$ 7,000	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF

FUNCTION: 500 FINANCE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	-	-	-	-	-	-
FINANCIAL & LEGAL	6,875	7,000	7,500	8,000	8,500	9,000
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 6,875	\$ 7,000	\$ 7,500	\$ 8,000	\$ 8,500	\$ 9,000
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 6,875	\$ 7,000	\$ 7,500	\$ 8,000	\$ 8,500	\$ 9,000
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 6,875	\$ 7,000	\$ 7,500	\$ 8,000	\$ 8,500	\$ 9,000

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 306 SR 310 TIF
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

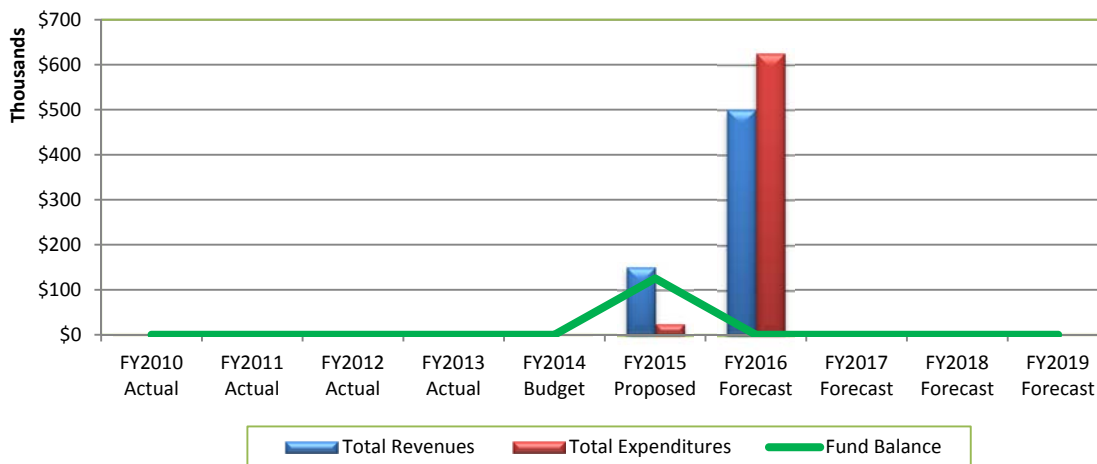
FUND: 306 SR 310 TIF
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

Columbia Road Bridge Improvements Fund (307)

The Columbia Road Bridge Improvements fund is a capital improvements fund used to record grant revenues and expenditures associated with the replacement of the Columbia Road Bridge. The city was awarded a grant in 2013 from the Ohio Department of Transportation in the amount of \$500 thousand. The estimated total project cost (including engineering design and inspection) is approximately \$750 thousand, requiring a \$250 thousand local contribution. A total of \$100 thousand was already appropriated in FY 2014 for the initial design of the bridge, leaving a total of \$150 thousand contribution to be funded. Interfund transfers of \$113.8 thousand from the Permissive Tax (205) fund and \$36.4 thousand from the Street (201) fund have been include in those fund's budgets.

2010-2019 Columbia Road Bridge Impr. Fund Revenues, Expenditures & Fund Balance



As illustrated in the graphic above, activity is anticipated only during the 2015 – 2016 time period. Most of the funding (approximately 67%) for the project will be provided by the Ohio Department of Transportation.

The Columbia Road Bridge Replacement fund has budgeted appropriations in the General Government, and Public Service functions. Total requested 2015 appropriations for this fund are \$625.9 thousand.

General Government

Appropriations and expenditures in this department represent the recording of any engineering-related expenses. In FY 2015, a total of \$25 thousand has been appropriated for the engineering and design of the project.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ 25,000	\$ 25,000	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Total	\$ -	\$ -	\$ 25,000	\$ 25,000	#DIV/0!

Contractual Services The engineering and design services for the bridge replacement projects have been included in the FY2015 budget so that work would be able to commence in early FY 2016.

Public Service

No spending in 2015 is proposed, however, the project cost will be \$614.5 thousand, which will be spent in FY 2016.

Project	Amount
No expenditures in 2015 – project to be undertaken in 2016	\$0
GRAND TOTAL	\$0

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Capital Outlay	-	-	-	-	#DIV/0!
Total	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Contractual Services No spending has been included for FY2015 for this project.

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
307 - COLUMBIA ROAD BRIDGE IMPROVEMENTS FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<i>Beginning Fund Balance</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,180	\$ -	\$ -	\$ -
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,720	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,720	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 150,180	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 150,180	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 150,180	\$ 500,720	\$ -	\$ -	\$ -
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 11,380	\$ -	\$ -	\$ -
General Operating	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	614,520	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 625,900	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 125,180	\$ -	\$ -	\$ -	\$ -
Fund Balance as % of Expenditures	0.00%	0.00%	0.00%	0.00%	500.72%	0.00%	0.00%	0.00%	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 307 COLUMBIA ROAD BRIDGE
IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	25,000	-	25,000	100.00%	-	-	25,000	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 25,000	\$ -	\$ 25,000	100.00%	\$ -	\$ -	\$ 25,000	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 25,000	\$ -	\$ 25,000	100.00%	\$ -	\$ -	\$ 25,000	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 25,000	\$ -	\$ 25,000	100.00%	\$ -	\$ -	\$ 25,000	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 307 COLUMBIA ROAD BRIDGE IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	25,000	11,380	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 25,000	\$ 11,380	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	614,520	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 614,520	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 25,000	\$ 625,900	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ 25,000	\$ 625,900	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 307 COLUMBIA ROAD BRIDGE
IMPROVEMENTS
FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	25,000	-	25,000	100.00%	-	-	25,000	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 25,000	\$ -	\$ 25,000	100.00%	\$ -	\$ -	\$ 25,000	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 25,000	\$ -	\$ 25,000	100.00%	\$ -	\$ -	\$ 25,000	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 25,000	\$ -	\$ 25,000	100.00%	\$ -	\$ -	\$ 25,000	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 307 COLUMBIA ROAD BRIDGE
IMPROVEMENTS
FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	25,000	11,380	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 25,000	\$ 11,380	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 25,000	\$ 11,380	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ 25,000	\$ 11,380	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 307 COLUMBIA ROAD BRIDGE
IMPROVEMENTS
FUNCTION: 400 PUBLIC SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 307 COLUMBIA ROAD BRIDGE
IMPROVEMENTS
FUNCTION: 400 PUBLIC SERVICE

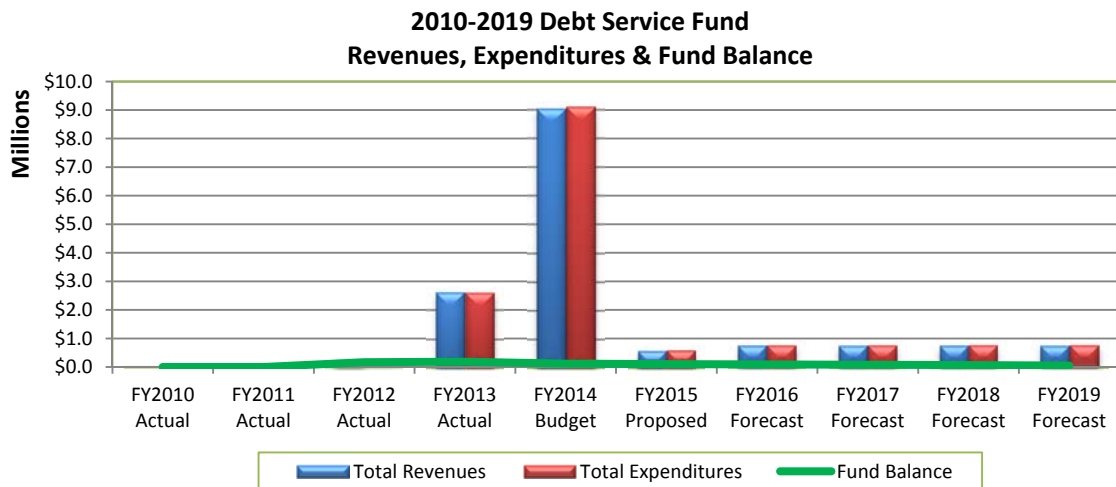
	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	614,520	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 614,520	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ 614,520	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ 614,520	\$ -	\$ -	\$ -

Debt Service Fund (401)

The city's Debt Service fund is a governmental fund that was established in 2011 in order to accumulate funds for the payment of debt service on the city's non-utility notes, bonds and loans. The monies in this fund are restricted to the payment of debt service, or to provide funding as called for in the debt agreements. The primary source of funding for this fund is income tax revenues. In 2011, this fund received 0% of the income tax, and the proportion was increased to 6% in 2012. During 2013 and 2014, the fund received 2.75% and 5.0%, respectively. For 2015-2019, the allocations are projected to be as follows:

Year	Allocation
2015	12.60%
2016	11.60%
2017	11.30%
2018	11.10%
2019	10.90%

As illustrated in the below graphic, the fund balance is projected to be \$75-140 thousand annually from 2014 through 2019. Although income tax revenues are the primary revenue source, interfund transfers from the Bond Improvement (302) fund are an additional source of revenue for principal repayment.



Debt Service Fund – Major Revenue Sources

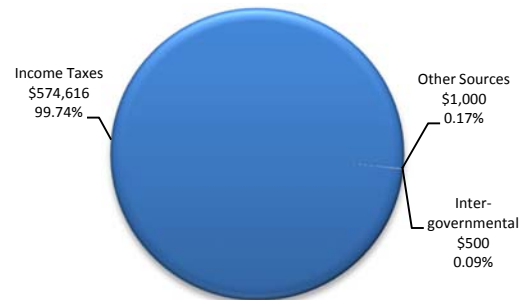
The city's Debt Service fund revenue for operations primarily comes from two major sources: (1) income taxes; and (2) miscellaneous other revenues.

The chart on the right indicates the relative composition of Debt Service fund revenues. The largest component is income taxes (99.74%).

Income Taxes

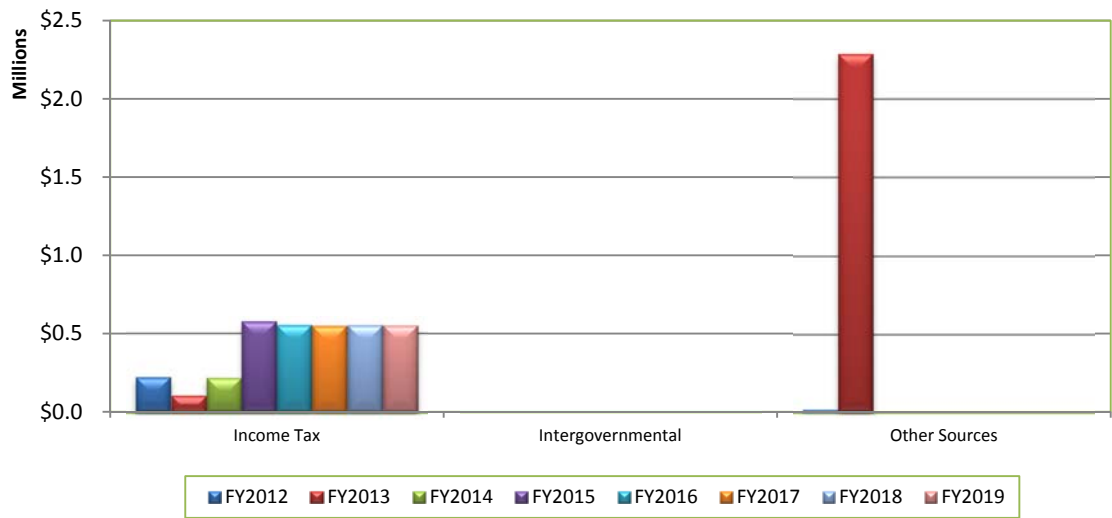
Income taxes represent nearly all of the \$574.6 million in projected FY 2015 total Debt Service fund revenues. There are three primary components of income taxes: (1)

2015 Revenue Budget Debt Service Fund - by Category



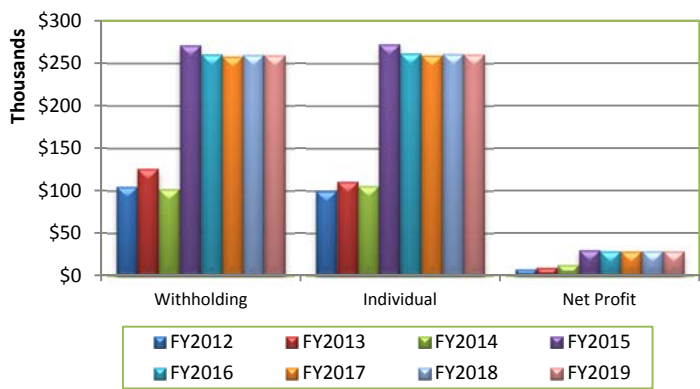
individual income tax; (2) business net profits tax; and (3) employee withholding tax. Due to the lack of income tax collection history, the allocation by type for 2012 and 2013 is based on the actual receipt breakdown. In 2014, more detail has become available which should serve to enhance our forecasting and projection development abilities.

2012-2019 Debt Service Fund
Revenue Sources

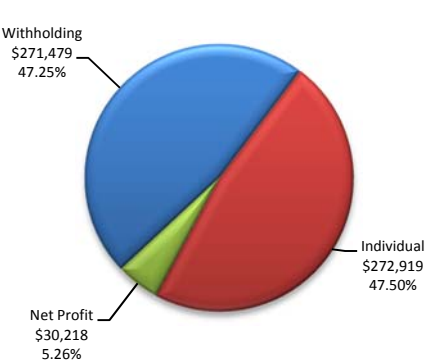


Individual Income Tax – This component reflects the revenues paid by the residents either through quarterly estimates or with the filing of their return. The city currently assesses a 1.0% income tax on the earned income of its residents, with no credit given for taxes paid to other municipalities. For 2015, the collection amount is projected to be \$272.9 thousand, a \$167.1 thousand (157%) increase from 2014.

2012-2019 Debt Service Fund
Income Tax Sources



2015 Debt Service Fund
Income Taxes by Type



Withholding Income Tax – This item represents taxes that local employers withhold for the employees and remit to the city, or non-local employers operating outside of the city limits who ‘courtesy withhold’ for their Pataskala resident employees and remit to RITA on behalf of those employees. For FY 2015, this amounts to \$271.5 thousand, and is up by \$169.4 thousand (165%) from FY 2014. The increase is primarily due to the increased allocation percentage.

Business Net Profit Tax – This represents the tax on corporate net profits paid to the city by commercial operation based in the City of Pataskala. The city currently assesses a 1% tax on the net profits of business operating or based in the city. For fiscal year 2015, the city is projecting \$30.2 thousand which is a \$17.4 thousand (136%) increase over 2014.

Other Sources

Other Sources is a 'catch-all' category in which to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. In the case of the Debt Service fund, these represent the issuance of debt, primarily notes (BANs) and bonds, as well as any investment income. For FY 2015, this category is projected to be \$1 thousand, and represents the fund's allocation from investment earnings on the commingled investment portfolio.

Finance

The appropriations and expenditures in this department are used to pay the Regional Income Tax Agency (RITA) the 3% fee assessed for processing the income tax collections and reporting. In addition, any taxpayer refunds are charged to this line item. Overall, this department is budgeted at \$28.7, and is up by \$15.2 thousand (117%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ 5,322	\$ 13,210	\$ 28,730	\$ 15,520	117.49%
General Operating	-	-	-	-	#DIV/0!
Total	\$ 5,322	\$ 13,210	\$ 28,730	\$ 15,520	117.49%

Debt Service

The following debt service requirements have been proposed for FY 2015:

Project	Amount
2014 General Obligation Bonds	\$458,673
LGIF MARCS Tower Loan	\$17,429
Summit Road/Courter Bridge PNB Note	\$44,817
OPWC loans (all programs)	\$9,487
Summit Road SIB Loan	\$36,120
GRAND TOTAL	\$566,526

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
General Operating	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	2,596,448	9,097,047	566,526	(8,530,521)	-93.77%
Total	\$ 2,596,448	\$ 9,097,047	\$ 566,526	\$ (8,530,521)	-93.77%

Debt Service

Approximately \$566.5 thousand has been proposed in this line item. The dramatic year-over-year from 2014 is the direct result of issuing refunding BANS and bonds in 2014. As we have locked in the recent years' borrowings, this amount will become the norm.

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
401 - DEBT SERVICE FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ -	\$ -	\$ 168,837	\$ 184,563	\$ 118,950	\$ 99,810	\$ 91,554	\$ 78,742	\$ 65,006
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	224,702	108,676	220,700	574,616	551,879	546,663	550,585	549,366
Total Taxes	\$ -	\$ 224,702	\$ 108,676	\$ 220,700	\$ 574,616	\$ 551,879	\$ 546,663	\$ 550,585	\$ 549,366
Intergovernmental	\$ -	\$ -	\$ 658	\$ 1,258	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ 658	\$ 1,258	\$ 400	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 750	\$ 750	\$ 600	\$ 600
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	19,846	2,286,554	-	-	-	-	-	-
Other Income	-	-	1,047	-	-	-	-	-	-
Total Other Sources	\$ -	\$ 19,846	\$ 2,287,601	\$ 1,000	\$ 1,000	\$ 750	\$ 750	\$ 600	\$ 600
Transfers	\$ -	\$ -	\$ -	\$ 8,822,544	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ 219,961	\$ 8,822,544	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Grand Total Revenue	\$ -	\$ 245,206	\$ 2,617,496	\$ 9,044,644	\$ 576,116	\$ 753,129	\$ 747,913	\$ 751,685	\$ 750,466
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	-	21,007	5,322	13,210	28,730	27,594	27,333	27,530	27,468
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	55,362	2,596,448	9,097,047	566,526	733,791	733,392	737,891	737,191
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ -	\$ 76,369	\$ 2,601,770	\$ 9,110,257	\$ 595,256	\$ 761,385	\$ 760,725	\$ 765,421	\$ 764,659
Ending Fund Balance	\$ -	\$ 168,837	\$ 184,563	\$ 118,950	\$ 99,810	\$ 91,554	\$ 78,742	\$ 65,006	\$ 50,813
Fund Balance as % of Expenditures	0.00%	221.08%	7.09%	1.31%	16.77%	12.02%	10.35%	8.49%	6.65%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 401 DEBT SERVICE
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	28,730	13,210	15,520	117.49%	9,263	5,322	23,408	439.82%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 28,730	\$ 13,210	\$ 15,520	117.49%	\$ 9,263	\$ 5,322	\$ 23,408	439.82%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ 354,217	\$ 8,848,071	\$ (8,493,854)	-96.00%	\$ 3,701,983	\$ 2,493,719	\$ (2,139,502)	-85.80%
INTEREST EXPENSE	212,309	152,511	59,798	39.21%	64,991	51,608	160,701	311.39%
OTHER DEBT-RELATED	-	96,465	(96,465)	-100.00%	19,075	51,121	(51,121)	-100.00%
TOTAL DEBT SERVICE	\$ 566,526	\$ 9,097,047	\$ (8,530,521)	-93.77%	\$ 3,786,049	\$ 2,596,448	\$ (2,029,922)	-78.18%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 595,256	\$ 9,110,257	\$ (8,515,001)	-93.47%	\$ 3,795,312	\$ 2,601,770	\$ (2,006,514)	-77.12%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 595,256	\$ 9,110,257	\$ (8,515,001)	-93.47%	\$ 3,795,312	\$ 2,601,770	\$ (2,006,514)	-77.12%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 401 DEBT SERVICE
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	13,210	28,730	27,594	27,333	27,530	27,468
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 13,210	\$ 28,730	\$ 27,594	\$ 27,333	\$ 27,530	\$ 27,468
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ 8,848,071	\$ 354,217	\$ 497,683	\$ 509,680	\$ 526,947	\$ 539,497
INTEREST EXPENSE	152,511	212,309	236,108	223,712	210,944	197,694
OTHER DEBT-RELATED	96,465	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 9,097,047	\$ 566,526	\$ 733,791	\$ 733,392	\$ 737,891	\$ 737,191
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 9,110,257	\$ 595,256	\$ 761,385	\$ 760,725	\$ 765,421	\$ 764,659
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 9,110,257	\$ 595,256	\$ 761,385	\$ 760,725	\$ 765,421	\$ 764,659

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 401 DEBT SERVICE

FUNCTION: 500 FINANCE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	28,730	13,210	15,520	117.49%	9,263	5,322	23,408	439.82%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 28,730	\$ 13,210	\$ 15,520	117.49%	\$ 9,263	\$ 5,322	\$ 23,408	439.82%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 28,730	\$ 13,210	\$ 15,520	117.49%	\$ 9,263	\$ 5,322	\$ 23,408	439.82%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 28,730	\$ 13,210	\$ 15,520	117.49%	\$ 9,263	\$ 5,322	\$ 23,408	439.82%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 401 DEBT SERVICE

FUNCTION: 500 FINANCE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	13,210	28,730	27,594	27,333	27,530	27,468
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ 13,210	\$ 28,730	\$ 27,594	\$ 27,333	\$ 27,530	\$ 27,468
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 13,210	\$ 28,730	\$ 27,594	\$ 27,333	\$ 27,530	\$ 27,468
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 13,210	\$ 28,730	\$ 27,594	\$ 27,333	\$ 27,530	\$ 27,468

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 401 DEBT SERVICE

FUNCTION: 700 DEBT SERVICE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ 354,217	\$ 8,848,071	\$ (8,493,854)	-96.00%	\$ 3,701,983	\$ 2,493,719	\$ (2,139,502)	-85.80%
INTEREST EXPENSE	212,309	152,511	59,798	39.21%	64,991	51,608	160,701	311.39%
OTHER DEBT-RELATED	-	96,465	(96,465)	-100.00%	19,075	51,121	(51,121)	-100.00%
TOTAL DEBT SERVICE	\$ 566,526	\$ 9,097,047	\$ (8,530,521)	-93.77%	\$ 3,786,049	\$ 2,596,448	\$ (2,029,922)	-78.18%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 566,526	\$ 9,097,047	\$ (8,530,521)	-93.77%	\$ 3,786,049	\$ 2,596,448	\$ (2,029,922)	-78.18%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 566,526	\$ 9,097,047	\$ (8,530,521)	-93.77%	\$ 3,786,049	\$ 2,596,448	\$ (2,029,922)	-78.18%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 401 DEBT SERVICE

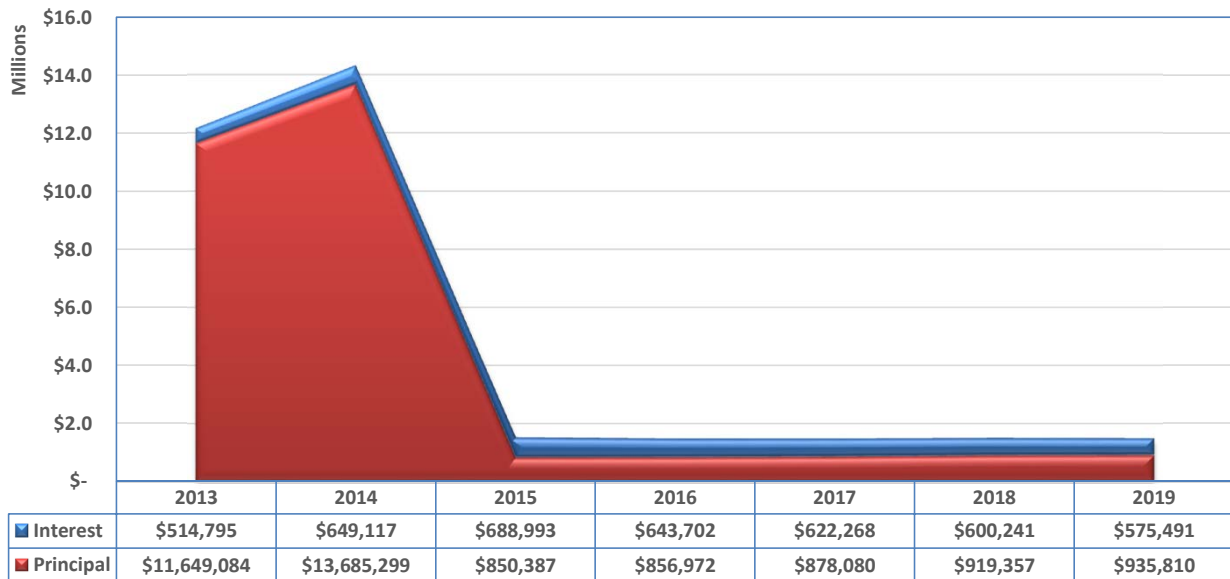
FUNCTION: 700 DEBT SERVICE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ 8,848,071	\$ 354,217	\$ 497,683	\$ 509,680	\$ 526,947	\$ 539,497
INTEREST EXPENSE	152,511	212,309	236,108	223,712	210,944	197,694
OTHER DEBT-RELATED	96,465	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 9,097,047	\$ 566,526	\$ 733,791	\$ 733,392	\$ 737,891	\$ 737,191
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 9,097,047	\$ 566,526	\$ 733,791	\$ 733,392	\$ 737,891	\$ 737,191
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 9,097,047	\$ 566,526	\$ 733,791	\$ 733,392	\$ 737,891	\$ 737,191

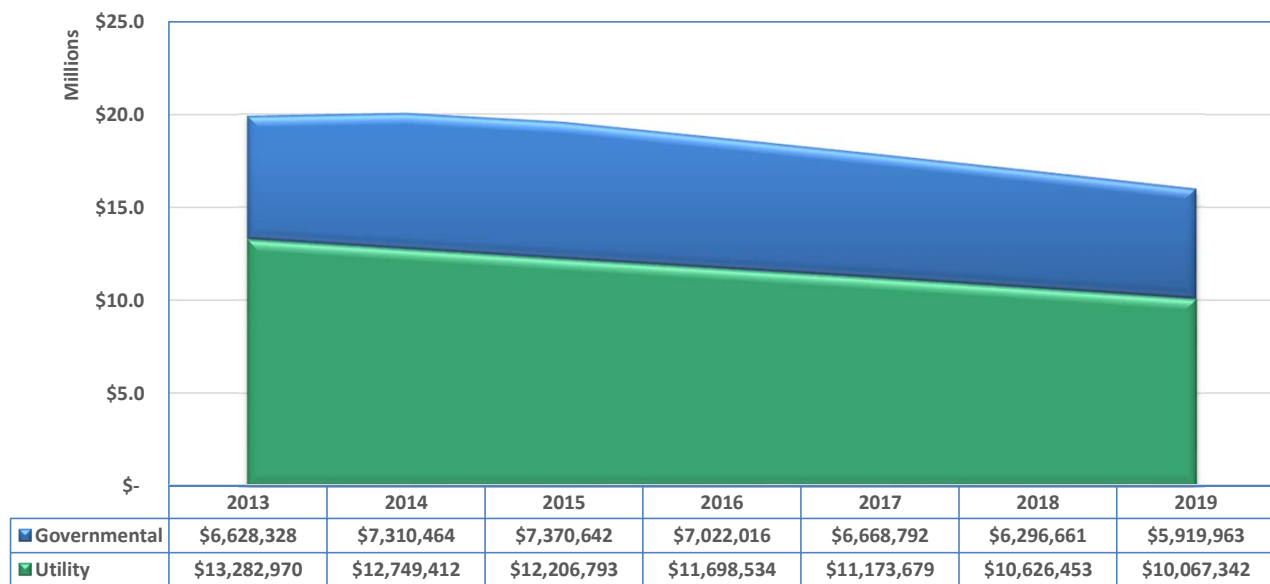
CITY OF PATASKALA, OHIO

OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

All Funds Debt Service 2013 - 2019



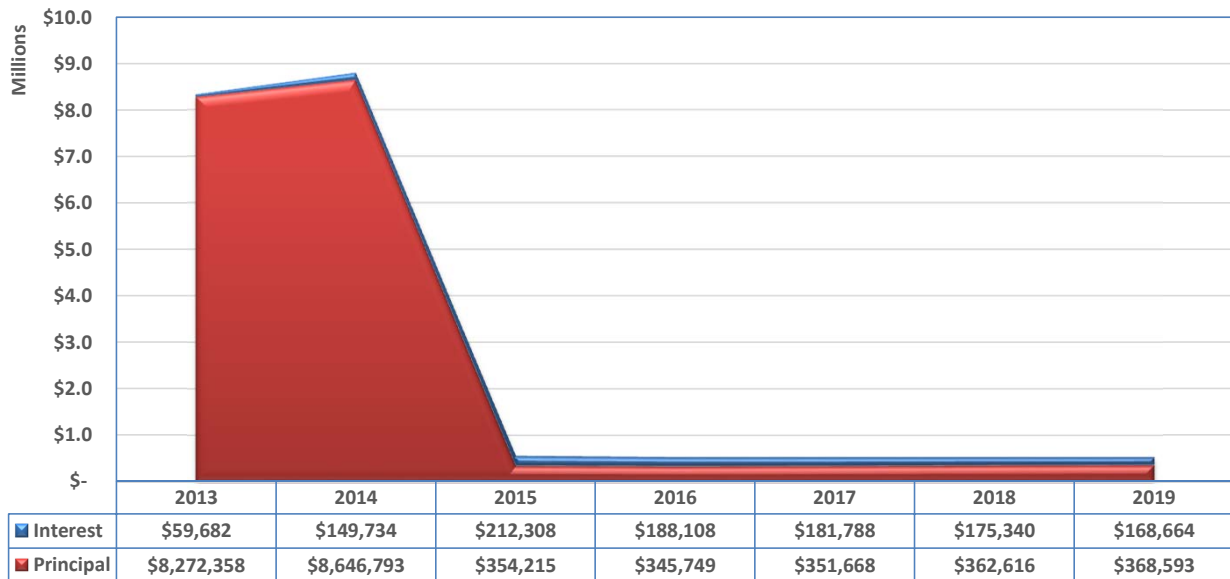
All Funds Outstanding Debt Balance 2013 - 2019



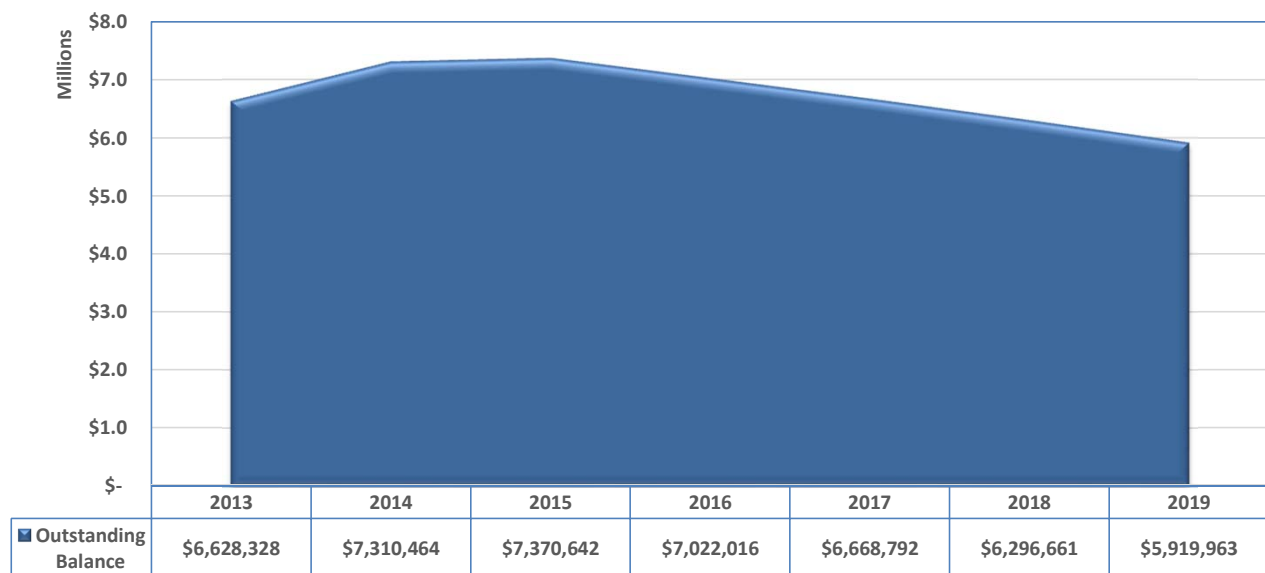
CITY OF PATASKALA, OHIO

OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

Governmental Funds Debt Service 2013 - 2019



Governmental Funds Outstanding Debt Balance 2013 - 2019



CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2015

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 275,812.50	\$ -	\$ -	\$ 275,812.50
	Principal	-	145,000.00	-	-	145,000.00
Total 2007 Water Service Bonds		\$ -	\$ 420,812.50	\$ -	\$ -	\$ 420,812.50
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 7,912.50	\$ -	\$ 7,912.50
	Principal	-	-	60,000.00	-	60,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 67,912.50	\$ -	\$ 67,912.50
Summit Road South SIB	Interest	\$ 6,575.91	\$ -	\$ -	\$ -	\$ 6,575.91
	Principal	29,543.21	-	-	-	29,543.21
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ12Q		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	-	-	-
Total OPWC CQ27R		\$ -	\$ -	\$ -	\$ -	\$ -
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	-	-	-
Total OPWC CQ27R		\$ -	\$ -	\$ -	\$ -	\$ -
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	9,486.60	-	-	-	9,486.60
Total OPWC Debt		\$ 9,486.60	\$ -	\$ -	\$ -	\$ 9,486.60
2014 LTGO Bonds	Interest	\$ 203,673.00	\$ 44,558.00	\$ 40,295.00	\$ -	\$ 288,526.00
	Principal	255,000.00	55,000.00	50,000.00	-	360,000.00
Total 2014 Bonds - BAN Refundings		\$ 458,673.00	\$ 99,558.00	\$ 90,295.00	\$ -	\$ 648,526.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
Summit Road South PNB note	Interest	\$ 475.18	\$ -	\$ -	\$ -	\$ 475.18
	Principal	9,866.87	-	-	-	9,866.87
Total Summit Road Note		\$ 10,342.05	\$ -	\$ -	\$ -	\$ 10,342.05
Courter Rd Bridge PNB Note	Interest	\$ 1,583.95	\$ -	\$ -	\$ -	\$ 1,583.95
	Principal	32,889.56	-	-	-	32,889.56
Total Courter Bridge Note		\$ 34,473.51	\$ -	\$ -	\$ -	\$ 34,473.51
PNB Note - All Issues	Interest	\$ 2,059.13	\$ -	\$ -	\$ -	\$ 2,059.13
	Principal	42,756.43	-	-	-	42,756.43
Total PNB Note		\$ 44,815.56	\$ -	\$ -	\$ -	\$ 44,815.56
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,302.66	\$ -	\$ 1,302.66
	Principal	-	-	2,139.72	-	2,139.72
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 96,765.27	\$ -	\$ 96,765.27
	Principal	-	-	173,808.19	-	173,808.19
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,573.46	\$ -	\$ 270,573.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 10,039.01	\$ 10,039.01
	Principal	-	-	-	10,224.47	10,224.47
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 98,067.93	\$ 10,039.01	\$ 108,106.94
	Principal	-	-	175,947.91	10,224.47	186,172.38
Total OWDA Debt		\$ -	\$ -	\$ 274,015.84	\$ 20,263.48	\$ 294,279.32
GRAND TOTAL DEBT		\$ 566,522.75	\$ 520,370.50	\$ 432,223.34	\$ 20,263.48	\$ 1,539,380.07

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2015

OUTSTANDING DEBT BALANCE			
1/1/2015 Debt Outstanding	Debt Issuance/ Principal Adjustment	2015 Principal Payments	12/31/2015 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds \$ 5,780,000.00 \$ - \$ 145,000.00 \$ 5,635,000.00

2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds \$ 320,000.00 \$ - \$ 60,000.00 \$ 260,000.00

Summit Road South SIB

Total SIB Debt \$ 226,527.99 \$ - \$ 29,543.21 \$ 196,984.78

OPWC CQ27K - Refugee Rd

Total OPWC CQ27K \$ 46,930.70 \$ - \$ 3,236.60 \$ 43,694.10

OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ12Q \$ 125,000.00 \$ - \$ 6,250.00 \$ 118,750.00

OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R \$ - \$ 367,946.00 \$ - \$ 367,946.00

OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R \$ - \$ 572,000.00 \$ - \$ 572,000.00

OPWC Debt - All Issues

Total OPWC Debt \$ 171,930.70 \$ 939,946.00 \$ 9,486.60 \$ 1,102,390.10

2014 LTGO Bonds

Total 2014 Bonds - BAN Refundings \$ 9,390,000.00 \$ - \$ 360,000.00 \$ 9,030,000.00

2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan \$ 174,284.67 \$ - \$ 17,428.47 \$ 156,856.20

Summit Road South PNB note

Total Summit Road Note \$ 9,866.87 \$ - \$ 9,866.87 \$ -

Courter Rd Bridge PNB Note

Total Courter Bridge Note \$ 32,802.46 \$ - \$ 32,889.56 \$ (87.10)

PNB Note - All Issues

Total PNB Note \$ 42,669.33 \$ - \$ 42,756.43 \$ (87.10)

OWDA 5374 - SCADA

Total OWDA 5374 - SCADA \$ 40,612.58 \$ - \$ 2,139.72 \$ 38,472.86

OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2 \$ 3,594,627.04 \$ - \$ 173,808.19 \$ 3,420,818.85

OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks \$ 319,224.13 \$ - \$ 10,224.47 \$ 308,999.66

OWDA Debt - All Issues

Total OWDA Debt \$ 3,954,463.75 \$ - \$ 186,172.38 \$ 3,768,291.37

GRAND TOTAL DEBT \$ 20,059,876.44 \$ 939,946.00 \$ 850,387.09 \$ 20,149,435.35

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2016

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 269,650.00	\$ -	\$ -	\$ 269,650.00
	Principal	-	150,000.00	-	-	150,000.00
Total 2007 Water Service Bonds		\$ -	\$ 419,650.00	\$ -	\$ -	\$ 419,650.00
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 6,862.50	\$ -	\$ 6,862.50
	Principal	-	-	60,000.00	-	60,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 66,862.50	\$ -	\$ 66,862.50
Summit Road South SIB	Interest	\$ 5,682.96	\$ -	\$ -	\$ -	\$ 5,682.96
	Principal	30,436.16	-	-	-	30,436.16
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ12Q		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	18,397.30	-	-	-	18,397.30
Total OPWC CQ27R		\$ 18,397.30	\$ -	\$ -	\$ -	\$ 18,397.30
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	28,600.00	-	28,600.00
Total OPWC CQ27R		\$ -	\$ -	\$ 28,600.00	\$ -	\$ 28,600.00
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	27,883.90	-	28,600.00	-	56,483.90
Total OPWC Debt		\$ 27,883.90	\$ -	\$ 28,600.00	\$ -	\$ 56,483.90
2014 LTGO Bonds	Interest	\$ 182,425.00	\$ 39,925.00	\$ 36,100.00	\$ -	\$ 258,450.00
	Principal	270,000.00	60,000.00	50,000.00	-	380,000.00
Total 2014 Bonds		\$ 452,425.00	\$ 99,925.00	\$ 86,100.00	\$ -	\$ 638,450.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,232.55	\$ -	\$ 1,232.55
	Principal	-	-	2,209.83	-	2,209.83
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 92,111.24	\$ -	\$ 92,111.24
	Principal	-	-	178,462.23	-	178,462.23
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,573.47	\$ -	\$ 270,573.47
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 9,712.32	\$ 9,712.32
	Principal	-	-	-	10,551.16	10,551.16
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 93,343.79	\$ 9,712.32	\$ 103,056.11
	Principal	-	-	180,672.06	10,551.16	191,223.22
Total OWDA Debt		\$ -	\$ -	\$ 274,015.85	\$ 20,263.48	\$ 294,279.33
GRAND TOTAL DEBT		\$ 533,856.49	\$ 519,575.00	\$ 455,578.35	\$ 20,263.48	\$ 1,529,273.32

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2016

OUTSTANDING DEBT BALANCE			
1/1/2016 Debt Outstanding	Debt Issuance/ Principal Adjustment	2016 Principal Payments	12/31/2016 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds	\$ 5,635,000.00	\$ -	\$ 150,000.00	\$ 5,485,000.00
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2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds	\$ 260,000.00	\$ -	\$ 60,000.00	\$ 200,000.00
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Summit Road South SIB

Total SIB Debt	\$ 196,984.78	\$ -	\$ 30,436.16	\$ 166,548.62
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OPWC CQ27K - Refugee Rd

Total OPWC CQ27K	\$ 43,694.10	\$ -	\$ 3,236.60	\$ 40,457.50
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OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ12Q	\$ 118,750.00	\$ -	\$ 6,250.00	\$ 112,500.00
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OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R	\$ 367,946.00	\$ -	\$ 18,397.30	\$ 349,548.70
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OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R	\$ 572,000.00	\$ -	\$ 28,600.00	\$ 543,400.00
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OPWC Debt - All Issues

Total OPWC Debt	\$ 1,102,390.10	\$ -	\$ 56,483.90	\$ 1,045,906.20
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2014 LTGO Bonds

Total 2014 Bonds	\$ 9,030,000.00	\$ -	\$ 380,000.00	\$ 8,650,000.00
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2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan	\$ 156,856.20	\$ -	\$ 17,428.47	\$ 139,427.73
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OWDA 5374 - SCADA

Total OWDA 5374 - SCADA	\$ 38,472.86	\$ -	\$ 2,209.83	\$ 36,263.03
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OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2	\$ 3,420,818.85	\$ -	\$ 178,462.23	\$ 3,242,356.62
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OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks	\$ 308,999.66	\$ -	\$ 10,551.16	\$ 298,448.50
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OWDA Debt - All Issues

Total OWDA Debt	\$ 3,768,291.37	\$ -	\$ 191,223.22	\$ 3,577,068.15
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GRAND TOTAL DEBT	<u>\$ 20,149,522.45</u>	<u>\$ -</u>	<u>\$ 885,571.75</u>	<u>\$ 19,263,950.70</u>
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CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2017

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 263,275.00	\$ -	\$ -	\$ 263,275.00
	Principal	-	155,000.00	-	-	155,000.00
Total 2007 Water Service Bonds		\$ -	\$ 418,275.00	\$ -	\$ -	\$ 418,275.00
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 5,512.50	\$ -	\$ 5,512.50
	Principal	-	-	65,000.00	-	65,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 70,512.50	\$ -	\$ 70,512.50
Summit Road South SIB	Interest	\$ 4,763.04	\$ -	\$ -	\$ -	\$ 4,763.04
	Principal	31,356.08	-	-	-	31,356.08
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ02J		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	18,397.30	-	-	-	18,397.30
Total OPWC CQ27R		\$ 18,397.30	\$ -	\$ -	\$ -	\$ 18,397.30
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	28,600.00	-	28,600.00
Total OPWC CQ27R		\$ -	\$ -	\$ 28,600.00	\$ -	\$ 28,600.00
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	27,883.90	-	28,600.00	-	56,483.90
Total OPWC Debt		\$ 27,883.90	\$ -	\$ 28,600.00	\$ -	\$ 56,483.90
2014 LTGO Bonds	Interest	\$ 177,025.00	\$ 38,725.00	\$ 35,100.00	\$ -	\$ 250,850.00
	Principal	275,000.00	60,000.00	50,000.00	-	385,000.00
Total 2014 Bonds		\$ 452,025.00	\$ 98,725.00	\$ 85,100.00	\$ -	\$ 635,850.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,160.15	\$ -	\$ 1,160.15
	Principal	-	-	2,282.23	-	2,282.23
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 87,332.56	\$ -	\$ 87,332.56
	Principal	-	-	183,240.90	-	183,240.90
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,573.46	\$ -	\$ 270,573.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 9,375.21	\$ 9,375.21
	Principal	-	-	-	10,888.27	10,888.27
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 88,492.71	\$ 9,375.21	\$ 97,867.92
	Principal	-	-	185,523.13	10,888.27	196,411.40
Total OWDA Debt		\$ -	\$ -	\$ 274,015.84	\$ 20,263.48	\$ 294,279.32
GRAND TOTAL DEBT		\$ 533,456.49	\$ 517,000.00	\$ 458,228.34	\$ 20,263.48	\$ 1,528,948.31

**CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2017**

OUTSTANDING DEBT BALANCE			
1/1/2017 Debt Outstanding	Debt Issuance/ Principal Adjustment	2017 Principal Payments	12/31/2017 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds	\$ 5,485,000.00	\$ -	\$ 155,000.00	\$ 5,330,000.00
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2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds	\$ 200,000.00	\$ -	\$ 65,000.00	\$ 135,000.00
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Summit Road South SIB

Total SIB Debt	\$ 166,548.62	\$ -	\$ 31,356.08	\$ 135,192.54
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OPWC CQ27K - Refugee Rd

Total OPWC CQ27K	\$ 40,457.50	\$ -	\$ 3,236.60	\$ 37,220.90
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OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ02J	\$ 112,500.00	\$ -	\$ 6,250.00	\$ 106,250.00
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OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R	\$ 349,548.70	\$ -	\$ 18,397.30	\$ 331,151.40
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OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R	\$ 543,400.00	\$ -	\$ 28,600.00	\$ 514,800.00
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OPWC Debt - All Issues

Total OPWC Debt	\$ 1,045,906.20	\$ -	\$ 56,483.90	\$ 989,422.30
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2014 LTGO Bonds

Total 2014 Bonds	\$ 8,650,000.00	\$ -	\$ 385,000.00	\$ 8,265,000.00
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2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan	\$ 139,427.73	\$ -	\$ 17,428.47	\$ 121,999.26
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OWDA 5374 - SCADA

Total OWDA 5374 - SCADA	\$ 36,263.03	\$ -	\$ 2,282.23	\$ 33,980.80
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OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2	\$ 3,242,356.62	\$ -	\$ 183,240.90	\$ 3,059,115.72
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OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks	\$ 298,448.50	\$ -	\$ 10,888.27	\$ 287,560.23
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OWDA Debt - All Issues

	-	-	-	-
Total OWDA Debt	\$ 3,577,068.15	\$ -	\$ 196,411.40	\$ 3,380,656.75
GRAND TOTAL DEBT	\$ 19,263,950.70	\$ -	\$ 906,679.85	\$ 18,357,270.85

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2018

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 256,687.50	\$ -	\$ -	\$ 256,687.50
	Principal	-	160,000.00	-	-	160,000.00
Total 2007 Water Service Bonds		\$ -	\$ 416,687.50	\$ -	\$ -	\$ 416,687.50
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 4,050.00	\$ -	\$ 4,050.00
	Principal	-	-	70,000.00	-	70,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 74,050.00	\$ -	\$ 74,050.00
Summit Road South SIB	Interest	\$ 3,815.30	\$ -	\$ -	\$ -	\$ 3,815.30
	Principal	32,303.82	-	-	-	32,303.82
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ12Q		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	18,397.30	-	-	-	18,397.30
Total OPWC CQ27R		\$ 18,397.30	\$ -	\$ -	\$ -	\$ 18,397.30
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	28,600.00	-	28,600.00
Total OPWC CQ27R		\$ -	\$ -	\$ 28,600.00	\$ -	\$ 28,600.00
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	27,883.90	-	28,600.00	-	56,483.90
Total OPWC Debt		\$ 27,883.90	\$ -	\$ 28,600.00	\$ -	\$ 56,483.90
2014 LTGO Bonds	Interest	\$ 171,525.00	\$ 37,525.00	\$ 34,100.00	\$ -	\$ 243,150.00
	Principal	285,000.00	65,000.00	60,000.00	-	410,000.00
Total 2014 Bonds		\$ 456,525.00	\$ 102,525.00	\$ 94,100.00	\$ -	\$ 653,150.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,085.38	\$ -	\$ 1,085.38
	Principal	-	-	2,357.00	-	2,357.00
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 82,425.94	\$ -	\$ 82,425.94
	Principal	-	-	188,147.52	-	188,147.52
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,573.46	\$ -	\$ 270,573.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 9,027.31	\$ 9,027.31
	Principal	-	-	-	11,236.17	11,236.17
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 83,511.32	\$ 9,027.31	\$ 92,538.63
	Principal	-	-	190,504.52	11,236.17	201,740.69
Total OWDA Debt		\$ -	\$ -	\$ 274,015.84	\$ 20,263.48	\$ 294,279.32
GRAND TOTAL DEBT		\$ 537,956.49	\$ 519,212.50	\$ 470,765.84	\$ 20,263.48	\$ 1,548,198.31

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2018

OUTSTANDING DEBT BALANCE			
1/1/2018 Debt Outstanding	Debt Issuance/ Principal Adjustment	2018 Principal Payments	12/31/2018 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds	\$ 5,330,000.00	\$ -	\$ 160,000.00	\$ 5,170,000.00
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2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds	\$ 135,000.00	\$ -	\$ 70,000.00	\$ 65,000.00
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Summit Road South SIB

Total SIB Debt	\$ 135,192.54	\$ -	\$ 32,303.82	\$ 102,888.72
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OPWC CQ27K - Refugee Rd

Total OPWC CQ27K	\$ 37,220.90	\$ -	\$ 3,236.60	\$ 33,984.30
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OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ12Q	\$ 106,250.00	\$ -	\$ 6,250.00	\$ 100,000.00
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OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R	\$ 331,151.40	\$ -	\$ 18,397.30	\$ 312,754.10
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OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R	\$ 514,800.00	\$ -	\$ 28,600.00	\$ 486,200.00
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OPWC Debt - All Issues

Total OPWC Debt	\$ 989,422.30	\$ -	\$ 56,483.90	\$ 932,938.40
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2014 LTGO Bonds

Total 2014 Bonds	\$ 8,265,000.00	\$ -	\$ 410,000.00	\$ 7,855,000.00
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2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan	\$ 121,999.26	\$ -	\$ 17,428.47	\$ 104,570.79
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OWDA 5374 - SCADA

Total OWDA 5374 - SCADA	\$ 33,980.80	\$ -	\$ 2,357.00	\$ 31,623.80
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OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2	\$ 3,059,115.72	\$ -	\$ 188,147.52	\$ 2,870,968.20
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OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks	\$ 287,560.23	\$ -	\$ 11,236.17	\$ 276,324.06
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OWDA Debt - All Issues

	-	-	-	-
Total OWDA Debt	\$ 3,380,656.75	\$ -	\$ 201,740.69	\$ 3,178,916.06
GRAND TOTAL DEBT	\$ 18,357,270.85	\$ -	\$ 947,956.88	\$ 17,409,313.97

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2019

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 248,687.50	\$ -	\$ -	\$ 248,687.50
	Principal	-	170,000.00	-	-	170,000.00
Total 2007 Water Service Bonds		\$ -	\$ 418,687.50	\$ -	\$ -	\$ 418,687.50
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 1,950.00	\$ -	\$ 1,950.00
	Principal	-	-	65,000.00	-	65,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 66,950.00	\$ -	\$ 66,950.00
Summit Road South SIB	Interest	\$ 2,838.90	\$ -	\$ -	\$ -	\$ 2,838.90
	Principal	33,280.22	-	-	-	33,280.22
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ12Q		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	18,397.30	-	-	-	18,397.30
Total OPWC CQ27R		\$ 18,397.30	\$ -	\$ -	\$ -	\$ 18,397.30
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	28,600.00	-	28,600.00
Total OPWC CQ27R		\$ -	\$ -	\$ 28,600.00	\$ -	\$ 28,600.00
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	27,883.90	-	28,600.00	-	56,483.90
Total OPWC Debt		\$ 27,883.90	\$ -	\$ 28,600.00	\$ -	\$ 56,483.90
2014 LTGO Bonds	Interest	\$ 165,825.00	\$ 36,225.00	\$ 32,900.00	\$ -	\$ 234,950.00
	Principal	290,000.00	65,000.00	60,000.00	-	415,000.00
Total 2014 Bonds		\$ 455,825.00	\$ 101,225.00	\$ 92,900.00	\$ -	\$ 649,950.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,008.16	\$ -	\$ 1,008.16
	Principal	-	-	2,434.22	-	2,434.22
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 77,387.94	\$ -	\$ 77,387.94
	Principal	-	-	193,187.52	-	193,187.52
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,575.46	\$ -	\$ 270,575.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 8,668.30	\$ 8,668.30
	Principal	-	-	-	11,595.18	11,595.18
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 78,396.10	\$ 8,668.30	\$ 87,064.40
	Principal	-	-	195,621.74	11,595.18	207,216.92
Total OWDA Debt		\$ -	\$ -	\$ 274,017.84	\$ 20,263.48	\$ 294,281.32
GRAND TOTAL DEBT		\$ 537,256.49	\$ 519,912.50	\$ 462,467.84	\$ 20,263.48	\$ 1,539,900.31

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2019

OUTSTANDING DEBT BALANCE			
1/1/2019 Debt Outstanding	Debt Issuance/ Principal Adjustment	2019 Principal Payments	12/31/2019 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds	\$ 5,170,000.00	\$ -	\$ 170,000.00	\$ 5,000,000.00
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2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds	\$ 65,000.00	\$ -	\$ 65,000.00	\$ -
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Summit Road South SIB

Total SIB Debt	\$ 102,888.72	\$ -	\$ 33,280.22	\$ 69,608.50
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OPWC CQ27K - Refugee Rd

Total OPWC CQ27K	\$ 33,984.30	\$ -	\$ 3,236.60	\$ 30,747.70
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OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ12Q	\$ 100,000.00	\$ -	\$ 6,250.00	\$ 93,750.00
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OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R	\$ 312,754.10	\$ -	\$ 18,397.30	\$ 294,356.80
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OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R	\$ 486,200.00	\$ -	\$ 28,600.00	\$ 457,600.00
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OPWC Debt - All Issues

Total OPWC Debt	\$ 932,938.40	\$ -	\$ 56,483.90	\$ 876,454.50
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2014 LTGO Bonds

Total 2014 Bonds	\$ 7,855,000.00	\$ -	\$ 415,000.00	\$ 7,440,000.00
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2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan	\$ 104,570.79	\$ -	\$ 17,428.47	\$ 87,142.32
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OWDA 5374 - SCADA

Total OWDA 5374 - SCADA	\$ 31,623.80	\$ -	\$ 2,434.22	\$ 29,189.58
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OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2	\$ 2,870,968.20	\$ -	\$ 193,187.52	\$ 2,677,780.68
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OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks	\$ 276,324.06	\$ -	\$ 11,595.18	\$ 264,728.88
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OWDA Debt - All Issues

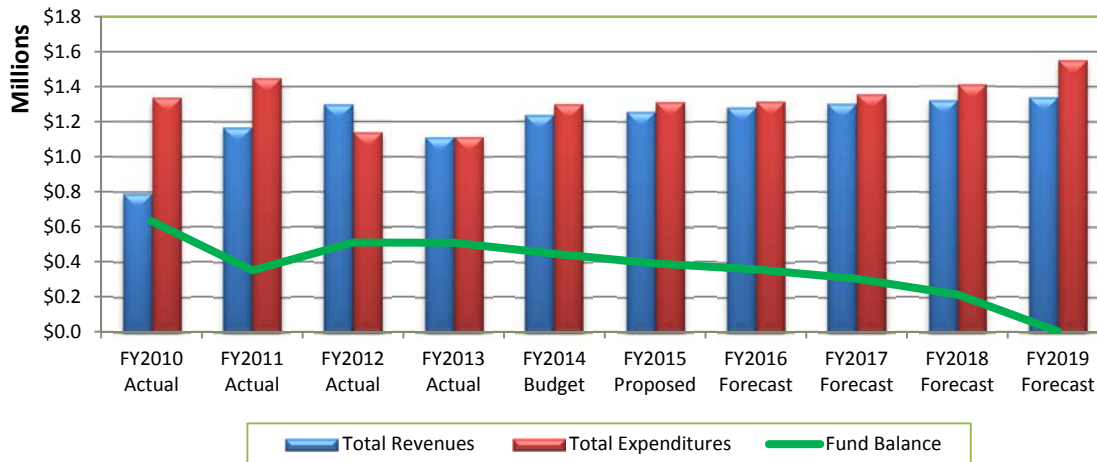
Total OWDA Debt	\$ 3,178,916.06	\$ -	\$ 207,216.92	\$ 2,971,699.14
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GRAND TOTAL DEBT	<u>\$ 17,409,313.97</u>	<u>\$ -</u>	<u>\$ 964,409.51</u>	<u>\$ 16,444,904.46</u>
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Water Fund (601)

The city's Water fund accounts for all of the financial resources related to the city's water treatment and distribution facilities. The fund has been established as an enterprise fund since the utility is a 'business-type activity' and its services are funded primarily through user fees and charges.

**2010-2019 Water Fund Revenues,
Expenditures & Fund Balance**



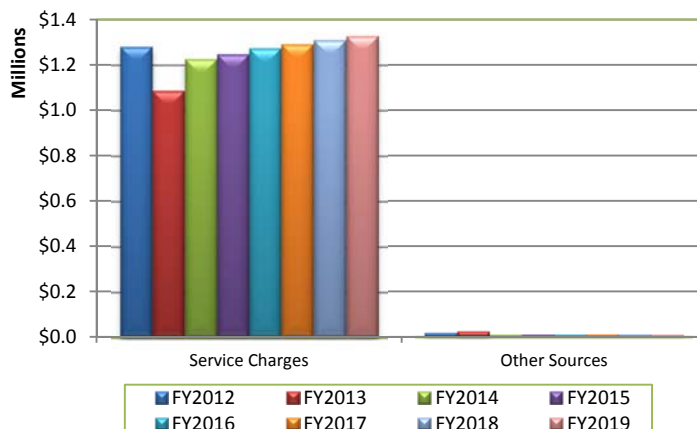
As illustrated in the above graphic, expenditures have continued to outpace revenues through 2019. A major reason for this disconnect is the significant amount of funds transferred to the Water Debt Service (604) fund. These transfers are required as the water CIP fees are not generating adequate funding for the associated debt service, and range between \$300-425 thousand annually.

Water Fund – Major Revenue Sources

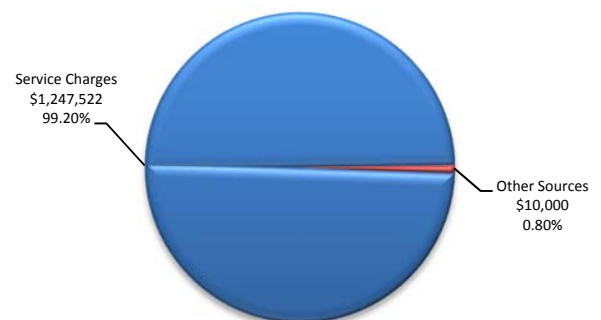
The city's water fund revenue for operations comes from two major sources: (1) charges for service; and (2) miscellaneous other revenues.

The chart to the right indicates the relative composition of water fund revenues. The largest component is service charges which accounts for nearly all of total fund revenue.

**2012-2019 Water Fund
Revenue Sources**



**2015 Revenue Budget
Water Fund - by Category**



Charges for Service

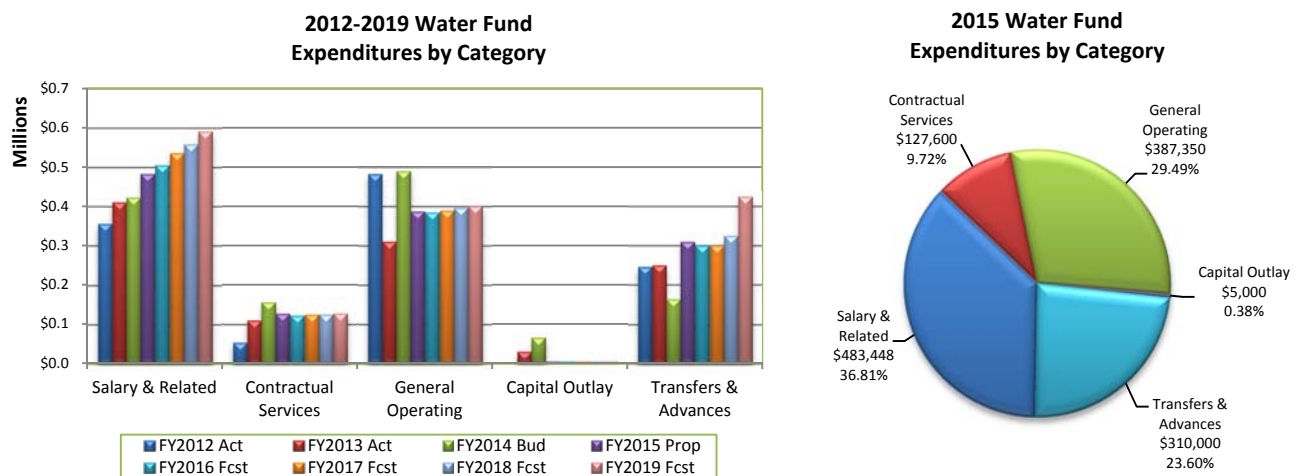
The city is projecting to receive \$1.24 million in service charge revenues, which represents 99.2% of total Water fund revenues. These revenues are derived from usage fees charged to the city's utility customers. Rate increases were approved by City Council in 2010 and late 2012, which impact revenues through 2015. These increases have been reflected in the forecast.

Other Sources

Other Sources is a 'catch-all' revenue category to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. For FY 2015, this category is projected to be \$10.0 thousand, and represent 0.8% of total Water fund revenues. The total is up by \$0.5 thousand from FY 2014. This revenue category represents revenues generated by refunds, reimbursements, sale of assets, etc. The allocation of investment income from the commingled investment pool is also reported here.

Water Fund – Expenditure Overview

The city's Water fund expenditure budget consists of five major categories, the largest categories being Salary & Related (48.47%), Contractual Services (20.16%) and Supplies & General Operating (16.40%). The other two remaining categories account for approximately 15% of the total.



The chart above illustrates the growth trends for each category since 2012. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period. The other categories (excluding transfers) have been increased for nominal inflationary pressures. Interfund transfers to the Water Debt Service fund provide the funding needed for the debt service payments on the water system bonds, notes and loans.

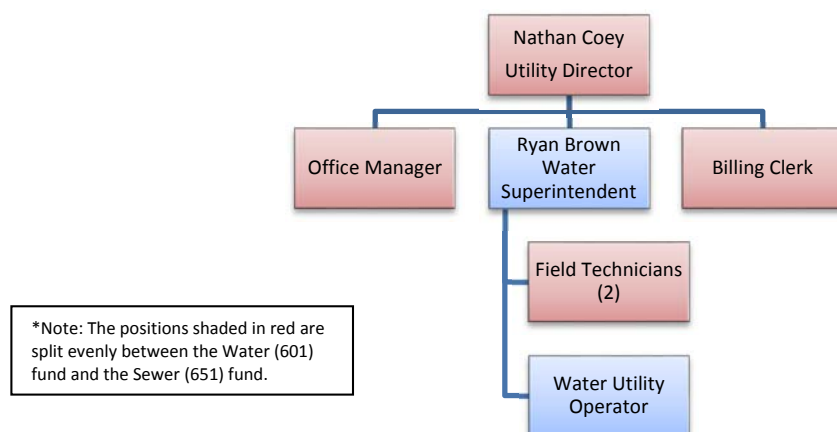
Beyond the Water Utility function, the fund also has budgeted appropriations in the General Government, Court & Legal, Finance and Transfers & Advances functions. Requested 2015 total appropriations for this fund are \$1.31 million, and represent a \$14.6 thousand (1.12%) increase over FY 2014.

Water Utility

The primary responsibility of the Water department is to provide: (1) water treatment and distribution to residents and businesses in the service area within the City of Pataskala; (2) customer service, including

the public payment office, meter reading, repair and inspections; (3) water source protection programs; and (4) maintenance of the water distribution systems, plants and other related infrastructure.

The department currently consists of the Director (whose wages and benefits are split between the Water (601) and Sewer (651) funds), a Water Superintendent, and a Utility Operator. In addition, the fund also receives one-half of the costs associated with an Office Manager, 2-Field Technicians, and a Billing Clerk. These positions are charged equally to both funds.



Goals & Objectives for 2015

- Continue annual water main, service line, valve, and hydrant replacement and repair efforts due to failure.
- WTP#2 Well Testing and Cleaning (WRT-15-001). Efforts towards preventively and predictively maintain the well infrastructure at WTP#2. Cleaning allows for improved operational flow and physical inspection of the well pump, motor, adapters, and pipe work. Budgetary cost of \$50,000 utilizing capital funds.
- Annual Water Meter and ERT Replacement (Water share WTR-15-002). Yearly efforts to replace aged water meters (15-20 years old) and ERT's (Electronic Radio Transmitters) to accurately bill for customer usage. As meters age or fail they will not accurately record usage which results in unaccounted water loss/revenue loss. The rate structure is set to be revenue neutral and we have to account/charge for all water usage. The water loss percentage is tracked monthly, water loss equates to revenue loss from produced water, water loss total in 2012 was 27%, 2013 was 19%, with continual improvement efforts in 2014. Additionally, our meter replacement project with the addition of radio units allows for time saving in staff hours. In 2012 monthly meter reading routes took 11 days to complete, to date we are tracking an average of 5 days. The budgetary cost of the Meter Replacement Program is \$30,000 utilizing capital funds.
- Southeast Water tower to Booster Station Transmission Main (WTR-15-003). This tower has been out of service for 2 years due to flow/exchange issues with the tower. Since installation this tower has not operated properly and remains full without a release of water into the system. Study and design efforts are in line to figure out how to utilize this 500,000 elevated tank to full potential. The budgetary cost for this study is \$75,000 via capital funds with construction efforts to remedy.
- Devise solid planning for WTP#1, what will we do in the short term to address aging equipment and building issues; also long term planning. Possible phase out of WTP#1 from daily operation,

utilized as emergency backup.

- Start review of the Utility Rate Structure, current rate strategy is in place through 2016.
- Evaluate Billing Department for future considerations; evaluate technology as it relates to customer service efforts, and daily duties of the Billing Department.
- Continue to focus on education and outreach to residents on all functions of the Utility Department. Increased level of information in bills, monthly brochures, etc. Utilize the Website and Facebook to its full potential in outreach and education. Virtual plant tours on line.
- Continual implementation and efforts in the Source Water Protection Task Force. Practical community events to protect the water supply.
- Update the Utility Emergency Contingency Plan.
- Investigate/initiate 'green' technology options for utilization at our treatment facilities to reduce energy costs and encourage environmentally friendly production initiatives; solar, wind, hydraulic power generation options.

Major Projects/Initiatives Included in the 2015 Budget:

Project	Amount
No major initiatives planned for 2015	\$0
GRAND TOTAL	\$0

Overall, this department is budgeted at nearly \$863.6 thousand, and is down by \$117.0 thousand (11.93%) from FY 2014. Proposed spending in this fund for FY 2015 would be as follows:

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ 411,020	\$ 342,382	\$ 397,218	\$ 54,836	16.02%
Contractual Services	88,604	83,844	75,000	(8,844)	-10.55%
General Operating	310,679	489,640	386,350	(103,290)	-21.10%
Capital Outlay	20,000	64,687	5,000	(59,687)	100.00%
Total	\$ 830,303	\$ 980,553	\$ 863,568	\$ (116,985)	-11.93%

Salary & Related

Salaries and wages are up by \$25.2 thousand (11.44%) due to overall wage scale increase and employee step increases. Pension, taxes and insurance are up by \$28.4 thousand (24.27%) due to increased wage base and increased insurance coverage level (employee plus coverage versus employee-only).

Contractual Services

This category is budgeted at \$75 thousand which is used to pay third-party expenses associated with: (1) water billing statements; (2) laboratory testing services; (3) water plant maintenance; and (4) other miscellaneous contractual services. The proposed spending is down by \$8.8 thousand (10.55%) from FY 2014 due to reduced planned usage of other contractual services.

General Operating This category is budgeted at \$386.4 thousand, and is used to purchase: (1) operating supplies; (2) lab supplies; (3) utility salt and chemicals; (4) fuel; (5) equipment and (6) utilities. The proposed spending is down by \$103.3 thousand (21.1%) from FY 2014 due to planned spending on operating supplies, fuel and salt/chemicals coming in line with recent history.

Capital Outlay This category is budgeted at \$5 thousand and is designated for the purchase of computer equipment for the department. The total is down by \$59.7 thousand due to the one-time purchase of 2 trucks in FY 2014.

General Government

The appropriations and expenditures in this department represent an allocation of the City Administrator's wages and benefits, as well as any general information technology, engineering and liability insurance expenses to the Water Utility department. Overall, this department is budgeted at \$68.8 thousand, and is down by \$12.9 thousand (15.74%) when compared to the FY 2014 budget. The significant decrease is due to reduced project-related engineering (down \$12.8 thousand) and reduced liability insurance (down \$20 thousand), offset by increased information technology expenses (up \$8.5 thousand) and the full-year impact of a full-time City Administrator (up \$11.4 thousand).

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 21,645	\$ 25,290	\$ 3,645	16.84%
Contractual Services	18,981	60,000	43,500	(16,500)	-27.50%
General Operating	-	-	-	-	#DIV/0!
Total	\$ 18,981	\$ 81,645	\$ 68,790	\$ (12,855)	-15.74%

Salary & Related Salaries and wages are up by \$3.6 thousand (16.84%) due to a City Administrator being on staff for the entire year in 2015.

Contractual Services This category is down by \$16.5 thousand (27.5%) due primarily to reduced project-based engineering and inspection services in FY 2015.

Court & Legal

The appropriations and expenditures in this department represent an allocation of the Law Director's wages and benefits to the Water Utility department. Overall, this department is budgeted at \$26.1 thousand, and is down by \$4.3 thousand (14.03%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 25,338	\$ 26,081	\$ 743	2.93%
Contractual Services	-	5,000	-	(5,000)	-100.00%
General Operating	-	-	-	-	#DIV/0!
Total	\$ -	\$ 30,338	\$ 26,081	\$ (4,257)	-14.03%

Salary & Related Salaries and wages are up by \$1.0 thousand (2.93%) due to the general wage scale increase incorporated into the wage calculations for 2015.

Contractual Services This category has no budget in FY2015, and is down by \$5 thousand (100%) from FY2014. Spending in 2014 was for usage of outside legal counsel services.

Finance

The appropriations and expenditures in this department represent an allocation of the Finance department expenses to the Water Utility department. Overall, this department is budgeted at \$45.0 thousand, and is up by \$3.7 thousand (9.01%) when compared to the FY 2014 budget. The slight increase is primarily due to the general wage increase in FY 2015.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 33,482	\$ 34,859	\$ 1,377	4.11%
Contractual Services	2,738	7,760	9,100	1,340	17.27%
General Operating	-	-	1,000	1,000	#DIV/0!
Capital Outlay	9,683	-	-	-	#DIV/0!
Total	\$ 12,421	\$ 41,242	\$ 44,959	\$ 3,717	9.01%

Salary & Related This category is up by \$1.4 thousand (4.11%) due to the general wage increase incorporated into the wage and benefit calculations.

Contractual Services This category is up by \$1.3 thousand (17.27%) due to increased payroll processing costs, and higher GAAP compilation/audit fees in FY 2015.

General Operating This category is up by \$1.0 thousand due to costs associated with the operation of the new accounting system.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate. Overall, this department is budgeted at \$310 thousand, and is up by \$145 thousand (87.88%) when compared to the FY 2014 budget. Transfers from this fund are to fund debt service on Water utility-related debt.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Transfers & Advances	\$ 250,000	\$ 165,000	\$ 310,000	\$ 145,000	87.88%
Total	\$ 250,000	\$ 165,000	\$ 310,000	\$ 145,000	87.88%

Transfers & Advances The proposed spending in this category is to provide funding for debt service payments on Water utility-related debt. Below is the listing of transfers and advances from the Water utility fund and the receiving funds:

<u>Transfers:</u>	<u>\$310,000</u>
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Water Debt Service Fund (604)	\$310,000
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<u>Advances:</u>	<u>\$0</u>
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No advances planned

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
601 - WATER UTILITY FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 630,243	\$ 349,520	\$ 509,058	\$ 507,867	\$ 445,194	\$ 389,318	\$ 355,724	\$ 302,121	\$ 212,040
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 1,155,816	\$ 1,280,817	\$ 1,086,923	\$ 1,226,605	\$ 1,247,522	\$ 1,274,117	\$ 1,291,841	\$ 1,309,831	\$ 1,328,091
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 1,155,816	\$ 1,280,817	\$ 1,086,923	\$ 1,226,605	\$ 1,247,522	\$ 1,274,117	\$ 1,291,841	\$ 1,309,831	\$ 1,328,091
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	11,833	16,982	23,590	8,000	8,500	8,500	9,000	9,000	9,500
Total Other Sources	\$ 11,833	\$ 16,982	\$ 23,590	\$ 9,500	\$ 10,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ 11,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,167,650	\$ 1,297,799	\$ 1,110,514	\$ 1,236,105	\$ 1,257,522	\$ 1,284,117	\$ 1,302,341	\$ 1,320,331	\$ 1,339,091
EXPENDITURES									
Salary & Related	\$ 235,722	\$ 234,395	\$ 277,716	\$ 276,246	\$ 311,508	\$ 322,701	\$ 339,436	\$ 348,494	\$ 365,792
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	125,832	121,575	133,304	146,601	171,940	182,483	196,932	210,094	225,977
Total Salary & Related	\$ 361,555	\$ 355,970	\$ 411,020	\$ 422,847	\$ 483,448	\$ 505,184	\$ 536,368	\$ 558,588	\$ 591,769
Contractual Services	\$ 40,050	\$ 53,966	\$ 110,323	\$ 156,604	\$ 127,600	\$ 122,677	\$ 125,226	\$ 125,474	\$ 128,075
General Operating	418,726	482,565	310,679	489,640	387,350	384,850	389,350	396,350	400,850
Capital Outlay	-	-	29,683	64,687	5,000	5,000	5,000	5,000	5,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	628,042	245,761	250,000	165,000	310,000	300,000	300,000	325,000	425,000
Grand Total Expenditures	\$ 1,448,373	\$ 1,138,261	\$ 1,111,705	\$ 1,298,779	\$ 1,313,398	\$ 1,317,711	\$ 1,355,944	\$ 1,410,412	\$ 1,550,694
Ending Fund Balance	\$ 349,520	\$ 509,058	\$ 507,867	\$ 445,194	\$ 389,318	\$ 355,724	\$ 302,121	\$ 212,040	\$ 437
Fund Balance as % of Expenditures	24.13%	44.72%	45.68%	34.28%	29.64%	27.00%	22.28%	15.03%	0.03%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 311,508	\$ 276,246	\$ 35,262	12.76%	\$ 214,150	\$ 277,716	\$ 33,792	12.17%
TAXES & INSURANCE	121,992	100,373	21,619	21.54%	79,536	-	121,992	100.00%
PENSION	43,598	41,128	2,470	6.01%	30,941	128,546	(84,948)	-66.08%
EMPLOYEE BENEFITS	6,350	5,100	1,250	24.51%	998	4,757	1,593	33.48%
TOTAL SALARY & RELATED	\$ 483,448	\$ 422,847	\$ 60,601	14.33%	\$ 325,625	\$ 411,020	\$ 72,428	17.62%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	9,100	12,760	(3,660)	-28.68%	6,441	2,738	6,362	232.33%
ENGINEERING & PLANNING	25,000	30,000	(5,000)	-16.67%	5,088	-	25,000	100.00%
MAINTENANCE & INSURANCE	-	23,125	(23,125)	-100.00%	21,710	18,981	(18,981)	-100.00%
UTILITY	25,000	23,199	1,801	7.76%	16,742	80,256	(55,256)	-68.85%
OTHER CONTRACTUAL SERVICES	68,500	67,520	980	1.45%	29,873	8,347	60,153	720.61%
TOTAL CONTRACTUAL SERVICES	\$ 127,600	\$ 156,604	\$ (29,004)	-18.52%	\$ 79,854	\$ 110,323	\$ 17,277	15.66%
SUPPLIES & MATERIALS	\$ 224,250	\$ 312,572	\$ (88,322)	-28.26%	\$ 140,199	\$ 188,396	\$ 35,854	19.03%
TRANSPORTATION	26,200	24,500	1,700	6.94%	9,357	15,792	10,408	65.90%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	11,000	11,168	(168)	-1.51%	8,202	-	11,000	100.00%
UTILITIES	116,400	131,400	(15,000)	-11.42%	76,572	100,087	16,313	16.30%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	9,500	10,000	(500)	-5.00%	3,059	6,404	3,096	48.35%
TOTAL GENERAL OPERATING	\$ 387,350	\$ 489,640	\$ (102,290)	-20.89%	\$ 237,389	\$ 310,679	\$ 76,671	24.68%
EQUIPMENT	\$ 5,000	\$ 4,687	\$ 313	6.67%	\$ 3,250	\$ 9,683	\$ (4,683)	-48.36%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	60,000	(60,000)	-100.00%	-	20,000	(20,000)	-100.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 5,000	\$ 64,687	\$ (59,687)	-92.27%	\$ 3,250	\$ 29,683	\$ (24,683)	-83.16%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,003,398	\$ 1,133,779	\$ (130,381)	-11.50%	\$ 646,117	\$ 861,705	\$ 141,693	16.44%
TOTAL TRANSFERS & ADVANCES	\$ 310,000	\$ 165,000	\$ 145,000	87.88%	\$ 150,000	\$ 250,000	\$ 60,000	24.00%
GRAND TOTAL EXPENSE	\$ 1,313,398	\$ 1,298,779	\$ 14,619	1.13%	\$ 796,117	\$ 1,111,705	\$ 201,693	18.14%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 276,246	\$ 311,508	\$ 322,701	\$ 339,436	\$ 348,494	\$ 365,792
TAXES & INSURANCE	100,373	121,992	130,968	143,075	154,968	168,429
PENSION	41,128	43,598	45,165	47,507	48,776	51,198
EMPLOYEE BENEFITS	5,100	6,350	6,350	6,350	6,350	6,350
TOTAL SALARY & RELATED	\$ 422,847	\$ 483,448	\$ 505,184	\$ 536,368	\$ 558,588	\$ 591,769
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	12,760	9,100	9,177	9,226	9,474	9,575
ENGINEERING & PLANNING	30,000	25,000	25,000	25,000	25,000	25,000
MAINTENANCE & INSURANCE	23,125	-	-	-	-	-
UTILITY	23,199	25,000	25,000	25,000	25,000	25,000
OTHER CONTRACTUAL SERVICES	67,520	68,500	63,500	66,000	66,000	68,500
TOTAL CONTRACTUAL SERVICES	\$ 156,604	\$ 127,600	\$ 122,677	\$ 125,226	\$ 125,474	\$ 128,075
SUPPLIES & MATERIALS	\$ 312,572	\$ 224,250	\$ 232,250	\$ 234,750	\$ 239,750	\$ 242,250
TRANSPORTATION	24,500	26,200	23,200	23,200	23,200	23,200
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	11,168	11,000	11,000	11,000	11,000	11,000
UTILITIES	131,400	116,400	118,400	120,400	122,400	124,400
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	10,000	9,500	-	-	-	-
TOTAL GENERAL OPERATING	\$ 489,640	\$ 387,350	\$ 384,850	\$ 389,350	\$ 396,350	\$ 400,850
EQUIPMENT	\$ 4,687	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 64,687	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,133,779	\$ 1,003,398	\$ 1,017,711	\$ 1,055,944	\$ 1,085,412	\$ 1,125,694
TOTAL TRANSFERS & ADVANCES	\$ 165,000	\$ 310,000	\$ 300,000	\$ 300,000	\$ 325,000	\$ 425,000
GRAND TOTAL EXPENSE	\$ 1,298,779	\$ 1,313,398	\$ 1,317,711	\$ 1,355,944	\$ 1,410,412	\$ 1,550,694

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS

FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 18,655	\$ 10,248	\$ 8,407	82.04%	\$ 6,920	\$ -	\$ 18,655	100.00%
TAXES & INSURANCE	4,023	6,785	(2,762)	-40.71%	1,071	-	4,023	100.00%
PENSION	2,612	4,612	(2,000)	-43.37%	375	-	2,612	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 25,290	\$ 21,645	\$ 3,645	16.84%	\$ 8,366	\$ -	\$ 25,290	100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	25,000	30,000	(5,000)	-16.67%	5,088	-	25,000	100.00%
MAINTENANCE & INSURANCE	-	20,000	(20,000)	-100.00%	18,600	18,981	(18,981)	-100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	18,500	10,000	8,500	85.00%	3,729	-	18,500	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 43,500	\$ 60,000	\$ (16,500)	-27.50%	\$ 27,417	\$ 18,981	\$ 24,519	129.18%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 68,790	\$ 81,645	\$ (12,855)	-15.74%	\$ 35,783	\$ 18,981	\$ 49,809	262.41%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 68,790	\$ 81,645	\$ (12,855)	-15.74%	\$ 35,783	\$ 18,981	\$ 49,809	262.41%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS

FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 10,248	\$ 18,655	\$ 19,121	\$ 20,172	\$ 20,676	\$ 21,814
TAXES & INSURANCE	6,795	4,023	4,308	4,695	5,031	5,440
PENSION	4,612	2,612	2,677	2,824	2,895	3,054
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 21,645	\$ 25,290	\$ 26,106	\$ 27,681	\$ 28,602	\$ 30,308
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	30,000	25,000	25,000	25,000	25,000	25,000
MAINTENANCE & INSURANCE	20,000	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	10,000	18,500	13,500	13,500	13,500	13,500
TOTAL CONTRACTUAL SERVICES	\$ 60,000	\$ 43,500	\$ 38,500	\$ 38,500	\$ 38,500	\$ 38,500
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 81,645	\$ 68,790	\$ 64,606	\$ 66,181	\$ 67,102	\$ 68,808
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 81,645	\$ 68,790	\$ 64,606	\$ 66,181	\$ 67,102	\$ 68,808

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS
FUNCTION: 200 LEGAL

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 21,871	\$ 21,390	\$ 481	2.25%	\$ 16,392	\$ -	\$ 21,871	100.00%
TAXES & INSURANCE	1,148	953	195	20.46%	121	-	1,148	100.00%
PENSION	3,062	2,995	67	2.24%	2,165	-	3,062	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 26,081	\$ 25,338	\$ 743	2.93%	\$ 18,678	\$ -	\$ 26,081	100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	5,000	(5,000)	-100.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 5,000	\$ (5,000)	-100.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 26,081	\$ 30,338	\$ (4,257)	-14.03%	\$ 18,678	\$ -	\$ 26,081	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 26,081	\$ 30,338	\$ (4,257)	-14.03%	\$ 18,678	\$ -	\$ 26,081	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS

FUNCTION: 200 LEGAL

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 21,390	\$ 21,871	\$ 22,418	\$ 23,649	\$ 24,241	\$ 25,575
TAXES & INSURANCE	953	1,148	1,177	1,242	1,272	1,343
PENSION	2,995	3,062	3,139	3,311	3,394	3,581
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 25,338	\$ 26,081	\$ 26,734	\$ 28,202	\$ 28,907	\$ 30,499
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	5,000	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 30,338	\$ 26,081	\$ 26,734	\$ 28,202	\$ 28,907	\$ 30,499
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 30,338	\$ 26,081	\$ 26,734	\$ 28,202	\$ 28,907	\$ 30,499

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS
FUNCTION: 500 FINANCE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 25,446	\$ 24,271	\$ 1,175	4.84%	\$ 18,776	\$ -	\$ 25,446	100.00%
TAXES & INSURANCE	5,864	6,538	(674)	-10.31%	1,858	-	5,864	100.00%
PENSION	3,549	2,673	876	32.77%	1,959	-	3,549	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 34,859	\$ 33,482	\$ 1,377	4.11%	\$ 22,593	\$ -	\$ 34,859	100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	9,100	7,760	1,340	17.27%	6,441	2,738	6,362	232.33%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 9,100	\$ 7,760	\$ 1,340	17.27%	\$ 6,441	\$ 2,738	\$ 6,362	232.33%
SUPPLIES & MATERIALS	\$ 1,000	\$ -	\$ 1,000	100.00%	\$ -	\$ -	\$ 1,000	100.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ 1,000	\$ -	\$ 1,000	100.00%	\$ -	\$ -	\$ 1,000	100.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	9,683	\$ (9,683)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 9,683	\$ (9,683)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 44,959	\$ 41,242	\$ 3,717	9.01%	\$ 29,033	\$ 12,421	\$ 32,538	261.95%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 44,959	\$ 41,242	\$ 3,717	9.01%	\$ 29,033	\$ 12,421	\$ 32,538	261.95%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS

FUNCTION: 500 FINANCE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 24,271	\$ 25,446	\$ 26,367	\$ 27,528	\$ 28,525	\$ 29,781
TAXES & INSURANCE	6,538	5,864	5,309	5,815	6,319	6,875
PENSION	2,673	3,549	3,678	3,840	3,980	4,156
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 33,482	\$ 34,859	\$ 35,354	\$ 37,183	\$ 38,824	\$ 40,812
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	7,760	9,100	9,177	9,226	9,474	9,575
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 7,760	\$ 9,100	\$ 9,177	\$ 9,226	\$ 9,474	\$ 9,575
SUPPLIES & MATERIALS	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 41,242	\$ 44,959	\$ 44,531	\$ 46,409	\$ 48,298	\$ 50,387
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 41,242	\$ 44,959	\$ 44,531	\$ 46,409	\$ 48,298	\$ 50,387

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS
FUNCTION: 800 WATER UTILITY

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 245,536	\$ 220,337	\$ 25,199	11.44%	\$ 172,062	\$ 277,716	\$ (32,180)	-11.59%
TAXES & INSURANCE	110,957	86,097	24,860	28.87%	76,486	-	110,957	100.00%
PENSION	34,375	30,848	3,527	11.43%	26,443	128,546	(94,171)	-73.26%
EMPLOYEE BENEFITS	6,350	5,100	1,250	24.51%	998	4,757	1,593	33.48%
TOTAL SALARY & RELATED	\$ 397,218	\$ 342,382	\$ 54,836	16.02%	\$ 275,989	\$ 411,020	\$ (13,802)	-3.36%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	3,125	(3,125)	-100.00%	3,110	-	-	0.00%
UTILITY	25,000	23,199	1,801	7.76%	16,742	80,256	(55,256)	-68.85%
OTHER CONTRACTUAL SERVICES	50,000	57,520	(7,520)	-13.07%	26,144	8,347	41,653	498.99%
TOTAL CONTRACTUAL SERVICES	\$ 75,000	\$ 83,844	\$ (8,844)	-10.55%	\$ 45,996	\$ 88,604	\$ (13,604)	-15.35%
SUPPLIES & MATERIALS	\$ 223,250	\$ 312,572	\$ (89,322)	-28.58%	\$ 140,199	\$ 188,396	\$ 34,854	18.50%
TRANSPORTATION	26,200	24,500	1,700	6.94%	9,357	15,792	10,408	65.90%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	11,000	11,168	(168)	-1.51%	8,202	-	11,000	100.00%
UTILITIES	116,400	131,400	(15,000)	-11.42%	76,572	100,087	16,313	16.30%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	9,500	10,000	(500)	-5.00%	3,059	6,404	3,096	48.35%
TOTAL GENERAL OPERATING	\$ 386,350	\$ 489,640	\$ (103,290)	-21.10%	\$ 237,389	\$ 310,679	\$ 75,671	24.36%
EQUIPMENT	\$ 5,000	\$ 4,687	\$ 313	6.67%	\$ 3,250	\$ -	\$ 5,000	100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	60,000	(60,000)	-100.00%	-	20,000	(20,000)	-100.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 5,000	\$ 64,687	\$ (59,687)	-92.27%	\$ 3,250	\$ 20,000	\$ (15,000)	-75.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 863,568	\$ 980,554	\$ (116,986)	-11.93%	\$ 562,624	\$ 830,302	\$ 33,266	4.01%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 863,568	\$ 980,554	\$ (116,986)	-11.93%	\$ 562,624	\$ 830,302	\$ 33,266	4.01%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS

FUNCTION: 800 WATER UTILITY

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 220,337	\$ 245,536	\$ 254,795	\$ 268,087	\$ 275,052	\$ 288,622
TAXES & INSURANCE	86,097	110,957	120,174	131,333	142,346	154,771
PENSION	30,848	34,375	35,671	37,532	38,507	40,407
EMPLOYEE BENEFITS	5,100	6,350	6,350	6,350	6,350	6,350
TOTAL SALARY & RELATED	\$ 342,382	\$ 397,218	\$ 416,990	\$ 443,302	\$ 462,255	\$ 490,150
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	3,125	-	-	-	-	-
UTILITY	23,199	25,000	25,000	25,000	25,000	25,000
OTHER CONTRACTUAL SERVICES	57,520	50,000	50,000	52,500	52,500	55,000
TOTAL CONTRACTUAL SERVICES	\$ 83,844	\$ 75,000	\$ 75,000	\$ 77,500	\$ 77,500	\$ 80,000
SUPPLIES & MATERIALS	\$ 312,572	\$ 223,250	\$ 232,250	\$ 234,750	\$ 239,750	\$ 242,250
TRANSPORTATION	24,500	26,200	23,200	23,200	23,200	23,200
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	11,168	11,000	11,000	11,000	11,000	11,000
UTILITIES	131,400	116,400	118,400	120,400	122,400	124,400
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	10,000	9,500	-	-	-	-
TOTAL GENERAL OPERATING	\$ 489,640	\$ 386,350	\$ 384,850	\$ 389,350	\$ 396,350	\$ 400,850
EQUIPMENT	\$ 4,687	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	60,000	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 64,687	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 980,554	\$ 863,568	\$ 881,840	\$ 915,152	\$ 941,105	\$ 976,000
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 980,554	\$ 863,568	\$ 881,840	\$ 915,152	\$ 941,105	\$ 976,000

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 601 WATER OPERATIONS
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ 310,000	\$ 165,000	\$ 145,000	87.88%	\$ 150,000	\$ 250,000	\$ 60,000	24.00%
GRAND TOTAL EXPENSE	\$ 310,000	\$ 165,000	\$ 145,000	87.88%	\$ 150,000	\$ 250,000	\$ 60,000	24.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

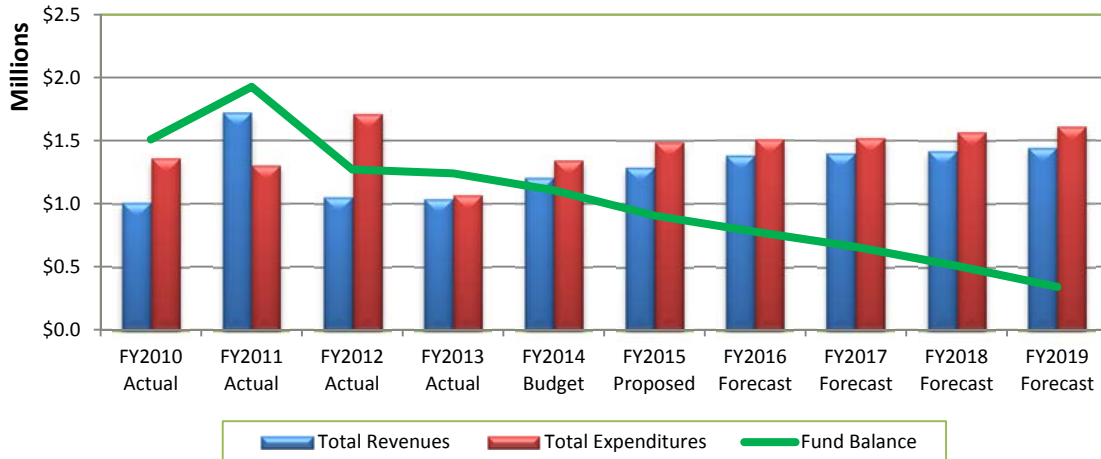
FUND: 601 WATER OPERATIONS
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 165,000	\$ 310,000	\$ 300,000	\$ 300,000	\$ 325,000	\$ 425,000
GRAND TOTAL EXPENSE	\$ 165,000	\$ 310,000	\$ 300,000	\$ 300,000	\$ 325,000	\$ 425,000

Sewer Fund (651)

The city's Sewer fund accounts for all of the financial resources related to the city's sewer collection and treatment facilities. The fund has been established as an enterprise fund since the utility is a 'business-type activity' and its services are funded primarily through user fees and charges.

2010-2019 Sewer Fund Revenues, Expenditures & Fund Balance



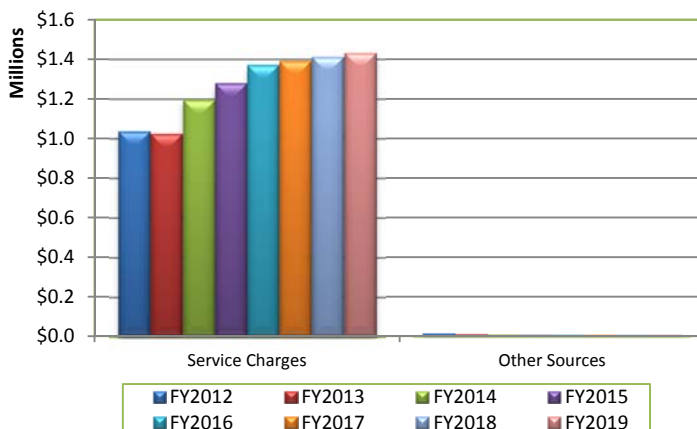
As illustrated in the above graphic, the fund balance peaked at \$1.93 million in FY 2011. In 2011, revenues exceeded expenditures which increased the fund balance. Since then, expenditures have outpaced, and are projected to continue to outpace, revenues through 2019. This results in a fund balance that continues to decline until 2019 where it reaches a \$338 thousand balance.

Sewer Fund – Major Revenue Sources

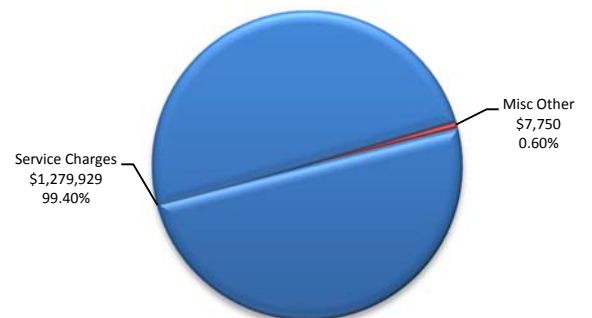
The city's sewer fund revenue for operations comes from two major sources: (1) charges for service; and (2) other sources.

The chart to the right indicates the relative composition of sewer fund revenues. The largest component is service charges which accounts for nearly 100% of total fund revenue.

2012-2019 Sewer Fund Revenue Sources



2015 Revenue Budget Sewer Fund - by Category



Charges for Service

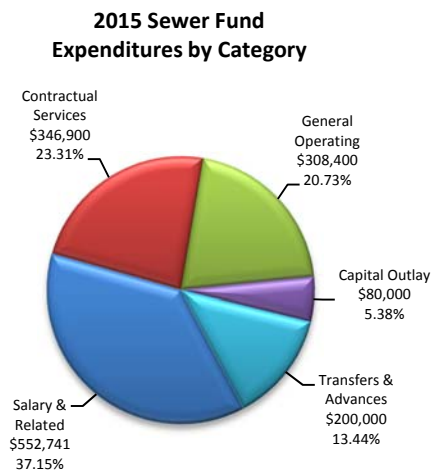
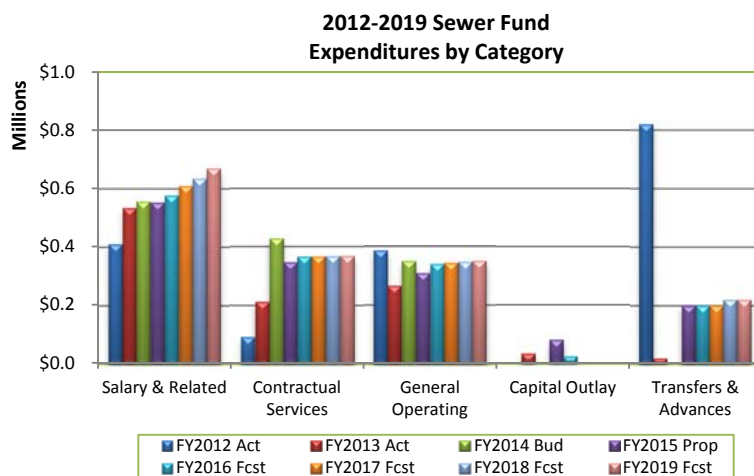
The city is projecting to receive nearly \$1.28 million in service charge revenues, which represents 99.4% of total Sewer fund revenues. These revenues are derived from usage fees charged to the city's utility customers. Rate increases approved by Council in 2010 and 2012 are included in the budget.

Other Sources

Other Sources is a 'catch-all' revenue category to collect and report revenues not reported elsewhere in this report. These revenues are generally unpredictable in nature and can vary widely from one year to the next. The allocation of investment income from the commingled investment pool is reported here. For FY 2015 this category is projected to be \$7.8 thousand, and represents 0.6% of total Sewer fund revenues. The total is down by \$9.3 thousand (16.22%) from FY 2014. In addition to the investment income, this revenue category represents revenues generated by refunds, reimbursements, sale of assets, etc.

Sewer Fund – Expenditure Overview

The city's Sewer fund expenditure budget consists of five major categories, the largest categories being Salary & Related (37.15%), Contractual Services (23.31%) and General Operating (20.73). The other two remaining categories account for approximately 19% of the total.



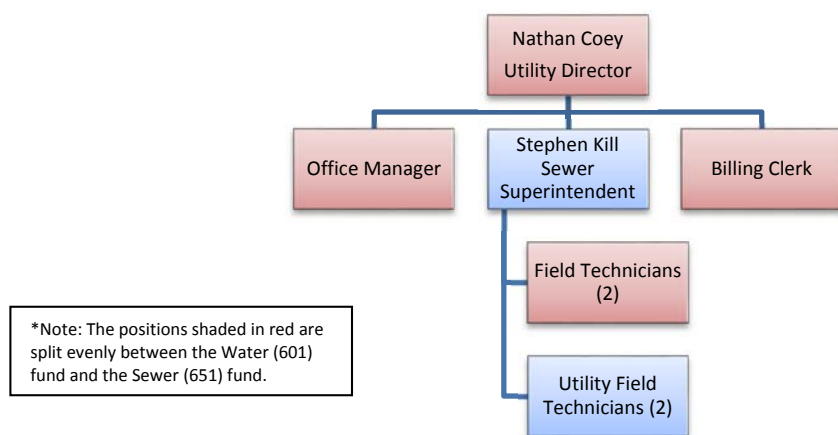
The chart above illustrates the growth trends for each category since 2012. Due to anticipated growth in wages and benefits, the salary and related category shows a consistent growth over the 8-year time period. The other categories (excluding transfers) have been increased for nominal inflationary pressures. Interfund transfers to the Sewer Debt Service fund provide the funding needed for the debt service payments on the sewer collection and treatment system bonds, notes and loans.

In addition to the Sewer Utility function, the fund also has budgeted appropriations in the General Government, Court & Legal, Finance and Transfers & Advances functions. Requested 2015 appropriations for this fund are nearly \$1.49 million, and represent a \$148.8 thousand (11.11%) decrease over FY 2014.

Sewer Utility

The primary responsibility of the Sewer department is to provide: (1) wastewater collection and treatment for residents and businesses in the service area within the City of Pataskala; and (2) maintenance of the city's sanitary sewer collection and treatment system.

The department currently consists of the Director (whose wages and benefits are split between the Water (601) and Sewer (651) funds), a Sewer Superintendent, and two Utility Field Technicians. In addition, the fund also receives one-half of the costs associated with an Office Manager, 2-Field Technicians, and a Billing Clerk. These positions are also charged equally to both funds.



Goals & Objectives for 2015

- Continue efforts in sewer main preventative maintenance cleaning efforts. Efforts include continual monthly contractual services towards preventative maintenance efforts. Operational budget cost of \$100,000.
- WRF Sludge Storage Pad Expansion (CIP SWR-15-001). Currently all the produced cake solids at the WRF are sent to another facility for further treatment. 2014 budget line item for sludge disposal is tracking towards \$60,000. This includes hauling and disposal fees. The economical and beneficial reuse option for biosolids is to utilize the OEPA approved land application process. The biosolids contain excellent fertilizing nutrients that will assist in agricultural crop management. The expansion process will allow for desirable storage of the biosolids to supply local farmers with sufficient product. The storage time will accommodate our operations and allow for set aside storage to meet the time frame of the farmers for soil incorporation. The land application process will significantly reduce our sludge disposal costs as the hauling and incorporation will be at the expense of the farmers who in turn receive free fertilizer. This is an industry standard and approach, however this option was not included in the 2011 WRF upgrade project. The estimate for this project is \$350,000 with plans to use Capital and Operational funds towards this project in lieu of debt service.
- Creek Road Lift Station Project (CIP SWR-15-002). A complete rehabilitation of the lift station to accommodate current and future needs. This station was first constructed in the late 1960's with additions in the late 1970's, and brought to current status in 1990. This vital lift station serves all customers west of Oxford Drive in the service area. The project is in the submission process for an OPWC project seeking grant and matching funds towards the project. We are seeking grant funds with the option for a low interest loan through the granting agency. The estimate for this project is \$875,000 with grants and loans as the funding source with capital funds covering the design work.
- Annual Water Meter and ERT Replacement (Sewer share SWR-15-003). Yearly efforts to replace aged water meters (15-20 years old) and ERT's (Electronic Radio Transmitters) to accurately bill for customer usage. As meters age or fail they will not accurately record usage which results in unaccounted water loss/revenue loss. The rate structure is set to be revenue neutral and we have to account/charge for all water usage. The water loss percentage is tracked monthly, water loss

equates to revenue loss from produced water, water loss total in 2012 was 27%, 2013 was 19%, with continual improvement efforts in 2014. Additionally, our meter replacement project with the addition of radio units allows for time saving in staff hours. In 2012 monthly meter reading routes took 11 days to complete, to date we are tracking an average of 5 days. The budgetary cost of the Meter Replacement Program is \$30,000 utilizing capital funds.

- Ongoing yearly sewer main cleaning, televising, relining and repair efforts.
- Update the Utility Emergency Contingency Plan.
- Develop a plan of action to make yearly efforts in facility/production energy usage (electric, gas, water) in efforts to reduce operational costs.
- Continue to evaluate the option of purchasing a combination sewer jet/vac truck.
- Study and investigate cleaning/dredging work of both lagoons at the WRF, possible abandonment of lagoons, or study if one of the lagoons could become a fishing preserve for Pataskala residents.

Major Projects/Initiatives Included in the 2015 Budget:

Project	Amount
Replacement crane truck	\$75,000
GRAND TOTAL	\$75,000

Overall, this department is budgeted at nearly \$1.09 million and is down by \$54.6 thousand (4.79%) from FY 2014. Proposed spending in this fund for FY 2015 would be as follows:

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ 534,434	\$ 432,038	\$ 423,396	\$ (8,642)	-2.00%
Contractual Services	147,425	353,028	273,250	(79,778)	-22.60%
General Operating	265,842	349,898	308,400	(41,498)	-11.86%
Capital Outlay	24,650	4,687	80,000	75,313	100.00%
Total	\$ 972,351	\$ 1,139,651	\$ 1,085,046	\$ (54,605)	-4.79%

Salary & Related

Salaries and wages are down by \$11.3 thousand (3.96%) due to revised wage and benefit calculations. Pension, taxes and insurance are up by \$1.8 thousand (1.26%) due to increased wage base and increased insurance coverage level (employee plus coverage versus employee-only).

Contractual Services

This category is budgeted at \$273.3 thousand which is used to pay third-party expenses associated with: (1) utility billing statements; (2) laboratory testing services; (3) sludge disposal; (4) water plant maintenance; and (5) other miscellaneous contractual services. The proposed spending is down by \$41.5 thousand (11.86%) from FY 2014 due to reduced sludge disposal costs and planned usage of other contractual services.

General Operating This category is budgeted at \$308.4 thousand, and is used to purchase: (1) operating supplies; (2) lab supplies; (3) utility salt and chemicals; (4) fuel; (5) equipment and (6) utilities. The proposed spending is down by \$41.5 thousand (11.89%) from FY 2014, and is due to planned spending on operating supplies, fuel and salt/chemicals coming in line with recent history.

Capital Outlay This category is budgeted at \$80 thousand and is designated for the purchase of a crane truck (\$75 thousand) and computer equipment for the department (\$5 thousand). The total is down by \$75.3 thousand due to the one-time purchase of 2 trucks in FY 2014.

General Government

The appropriations and expenditures in this department represent an allocation of the City Administrator's wages and benefits, as well as any general information technology, engineering and liability insurance expenses to the Sewer Utility department. Overall, this department is budgeted at \$102.4 thousand, and is up by \$10.8 thousand (11.82%) when compared to the FY 2014 budget. The increase is due primarily to increased information technology expenses (up \$6.9 thousand) and the full-year impact of a full-time City Administrator (up \$1.9 thousand).

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 36,082	\$ 37,936	\$ 1,854	5.14%
Contractual Services	58,519	55,527	64,500	8,973	16.16%
General Operating	-	-	-	-	#DIV/0!
Total	\$ 58,519	\$ 91,609	\$ 102,436	\$ 10,827	11.82%

Salary & Related Salaries and wages are up by \$1.9 thousand (5.14%) due to a City Administrator being on staff for the entire year in 2015.

Contractual Services This category is up by \$9.0 thousand (16.16%) due primarily to increased project-based engineering and inspection services in FY 2015, as well as increased information technology expenses.

Court & Legal

The appropriations and expenditures in this department represent an allocation of the Law Director's wages and benefits to the Sewer Utility department. Overall, this department is budgeted at \$39.1 thousand, and is down by \$8.9 thousand (18.5%) when compared to the FY 2014 budget.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 38,006	\$ 39,123	\$ 1,117	2.94%
Contractual Services	2,780	10,000	-	(10,000)	-100.00%
General Operating	-	-	-	-	#DIV/0!
Total	\$ 2,780	\$ 48,006	\$ 39,123	\$ (8,883)	-18.50%

Salary & Related Salaries and wages are up by \$1.1 thousand (2.94%) due to the general wage scale increase incorporated into the wage calculations for 2015.

Contractual Services This category has no budget in FY2015, and is down by \$10 thousand (100%) from FY2014. Spending in 2014 was for usage of outside legal counsel services.

Finance

The appropriations and expenditures in this department represent an allocation of the Finance department expenses to the Sewer Utility department. Overall, this department is budgeted at \$61.4 thousand, and is up by \$1.5 thousand (2.47%) when compared to the FY 2014 budget. The slight increase is primarily due to the general wage increase in FY 2015.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ 50,222	\$ 52,286	\$ 2,064	4.11%
Contractual Services	3,862	9,735	9,150	(585)	-6.01%
General Operating	-	-	-	-	#DIV/0!
Capital Outlay	9,305	-	-	-	#DIV/0!
Total	\$ 13,167	\$ 59,957	\$ 61,436	\$ 1,479	2.47%

Salary & Related This category is up by \$2.1 thousand (4.11%) due to the general wage increase incorporated into the wage and benefit calculations.

Contractual Services This category is down by \$0.6 thousand (6.0%), and is due to revised allocation of payroll processing costs, and GAAP compilation/audit fees in FY 2015.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate. Overall, this department is budgeted at \$200 thousand, and this is the first year for a budget in this fund/function. Transfers from this fund are to fund debt service on Sewer utility-related debt.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Transfers & Advances	\$ -	\$ -	\$ 200,000	\$ 200,000	#DIV/0!
Total	\$ -	\$ -	\$ 200,000	\$ 200,000	#DIV/0!

Transfers & Advances The proposed spending in this category is to provide funding for debt service payments on Sewer utility-related debt. Below is the listing of transfers and advances from the Water utility fund and the receiving funds:

Transfers: **\$200,000**

Sewer Debt Service Fund (654) \$200,000

Advances: **\$0**

No advances planned

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
651 - SEWER UTILITY FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 1,509,106	\$ 1,927,337	\$ 1,270,960	\$ 1,240,504	\$ 1,105,412	\$ 905,050	\$ 776,861	\$ 656,342	\$ 506,412
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 976,084	\$ 1,036,824	\$ 1,024,602	\$ 1,194,881	\$ 1,279,929	\$ 1,371,957	\$ 1,391,719	\$ 1,411,777	\$ 1,432,136
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 976,084	\$ 1,036,824	\$ 1,024,602	\$ 1,194,881	\$ 1,279,929	\$ 1,371,957	\$ 1,391,719	\$ 1,411,777	\$ 1,432,136
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	743,892	15,662	11,758	6,500	5,000	5,000	5,000	5,000	5,000
Total Other Sources	\$ 743,892	\$ 15,662	\$ 11,758	\$ 9,250	\$ 7,750	\$ 7,750	\$ 7,500	\$ 7,500	\$ 7,500
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,719,975	\$ 1,052,486	\$ 1,036,361	\$ 1,204,131	\$ 1,287,679	\$ 1,379,707	\$ 1,399,219	\$ 1,419,277	\$ 1,439,636
EXPENDITURES									
Salary & Related	\$ 217,330	\$ 273,448	\$ 379,297	\$ 374,178	\$ 372,011	\$ 384,686	\$ 402,993	\$ 414,893	\$ 433,890
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	126,743	136,701	155,137	182,170	180,730	192,183	206,644	219,940	235,703
Total Salary & Related	\$ 344,073	\$ 410,149	\$ 534,434	\$ 556,348	\$ 552,741	\$ 576,869	\$ 609,637	\$ 634,833	\$ 669,593
Contractual Services	\$ 333,641	\$ 92,318	\$ 212,586	\$ 428,290	\$ 346,900	\$ 365,902	\$ 366,476	\$ 367,249	\$ 367,875
General Operating	396,039	386,195	265,842	349,898	308,400	340,125	343,625	347,125	350,625
Capital Outlay	-	-	33,955	4,687	80,000	25,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	227,992	820,200	20,000	-	200,000	200,000	200,000	220,000	220,000
Grand Total Expenditures	\$ 1,301,744	\$ 1,708,862	\$ 1,066,817	\$ 1,339,223	\$ 1,488,041	\$ 1,507,896	\$ 1,519,738	\$ 1,569,207	\$ 1,608,093
Ending Fund Balance	\$ 1,927,337	\$ 1,270,960	\$ 1,240,504	\$ 1,105,412	\$ 905,050	\$ 776,861	\$ 656,342	\$ 506,412	\$ 337,955
Fund Balance as % of Expenditures	148.06%	74.37%	116.28%	82.54%	60.82%	51.52%	43.19%	32.27%	21.02%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 SEWER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 372,011	\$ 374,178	\$ (2,167)	-0.58%	\$ 281,942	\$ 379,297	\$ (7,286)	-1.92%
TAXES & INSURANCE	122,318	120,987	1,331	1.10%	95,910	-	122,318	100.00%
PENSION	52,062	55,673	(3,611)	-6.49%	40,592	151,518	(99,456)	-65.64%
EMPLOYEE BENEFITS	6,350	5,510	840	15.25%	1,916	3,619	2,731	75.44%
TOTAL SALARY & RELATED	\$ 552,741	\$ 556,348	\$ (3,607)	-0.65%	\$ 420,362	\$ 534,434	\$ 18,307	3.43%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	9,150	19,735	(10,585)	-53.64%	8,411	6,642	2,508	37.76%
ENGINEERING & PLANNING	30,000	28,400	1,600	5.63%	5,088	44,115	(14,115)	-32.00%
MAINTENANCE & INSURANCE	16,000	44,364	(28,364)	-63.93%	31,173	14,405	1,595	11.07%
UTILITY	215,000	259,829	(44,829)	-17.25%	101,220	142,925	72,075	50.43%
OTHER CONTRACTUAL SERVICES	76,750	75,963	787	1.04%	41,231	4,500	72,250	1605.56%
TOTAL CONTRACTUAL SERVICES	\$ 346,900	\$ 428,290	\$ (81,390)	-19.00%	\$ 187,122	\$ 212,586	\$ 134,314	63.18%
SUPPLIES & MATERIALS	\$ 126,250	\$ 129,718	\$ (3,468)	-2.67%	\$ 58,611	\$ 118,921	\$ 7,329	6.16%
TRANSPORTATION	24,250	34,000	(9,750)	-28.68%	9,425	16,656	7,594	45.59%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	11,000	26,725	(15,725)	-58.84%	16,984	30,851	(19,851)	-64.34%
UTILITIES	134,500	147,055	(12,555)	-8.54%	80,195	93,088	41,412	44.49%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	12,400	12,400	-	0.00%	3,960	6,326	6,074	96.02%
TOTAL GENERAL OPERATING	\$ 308,400	\$ 349,898	\$ (41,498)	-11.86%	\$ 169,175	\$ 265,842	\$ 42,558	16.01%
EQUIPMENT	\$ 5,000	\$ 4,687	\$ 313	6.67%	\$ 3,250	\$ 9,305	\$ (4,305)	-46.27%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	75,000	-	75,000	100.00%	-	24,650	50,350	204.26%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 80,000	\$ 4,687	\$ 75,313	1606.78%	\$ 3,250	\$ 33,955	\$ 46,045	135.61%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,288,041	\$ 1,339,223	\$ (51,182)	-3.82%	\$ 779,909	\$ 1,046,817	\$ 241,224	23.04%
TOTAL TRANSFERS & ADVANCES	\$ 200,000	\$ -	\$ 200,000	100.00%	\$ -	\$ 20,000	\$ 180,000	900.00%
GRAND TOTAL EXPENSE	\$ 1,488,041	\$ 1,339,223	\$ 148,818	11.11%	\$ 779,909	\$ 1,066,817	\$ 421,224	39.48%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 SEWER OPERATIONS

FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 374,178	\$ 372,011	\$ 384,686	\$ 402,993	\$ 414,893	\$ 433,890
TAXES & INSURANCE	120,997	122,318	131,997	143,895	155,525	168,628
PENSION	55,673	52,062	53,836	56,399	58,065	60,725
EMPLOYEE BENEFITS	5,510	6,350	6,350	6,350	6,350	6,350
TOTAL SALARY & RELATED	\$ 556,348	\$ 552,741	\$ 576,869	\$ 609,637	\$ 634,833	\$ 669,593
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	19,735	9,150	9,252	9,326	9,599	9,725
ENGINEERING & PLANNING	28,400	30,000	30,000	30,000	30,000	30,000
MAINTENANCE & INSURANCE	44,364	16,000	16,500	17,000	17,500	18,000
UTILITY	259,829	215,000	231,400	231,400	231,400	231,400
OTHER CONTRACTUAL SERVICES	75,963	76,750	78,750	78,750	78,750	78,750
TOTAL CONTRACTUAL SERVICES	\$ 428,290	\$ 346,900	\$ 365,902	\$ 366,476	\$ 367,249	\$ 367,875
SUPPLIES & MATERIALS	\$ 129,718	\$ 126,250	\$ 156,250	\$ 156,250	\$ 156,250	\$ 156,250
TRANSPORTATION	34,000	24,250	25,250	26,250	27,250	28,250
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	26,725	11,000	9,225	9,225	9,225	9,225
UTILITIES	147,055	134,500	137,000	139,500	142,000	144,500
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	12,400	12,400	12,400	12,400	12,400	12,400
TOTAL GENERAL OPERATING	\$ 349,898	\$ 308,400	\$ 340,125	\$ 343,625	\$ 347,125	\$ 350,625
EQUIPMENT	\$ 4,687	\$ 5,000	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	75,000	25,000	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 4,687	\$ 80,000	\$ 25,000	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,339,223	\$ 1,288,041	\$ 1,307,896	\$ 1,319,738	\$ 1,349,207	\$ 1,388,093
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 220,000	\$ 220,000
GRAND TOTAL EXPENSE	\$ 1,339,223	\$ 1,488,041	\$ 1,507,896	\$ 1,519,738	\$ 1,569,207	\$ 1,608,093

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS

FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 27,983	\$ 21,267	\$ 6,716	31.58%	\$ 10,380	\$ -	\$ 27,983	100.00%
TAXES & INSURANCE	6,035	8,663	(2,628)	-30.34%	1,696	-	6,035	100.00%
PENSION	3,918	6,152	(2,234)	-36.31%	562	-	3,918	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 37,936	\$ 36,082	\$ 1,854	5.14%	\$ 12,639	\$ -	\$ 37,936	100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	30,000	28,400	1,600	5.63%	5,088	44,115	(14,115)	-32.00%
MAINTENANCE & INSURANCE	16,000	15,527	473	3.05%	13,150	14,405	1,595	11.07%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	18,500	11,600	6,900	59.48%	3,729	-	18,500	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 64,500	\$ 55,527	\$ 8,973	16.16%	\$ 21,966	\$ 58,519	\$ 5,981	10.22%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 102,436	\$ 91,609	\$ 10,827	11.82%	\$ 34,605	\$ 58,519	\$ 43,917	75.05%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 102,436	\$ 91,609	\$ 10,827	11.82%	\$ 34,605	\$ 58,519	\$ 43,917	75.05%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS

FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 21,267	\$ 27,983	\$ 28,682	\$ 30,258	\$ 31,014	\$ 32,721
TAXES & INSURANCE	8,663	6,035	6,463	7,028	7,546	8,160
PENSION	6,152	3,918	4,015	4,236	4,342	4,581
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 36,082	\$ 37,936	\$ 39,160	\$ 41,522	\$ 42,902	\$ 45,462
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	28,400	30,000	30,000	30,000	30,000	30,000
MAINTENANCE & INSURANCE	15,527	16,000	16,500	17,000	17,500	18,000
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	11,600	18,500	13,500	13,500	13,500	13,500
TOTAL CONTRACTUAL SERVICES	\$ 55,527	\$ 64,500	\$ 60,000	\$ 60,500	\$ 61,000	\$ 61,500
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 91,609	\$ 102,436	\$ 99,160	\$ 102,022	\$ 103,902	\$ 106,962
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 91,609	\$ 102,436	\$ 99,160	\$ 102,022	\$ 103,902	\$ 106,962

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS
FUNCTION: 200 LEGAL

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 32,807	\$ 31,385	\$ 1,422	4.53%	\$ 24,587	\$ -	\$ 32,807	100.00%
TAXES & INSURANCE	1,723	2,129	(406)	-19.07%	1,145	-	1,723	100.00%
PENSION	4,593	4,492	101	2.25%	3,074	-	4,593	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 39,123	\$ 38,006	\$ 1,117	2.94%	\$ 28,807	\$ -	\$ 39,123	100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	10,000	(10,000)	-100.00%	-	2,780	(2,780)	-100.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 10,000	\$ (10,000)	-100.00%	\$ -	\$ 2,780	\$ (2,780)	-100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 39,123	\$ 48,006	\$ (8,883)	-18.50%	\$ 28,807	\$ 2,780	\$ 36,343	1307.30%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 39,123	\$ 48,006	\$ (8,883)	-18.50%	\$ 28,807	\$ 2,780	\$ 36,343	1307.30%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS

FUNCTION: 200 LEGAL

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 31,385	\$ 32,807	\$ 33,627	\$ 35,474	\$ 36,361	\$ 38,362
TAXES & INSURANCE	2,129	1,723	1,766	1,862	1,909	2,014
PENSION	4,492	4,593	4,708	4,966	5,091	5,371
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 38,006	\$ 39,123	\$ 40,101	\$ 42,302	\$ 43,361	\$ 45,747
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	10,000	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 48,006	\$ 39,123	\$ 40,101	\$ 42,302	\$ 43,361	\$ 45,747
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 48,006	\$ 39,123	\$ 40,101	\$ 42,302	\$ 43,361	\$ 45,747

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS
FUNCTION: 500 FINANCE

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 38,169	\$ 37,201	\$ 968	2.60%	\$ 28,164	\$ -	\$ 38,169	100.00%
TAXES & INSURANCE	8,793	7,812	981	12.56%	1,291	-	8,793	100.00%
PENSION	5,324	5,209	115	2.21%	3,135	-	5,324	100.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ 52,286	\$ 50,222	\$ 2,064	4.11%	\$ 32,590	\$ -	\$ 52,286	100.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	9,150	9,735	(585)	-6.01%	8,411	3,862	5,288	136.93%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 9,150	\$ 9,735	\$ (585)	-6.01%	\$ 8,411	\$ 3,862	\$ 5,288	136.93%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	9,305	(9,305)	-100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 9,305	\$ (9,305)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 61,436	\$ 59,957	\$ 1,479	2.47%	\$ 41,001	\$ 13,167	\$ 48,269	366.59%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 61,436	\$ 59,957	\$ 1,479	2.47%	\$ 41,001	\$ 13,167	\$ 48,269	366.59%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS

FUNCTION: 500 FINANCE

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 37,201	\$ 38,169	\$ 39,551	\$ 41,292	\$ 42,787	\$ 44,672
TAXES & INSURANCE	7,812	8,793	9,466	10,293	11,103	12,010
PENSION	5,209	5,324	5,517	5,761	5,970	6,234
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ 50,222	\$ 52,286	\$ 54,534	\$ 57,346	\$ 59,860	\$ 62,916
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	9,735	9,150	9,252	9,326	9,599	9,725
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 9,735	\$ 9,150	\$ 9,252	\$ 9,326	\$ 9,599	\$ 9,725
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 59,957	\$ 61,436	\$ 63,786	\$ 66,672	\$ 69,459	\$ 72,641
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 59,957	\$ 61,436	\$ 63,786	\$ 66,672	\$ 69,459	\$ 72,641

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS
FUNCTION: 850 SEWER UTILITY

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ 273,052	\$ 284,325	\$ (11,273)	-3.96%	\$ 218,811	\$ 379,297	\$ (106,245)	-28.01%
TAXES & INSURANCE	105,767	102,383	3,384	3.31%	91,778	-	105,767	100.00%
PENSION	38,227	39,820	(1,593)	-4.00%	33,820	151,518	(113,291)	-74.77%
EMPLOYEE BENEFITS	6,350	5,510	840	15.25%	1,916	3,619	2,731	75.44%
TOTAL SALARY & RELATED	\$ 423,396	\$ 432,038	\$ (8,642)	-2.00%	\$ 346,326	\$ 534,434	\$ (111,038)	-20.78%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	28,837	(28,837)	-100.00%	18,023	-	-	0.00%
UTILITY	215,000	259,829	(44,829)	-17.25%	101,220	142,925	72,075	50.43%
OTHER CONTRACTUAL SERVICES	58,250	64,363	(6,113)	-9.50%	37,501	4,500	53,750	1194.44%
TOTAL CONTRACTUAL SERVICES	\$ 273,250	\$ 353,028	\$ (79,778)	-22.60%	\$ 156,745	\$ 147,425	\$ 125,825	85.35%
SUPPLIES & MATERIALS	\$ 126,250	\$ 129,718	\$ (3,468)	-2.67%	\$ 58,611	\$ 118,921	\$ 7,329	6.16%
TRANSPORTATION	24,250	34,000	(9,750)	-28.68%	9,425	16,656	7,594	45.59%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	11,000	26,725	(15,725)	-58.84%	16,984	30,851	(19,851)	-64.34%
UTILITIES	134,500	147,055	(12,555)	-8.54%	80,195	93,088	41,412	44.49%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	12,400	12,400	-	0.00%	3,960	6,326	6,074	96.02%
TOTAL GENERAL OPERATING	\$ 308,400	\$ 349,898	\$ (41,498)	-11.86%	\$ 169,175	\$ 265,842	\$ 42,558	16.01%
EQUIPMENT	\$ 5,000	\$ 4,687	\$ 313	6.67%	\$ 3,250	\$ -	\$ 5,000	100.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	75,000	-	75,000	100.00%	-	24,650	50,350	204.26%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 80,000	\$ 4,687	\$ 75,313	1606.78%	\$ 3,250	\$ 24,650	\$ 55,350	224.54%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,085,046	\$ 1,139,651	\$ (54,605)	-4.79%	\$ 675,495	\$ 972,351	\$ 112,695	11.59%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 1,085,046	\$ 1,139,651	\$ (54,605)	-4.79%	\$ 675,495	\$ 972,351	\$ 112,695	11.59%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS

FUNCTION: 850 SEWER UTILITY

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ 284,325	\$ 273,052	\$ 282,826	\$ 295,969	\$ 304,731	\$ 318,135
TAXES & INSURANCE	102,393	105,767	114,302	124,712	134,967	146,444
PENSION	39,820	38,227	39,596	41,436	42,662	44,539
EMPLOYEE BENEFITS	5,510	6,350	6,350	6,350	6,350	6,350
TOTAL SALARY & RELATED	\$ 432,038	\$ 423,396	\$ 443,074	\$ 468,467	\$ 488,710	\$ 515,468
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	28,837	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	259,829	215,000	231,400	231,400	231,400	231,400
	64,363	58,250	65,250	65,250	65,250	65,250
TOTAL CONTRACTUAL SERVICES	\$ 353,028	\$ 273,250	\$ 296,650	\$ 296,650	\$ 296,650	\$ 296,650
SUPPLIES & MATERIALS	\$ 129,718	\$ 126,250	\$ 156,250	\$ 156,250	\$ 156,250	\$ 156,250
TRANSPORTATION	34,000	24,250	25,250	26,250	27,250	28,250
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	26,725	11,000	9,225	9,225	9,225	9,225
UTILITIES	147,055	134,500	137,000	139,500	142,000	144,500
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	12,400	12,400	12,400	12,400	12,400	12,400
TOTAL GENERAL OPERATING	\$ 349,898	\$ 308,400	\$ 340,125	\$ 343,625	\$ 347,125	\$ 350,625
EQUIPMENT	\$ 4,687	\$ 5,000	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	75,000	25,000	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 4,687	\$ 80,000	\$ 25,000	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 1,139,651	\$ 1,085,046	\$ 1,104,849	\$ 1,108,742	\$ 1,132,485	\$ 1,162,743
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 1,139,651	\$ 1,085,046	\$ 1,104,849	\$ 1,108,742	\$ 1,132,485	\$ 1,162,743

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ 200,000	\$ -	\$ 200,000	100.00%	\$ -	\$ 20,000	\$ 180,000	900.00%
GRAND TOTAL EXPENSE	\$ 200,000	\$ -	\$ 200,000	100.00%	\$ -	\$ 20,000	\$ 180,000	900.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 651 WATER OPERATIONS
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 220,000	\$ 220,000
GRAND TOTAL EXPENSE	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 220,000	\$ 220,000

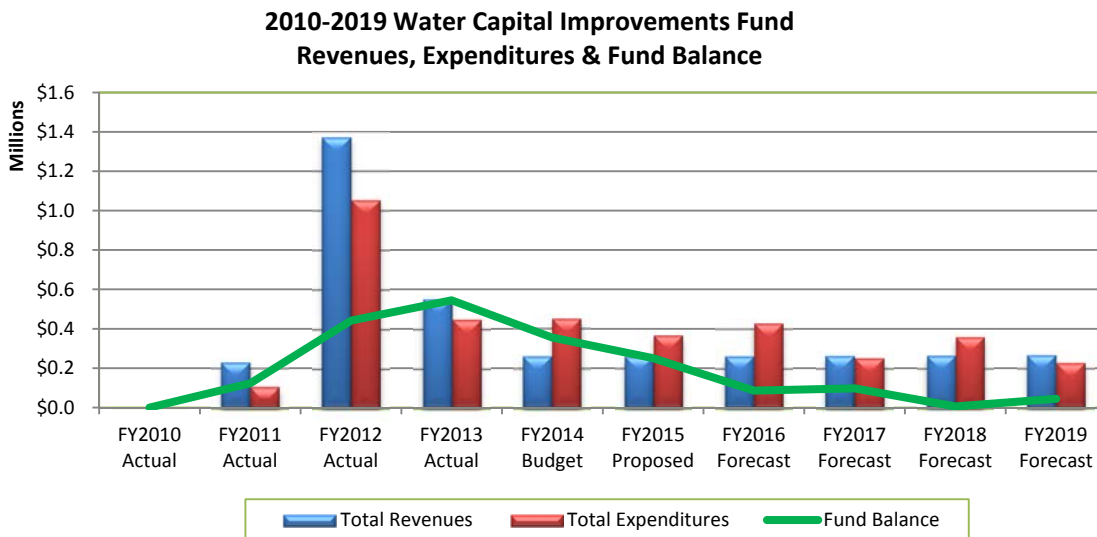
OTHER WATER UTILITY FUNDS

There are a number of funds that, individually, may not be as significant to the total budget. It is important, however, to provide information about proposed activity in the fund as well as their projected fund balances. The funds reviewed in this section include the following:

- 602 Water Capital Improvements
- 603 Water Bond Improvements

Water Capital Improvements (602)

The Water Capital Improvements fund is an enterprise capital fund that was established in 2011 to accumulate and set aside funds for significant infrastructure improvements to the water treatment and distribution system. Starting in October 2012, the city began receiving a monthly capital improvements fee charged to each customer account. The revenues are restricted to the extent that they may only be used to support the maintenance and improvement of the water system.



As illustrated in the graphic above, the fund balance peaked in FY 2013, and is projected to decline each year until FY 2018, where the balance will be near zero. This decline is due to the increased debt service related to a number of significant capital improvement projects undertaken in 2012. Approximately \$1.24 million in short-term BANs were issued in 2012 (rolled into bonds in FY 2014) to fund these projects.

The Water Capital Improvements fund has budgeted appropriations only in the Water Utility and Transfers & Advances functions. Requested total 2015 appropriations for this fund are \$366 thousand, and represent an \$83.8 thousand (18.63%) decrease over FY 2014

Water Utility

Due to the limited lack of funds projected at the end of FY 2014, the only proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
WTP #2 well testing and cleaning	\$ 50,000

Meter replacement program	\$ 30,000
Water system GIS updates	\$ 20,000
GRAND TOTAL	\$100,000

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Salary & Related	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contractual Services	-	-	70,000	70,000	#DIV/0!
General Operating	76	1,000	1,000	-	0.00%
Capital Outlay	8,027	148,786	95,000	(53,786)	-36.15%
Total	\$ 8,103	\$ 149,786	\$ 166,000	\$ 16,214	10.82%

Contractual Services This line has been budgeted at \$70 thousand, and provides funding for the well cleaning and testing (\$50 thousand) and GIS updates (\$20 thousand).

Capital Outlay This line has been budgeted at \$95 thousand, and is down by \$53.8 thousand (36.15%) from FY 2014. This line provides funding for the meter replacement program (\$60 thousand), as well as other more routine water plant improvements (\$35 thousand).

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
602 - WATER CAPITAL IMPROVEMENTS

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ -	\$ 123,171	\$ 441,164	\$ 544,623	\$ 354,974	\$ 250,404	\$ 85,634	\$ 97,170	\$ 5,170
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 119,176	\$ 135,301	\$ 552,019	\$ 258,637	\$ 259,930	\$ 261,230	\$ 262,536	\$ 264,000	\$ 265,000
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 119,176	\$ 135,301	\$ 552,019	\$ 258,637	\$ 259,930	\$ 261,230	\$ 262,536	\$ 264,000	\$ 265,000
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	1,236,000	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ -	\$ 1,236,000	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Transfers	\$ 110,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 110,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 229,717	\$ 1,371,301	\$ 552,019	\$ 260,137	\$ 261,430	\$ 262,730	\$ 264,036	\$ 265,500	\$ 266,500
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 20,000	\$ 20,000	\$ 50,000	\$ 20,000
General Operating	-	20	434	1,000	1,000	1,000	1,000	1,000	1,000
Capital Outlay	106,546	1,053,287	171,136	148,786	95,000	106,500	106,500	106,500	106,500
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	276,990	300,000	200,000	300,000	125,000	200,000	100,000
Grand Total Expenditures	\$ 106,546	\$ 1,053,307	\$ 448,561	\$ 449,786	\$ 366,000	\$ 427,500	\$ 252,500	\$ 357,500	\$ 227,500
Ending Fund Balance	\$ 123,171	\$ 441,164	\$ 544,623	\$ 354,974	\$ 250,404	\$ 85,634	\$ 97,170	\$ 5,170	\$ 44,170
Fund Balance as % of Expenditures	115.60%	41.88%	121.42%	78.92%	68.42%	20.03%	38.48%	1.45%	19.42%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	50,000	-	50,000	100.00%	-	-	50,000	100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	20,000	-	20,000	100.00%	-	-	20,000	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 70,000	\$ -	\$ 70,000	100.00%	\$ -	\$ -	\$ 70,000	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	1,000	1,000	-	0.00%	76	434	566	130.30%
TOTAL GENERAL OPERATING	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ 76	\$ 434	\$ 566	130.30%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	95,000	148,786	(53,786)	-36.15%	8,027	171,136	(76,136)	-44.49%
TOTAL CAPITAL OUTLAY	\$ 95,000	\$ 148,786	\$ (53,786)	-36.15%	\$ 8,027	\$ 171,136	\$ (76,136)	-44.49%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 166,000	\$ 149,786	\$ 16,214	10.82%	\$ 8,103	\$ 171,571	\$ (5,571)	-3.25%
TOTAL TRANSFERS & ADVANCES	\$ 200,000	\$ 300,000	\$ (100,000)	-33.33%	\$ 300,000	\$ 276,990	\$ (76,990)	-27.80%
GRAND TOTAL EXPENSE	\$ 366,000	\$ 449,786	\$ (83,786)	-18.63%	\$ 308,103	\$ 448,561	\$ (82,561)	-18.41%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	50,000	-	-	30,000	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	20,000	20,000	20,000	20,000	20,000
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 70,000	\$ 20,000	\$ 20,000	\$ 50,000	\$ 20,000
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL GENERAL OPERATING	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	21,500	21,500	21,500	21,500
CAPITAL PROJECTS	148,786	95,000	85,000	85,000	85,000	85,000
TOTAL CAPITAL OUTLAY	\$ 148,786	\$ 95,000	\$ 106,500	\$ 106,500	\$ 106,500	\$ 106,500
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 149,786	\$ 166,000	\$ 127,500	\$ 127,500	\$ 157,500	\$ 127,500
TOTAL TRANSFERS & ADVANCES	\$ 300,000	\$ 200,000	\$ 300,000	\$ 125,000	\$ 200,000	\$ 100,000
GRAND TOTAL EXPENSE	\$ 449,786	\$ 366,000	\$ 427,500	\$ 252,500	\$ 357,500	\$ 227,500

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 602 WATER CAPITAL
IMPROVEMENTS
FUNCTION: 800 WATER UTILITY

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	50,000	-	50,000	100.00%	-	-	50,000	100.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	20,000	-	20,000	100.00%	-	-	20,000	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 70,000	\$ -	\$ 70,000	100.00%	\$ -	\$ -	\$ 70,000	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	1,000	1,000	-	0.00%	76	434	566	130.30%
TOTAL GENERAL OPERATING	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ 76	\$ 434	\$ 566	130.30%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	95,000	148,786	(53,786)	-36.15%	8,027	171,136	(76,136)	-44.49%
TOTAL CAPITAL OUTLAY	\$ 95,000	\$ 148,786	\$ (53,786)	-36.15%	\$ 8,027	\$ 171,136	\$ (76,136)	-44.49%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 166,000	\$ 149,786	\$ 16,214	10.82%	\$ 8,103	\$ 171,571	\$ (5,571)	-3.25%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 166,000	\$ 149,786	\$ 16,214	10.82%	\$ 8,103	\$ 171,571	\$ (5,571)	-3.25%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 602 WATER CAPITAL
IMPROVEMENTS
FUNCTION: 800 WATER UTILITY

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	50,000	-	-	30,000	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	20,000	20,000	20,000	20,000	20,000
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 70,000	\$ 20,000	\$ 20,000	\$ 50,000	\$ 20,000
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL GENERAL OPERATING	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	21,500	21,500	21,500	21,500
CAPITAL PROJECTS	148,786	95,000	85,000	85,000	85,000	85,000
TOTAL CAPITAL OUTLAY	\$ 148,786	\$ 95,000	\$ 106,500	\$ 106,500	\$ 106,500	\$ 106,500
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 149,786	\$ 166,000	\$ 127,500	\$ 127,500	\$ 157,500	\$ 127,500
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 149,786	\$ 166,000	\$ 127,500	\$ 127,500	\$ 157,500	\$ 127,500

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ 200,000	\$ 300,000	\$ (100,000)	-33.33%	\$ 300,000	\$ 276,990	\$ (76,990)	-27.80%
GRAND TOTAL EXPENSE	\$ 200,000	\$ 300,000	\$ (100,000)	-33.33%	\$ 300,000	\$ 276,990	\$ (76,990)	-27.80%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

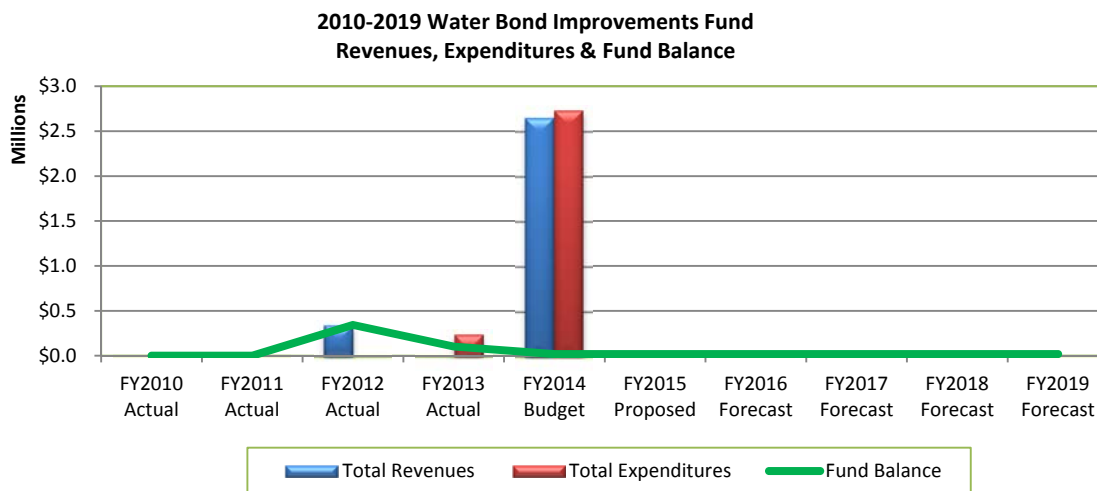
FUND: 602 WATER CAPITAL IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 300,000	\$ 200,000	\$ 300,000	\$ 125,000	\$ 200,000	\$ 100,000
GRAND TOTAL EXPENSE	\$ 300,000	\$ 200,000	\$ 300,000	\$ 125,000	\$ 200,000	\$ 100,000

Water Bond Improvements (603)

The Water Bond Improvements fund is an enterprise capital fund that was established in 2012 to account for the proceeds from the issuance of notes and bonds designated for significant infrastructure improvements to the water treatment and distribution system. Previously, the bonded improvements were accounted for in the Water Capital Improvements (602) fund.

As illustrated in the graphic below, the fund balance peaked at \$343,000 as of 12/31/12 due to the issuance of BANs in November to fund FY 2013 projects. To date, all of the funds have been either spent or encumbered with the exception of approximately \$18 thousand in unspent funds. No additional debt issuances have been proposed in this document.



The Water Bond Improvements fund includes appropriations only in the Water Utility function. The proposed 2015 budget for this fund is \$0 thousand, and reflects a \$2.74 million decrease over FY 2014.

Water Utility

Proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
No spending proposed in this fund for FY 2015	\$0
GRAND TOTAL	\$0

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Capital Outlay	\$ 241,068	\$ 76,336	\$ -	\$ (76,336)	-100.00%
Transfers & Advances	-	2,659,818	-	(2,659,818)	-100.00%
Total	\$ 241,068	\$ 2,736,154	\$ -	\$ (2,736,154)	-100.00%

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
603 - WATER BOND IMPROVEMENTS

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<i>Beginning Fund Balance</i>	\$ -	\$ -	\$ 343,000	\$ 101,932	\$ 18,095	\$ 18,095	\$ 18,095	\$ 18,095	\$ 18,095
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	343,000	-	2,652,318	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ -	\$ 343,000	\$ -	\$ 2,652,318	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ -	\$ 343,000	\$ -	\$ 2,652,318	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	241,068	76,336	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	2,659,818	-	-	-	-	-
Grand Total Expenditures	\$ -	\$ -	\$ 241,068	\$ 2,736,154	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 343,000	\$ 101,932	\$ 18,095	\$ 18,095	\$ 18,095	\$ 18,095	\$ 18,095	\$ 18,095
Fund Balance as % of Expenditures	0.00%	0.00%	42.28%	0.66%	#DIV/0!	0.00%	0.00%	0.00%	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 603 WATER BOND
IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	76,336	(76,336)	-100.00%	70,447	241,068	(241,068)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 76,336	\$ (76,336)	-100.00%	\$ 70,447	\$ 241,068	\$ (241,068)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 76,336	\$ (76,336)	-100.00%	\$ 70,447	\$ 241,068	\$ (241,068)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 2,659,818	\$ (2,659,818)	-100.00%	\$ 1,157,623	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 2,736,154	\$ (2,736,154)	-100.00%	\$ 1,228,070	\$ 241,068	\$ (241,068)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 603 WATER BOND IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	76,336	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 76,336	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 76,336	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 2,659,818	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,736,154	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 603 WATER BOND
IMPROVEMENTS
FUNCTION: 800 WATER UTILITY

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	76,336	(76,336)	-100.00%	70,447	241,068	(241,068)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 76,336	\$ (76,336)	-100.00%	\$ 70,447	\$ 241,068	\$ (241,068)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 76,336	\$ (76,336)	-100.00%	\$ 70,447	\$ 241,068	\$ (241,068)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 76,336	\$ (76,336)	-100.00%	\$ 70,447	\$ 241,068	\$ (241,068)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 603 WATER BOND
IMPROVEMENTS
FUNCTION: 800 WATER UTILITY

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
	76,336	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 76,336	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 76,336	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 76,336	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 603 WATER BOND IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 2,659,818	\$ (2,659,818)	-100.00%	\$ 1,157,623	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 2,659,818	\$ (2,659,818)	-100.00%	\$ 1,157,623	\$ -	\$ -	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 603 WATER BOND IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 2,659,818	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,659,818	\$ -	\$ -	\$ -	\$ -	\$ -

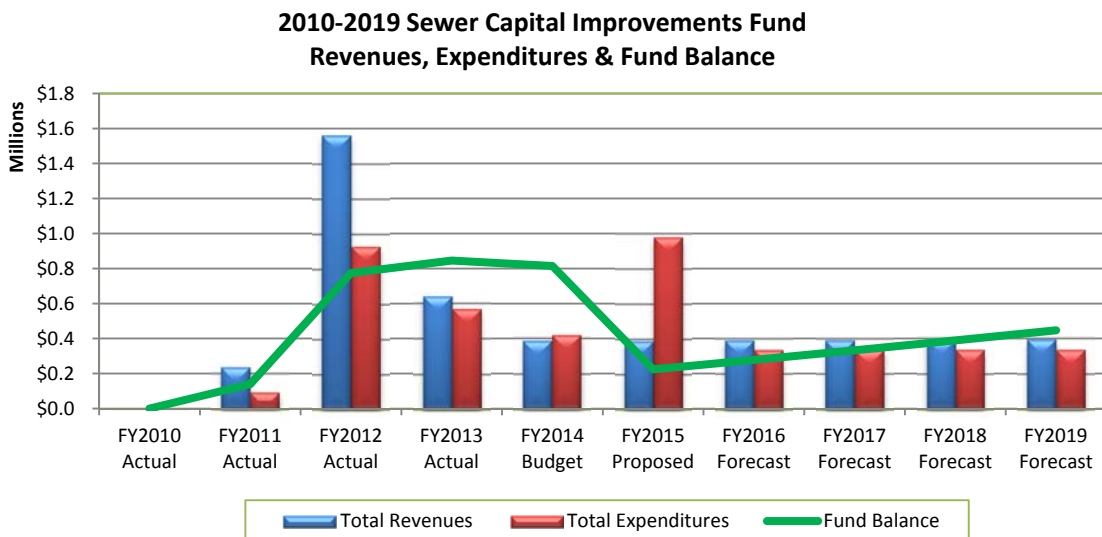
OTHER SEWER UTILITY FUNDS

There are a number of funds that, individually, may not be as significant to the total budget. It is important, however, to provide information about proposed activity in the fund as well as their projected fund balances. The funds reviewed in this section include the following:

- 652 Sewer Capital Improvements
- 653 Sewer Bond Improvements

Sewer Capital Improvements (652)

The Sewer Capital Improvements fund is an enterprise capital fund that was established in 2011 to accumulate and set aside funds for significant infrastructure improvements to the sewer collection and treatment system. The city receives a monthly capital improvements fee charged to each customer account. The revenues are restricted to the extent that they may only be used to support the maintenance and improvement of the wastewater system.



As illustrated in the graphic above, the fund balance peaked in 2013 at \$845.5 thousand, and is projected to decline through 2015. From 2016 – 2019, revenues are projected to exceed expenses with the result being a gradually increasing balance. Beyond the Sewer Utility function, the fund has budgeted appropriations in the General Government and Transfers & Advances functions.

Sewer Utility

Due to the availability of funds projected at the end of FY 2014, the proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
WRF sludge storage pad expansion (engineering in Genl Govt)	\$200,000
Replacement loader	\$ 75,000
Meter replacement program	\$ 30,000
Sewer system GIS updates	\$ 20,000
GRAND TOTAL	\$325,000

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ 20,000	\$ 20,000	#DIV/0!
General Operating	603	1,000	1,000	-	0.00%
Capital Outlay	114,771	35,000	305,000	270,000	771.43%
Total	\$ 115,374	\$ 36,000	\$ 326,000	\$ 290,000	805.56%

Contractual Services This line has been budgeted at \$20 thousand, and provides funding for the sewer GIS system updates.

Capital Outlay This line has been budgeted at \$305 thousand, and is up by \$270 thousand (771.4%) from FY 2014. The spending is designated for the WRF sludge pad expansion, a replacement loader and the meter replacement program.

General Government

Appropriations and expenditures in this department represent the recording of any engineering-related expenses. In FY 2015, a total of \$50 thousand has been appropriated for the engineering and design of the WRF sludge pad expansion project.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Contractual Services	\$ -	\$ -	\$ 50,000	\$ 50,000	#DIV/0!
General Operating	-	-	-	-	#DIV/0!
Total	\$ -	\$ -	\$ 50,000	\$ 50,000	#DIV/0!

Contractual Services This line has been budgeted at \$50 thousand, and provides funding for the sludge pad expansion project.

Transfers & Advances

The Transfers & Advances budgetary department is used to budget and pay for interfund transfers and advances. Advances are short-term in nature, typically repaid within 12 months. Transfers represent a permanent movement of money between funds to provide resources for the receiving fund to operate. Overall, this department is budgeted at \$603 thousand, and is an increase of \$220.9 thousand (57.8%) from FY 2014. Transfers from this fund are to fund debt service on Sewer utility-related debt.

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Transfers & Advances	\$ 220,935	\$ 382,065	\$ 603,000	\$ 220,935	57.83%
Total	\$ 220,935	\$ 382,065	\$ 603,000	\$ 220,935	57.83%

Transfers & Advances The proposed spending in this category is to provide funding for debt service payments on Sewer utility-related debt. Below is the listing of transfers and advances from the Water utility fund and the receiving funds:

<u>Transfers:</u>	<u>\$603,000</u>
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Sewer Debt Service Fund (654)	\$603,000
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<u>Advances:</u>	<u>\$0</u>
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No advances planned

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
652 - SEWER CAPITAL IMPROVEMENTS

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<i>Beginning Fund Balance</i>	\$ -	\$ 139,522	\$ 774,168	\$ 639,324	\$ 607,759	\$ 17,259	\$ 71,259	\$ 126,259	\$ 182,759
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 92,965	\$ 127,146	\$ 639,411	\$ 385,000	\$ 387,000	\$ 388,500	\$ 390,000	\$ 391,500	\$ 393,000
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ 92,965	\$ 127,146	\$ 639,411	\$ 385,000	\$ 387,000	\$ 388,500	\$ 390,000	\$ 391,500	\$ 393,000
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 30,894	\$ 1,159,569	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	30,894	1,159,569	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ 30,894	\$ 1,159,569	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
Transfers	\$ 110,542	\$ 277,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 110,542	\$ 277,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 234,401	\$ 1,563,715	\$ 639,411	\$ 386,500	\$ 388,500	\$ 390,000	\$ 391,000	\$ 392,500	\$ 394,000
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ 13	\$ -	\$ -	\$ 70,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
General Operating	-	-	603	1,000	1,000	1,000	1,000	1,000	1,000
Capital Outlay	94,879	929,057	320,986	35,000	305,000	65,000	65,000	65,000	65,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	452,666	382,065	603,000	250,000	250,000	250,000	250,000
Grand Total Expenditures	\$ 94,879	\$ 929,070	\$ 774,255	\$ 418,065	\$ 979,000	\$ 336,000	\$ 336,000	\$ 336,000	\$ 336,000
Ending Fund Balance	\$ 139,522	\$ 774,168	\$ 639,324	\$ 607,759	\$ 17,259	\$ 71,259	\$ 126,259	\$ 182,759	\$ 240,759
Fund Balance as % of Expenditures	147.05%	83.33%	82.57%	145.37%	1.76%	21.21%	37.58%	54.39%	71.65%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	50,000	-	50,000	100.00%	-	-	50,000	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	20,000	-	20,000	100.00%	-	-	20,000	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 70,000	\$ -	\$ 70,000	100.00%	\$ -	\$ -	\$ 70,000	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	1,000	1,000	-	0.00%	135	603	397	65.86%
TOTAL GENERAL OPERATING	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ 135	\$ 603	\$ 397	65.86%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	75,000	-	75,000	100.00%	-	-	75,000	100.00%
CAPITAL PROJECTS	230,000	35,000	195,000	557.14%	4,738	320,986	(90,986)	-28.35%
TOTAL CAPITAL OUTLAY	\$ 305,000	\$ 35,000	\$ 270,000	771.43%	\$ 4,738	\$ 320,986	\$ (15,986)	-4.98%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 376,000	\$ 36,000	\$ 340,000	944.44%	\$ 4,873	\$ 321,589	\$ 54,411	16.92%
TOTAL TRANSFERS & ADVANCES	\$ 603,000	\$ 382,065	\$ 220,935	57.83%	\$ 382,065	\$ 452,666	\$ 150,334	33.21%
GRAND TOTAL EXPENSE	\$ 979,000	\$ 418,065	\$ 560,935	134.17%	\$ 386,938	\$ 774,255	\$ 204,745	26.44%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	50,000	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	20,000	20,000	20,000	20,000	20,000
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 70,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL GENERAL OPERATING	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	75,000	45,000	45,000	45,000	45,000
CAPITAL PROJECTS	35,000	230,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL OUTLAY	\$ 35,000	\$ 305,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 36,000	\$ 376,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
TOTAL TRANSFERS & ADVANCES	\$ 382,065	\$ 603,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
GRAND TOTAL EXPENSE	\$ 418,065	\$ 979,000	\$ 336,000	\$ 336,000	\$ 336,000	\$ 336,000

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 652 SEWER CAPITAL
IMPROVEMENTS
FUNCTION: 100 GENERAL GOVERNMENT

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	50,000	-	50,000	100.00%	-	-	50,000	100.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ 50,000	\$ -	\$ 50,000	100.00%	\$ -	\$ -	\$ 50,000	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 50,000	\$ -	\$ 50,000	100.00%	\$ -	\$ -	\$ 50,000	100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 50,000	\$ -	\$ 50,000	100.00%	\$ -	\$ -	\$ 50,000	100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 100 GENERAL GOVERNMENT

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	50,000	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 652 SEWER CAPITAL
IMPROVEMENTS
FUNCTION: 850 SEWER UTILITY

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	20,000	-	20,000	100.00%	-	-	20,000	100.00%
TOTAL CONTRACTUAL SERVICES	\$ 20,000	\$ -	\$ 20,000	100.00%	\$ -	\$ -	\$ 20,000	100.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	1,000	1,000	-	0.00%	135	603	397	65.86%
TOTAL GENERAL OPERATING	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ 135	\$ 603	\$ 397	65.86%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	75,000	-	75,000	100.00%	-	-	75,000	100.00%
CAPITAL PROJECTS	230,000	35,000	195,000	557.14%	4,738	320,986	(90,986)	-28.35%
TOTAL CAPITAL OUTLAY	\$ 305,000	\$ 35,000	\$ 270,000	771.43%	\$ 4,738	\$ 320,986	\$ (15,986)	-4.98%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 326,000	\$ 36,000	\$ 290,000	805.56%	\$ 4,873	\$ 321,589	\$ 4,411	1.37%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 326,000	\$ 36,000	\$ 290,000	805.56%	\$ 4,873	\$ 321,589	\$ 4,411	1.37%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 652 SEWER CAPITAL
IMPROVEMENTS
FUNCTION: 850 SEWER UTILITY

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	20,000	20,000	20,000	20,000	20,000
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL GENERAL OPERATING	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	75,000	45,000	45,000	45,000	45,000
CAPITAL PROJECTS	35,000	230,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL OUTLAY	\$ 35,000	\$ 305,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 36,000	\$ 326,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 36,000	\$ 326,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ 603,000	\$ 382,065	\$ 220,935	57.83%	\$ 382,065	\$ 452,666	\$ 150,334	33.21%
GRAND TOTAL EXPENSE	\$ 603,000	\$ 382,065	\$ 220,935	57.83%	\$ 382,065	\$ 452,666	\$ 150,334	33.21%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

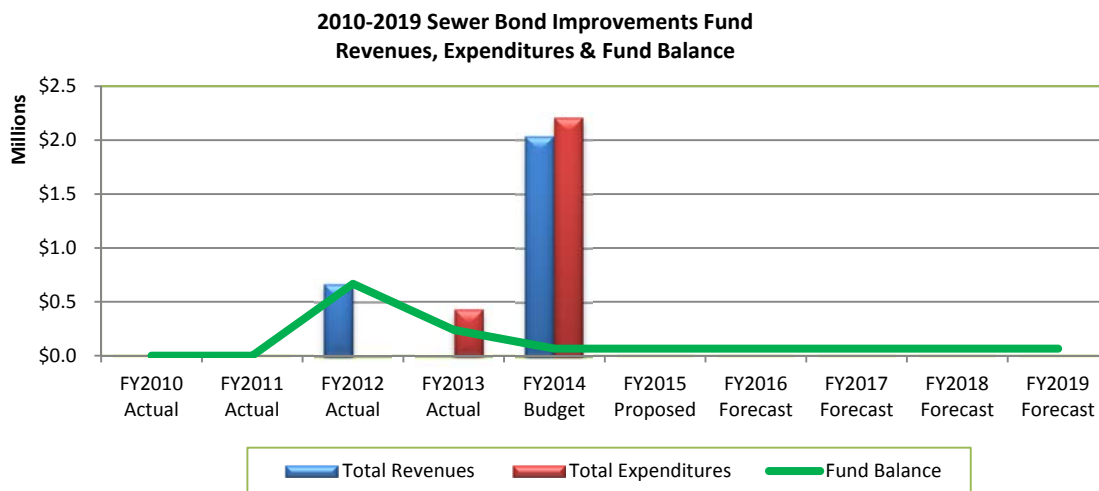
FUND: 652 SEWER CAPITAL IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 382,065	\$ 603,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
GRAND TOTAL EXPENSE	\$ 382,065	\$ 603,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

Sewer Bond Improvements (653)

The Sewer Bond Improvements fund is an enterprise capital fund that was established in 2012 to account for the proceeds from the issuance of notes and bonds designated for significant infrastructure improvements to the sewage collection and treatment system. Previously, the bonded improvements were accounted for in the Sewer Capital Improvements (602) fund.

As illustrated in the graphic below, the fund balance peaked at \$667,000 as of 12/31/12 due to the issuance of BANs in November to fund FY 2013 projects. To date, all of the funds have been either spent or encumbered with the exception of approximately \$66.3 thousand in unspent funds. No additional debt issuances have been proposed in this document.



The Sewer Bond Improvements fund includes appropriations only in the Sewer Utility function. The proposed 2015 budget for this fund is \$0 thousand, and reflects a \$2.21 million decrease over FY 2014.

Sewer Utility

Proposed spending in this fund for FY 2015 would be as follows:

Project	Amount
No spending proposed in this fund for FY 2015	\$0
GRAND TOTAL	\$0

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Capital Outlay	\$ 427,920	\$ 152,853	\$ -	\$ (152,853)	-100.00%
Transfers & Advances	-	2,055,017	-	(2,055,017)	-100.00%
Total	\$ 427,920	\$ 2,207,870	\$ -	\$ (2,207,870)	-100.00%

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
653 - SEWER BOND IMPROVEMENTS

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<i>Beginning Fund Balance</i>	\$ -	\$ -	\$ 667,000	\$ 239,080	\$ 66,278	\$ 66,278	\$ 66,278	\$ 66,278	\$ 66,278
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-	-	-
Bond/Note Issuance	-	667,000	-	2,035,067	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ -	\$ 667,000	\$ -	\$ 2,035,067	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ -	\$ 667,000	\$ -	\$ 2,035,067	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	427,920	152,853	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Advances	-	-	-	2,055,017	-	-	-	-	-
Grand Total Expenditures	\$ -	\$ -	\$ 427,920	\$ 2,207,869	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 667,000	\$ 239,080	\$ 66,278	\$ 66,278	\$ 66,278	\$ 66,278	\$ 66,278	\$ 66,278
Fund Balance as % of Expenditures	0.00%	0.00%	55.87%	3.00%	#DIV/0!	0.00%	0.00%	0.00%	0.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 653 SEWER BOND
IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	152,853	(152,853)	-100.00%	120,568	427,920	(427,920)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 152,853	\$ (152,853)	-100.00%	\$ 120,568	\$ 427,920	\$ (427,920)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 152,853	\$ (152,853)	-100.00%	\$ 120,568	\$ 427,920	\$ (427,920)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 2,055,017	\$ (2,055,017)	-100.00%	\$ 695,950	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 2,207,869	\$ (2,207,869)	-100.00%	\$ 816,518	\$ 427,920	\$ (427,920)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 653 SEWER BOND
IMPROVEMENTS
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	152,853	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 152,853	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 152,853	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 2,055,017	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,207,869	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 653 SEWER BOND
IMPROVEMENTS
FUNCTION: 850 SEWER UTILITY

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	152,853	(152,853)	-100.00%	120,568	427,920	(427,920)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 152,853	\$ (152,853)	-100.00%	\$ 120,568	\$ 427,920	\$ (427,920)	-100.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ 152,853	\$ (152,853)	-100.00%	\$ 120,568	\$ 427,920	\$ (427,920)	-100.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ 2,055,017	\$ (2,055,017)	-100.00%	\$ 695,950	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ 2,207,869	\$ (2,207,869)	-100.00%	\$ 816,518	\$ 427,920	\$ (427,920)	-100.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 653 SEWER BOND
IMPROVEMENTS
FUNCTION: 850 SEWER UTILITY

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	152,853	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 152,853	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 152,853	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ 2,055,017	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,207,869	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 653 SEWER BOND
IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
INTEREST EXPENSE	-	-	-	0.00%	-	-	-	0.00%
OTHER DEBT-RELATED	-	-	-	0.00%	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%

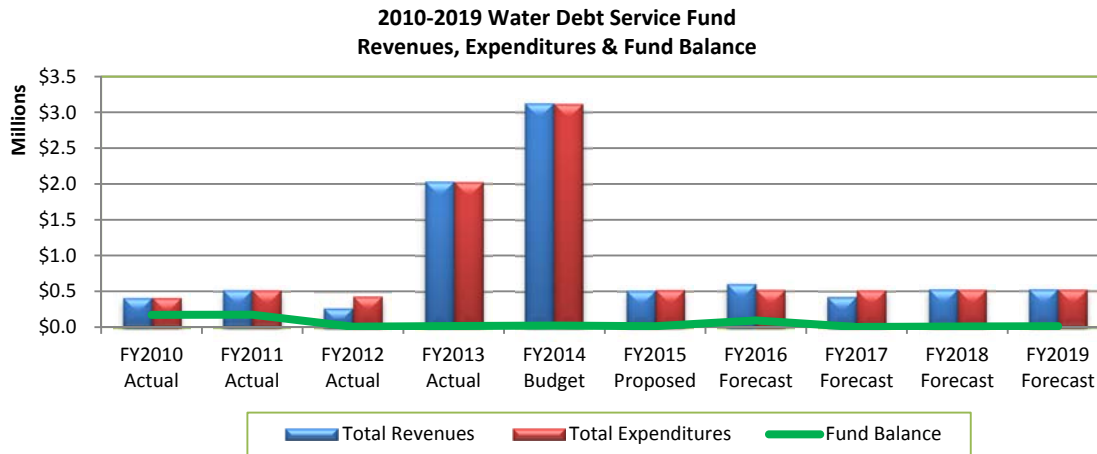
**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 653 SEWER BOND
IMPROVEMENTS
FUNCTION: 900 TRANSFERS & ADVANCES

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EXPENSE	-	-	-	-	-	-
OTHER DEBT-RELATED	-	-	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE (w/o Transfers & Advances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water Debt Service (604)

The Water Debt Service fund is an enterprise fund that was established to accumulate funds for the payment of debt service on the city's water notes, bonds and loans. The monies in this fund are restricted to the payment of debt service, or to provide funding as called for in the debt agreements.



As illustrated in the graphic above, the fund balance is projected to be between \$2-93 thousand annually from 2015 through 2019. Due to the fact that interfund transfers are the only source of revenues, annual revenues are matched to the projected expenses.

The Water Debt Service fund has budgeted appropriations only in the Utility Debt Service function. Requested FY 2015 appropriations for this fund are approximately \$520.4 thousand, and represent a \$2.6 million (83.31%) decrease over FY 2014.

Utility Debt Service

The following debt service requirements have been proposed for FY 2015:

Project	Amount
2007 Water Service bonds (WTP #2)	\$420,813
2014 General Obligation (GO) bonds	\$ 99,558
GRAND TOTAL	\$520,371

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Debt Service	\$ 2,025,560	\$ 3,118,395	\$ 520,371	\$ (2,598,024)	-83.31%
Transfers & Advances	-	-	-	-	#DIV/0!
Total	\$ 2,025,560	\$ 3,118,395	\$ 520,371	\$ (2,598,024)	-83.31%

Debt Service

Approximately \$520.4 thousand has been proposed in this line item, and provides funding for the debt service on Water Utility-related debt.

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
604 - WATER DEBT SERVICE FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Beginning Fund Balance	\$ 171,628	\$ 174,439	\$ 6,652	\$ 14,110	\$ 22,033	\$ 12,162	\$ 93,087	\$ 1,587	\$ 7,874
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 1,250	\$ 4,988	\$ 17,859	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Investment Income	-	13,659	1,488,169	1,000	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ 1,250	\$ 18,647	\$ 1,506,027	\$ 1,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Transfers	\$ 517,500	\$ 245,761	\$ 526,990	\$ 3,124,818	\$ 510,000	\$ 600,000	\$ 425,000	\$ 525,000	\$ 525,000
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 517,500	\$ 245,761	\$ 526,990	\$ 3,124,818	\$ 510,000	\$ 600,000	\$ 425,000	\$ 525,000	\$ 525,000
Grand Total Revenue	\$ 518,750	\$ 264,408	\$ 2,033,017	\$ 3,126,318	\$ 510,500	\$ 600,500	\$ 425,500	\$ 525,500	\$ 525,500
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	515,940	432,195	2,025,560	3,118,395	520,371	519,575	517,000	519,213	519,913
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 515,940	\$ 432,195	\$ 2,025,560	\$ 3,118,395	\$ 520,371	\$ 519,575	\$ 517,000	\$ 519,213	\$ 519,913
Ending Fund Balance	\$ 174,439	\$ 6,652	\$ 14,110	\$ 22,033	\$ 12,162	\$ 93,087	\$ 1,587	\$ 7,874	\$ 13,461
Fund Balance as % of Expenditures	33.81%	1.54%	0.70%	0.71%	2.34%	17.92%	0.31%	1.52%	2.59%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 604 WATER DEBT SERVICE
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ 200,000	\$ 2,767,851	\$ (2,567,851)	-92.77%	\$ 1,144,851	\$ 1,704,000	\$ (1,504,000)	-88.26%
INTEREST EXPENSE	320,371	324,570	(4,199)	-1.29%	158,009	309,989	10,382	3.35%
OTHER DEBT-RELATED	-	25,974	(25,974)	-100.00%	8,744	11,571	(11,571)	-100.00%
TOTAL DEBT SERVICE	\$ 520,371	\$ 3,118,395	\$ (2,598,024)	-83.31%	\$ 1,311,604	\$ 2,025,560	\$ (1,505,189)	-74.31%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 520,371	\$ 3,118,395	\$ (2,598,024)	-83.31%	\$ 1,311,604	\$ 2,025,560	\$ (1,505,189)	-74.31%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 520,371	\$ 3,118,395	\$ (2,598,024)	-83.31%	\$ 1,311,604	\$ 2,025,560	\$ (1,505,189)	-74.31%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 604 WATER DEBT SERVICE
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ 2,767,851	\$ 200,000	\$ 210,000	\$ 215,000	\$ 225,000	\$ 235,000
INTEREST EXPENSE	324,570	320,371	309,575	302,000	294,213	284,913
OTHER DEBT-RELATED	25,974	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 3,118,395	\$ 520,371	\$ 519,575	\$ 517,000	\$ 519,213	\$ 519,913
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 3,118,395	\$ 520,371	\$ 519,575	\$ 517,000	\$ 519,213	\$ 519,913
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 3,118,395	\$ 520,371	\$ 519,575	\$ 517,000	\$ 519,213	\$ 519,913

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 604 WATER DEBT SERVICE
FUNCTION: 800 WATER UTILITY

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ 200,000	\$ 2,767,851	\$ (2,567,851)	-92.77%	\$ 1,144,851	\$ 1,704,000	\$ (1,504,000)	-88.26%
INTEREST EXPENSE	320,371	324,570	(4,199)	-1.29%	158,009	309,989	10,382	3.35%
OTHER DEBT-RELATED	-	25,974	(25,974)	-100.00%	8,744	11,571	(11,571)	-100.00%
TOTAL DEBT SERVICE	\$ 520,371	\$ 3,118,395	\$ (2,598,024)	-83.31%	\$ 1,311,604	\$ 2,025,560	\$ (1,505,189)	-74.31%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 520,371	\$ 3,118,395	\$ (2,598,024)	-83.31%	\$ 1,311,604	\$ 2,025,560	\$ (1,505,189)	-74.31%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 520,371	\$ 3,118,395	\$ (2,598,024)	-83.31%	\$ 1,311,604	\$ 2,025,560	\$ (1,505,189)	-74.31%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

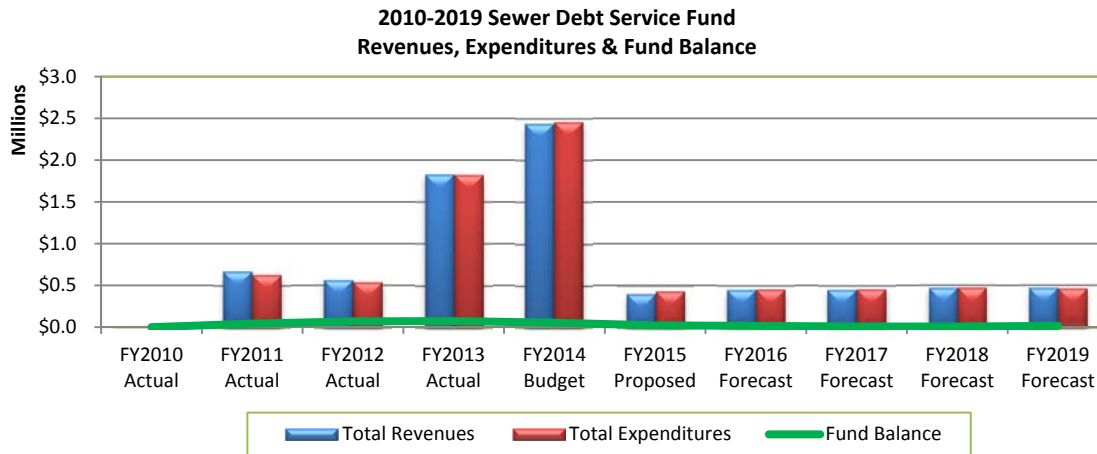
FUND: 604 WATER DEBT SERVICE

FUNCTION: 800 WATER UTILITY

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ 2,767,851	\$ 200,000	\$ 210,000	\$ 215,000	\$ 225,000	\$ 235,000
INTEREST EXPENSE	324,570	320,371	309,575	302,000	294,213	284,913
OTHER DEBT-RELATED	25,974	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 3,118,395	\$ 520,371	\$ 519,575	\$ 517,000	\$ 519,213	\$ 519,913
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 3,118,395	\$ 520,371	\$ 519,575	\$ 517,000	\$ 519,213	\$ 519,913
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 3,118,395	\$ 520,371	\$ 519,575	\$ 517,000	\$ 519,213	\$ 519,913

Sewer Debt Service (654)

The Sewer Debt Service fund is an enterprise fund that was established to accumulate funds for the payment of debt service on the city's sewer notes, bonds and loans. The monies in this fund are restricted to the payment of debt service, or to provide funding as called for in the debt agreements.



As illustrated in the graphic above, the fund balance is projected to be between \$6-21 thousand annually from 2015 through 2019. Due to the fact that interfund transfers are the only source of revenues, annual revenues are matched to the projected expenses.

The Sewer Debt Service fund has budgeted appropriations only in the Utility Debt Service function. Requested FY 2015 appropriations for this fund are approximately \$432.2 thousand, and represent a \$2.0 million (82.43%) decrease over FY 2014.

Utility Debt Service

The following debt service requirements have been proposed for FY 2015:

Project	Amount
2011 Sanitary Sewer Improvements bonds	\$ 67,913
2014 General Obligation (GO) bonds	\$ 90,295
OWDA loans (all programs)	\$274,018
GRAND TOTAL	\$432,226

Budget Summary:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	\$ Incr/(Decr) 2015/2014	% Incr/(Decr) 2015/2014
Debt Service	\$ 1,822,672	\$ 2,459,692	\$ 432,226	\$ (2,027,466)	-82.43%
Transfers & Advances	-	-	-	-	#DIV/0!
Total	\$ 1,822,672	\$ 2,459,692	\$ 432,226	\$ (2,027,466)	-82.43%

Debt Service

Approximately \$432.2 thousand has been proposed in this line item, and provides funding for the debt service on Sewer Utility-related debt.

CITY OF PATASKALA, OHIO
2011 - 2019 FINANCIAL STATEMENT
654 - SEWER DEBT SERVICE FUND

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<i>Beginning Fund Balance</i>	\$ -	\$ 41,535	\$ 67,762	\$ 72,885	\$ 52,664	\$ 20,938	\$ 15,357	\$ 7,126	\$ 6,359
REVENUE									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Taxes & Permits	-	-	-	-	-	-	-	-	-
Grants & Loans	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fees	-	-	-	-	-	-	-	-	-
Other Fees & Charges	-	-	-	-	-	-	-	-	-
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Building, Licenses & Permits	-	-	-	-	-	-	-	-	-
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 2,870	\$ 8,846	\$ 17,801	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -
Investment Income	550,000	8,499	1,357,328	1,890	-	-	-	-	-
Bond/Note Issuance	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Total Other Sources	\$ 552,870	\$ 17,345	\$ 1,375,129	\$ 2,390	\$ 500	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 117,450	\$ 543,200	\$ 452,666	\$ 2,437,082	\$ 400,000	\$ 450,000	\$ 450,000	\$ 470,000	\$ 470,000
Transfers & Advances In	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 117,450	\$ 543,200	\$ 452,666	\$ 2,437,082	\$ 400,000	\$ 450,000	\$ 450,000	\$ 470,000	\$ 470,000
Grand Total Revenue	\$ 670,320	\$ 560,545	\$ 1,827,795	\$ 2,439,472	\$ 400,500	\$ 450,000	\$ 450,000	\$ 470,000	\$ 470,000
EXPENDITURES									
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Total Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	628,785	534,318	1,822,672	2,459,692	432,226	455,581	458,231	470,767	462,470
Transfers & Advances	-	-	-	-	-	-	-	-	-
Grand Total Expenditures	\$ 628,785	\$ 534,318	\$ 1,822,672	\$ 2,459,692	\$ 432,226	\$ 455,581	\$ 458,231	\$ 470,767	\$ 462,470
Ending Fund Balance	\$ 41,535	\$ 67,762	\$ 72,885	\$ 52,664	\$ 20,938	\$ 15,357	\$ 7,126	\$ 6,359	\$ 13,889
Fund Balance as % of Expenditures	6.61%	12.68%	4.00%	2.14%	4.84%	3.37%	1.56%	1.35%	3.00%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 654 SEWER DEBT SERVICE
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ 285,949	\$ 2,267,014	\$ (1,981,065)	-87.39%	\$ 780,542	\$ 1,671,494	\$ (1,385,545)	-82.89%
INTEREST EXPENSE	146,277	171,950	(25,673)	-14.93%	68,176	139,170	7,107	5.11%
OTHER DEBT-RELATED	-	20,728	(20,728)	-100.00%	5,139	12,008	(12,008)	-100.00%
TOTAL DEBT SERVICE	\$ 432,226	\$ 2,459,692	\$ (2,027,466)	-82.43%	\$ 853,857	\$ 1,822,672	\$ (1,390,446)	-76.29%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 432,226	\$ 2,459,692	\$ (2,027,466)	-82.43%	\$ 853,857	\$ 1,822,672	\$ (1,390,446)	-76.29%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 432,226	\$ 2,459,692	\$ (2,027,466)	-82.43%	\$ 853,857	\$ 1,822,672	\$ (1,390,446)	-76.29%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 654 SEWER DEBT SERVICE
FUNCTION: 999 ALL FUNCTIONS ROLLUP

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ 2,267,014	\$ 285,949	\$ 319,273	\$ 329,124	\$ 349,105	\$ 349,223
INTEREST EXPENSE	171,950	146,277	136,308	129,107	121,662	113,247
OTHER DEBT-RELATED	20,728	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 2,459,692	\$ 432,226	\$ 455,581	\$ 458,231	\$ 470,767	\$ 462,470
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,459,692	\$ 432,226	\$ 455,581	\$ 458,231	\$ 470,767	\$ 462,470
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,459,692	\$ 432,226	\$ 455,581	\$ 458,231	\$ 470,767	\$ 462,470

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 654 SEWER DEBT SERVICE
FUNCTION: 850 SEWER UTILITY

	2015 Budget	2014 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)	2014 YTD Actual	2013 FY Actual	\$ Increase / (Decrease)	% Increase / (Decrease)
SALARIES & WAGES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TAXES & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
PENSION	-	-	-	0.00%	-	-	-	0.00%
EMPLOYEE BENEFITS	-	-	-	0.00%	-	-	-	0.00%
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FINANCIAL & LEGAL	-	-	-	0.00%	-	-	-	0.00%
ENGINEERING & PLANNING	-	-	-	0.00%	-	-	-	0.00%
MAINTENANCE & INSURANCE	-	-	-	0.00%	-	-	-	0.00%
UTILITY	-	-	-	0.00%	-	-	-	0.00%
OTHER CONTRACTUAL SERVICES	-	-	-	0.00%	-	-	-	0.00%
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
TRANSPORTATION	-	-	-	0.00%	-	-	-	0.00%
LAW ENFORCEMENT	-	-	-	0.00%	-	-	-	0.00%
EQUIPMENT	-	-	-	0.00%	-	-	-	0.00%
UTILITIES	-	-	-	0.00%	-	-	-	0.00%
TAX-RELATED	-	-	-	0.00%	-	-	-	0.00%
MISCELLANEOUS OPERATING	-	-	-	0.00%	-	-	-	0.00%
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
FACILITIES	-	-	-	0.00%	-	-	-	0.00%
ROLLING STOCK	-	-	-	0.00%	-	-	-	0.00%
CAPITAL PROJECTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
PRINCIPAL REPAYMENT	\$ 285,949	\$ 2,267,014	\$ (1,981,065)	-87.39%	\$ 780,542	\$ 1,671,494	\$ (1,385,545)	-82.89%
INTEREST EXPENSE	146,277	171,950	(25,673)	-14.93%	68,176	139,170	7,107	5.11%
OTHER DEBT-RELATED	-	20,728	(20,728)	-100.00%	5,139	12,008	(12,008)	-100.00%
TOTAL DEBT SERVICE	\$ 432,226	\$ 2,459,692	\$ (2,027,466)	-82.43%	\$ 853,857	\$ 1,822,672	\$ (1,390,446)	-76.29%
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 432,226	\$ 2,459,692	\$ (2,027,466)	-82.43%	\$ 853,857	\$ 1,822,672	\$ (1,390,446)	-76.29%
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL EXPENSE	\$ 432,226	\$ 2,459,692	\$ (2,027,466)	-82.43%	\$ 853,857	\$ 1,822,672	\$ (1,390,446)	-76.29%

**CITY OF PATASKALA, OHIO
2015 BUDGET ANALYSIS**

FUND: 654 SEWER DEBT SERVICE

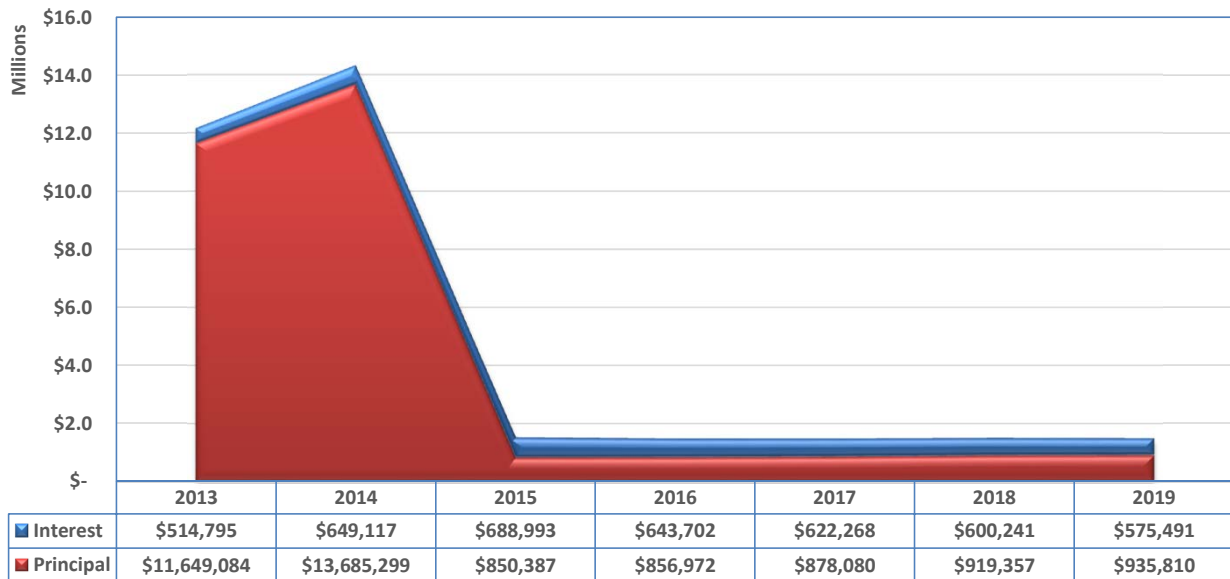
FUNCTION: 850 SEWER UTILITY

	2014 Budget	2015 Budget	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES & INSURANCE	-	-	-	-	-	-
PENSION	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
TOTAL SALARY & RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOVERNMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCIAL & LEGAL	-	-	-	-	-	-
ENGINEERING & PLANNING	-	-	-	-	-	-
MAINTENANCE & INSURANCE	-	-	-	-	-	-
UTILITY	-	-	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION	-	-	-	-	-	-
LAW ENFORCEMENT	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TAX-RELATED	-	-	-	-	-	-
MISCELLANEOUS OPERATING	-	-	-	-	-	-
TOTAL GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	-	-	-	-	-	-
ROLLING STOCK	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL REPAYMENT	\$ 2,267,014	\$ 285,949	\$ 319,273	\$ 329,124	\$ 349,105	\$ 349,223
INTEREST EXPENSE	171,950	146,277	136,308	129,107	121,662	113,247
OTHER DEBT-RELATED	20,728	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 2,459,692	\$ 432,226	\$ 455,581	\$ 458,231	\$ 470,767	\$ 462,470
TOTAL EXPENSE (w/o Transfers & Advances)	\$ 2,459,692	\$ 432,226	\$ 455,581	\$ 458,231	\$ 470,767	\$ 462,470
TOTAL TRANSFERS & ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL EXPENSE	\$ 2,459,692	\$ 432,226	\$ 455,581	\$ 458,231	\$ 470,767	\$ 462,470

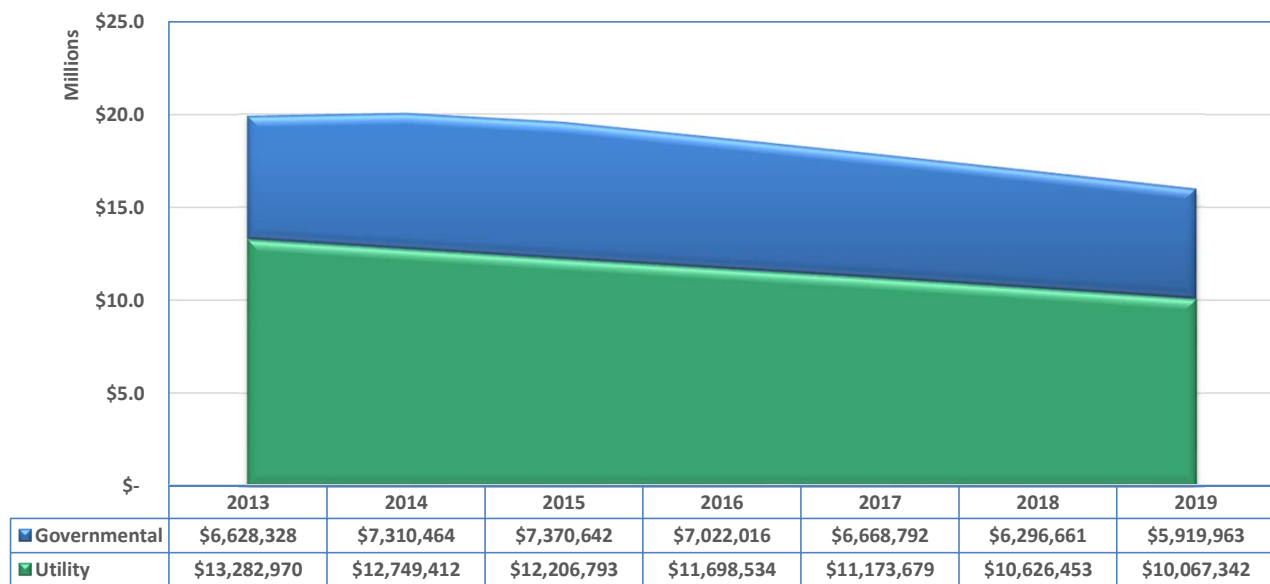
CITY OF PATASKALA, OHIO

OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

All Funds Debt Service 2013 - 2019



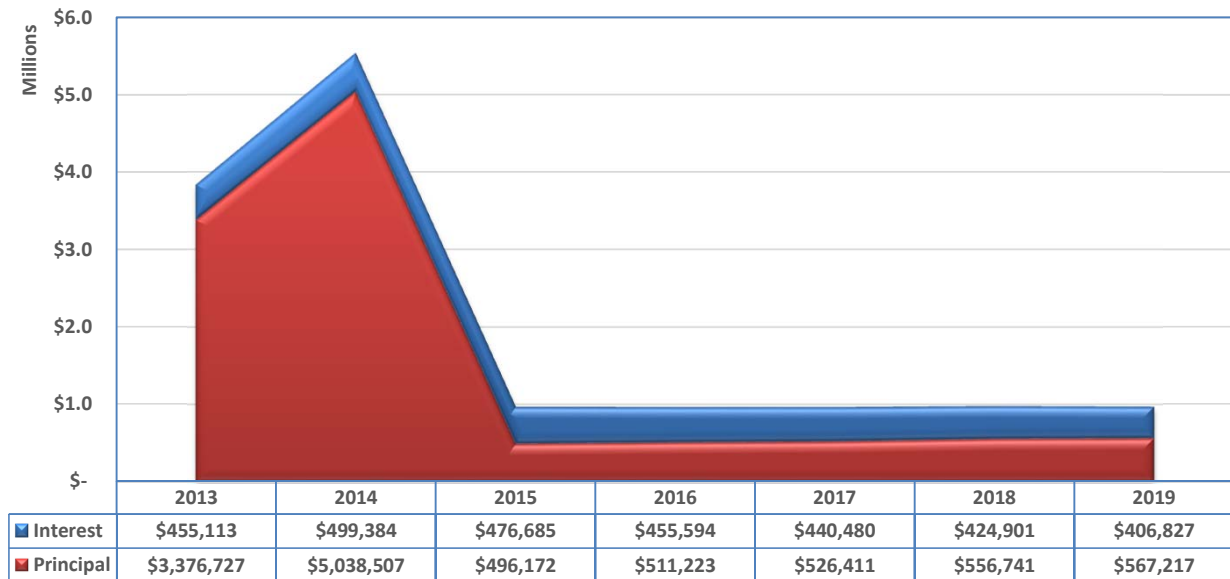
All Funds Outstanding Debt Balance 2013 - 2019



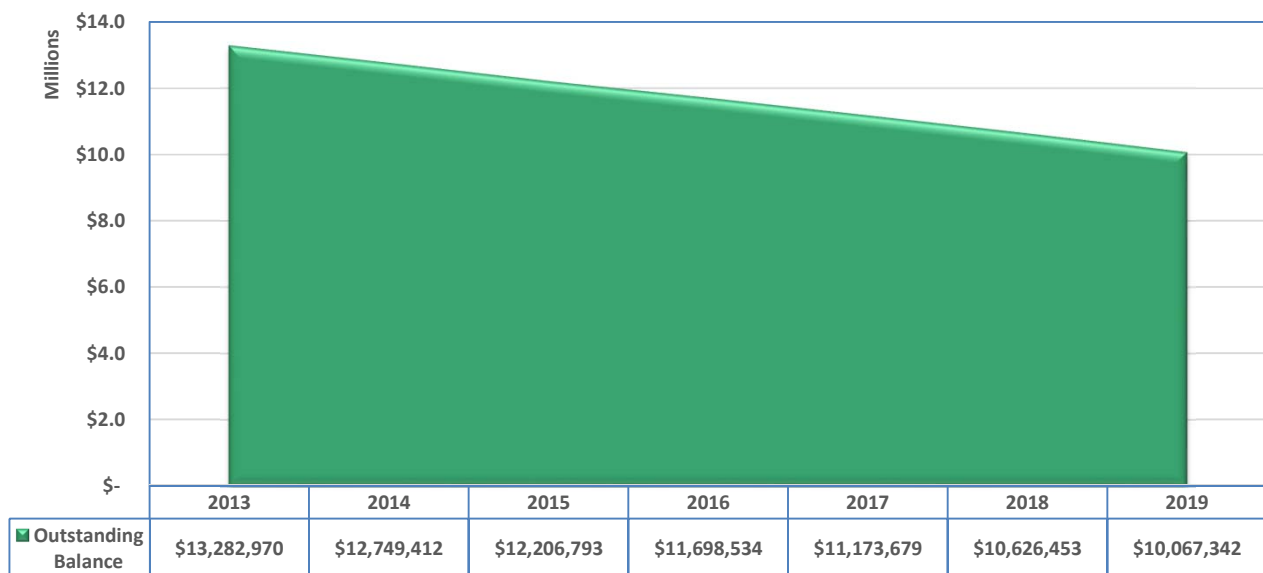
CITY OF PATASKALA, OHIO

OUTSTANDING DEBT & DEBT SERVICE ANALYSIS

**Utility Funds Debt Service
2013 - 2019**



**Utility Funds Outstanding Debt Balance
2013 - 2019**



CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2015

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 275,812.50	\$ -	\$ -	\$ 275,812.50
	Principal	-	145,000.00	-	-	145,000.00
Total 2007 Water Service Bonds		\$ -	\$ 420,812.50	\$ -	\$ -	\$ 420,812.50
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 7,912.50	\$ -	\$ 7,912.50
	Principal	-	-	60,000.00	-	60,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 67,912.50	\$ -	\$ 67,912.50
Summit Road South SIB	Interest	\$ 6,575.91	\$ -	\$ -	\$ -	\$ 6,575.91
	Principal	29,543.21	-	-	-	29,543.21
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ12Q		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	-	-	-
Total OPWC CQ27R		\$ -	\$ -	\$ -	\$ -	\$ -
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	-	-	-
Total OPWC CQ27R		\$ -	\$ -	\$ -	\$ -	\$ -
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	9,486.60	-	-	-	9,486.60
Total OPWC Debt		\$ 9,486.60	\$ -	\$ -	\$ -	\$ 9,486.60
2014 LTGO Bonds	Interest	\$ 203,673.00	\$ 44,558.00	\$ 40,295.00	\$ -	\$ 288,526.00
	Principal	255,000.00	55,000.00	50,000.00	-	360,000.00
Total 2014 Bonds - BAN Refundings		\$ 458,673.00	\$ 99,558.00	\$ 90,295.00	\$ -	\$ 648,526.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
Summit Road South PNB note	Interest	\$ 475.18	\$ -	\$ -	\$ -	\$ 475.18
	Principal	9,866.87	-	-	-	9,866.87
Total Summit Road Note		\$ 10,342.05	\$ -	\$ -	\$ -	\$ 10,342.05
Courter Rd Bridge PNB Note	Interest	\$ 1,583.95	\$ -	\$ -	\$ -	\$ 1,583.95
	Principal	32,889.56	-	-	-	32,889.56
Total Courter Bridge Note		\$ 34,473.51	\$ -	\$ -	\$ -	\$ 34,473.51
PNB Note - All Issues	Interest	\$ 2,059.13	\$ -	\$ -	\$ -	\$ 2,059.13
	Principal	42,756.43	-	-	-	42,756.43
Total PNB Note		\$ 44,815.56	\$ -	\$ -	\$ -	\$ 44,815.56
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,302.66	\$ -	\$ 1,302.66
	Principal	-	-	2,139.72	-	2,139.72
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 96,765.27	\$ -	\$ 96,765.27
	Principal	-	-	173,808.19	-	173,808.19
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,573.46	\$ -	\$ 270,573.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 10,039.01	\$ 10,039.01
	Principal	-	-	-	10,224.47	10,224.47
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 98,067.93	\$ 10,039.01	\$ 108,106.94
	Principal	-	-	175,947.91	10,224.47	186,172.38
Total OWDA Debt		\$ -	\$ -	\$ 274,015.84	\$ 20,263.48	\$ 294,279.32
GRAND TOTAL DEBT		\$ 566,522.75	\$ 520,370.50	\$ 432,223.34	\$ 20,263.48	\$ 1,539,380.07

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2015

OUTSTANDING DEBT BALANCE			
1/1/2015 Debt Outstanding	Debt Issuance/ Principal Adjustment	2015 Principal Payments	12/31/2015 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds \$ 5,780,000.00 \$ - \$ 145,000.00 \$ 5,635,000.00

2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds \$ 320,000.00 \$ - \$ 60,000.00 \$ 260,000.00

Summit Road South SIB

Total SIB Debt \$ 226,527.99 \$ - \$ 29,543.21 \$ 196,984.78

OPWC CQ27K - Refugee Rd

Total OPWC CQ27K \$ 46,930.70 \$ - \$ 3,236.60 \$ 43,694.10

OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ12Q \$ 125,000.00 \$ - \$ 6,250.00 \$ 118,750.00

OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R \$ - \$ 367,946.00 \$ - \$ 367,946.00

OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R \$ - \$ 572,000.00 \$ - \$ 572,000.00

OPWC Debt - All Issues

Total OPWC Debt \$ 171,930.70 \$ 939,946.00 \$ 9,486.60 \$ 1,102,390.10

2014 LTGO Bonds

Total 2014 Bonds - BAN Refundings \$ 9,390,000.00 \$ - \$ 360,000.00 \$ 9,030,000.00

2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan \$ 174,284.67 \$ - \$ 17,428.47 \$ 156,856.20

Summit Road South PNB note

Total Summit Road Note \$ 9,866.87 \$ - \$ 9,866.87 \$ -

Courter Rd Bridge PNB Note

Total Courter Bridge Note \$ 32,802.46 \$ - \$ 32,889.56 \$ (87.10)

PNB Note - All Issues

Total PNB Note \$ 42,669.33 \$ - \$ 42,756.43 \$ (87.10)

OWDA 5374 - SCADA

Total OWDA 5374 - SCADA \$ 40,612.58 \$ - \$ 2,139.72 \$ 38,472.86

OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2 \$ 3,594,627.04 \$ - \$ 173,808.19 \$ 3,420,818.85

OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks \$ 319,224.13 \$ - \$ 10,224.47 \$ 308,999.66

OWDA Debt - All Issues

Total OWDA Debt \$ 3,954,463.75 \$ - \$ 186,172.38 \$ 3,768,291.37

GRAND TOTAL DEBT \$ 20,059,876.44 \$ 939,946.00 \$ 850,387.09 \$ 20,149,435.35

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2016

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 269,650.00	\$ -	\$ -	\$ 269,650.00
	Principal	-	150,000.00	-	-	150,000.00
Total 2007 Water Service Bonds		\$ -	\$ 419,650.00	\$ -	\$ -	\$ 419,650.00
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 6,862.50	\$ -	\$ 6,862.50
	Principal	-	-	60,000.00	-	60,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 66,862.50	\$ -	\$ 66,862.50
Summit Road South SIB	Interest	\$ 5,682.96	\$ -	\$ -	\$ -	\$ 5,682.96
	Principal	30,436.16	-	-	-	30,436.16
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ12Q		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	18,397.30	-	-	-	18,397.30
Total OPWC CQ27R		\$ 18,397.30	\$ -	\$ -	\$ -	\$ 18,397.30
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	28,600.00	-	28,600.00
Total OPWC CQ27R		\$ -	\$ -	\$ 28,600.00	\$ -	\$ 28,600.00
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	27,883.90	-	28,600.00	-	56,483.90
Total OPWC Debt		\$ 27,883.90	\$ -	\$ 28,600.00	\$ -	\$ 56,483.90
2014 LTGO Bonds	Interest	\$ 182,425.00	\$ 39,925.00	\$ 36,100.00	\$ -	\$ 258,450.00
	Principal	270,000.00	60,000.00	50,000.00	-	380,000.00
Total 2014 Bonds		\$ 452,425.00	\$ 99,925.00	\$ 86,100.00	\$ -	\$ 638,450.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,232.55	\$ -	\$ 1,232.55
	Principal	-	-	2,209.83	-	2,209.83
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 92,111.24	\$ -	\$ 92,111.24
	Principal	-	-	178,462.23	-	178,462.23
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,573.47	\$ -	\$ 270,573.47
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 9,712.32	\$ 9,712.32
	Principal	-	-	-	10,551.16	10,551.16
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 93,343.79	\$ 9,712.32	\$ 103,056.11
	Principal	-	-	180,672.06	10,551.16	191,223.22
Total OWDA Debt		\$ -	\$ -	\$ 274,015.85	\$ 20,263.48	\$ 294,279.33
GRAND TOTAL DEBT		\$ 533,856.49	\$ 519,575.00	\$ 455,578.35	\$ 20,263.48	\$ 1,529,273.32

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2016

OUTSTANDING DEBT BALANCE			
1/1/2016 Debt Outstanding	Debt Issuance/ Principal Adjustment	2016 Principal Payments	12/31/2016 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds	\$ 5,635,000.00	\$ -	\$ 150,000.00	\$ 5,485,000.00
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2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds	\$ 260,000.00	\$ -	\$ 60,000.00	\$ 200,000.00
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Summit Road South SIB

Total SIB Debt	\$ 196,984.78	\$ -	\$ 30,436.16	\$ 166,548.62
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OPWC CQ27K - Refugee Rd

Total OPWC CQ27K	\$ 43,694.10	\$ -	\$ 3,236.60	\$ 40,457.50
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OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ12Q	\$ 118,750.00	\$ -	\$ 6,250.00	\$ 112,500.00
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OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R	\$ 367,946.00	\$ -	\$ 18,397.30	\$ 349,548.70
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OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R	\$ 572,000.00	\$ -	\$ 28,600.00	\$ 543,400.00
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OPWC Debt - All Issues

Total OPWC Debt	\$ 1,102,390.10	\$ -	\$ 56,483.90	\$ 1,045,906.20
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2014 LTGO Bonds

Total 2014 Bonds	\$ 9,030,000.00	\$ -	\$ 380,000.00	\$ 8,650,000.00
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2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan	\$ 156,856.20	\$ -	\$ 17,428.47	\$ 139,427.73
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OWDA 5374 - SCADA

Total OWDA 5374 - SCADA	\$ 38,472.86	\$ -	\$ 2,209.83	\$ 36,263.03
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OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2	\$ 3,420,818.85	\$ -	\$ 178,462.23	\$ 3,242,356.62
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OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks	\$ 308,999.66	\$ -	\$ 10,551.16	\$ 298,448.50
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OWDA Debt - All Issues

	-	-	-	-
Total OWDA Debt	<u>\$ 3,768,291.37</u>	<u>\$ -</u>	<u>\$ 191,223.22</u>	<u>\$ 3,577,068.15</u>
GRAND TOTAL DEBT	<u>\$ 20,149,522.45</u>	<u>\$ -</u>	<u>\$ 885,571.75</u>	<u>\$ 19,263,950.70</u>

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2017

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 263,275.00	\$ -	\$ -	\$ 263,275.00
	Principal	-	155,000.00	-	-	155,000.00
Total 2007 Water Service Bonds		\$ -	\$ 418,275.00	\$ -	\$ -	\$ 418,275.00
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 5,512.50	\$ -	\$ 5,512.50
	Principal	-	-	65,000.00	-	65,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 70,512.50	\$ -	\$ 70,512.50
Summit Road South SIB	Interest	\$ 4,763.04	\$ -	\$ -	\$ -	\$ 4,763.04
	Principal	31,356.08	-	-	-	31,356.08
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ02J		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	18,397.30	-	-	-	18,397.30
Total OPWC CQ27R		\$ 18,397.30	\$ -	\$ -	\$ -	\$ 18,397.30
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	28,600.00	-	28,600.00
Total OPWC CQ27R		\$ -	\$ -	\$ 28,600.00	\$ -	\$ 28,600.00
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	27,883.90	-	28,600.00	-	56,483.90
Total OPWC Debt		\$ 27,883.90	\$ -	\$ 28,600.00	\$ -	\$ 56,483.90
2014 LTGO Bonds	Interest	\$ 177,025.00	\$ 38,725.00	\$ 35,100.00	\$ -	\$ 250,850.00
	Principal	275,000.00	60,000.00	50,000.00	-	385,000.00
Total 2014 Bonds		\$ 452,025.00	\$ 98,725.00	\$ 85,100.00	\$ -	\$ 635,850.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,160.15	\$ -	\$ 1,160.15
	Principal	-	-	2,282.23	-	2,282.23
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 87,332.56	\$ -	\$ 87,332.56
	Principal	-	-	183,240.90	-	183,240.90
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,573.46	\$ -	\$ 270,573.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 9,375.21	\$ 9,375.21
	Principal	-	-	-	10,888.27	10,888.27
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 88,492.71	\$ 9,375.21	\$ 97,867.92
	Principal	-	-	185,523.13	10,888.27	196,411.40
Total OWDA Debt		\$ -	\$ -	\$ 274,015.84	\$ 20,263.48	\$ 294,279.32
GRAND TOTAL DEBT		\$ 533,456.49	\$ 517,000.00	\$ 458,228.34	\$ 20,263.48	\$ 1,528,948.31

**CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2017**

OUTSTANDING DEBT BALANCE			
1/1/2017 Debt Outstanding	Debt Issuance/ Principal Adjustment	2017 Principal Payments	12/31/2017 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds	\$ 5,485,000.00	\$ -	\$ 155,000.00	\$ 5,330,000.00
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2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds	\$ 200,000.00	\$ -	\$ 65,000.00	\$ 135,000.00
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Summit Road South SIB

Total SIB Debt	\$ 166,548.62	\$ -	\$ 31,356.08	\$ 135,192.54
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OPWC CQ27K - Refugee Rd

Total OPWC CQ27K	\$ 40,457.50	\$ -	\$ 3,236.60	\$ 37,220.90
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OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ02J	\$ 112,500.00	\$ -	\$ 6,250.00	\$ 106,250.00
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OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R	\$ 349,548.70	\$ -	\$ 18,397.30	\$ 331,151.40
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OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R	\$ 543,400.00	\$ -	\$ 28,600.00	\$ 514,800.00
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OPWC Debt - All Issues

Total OPWC Debt	\$ 1,045,906.20	\$ -	\$ 56,483.90	\$ 989,422.30
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2014 LTGO Bonds

Total 2014 Bonds	\$ 8,650,000.00	\$ -	\$ 385,000.00	\$ 8,265,000.00
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2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan	\$ 139,427.73	\$ -	\$ 17,428.47	\$ 121,999.26
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OWDA 5374 - SCADA

Total OWDA 5374 - SCADA	\$ 36,263.03	\$ -	\$ 2,282.23	\$ 33,980.80
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OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2	\$ 3,242,356.62	\$ -	\$ 183,240.90	\$ 3,059,115.72
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OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks	\$ 298,448.50	\$ -	\$ 10,888.27	\$ 287,560.23
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OWDA Debt - All Issues

	-	-	-	-
Total OWDA Debt	\$ 3,577,068.15	\$ -	\$ 196,411.40	\$ 3,380,656.75
GRAND TOTAL DEBT	\$ 19,263,950.70	\$ -	\$ 906,679.85	\$ 18,357,270.85

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2018

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 256,687.50	\$ -	\$ -	\$ 256,687.50
	Principal	-	160,000.00	-	-	160,000.00
Total 2007 Water Service Bonds		\$ -	\$ 416,687.50	\$ -	\$ -	\$ 416,687.50
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 4,050.00	\$ -	\$ 4,050.00
	Principal	-	-	70,000.00	-	70,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 74,050.00	\$ -	\$ 74,050.00
Summit Road South SIB	Interest	\$ 3,815.30	\$ -	\$ -	\$ -	\$ 3,815.30
	Principal	32,303.82	-	-	-	32,303.82
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ12Q		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	18,397.30	-	-	-	18,397.30
Total OPWC CQ27R		\$ 18,397.30	\$ -	\$ -	\$ -	\$ 18,397.30
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	28,600.00	-	28,600.00
Total OPWC CQ27R		\$ -	\$ -	\$ 28,600.00	\$ -	\$ 28,600.00
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	27,883.90	-	28,600.00	-	56,483.90
Total OPWC Debt		\$ 27,883.90	\$ -	\$ 28,600.00	\$ -	\$ 56,483.90
2014 LTGO Bonds	Interest	\$ 171,525.00	\$ 37,525.00	\$ 34,100.00	\$ -	\$ 243,150.00
	Principal	285,000.00	65,000.00	60,000.00	-	410,000.00
Total 2014 Bonds		\$ 456,525.00	\$ 102,525.00	\$ 94,100.00	\$ -	\$ 653,150.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,085.38	\$ -	\$ 1,085.38
	Principal	-	-	2,357.00	-	2,357.00
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 82,425.94	\$ -	\$ 82,425.94
	Principal	-	-	188,147.52	-	188,147.52
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,573.46	\$ -	\$ 270,573.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 9,027.31	\$ 9,027.31
	Principal	-	-	-	11,236.17	11,236.17
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 83,511.32	\$ 9,027.31	\$ 92,538.63
	Principal	-	-	190,504.52	11,236.17	201,740.69
Total OWDA Debt		\$ -	\$ -	\$ 274,015.84	\$ 20,263.48	\$ 294,279.32
GRAND TOTAL DEBT		\$ 537,956.49	\$ 519,212.50	\$ 470,765.84	\$ 20,263.48	\$ 1,548,198.31

**CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2018**

OUTSTANDING DEBT BALANCE			
1/1/2018 Debt Outstanding	Debt Issuance/ Principal Adjustment	2018 Principal Payments	12/31/2018 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds	\$ 5,330,000.00	\$ -	\$ 160,000.00	\$ 5,170,000.00
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2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds	\$ 135,000.00	\$ -	\$ 70,000.00	\$ 65,000.00
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Summit Road South SIB

Total SIB Debt	\$ 135,192.54	\$ -	\$ 32,303.82	\$ 102,888.72
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OPWC CQ27K - Refugee Rd

Total OPWC CQ27K	\$ 37,220.90	\$ -	\$ 3,236.60	\$ 33,984.30
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OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ12Q	\$ 106,250.00	\$ -	\$ 6,250.00	\$ 100,000.00
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OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R	\$ 331,151.40	\$ -	\$ 18,397.30	\$ 312,754.10
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OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R	\$ 514,800.00	\$ -	\$ 28,600.00	\$ 486,200.00
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OPWC Debt - All Issues

Total OPWC Debt	\$ 989,422.30	\$ -	\$ 56,483.90	\$ 932,938.40
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2014 LTGO Bonds

Total 2014 Bonds	\$ 8,265,000.00	\$ -	\$ 410,000.00	\$ 7,855,000.00
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2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan	\$ 121,999.26	\$ -	\$ 17,428.47	\$ 104,570.79
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OWDA 5374 - SCADA

Total OWDA 5374 - SCADA	\$ 33,980.80	\$ -	\$ 2,357.00	\$ 31,623.80
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OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2	\$ 3,059,115.72	\$ -	\$ 188,147.52	\$ 2,870,968.20
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OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks	\$ 287,560.23	\$ -	\$ 11,236.17	\$ 276,324.06
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OWDA Debt - All Issues

	-	-	-	-
Total OWDA Debt	<u>\$ 3,380,656.75</u>	<u>\$ -</u>	<u>\$ 201,740.69</u>	<u>\$ 3,178,916.06</u>
GRAND TOTAL DEBT	<u>\$ 18,357,270.85</u>	<u>\$ -</u>	<u>\$ 947,956.88</u>	<u>\$ 17,409,313.97</u>

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2019

		SOURCE OF FUNDING FOR DEBT SERVICE				Total
		Debt Service	Water Debt Service	Sewer Debt Service	Oaks Special Assessment	
		401	604	654	655	
2007 Water Service Bonds	Interest	\$ -	\$ 248,687.50	\$ -	\$ -	\$ 248,687.50
	Principal	-	170,000.00	-	-	170,000.00
Total 2007 Water Service Bonds		\$ -	\$ 418,687.50	\$ -	\$ -	\$ 418,687.50
2011 Sanitary Sewer Impr Bonds	Interest	\$ -	\$ -	\$ 1,950.00	\$ -	\$ 1,950.00
	Principal	-	-	65,000.00	-	65,000.00
Total 2011 Sanitary Sewer Impr Bonds		\$ -	\$ -	\$ 66,950.00	\$ -	\$ 66,950.00
Summit Road South SIB	Interest	\$ 2,838.90	\$ -	\$ -	\$ -	\$ 2,838.90
	Principal	33,280.22	-	-	-	33,280.22
Total SIB Debt		\$ 36,119.12	\$ -	\$ -	\$ -	\$ 36,119.12
OPWC CQ27K - Refugee Rd	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	3,236.60	-	-	-	3,236.60
Total OPWC CQ27K		\$ 3,236.60	\$ -	\$ -	\$ -	\$ 3,236.60
OPWC CQ12Q - Mink Street Phase I	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	6,250.00	-	-	-	6,250.00
Total OPWC CQ12Q		\$ 6,250.00	\$ -	\$ -	\$ -	\$ 6,250.00
OPWC CQ27R - Mink Street, Phase III	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	18,397.30	-	-	-	18,397.30
Total OPWC CQ27R		\$ 18,397.30	\$ -	\$ -	\$ -	\$ 18,397.30
OPWC (prop loan) - Creek Rd Lift Stn	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	-	-	28,600.00	-	28,600.00
Total OPWC CQ27R		\$ -	\$ -	\$ 28,600.00	\$ -	\$ 28,600.00
OPWC Debt - All Issues	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	27,883.90	-	28,600.00	-	56,483.90
Total OPWC Debt		\$ 27,883.90	\$ -	\$ 28,600.00	\$ -	\$ 56,483.90
2014 LTGO Bonds	Interest	\$ 165,825.00	\$ 36,225.00	\$ 32,900.00	\$ -	\$ 234,950.00
	Principal	290,000.00	65,000.00	60,000.00	-	415,000.00
Total 2014 Bonds		\$ 455,825.00	\$ 101,225.00	\$ 92,900.00	\$ -	\$ 649,950.00
2014 LGIF Loan - MARCS Tower	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Principal	17,428.47	-	-	-	17,428.47
Total LGIF/MARCS Tower Loan		\$ 17,428.47	\$ -	\$ -	\$ -	\$ 17,428.47
OWDA 5374 - SCADA	Interest	\$ -	\$ -	\$ 1,008.16	\$ -	\$ 1,008.16
	Principal	-	-	2,434.22	-	2,434.22
Total OWDA 5374 - SCADA		\$ -	\$ -	\$ 3,442.38	\$ -	\$ 3,442.38
OWDA 5735 - WWTP #2	Interest	\$ -	\$ -	\$ 77,387.94	\$ -	\$ 77,387.94
	Principal	-	-	193,187.52	-	193,187.52
Total OWDA 5735 - WWTP #2		\$ -	\$ -	\$ 270,575.46	\$ -	\$ 270,575.46
OWDA 5917 - The Oaks	Interest	\$ -	\$ -	\$ -	\$ 8,668.30	\$ 8,668.30
	Principal	-	-	-	11,595.18	11,595.18
Total OWDA 5917 - The Oaks		\$ -	\$ -	\$ -	\$ 20,263.48	\$ 20,263.48
OWDA Debt - All Issues	Interest	\$ -	\$ -	\$ 78,396.10	\$ 8,668.30	\$ 87,064.40
	Principal	-	-	195,621.74	11,595.18	207,216.92
Total OWDA Debt		\$ -	\$ -	\$ 274,017.84	\$ 20,263.48	\$ 294,281.32
GRAND TOTAL DEBT		\$ 537,256.49	\$ 519,912.50	\$ 462,467.84	\$ 20,263.48	\$ 1,539,900.31

CITY OF PATASKALA, OHIO
DEBT SERVICE SCHEDULE
FISCAL YEAR 2019

OUTSTANDING DEBT BALANCE			
1/1/2019 Debt Outstanding	Debt Issuance/ Principal Adjustment	2019 Principal Payments	12/31/2019 Debt Outstanding

2007 Water Service Bonds

Total 2007 Water Service Bonds	\$ 5,170,000.00	\$ -	\$ 170,000.00	\$ 5,000,000.00
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2011 Sanitary Sewer Impr Bonds

Total 2011 Sanitary Sewer Impr Bonds	\$ 65,000.00	\$ -	\$ 65,000.00	\$ -
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Summit Road South SIB

Total SIB Debt	\$ 102,888.72	\$ -	\$ 33,280.22	\$ 69,608.50
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OPWC CQ27K - Refugee Rd

Total OPWC CQ27K	\$ 33,984.30	\$ -	\$ 3,236.60	\$ 30,747.70
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OPWC CQ12Q - Mink Street Phase I

Total OPWC CQ12Q	\$ 100,000.00	\$ -	\$ 6,250.00	\$ 93,750.00
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OPWC CQ27R - Mink Street, Phase III

Total OPWC CQ27R	\$ 312,754.10	\$ -	\$ 18,397.30	\$ 294,356.80
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OPWC (prop loan) - Creek Rd Lift Stn

Total OPWC CQ27R	\$ 486,200.00	\$ -	\$ 28,600.00	\$ 457,600.00
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OPWC Debt - All Issues

Total OPWC Debt	\$ 932,938.40	\$ -	\$ 56,483.90	\$ 876,454.50
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2014 LTGO Bonds

Total 2014 Bonds	\$ 7,855,000.00	\$ -	\$ 415,000.00	\$ 7,440,000.00
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2014 LGIF Loan - MARCS Tower

Total LGIF/MARCS Tower Loan	\$ 104,570.79	\$ -	\$ 17,428.47	\$ 87,142.32
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OWDA 5374 - SCADA

Total OWDA 5374 - SCADA	\$ 31,623.80	\$ -	\$ 2,434.22	\$ 29,189.58
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OWDA 5735 - WWTP #2

Total OWDA 5735 - WWTP #2	\$ 2,870,968.20	\$ -	\$ 193,187.52	\$ 2,677,780.68
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OWDA 5917 - The Oaks

Total OWDA 5917 - The Oaks	\$ 276,324.06	\$ -	\$ 11,595.18	\$ 264,728.88
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OWDA Debt - All Issues

Total OWDA Debt	\$ 3,178,916.06	\$ -	\$ 207,216.92	\$ 2,971,699.14
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GRAND TOTAL DEBT	<u>\$ 17,409,313.97</u>	<u>\$ -</u>	<u>\$ 964,409.51</u>	<u>\$ 16,444,904.46</u>
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City of Pataskala, Ohio
Capital Improvements and Major Initiatives - Funded in Proposed Budget
 2015 thru 2019

FUNDING SOURCE SUMMARY

Source	2015	2016	2017	2018	2019	Total
101 - General Fund	128,410	158,900	26,500	19,000	19,000	351,810
201 - Street Fund	749,855	514,350	293,150	433,950	224,350	2,215,655
205 - Permissive License Tax	5,000	47,700	38,000	123,300		214,000
207 - Park Use	12,500	5,000				17,500
208 - Police Fund	89,000	89,000	89,000	89,000	89,000	445,000
217 - Safe Routes to School		38,960	296,240			335,200
301 - Capital Improvements	1,320,277	5,241,340	74,060			6,635,677
303 - State Issue II Improvements (OPWC)	1,490,595					1,490,595
306 - SR 310 TIF Fund	2,000,000					2,000,000
307 - Columbia Road Bridge Impr	25,000	625,900				650,900
601 - Water Utility Fund	14,000	9,000	9,000	9,000	9,000	50,000
602 - Water Capital Improvements	130,000	91,500	91,500	121,500	61,500	496,000
651 - Sewer Utility Fund	89,000	34,000	9,000	9,000	9,000	150,000
652 - Sewer Capital Improvements	375,000	85,000	85,000	85,000	85,000	715,000
656 - OPWC State Issue II (Sewer)	875,000					875,000
GRAND TOTAL	7,303,637	6,940,650	1,011,450	889,750	496,850	16,642,337

City of Pataskala, Ohio
Capital Improvements and Major Initiatives - Funded in Proposed Budget
 2015 thru 2019

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	2015	2016	2017	2018	2019	Total
101 - General Fund								
CDBG Grant Application Assistance	ADM-14-005	2	5,000	5,000	5,000	5,000	5,000	25,000
Annual I/T Maintenance Contract	INF-14-001	1	6,000	6,000	6,000	6,000	6,000	30,000
Network/Server Components	INF-14-004	2	5,000	5,000	5,000	5,000	5,000	25,000
City Website Redesign	INF-14-005	3	10,000					10,000
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	15,000
Repave leisure trail along Richard Conine Street	LNB-14-003	3	19,500					19,500
City Hall HVAC Modifications/Maintenance	LNB-14-005	3	12,000					12,000
Karr Park Large Shelter-Concrete Facility Insp.	PRK-15-005	3		500				500
Karr Park - Asphalt Trail & Gardens Access	PRK-15-006	3	12,710					12,710
Design/Build Multi-Use Trail at Foundation Park	PRK-15-007	3	0					0
Foundation Park Pond Improvement	PRK-15-008	3	300	3,500				3,800
Liberty Park Trail & Bridge Improvement	PRK-15-009	3	2,500					2,500
Security Lighting Replacement & Installation	PRK-15-010	3	1,400					1,400
Trail Access/Park Land Incorporation	PRK-15-012	5			7,500			7,500
Dumpster Boxes Repaired/Installed - Multiple Pakrs	PRK-15-014	3	1,000					1,000
Taylor Rd/Cleveland Ave Trail/Sidewalk	SVC-14-069	3	50,000	135,900				185,900
101 - General Fund Total			128,410	158,900	26,500	19,000	19,000	351,810
201 - Street Fund								
MORPC Attributable Grant Application Assistance	ADM-14-004	2		40,000		40,000		80,000
Annual I/T Maintenance Contract	INF-14-001	1	6,000	6,000	6,000	6,000	6,000	30,000
City Website Redesign	INF-14-005	3	5,000					5,000
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	15,000
Columbia Road Culvert Replacement	SVC-14-001	2	20,000					20,000
New Dump/Plow Trucks	SVC-14-004	2	112,400	168,600	224,800	224,800	168,600	899,200
Meadow Way Culvert Replacement	SVC-14-005	3	25,000					25,000
West Avenue Repaving	SVC-14-062	3			10,000	90,000		100,000
Willow Street Repaving	SVC-14-063	3			2,600	23,400		26,000
Mink Street Improvements - Phase II	SVC-14-070	2	166,800					166,800
Mink Street Improvements - Phase III	SVC-14-071	2	11,105					11,105
SR-310 Improvements Project	SVC-14-073	1		250,000				250,000
Culvert on Mill Street	SVC-15-001	2	25,000					25,000
Summit Road Improvements	SVC-15-003	2	300,000					300,000
New Skid Steer Lease/Purchase	SVC-15-006	3	7,500	7,500	7,500	7,500	7,500	37,500
New Backhoe Lease/Purchase	SVC-15-007	2	17,450	17,450	17,450	17,450	17,450	87,250
One-Ton Dump Truck Lease/Purchase	SVC-15-008	2	9,600	9,600	9,600	9,600	9,600	48,000
Electronic Message Boards	SVC-15-009	2	28,800					28,800
Dura Patcher Lease/Purchase	SVC-15-010	3	12,200	12,200	12,200	12,200	12,200	61,000
201 - Street Fund Total			749,855	514,350	293,150	433,950	224,350	2,215,655
205 - Permissive License Tax								

Source	Project#	Priority	2015	2016	2017	2018	2019	Total
Daley Drive Microsurface	SVC-14-030	3		2,700	24,300			27,000
Christy Lee Drive Microsurface	SVC-14-032	3	5,000	45,000				50,000
Enos Loomis Repaving	SVC-14-045	3			11,700	105,300		117,000
Washington Street Repaving	SVC-14-061	3			2,000	18,000		20,000
205 - Permissive License Tax Total			5,000	47,700	38,000	123,300		214,000
207 - Park Use								
Park Entry Signage - Multiple Parks	PRK-15-001	2	5,000					5,000
Planning/Design - Freedom Park Layout	PRK-15-002	3	2,500					2,500
Master Planning - Multiple Parks	PRK-15-003	3	5,000	5,000				10,000
207 - Park Use Total			12,500	5,000				17,500
208 - Police Fund								
Annual I/T Maintenance Contract	INF-14-001	1	6,000	6,000	6,000	6,000	6,000	30,000
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	15,000
Cruiser Replacements	POL-14-001	1	80,000	80,000	80,000	80,000	80,000	400,000
208 - Police Fund Total			89,000	89,000	89,000	89,000	89,000	445,000
217 - Safe Routes to School								
Pataskala Elementary SRTS Grant	SVC-14-066	2		38,960	296,240			335,200
217 - Safe Routes to School Total				38,960	296,240			335,200
301 - Capital Improvements								
Foundation Park - Conaway Trail Revitalization	PRK-15-004	2	74,000					74,000
Foundation Park Septic Removal & Sewer Tie-In	PRK-15-013	3	40,000					40,000
Pataskala Elementary SRTS Grant	SVC-14-066	2	6,000	9,740	74,060			89,800
Taylor Rd/Cleveland Ave Trail/Sidewalk	SVC-14-069	3		545,600				545,600
Mink Street Improvements - Phase II	SVC-14-070	2	1,200,277	4,686,000				5,886,277
301 - Capital Improvements Total			1,320,277	5,241,340	74,060			6,635,677
303 - State Issue II Improvements (OP								
Mink Street Improvements - Phase III	SVC-14-071	2	1,490,595					1,490,595
303 - State Issue II Improvements (OPWC) Total			1,490,595					1,490,595
306 - SR 310 TIF Fund								
SR-310 Improvements Project	SVC-14-073	1	2,000,000					2,000,000
306 - SR 310 TIF Fund Total			2,000,000					2,000,000
307 - Columbia Road Bridge Impr								
Columbia Bridge Replacement	SVC-14-068	2	25,000	625,900				650,900
307 - Columbia Road Bridge Impr Total			25,000	625,900				650,900
601 - Water Utility Fund								

Source	Project#	Priority	2015	2016	2017	2018	2019	Total
Annual I/T Maintenance Contract	INF-14-001	1	6,000	6,000	6,000	6,000	6,000	30,000
City Website Redesign	INF-14-005	3	5,000					5,000
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	15,000
601 - Water Utilitiy Fund Total			14,000	9,000	9,000	9,000	9,000	50,000
602 - Water Capital Improvements								
Meter Replacement Program	WTR-14-004	2	30,000	30,000	30,000	30,000		120,000
WTP2 Well Testing & Cleaning	WTR-15-001	1	50,000			30,000		80,000
Annual Water Meter & ERT Replacement	WTR-15-002	1	30,000	20,000	20,000	20,000	20,000	110,000
Water System GIS Updates	WTR-15-015	4	20,000	20,000	20,000	20,000	20,000	100,000
Utility Combination Jet/Vac Truck Lease/Purchase	WTR-15-016	3		21,500	21,500	21,500	21,500	86,000
602 - Water Capital Improvements Total			130,000	91,500	91,500	121,500	61,500	496,000
651 - Sewer Utility Fund								
Annual I/T Maintenance Contract	INF-14-001	1	6,000	6,000	6,000	6,000	6,000	30,000
City Website Redesign	INF-14-005	3	5,000					5,000
Microsoft Email System Hosting	INF-15-001	1	3,000	3,000	3,000	3,000	3,000	15,000
Utility Vehicle Replacement	SWR-14-005	2		25,000				25,000
Replacement Crane Truck	SWR-15-004	2	75,000					75,000
651 - Sewer Utility Fund Total			89,000	34,000	9,000	9,000	9,000	150,000
652 - Sewer Capital Improvements								
Annual Meter Replacement Program	SWR-14-004	2	30,000	20,000	20,000	20,000	20,000	110,000
WRF Sludge Storage Pad Expansion	SWR-15-001	1	250,000					250,000
Replacement Loader	SWR-15-002	1	75,000					75,000
Sewer System GIS Updates	SWR-15-015	4	20,000	20,000	20,000	20,000	20,000	100,000
Utility Combination Jet/Vac Truck Lease/Purchase	SWR-15-016	3		45,000	45,000	45,000	45,000	180,000
652 - Sewer Capital Improvements Total			375,000	85,000	85,000	85,000	85,000	715,000
656 - OPWC State Issue II (Sewer)								
Creek Road Lift Station Upgrade/Expansion Project	SWR-15-003	1	875,000					875,000
656 - OPWC State Issue II (Sewer) Total			875,000					875,000
GRAND TOTAL			7,303,637	6,940,650	1,011,450	889,750	496,850	16,642,337

City of Pataskala, Ohio
Capital Improvements and Major Initiatives - Funded in Proposed Budget
 2015 thru 2019

PROJECTS BY DEPARTMENT

Department	Project#	Priority	2015	2016	2017	2018	2019	Total
Administration								
MORPC Attributable Grant Application Assistance	ADM-14-004	2		40,000		40,000		80,000
CDBG Grant Application Assistance	ADM-14-005	2	5,000	5,000	5,000	5,000	5,000	25,000
Administration Total			5,000	45,000	5,000	45,000	5,000	105,000
Information Technology								
Annual I/T Maintenance Contract	INF-14-001	1	30,000	30,000	30,000	30,000	30,000	150,000
Network/Server Components	INF-14-004	2	5,000	5,000	5,000	5,000	5,000	25,000
City Website Redesign	INF-14-005	3	25,000					25,000
Microsoft Email System Hosting	INF-15-001	1	15,000	15,000	15,000	15,000	15,000	75,000
Information Technology Total			75,000	50,000	50,000	50,000	50,000	275,000
Lands & Buildings								
Repave leisure trail along Richard Conine Street	LNB-14-003	3	19,500					19,500
City Hall HVAC Modifications/Maintenance	LNB-14-005	3	12,000					12,000
Lands & Buildings Total			31,500					31,500
Parks Department								
Park Entry Signage - Multiple Parks	PRK-15-001	2	5,000					5,000
Planning/Design - Freedom Park Layout	PRK-15-002	3	2,500					2,500
Master Planning - Multiple Parks	PRK-15-003	3	5,000	5,000				10,000
Foundation Park - Conaway Trail Revitalization	PRK-15-004	2	74,000					74,000
Karr Park Large Shelter-Concrete Facility Insp.	PRK-15-005	3		500				500
Karr Park - Asphalt Trail & Gardens Access	PRK-15-006	3	12,710					12,710
Design/Build Multi-Use Trail at Foundation Park	PRK-15-007	3	0					0
Foundation Park Pond Improvement	PRK-15-008	3	300	3,500				3,800
Liberty Park Trail & Bridge Improvement	PRK-15-009	3	2,500					2,500
Security Lighting Replacement & Installation	PRK-15-010	3	1,400					1,400
Trail Access/Park Land Incorporation	PRK-15-012	5			7,500			7,500
Foundation Park Septic Removal & Sewer Tie-In	PRK-15-013	3	40,000					40,000
Dumpster Boxes Repaired/Installed - Multiple Parks	PRK-15-014	3	1,000					1,000
Parks Department Total			144,410	9,000	7,500			160,910
Police								
Cruiser Replacements	POL-14-001	1	80,000	80,000	80,000	80,000	80,000	400,000
Police Total			80,000	80,000	80,000	80,000	80,000	400,000
Public Service								
Columbia Road Culvert Replacement	SVC-14-001	2	20,000					20,000
New Dump/Plow Trucks	SVC-14-004	2	112,400	168,600	224,800	224,800	168,600	899,200
Meadow Way Culvert Replacement	SVC-14-005	3	25,000					25,000
Daley Drive Microsurface	SVC-14-030	3		2,700	24,300			27,000

Department	Project#	Priority	2015	2016	2017	2018	2019	Total
Christy Lee Drive Microsurface	SVC-14-032	3	5,000	45,000				50,000
Enos Loomis Repaving	SVC-14-045	3			11,700	105,300		117,000
Washington Street Repaving	SVC-14-061	3			2,000	18,000		20,000
West Avenue Repaving	SVC-14-062	3			10,000	90,000		100,000
Willow Street Repaving	SVC-14-063	3			2,600	23,400		26,000
Pataskala Elementary SRTS Grant	SVC-14-066	2	6,000	48,700	370,300			425,000
Columbia Bridge Replacement	SVC-14-068	2	25,000	625,900				650,900
Taylor Rd/Cleveland Ave Trail/Sidewalk	SVC-14-069	3	50,000	681,500				731,500
Mink Street Improvements - Phase II	SVC-14-070	2	1,367,077	4,686,000				6,053,077
Mink Street Improvements - Phase III	SVC-14-071	2	1,501,700					1,501,700
SR-310 Improvements Project	SVC-14-073	1	2,000,000	250,000				2,250,000
Culvert on Mill Street	SVC-15-001	2	25,000					25,000
Summit Road Improvements	SVC-15-003	2	300,000					300,000
New Skid Steer Lease/Purchase	SVC-15-006	3	7,500	7,500	7,500	7,500	7,500	37,500
New Backhoe Lease/Purchase	SVC-15-007	2	17,450	17,450	17,450	17,450	17,450	87,250
One-Ton Dump Truck Lease/Purchase	SVC-15-008	2	9,600	9,600	9,600	9,600	9,600	48,000
Electronic Message Boards	SVC-15-009	2	28,800					28,800
Dura Patcher Lease/Purchase	SVC-15-010	3	12,200	12,200	12,200	12,200	12,200	61,000
Public Service Total			5,512,727	6,555,150	692,450	508,250	215,350	13,483,927
Sewer								
Annual Meter Replacement Program	SWR-14-004	2	30,000	20,000	20,000	20,000	20,000	110,000
Utility Vehicle Replacement	SWR-14-005	2		25,000				25,000
WRF Sludge Storage Pad Expansion	SWR-15-001	1	250,000					250,000
Replacement Loader	SWR-15-002	1	75,000					75,000
Creek Road Lift Station Upgrade/Expansion Project	SWR-15-003	1	875,000					875,000
Replacement Crane Truck	SWR-15-004	2	75,000					75,000
Sewer System GIS Updates	SWR-15-015	4	20,000	20,000	20,000	20,000	20,000	100,000
Utility Combination Jet/Vac Truck Lease/Purchase	SWR-15-016	3		45,000	45,000	45,000	45,000	180,000
Sewer Total			1,325,000	110,000	85,000	85,000	85,000	1,690,000
Water								
Meter Replacement Program	WTR-14-004	2	30,000	30,000	30,000	30,000		120,000
WTP2 Well Testing & Cleaning	WTR-15-001	1	50,000			30,000		80,000
Annual Water Meter & ERT Replacement	WTR-15-002	1	30,000	20,000	20,000	20,000	20,000	110,000
Water System GIS Updates	WTR-15-015	4	20,000	20,000	20,000	20,000	20,000	100,000
Utility Combination Jet/Vac Truck Lease/Purchase	WTR-15-016	3		21,500	21,500	21,500	21,500	86,000
Water Total			130,000	91,500	91,500	121,500	61,500	496,000
GRAND TOTAL			7,303,637	6,940,650	1,011,450	889,750	496,850	16,642,337

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Administration

Contact BJ King

Type Other

Useful Life 0 years

Category Engineering/Design Study (non

Priority 2 Very Important

Project # ADM-14-004

Project Name MORPC Attributable Grant Application Assistance

RAMP Project No **ncluded in Budget** Yes

CIP Project No

Total Project Cost: \$120,000

Description

Conduct the preliminary engineering for the MORPC project and prepare the application.

Justification

This is a critical transportation infrastructure road.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
40,000	Planning/Design/Inspection		40,000		40,000		80,000
Total	Total		40,000		40,000		80,000

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
40,000	201 - Street Fund		40,000		40,000		80,000
Total	Total		40,000		40,000		80,000

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total
40,000	201.104.53302 - Engineering Design/Review Svcs		40,000		40,000		80,000
Total	Total		40,000		40,000		80,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Administration

Contact BJ King

Type Other

Useful Life 0 years

Category Engineering/Design Study (non

Priority 2 Very Important

Project # ADM-14-005

Project Name CDBG Grant Application Assistance

RAMP Project No **ncluded in Budget** Yes

CIP Project No

Total Project Cost: \$30,000

Description

Acquire professional assistance with the application for Community Development Block Grant (CDBG) grant funds.

Justification

These are critial drainage issues that can be funded by outside sources.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
5,000	Planning/Design/Inspection	5,000	5,000	5,000	5,000	5,000	25,000
Total	Total	5,000	5,000	5,000	5,000	5,000	25,000

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
5,000	101 - General Fund	5,000	5,000	5,000	5,000	5,000	25,000
Total	Total	5,000	5,000	5,000	5,000	5,000	25,000

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total
5,000	101.104.53302 - Engineering Design/Review Svcs	5,000	5,000	5,000	5,000	5,000	25,000
Total	Total	5,000	5,000	5,000	5,000	5,000	25,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Information Technology

Contact Jamie Nicholson

Type Maintenance

Useful Life 0 years

Category Maintenance (non-depr)

Priority 1 Critical

Project # INF-14-001

Project Name Annual I/T Maintenance Contract

RAMP Project No

ncluded in Budget Yes

CIP Project No

Total Project Cost: \$180,000

Description

The city contracts with several vendors to provide information technology services, in lieu of hiring in-house staff to manage our networks.

Justification

It is critical that the city's servers, email system and networks remain up and running on a 24/7 basis. As no one on staff is qualified to manage this aspect of our operations, we require the use of third-party services to maintain our networks, and assist us in rolling out new technology.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
30,000	Construction/Contract	30,000	30,000	30,000	30,000	30,000	150,000
Total	Total	30,000	30,000	30,000	30,000	30,000	150,000

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
30,000	101 - General Fund	6,000	6,000	6,000	6,000	6,000	30,000
Total	201 - Street Fund	6,000	6,000	6,000	6,000	6,000	30,000
	208 - Police Fund	6,000	6,000	6,000	6,000	6,000	30,000
	601 - Water Utility Fund	6,000	6,000	6,000	6,000	6,000	30,000
	651 - Sewer Utility Fund	6,000	6,000	6,000	6,000	6,000	30,000
	Total	30,000	30,000	30,000	30,000	30,000	150,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.105.53670 - Network Maint & Admin	6,000	6,000	6,000	6,000	6,000	30,000
201.105.53670 - Network Maint & Admin	6,000	6,000	6,000	6,000	6,000	30,000
208.105.53670 - Network Maint & Admin	6,000	6,000	6,000	6,000	6,000	30,000
601.105.53670 - Network Maint & Admin	6,000	6,000	6,000	6,000	6,000	30,000
651.105.53670 - Network Maint & Admin	6,000	6,000	6,000	6,000	6,000	30,000
Total	30,000	30,000	30,000	30,000	30,000	150,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Information Technology

Contact Jamie Nicholson

Type Equipment

Useful Life 3 years

Category Computer Equipment

Priority 2 Very Important

Project # INF-14-004

Project Name Network/Server Components

RAMP Project No **ncluded in Budget** Yes

CIP Project No

Total Project Cost: \$30,000

Description

This is to upgrade and enhance the backbone of the City's IT network with a regular replacement schedule and enhancement of existing support equipment. Equipment can be switches, hubs, cabling, anti-spam or web filtering equipment, back up batteries, etc.

Justification

Regular replacement and enhancement of existing equipment leads to a more stable and therefore productive network. (Being proactive vs. reactive in maintenance)

Prior	Expenditures	2015	2016	2017	2018	2019	Total
5,000	Purchase/Lease	5,000	5,000	5,000	5,000	5,000	25,000
Total	Total	5,000	5,000	5,000	5,000	5,000	25,000

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
5,000	101 - General Fund	5,000	5,000	5,000	5,000	5,000	25,000
Total	Total	5,000	5,000	5,000	5,000	5,000	25,000

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total
5,000	101.105.54402 - Computer Hardware/Software	5,000	5,000	5,000	5,000	5,000	25,000
Total	Total	5,000	5,000	5,000	5,000	5,000	25,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Information Technology

Contact Jamie Nicholson

Type Other

Useful Life 0 years

Category Maintenance (non-depr)

Priority 3 Important

Project # INF-14-005

Project Name City Website Redesign

RAMP Project No

ncluded in Budget Yes

CIP Project No

Total Project Cost: \$25,000

Description

The City's website would get a complete redesign, both aesthetically as well as functionally, in order to create a more user friendly, interactive and data-driven dynamic website that would be better for both the citizens and businesses alike.

Justification

The City's current website is older now, and not a user friendly as it should be, especially compared with our neighboring Cities in the area. The website is an important portal to Pataskala, both for future residents and businesses, as well as those already located. In many cases the Website is what is used to make a first impression and can act as either an attractive asset for the community or a deterrent depending on look, feel and functionality.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	25,000					25,000
Total	25,000					25,000

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	10,000					10,000
201 - Street Fund	5,000					5,000
601 - Water Utility Fund	5,000					5,000
651 - Sewer Utility Fund	5,000					5,000
Total	25,000					25,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.105.53671 - Website Hosting & Admin	10,000					10,000
201.105.53671 - Website Hosting & Admin	5,000					5,000
601.105.53671 - Website Hosting & Admin	5,000					5,000
651.105.53671 - Website Hosting & Admin	5,000					5,000
Total	25,000					25,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Information Technology

Contact Jamie Nicholson

Type Maintenance

Useful Life 0 years

Category Maintenance (non-depr)

Priority 1 Critical

Project # INF-15-001

Project Name Microsoft Email System Hosting

RAMP Project No **ncluded in Budget** Yes

CIP Project No

Total Project Cost: \$75,000

Description

The city has made the decision to migrate our Microsoft Exchange email system to Microsoft's web-based email system application. Microsoft charges a per user/per month fee for this service, which includes permanent archival and back-up. It also eliminates the need to maintain and expand our current Exchange server to host the email system in-house.

Justification

This system will eliminate the costs associated with maintaining the email system in-house, while at the same time, improving overall reliability and consolidating the two systems into a single system

Expenditures	2015	2016	2017	2018	2019	Total
Other	15,000	15,000	15,000	15,000	15,000	75,000
Total	15,000	15,000	15,000	15,000	15,000	75,000

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	3,000	3,000	3,000	3,000	3,000	15,000
201 - Street Fund	3,000	3,000	3,000	3,000	3,000	15,000
208 - Police Fund	3,000	3,000	3,000	3,000	3,000	15,000
601 - Water Utility Fund	3,000	3,000	3,000	3,000	3,000	15,000
651 - Sewer Utility Fund	3,000	3,000	3,000	3,000	3,000	15,000
Total	15,000	15,000	15,000	15,000	15,000	75,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
201.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
208.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
601.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
651.105.53670 - Network Maint & Admin	3,000	3,000	3,000	3,000	3,000	15,000
Total	15,000	15,000	15,000	15,000	15,000	75,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Lands & Buildings

Contact BJ King

Type Infrastructure

Useful Life 15 years

Category Sidewalks - Asphalt

Priority 3 Important

Project # LNB-14-003

Project Name Repave leisure trail along Richard Conine Street

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$19,500

Description

Repave existing asphalt leisure trail along Richard Conine Street (The Settlement Subdivision)

Justification

Existing asphalt trail is deteriorating and becoming uneven.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	3,000					3,000
Construction/Contract	16,500					16,500
Total	19,500					19,500

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	19,500					19,500
Total	19,500					19,500

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.104.53302 - Engineering Design/Review Svcs	3,000					3,000
101.604.55402 - Park & Trail Improvements	16,500					16,500
Total	19,500					19,500

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Lands & Buildings

Contact BJ King

Type Buildings & Improvements

Useful Life 20 years

Category HVAC

Priority 3 Important

Project # LNB-14-005

Project Name City Hall HVAC Modifications/Maintenance

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$12,000

Description

Modify HVAC system to better manage temperature in conference roomd - Suite2B.

Justification

Currently, the conference room and the P&Z offices share an HVAC unit. The unit does not properly cool/warm the conference room.

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	12,000					12,000
Total	12,000					12,000

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	12,000					12,000
Total	12,000					12,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.601.53499 - Other Maintenance Services	12,000					12,000
Total	12,000					12,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Land Improvements

Useful Life 10 years

Category Landscaping

Priority 2 Very Important

Project # PRK-15-001

Project Name Park Entry Signage - Multiple Parks

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$5,000

Description

Replace Existing entry sign at South entry and North entry of Foundation Park; Follow sign scope and cost of Municipal, Freedom and Karr Park; Install appropriate signage at Liberty Park and Citizens Park where signage is currently not present; See overview description.

Justification

Entry signs are old, worn and deteriorating; Cannot be painted as are constructed of a corrugated material; Liberty and Citizens Park do not have signs identifying them as City parks; Should be replaced or installed to enhance visibility and improve community impression and presence.

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	5,000					5,000
Total	5,000					5,000

Funding Sources	2015	2016	2017	2018	2019	Total
207 - Park Use	5,000					5,000
Total	5,000					5,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
207.604.54124 - Grounds & Park Maintenance	5,000					5,000
Total	5,000					5,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Other

Useful Life 0 years

Category Engineering/Design Study (non

Priority 3 Important

Project # PRK-15-002

Project Name Planning/Design - Freedom Park Layout

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$2,500

Description

Final site design and approval of Freedom Park site plan produced by Park Advisory Board members; Reviewed by recreational planning expert.

Justification

Establish master plan for Freedom Park; Site plan developed by Park Advisory Board; Review by recreational use expert for industry standard, adaptation and construction.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	2,500					2,500
Total	2,500					2,500

Funding Sources	2015	2016	2017	2018	2019	Total
207 - Park Use	2,500					2,500
Total	2,500					2,500

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
207.604.53302 - Engineering Design/Review Svcs	2,500					2,500
Total	2,500					2,500

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Other

Useful Life 0 years

Category Engineering/Design Study (non

Priority 3 Important

Project # PRK-15-003

Project Name Master Planning - Multiple Parks

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$10,000

Description

Site and Recreational Use Design Plan, Review and Design of Liberty and Citizen's Parks; To include landscape, recreational facilities, drainage, features, parking and general use.

Justification

Liberty and Citizen's Parks are open, passive parks that require a use identity to benefit the community as a whole and to establish priority level for maintenance, use and repair; All parks in the City should have and serve a specific purpose and designated use.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	5,000	5,000				10,000
Total	5,000	5,000				10,000

Funding Sources	2015	2016	2017	2018	2019	Total
207 - Park Use	5,000	5,000				10,000
Total	5,000	5,000				10,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
207.604.53302 - Engineering Design/Review Svcs	5,000	5,000				10,000
Total	5,000	5,000				10,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Other

Useful Life

Category Land Improvements (non-depr)

Priority 2 Very Important

Project # PRK-15-004

Project Name Foundation Park - Conaway Trail Revitalization

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$74,000

Description

Assessment of Conaway Trail Modification and Improvement; Design and Build to include clearing of area and re-establishment of pathway.

Justification

Conaway Trail, located in Foundation Park, is a trail that has become a desitnation for recreational and sports enthusiasts, including local school athletes and teams; Current trail has become overgrown and encroached upon by stream bed and forestation; Re-establishment of trail and clearing necessary for safety and use of asset.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	10,000					10,000
Construction/Contract	64,000					64,000
Total	74,000					74,000

Funding Sources	2015	2016	2017	2018	2019	Total
301 - Capital Improvements	74,000					74,000
Total	74,000					74,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
301.604.55402 - Parks & Trails Improvements	74,000					74,000
Total	74,000					74,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Other

Useful Life 0 years

Category Engineering/Design Study (non

Priority 3 Important

Project # PRK-15-005

Project Name Karr Park Large Shelter-Concrete Facility Insp.

RAMP Project No

ncluded in Budget Yes

CIP Project No

Total Project Cost: \$500

Description

Inspection of Concrete and Faciltiy Walls at Karr Park Community Shelter.

Justification

Preventive Maintenance of community park asset; Improvements expensed in 2013; Preservation of investment.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection		500				500
Total		500				500

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund		500				500
Total		500				500

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.604.53499 - Other Maintenance Services		500				500
Total		500				500

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Other

Useful Life 0 years

Category Maintenance (non-depr)

Priority 3 Important

Project # PRK-15-006

Project Name Karr Park - Asphalt Trail & Gardens Access

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$12,710

Description

Re-establishment, Improvement and Repair of Karr Park Asphalt Trail and Garden Access trail.

Justification

Trail used for shelter rentals and local resident's community garden.

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	12,710					12,710
Total	12,710					12,710

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	12,710					12,710
Total	12,710					12,710

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
207.604.54124 - Grounds & Park Maintenance	12,710					12,710
Total	12,710					12,710

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Non-Depreciated Land Improv

Useful Life 0 years

Category Maintenance (non-depr)

Priority 3 Important

Project # PRK-15-007

Project Name Design/Build Multi-Use Trail at Foundation Park

RAMP Project No

ncluded in Budget Yes

CIP Project No

Total Project Cost: \$0

Description

Design and build of circumferential trail at Foundaton Park with multiple branches that include Conaway Trail access; See overview; Approximate distance of trail is 4500 linear feet.

Justification

Foundation Park is a destination for walkers, joggers and cyclists; Current "general use alley" is not meeting needs of community; Current "aley" does not offer options for community enjoyment; Design/build to include asphalt or pea-gravel foundation; May be a variation of trail modulaties in line with area or region of park;

Expenditures	2015	2016	2017	2018	2019	Total
Other	0					0
Total	0					0

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	0					0
Total	0					0

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.604.53302 - Engineering Design/Review Svcs	0					0
Total	0					0

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Maintenance

Useful Life 0 years

Category Maintenance (non-depr)

Priority 3 Important

Project # PRK-15-008

Project Name Foundation Park Pond Improvement

RAMP Project No

ncluded in Budget Yes

CIP Project No

Total Project Cost: \$3,800

Description

Foundation Park pond requires evaluation, treatment and improvement for community enjoyment; Shallowness and plant overgrowth result in fish die off and eutrication; Begin with professional evaluation and treatment; Plan for possible construction and improvement;

Justification

Pond becomes an eyesore and detriment to community park enjoyment, particularly in the Spring and Summer months;

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	300					300
Construction/Contract		3,500				3,500
Total	300	3,500				3,800

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	300	3,500				3,800
Total	300	3,500				3,800

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.601.53499 - Other Maintenance Services	300					300
101.604.53499 - Other Maintenance Services		3,500				3,500
Total	300	3,500				3,800

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Non-Depreciated Land Improv

Useful Life 0 years

Category Land Improvements (non-depr)

Priority 3 Important

Project # PRK-15-009

Project Name Liberty Park Trail & Bridge Improvement

RAMP Project No **ncluded in Budget** Yes

CIP Project No

Total Project Cost: \$2,500

Description

Improve existing trail and add additional clear space at Liberty Park; See overview map. Beging with clearing of areas Spring 2015; Establish trail mid-2015 or Spring 2016.

Justification

Liberty Park has potential to be a passive recreational asset for the Brooksedge Community; Existiing trail is overgrown and lacks definition; Bridge is all but invisible due to heavy overgrowth; Wooded area is dangerous due to multiple tree limbs and overgrowth.

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	2,500					2,500
Total	2,500					2,500

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	2,500					2,500
Total	2,500					2,500

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.604.53499 - Other Maintenance Services	2,500					2,500
Total	2,500					2,500

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Non-Depreciated Land Improv

Useful Life 0 years

Category Land Improvements (non-depr)

Priority 3 Important

Project # PRK-15-010

Project Name Security Lighting Replacement & Installation

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$1,400

Description

Replace or install exterior timed, solar powered security lighting on Park buildings to include both ends of Foundation Park soccer and softball garage, Service garage (6), Municipal Park pool entrance area (2) Rear pool building (2), Freedom park shelter house (2), Karr park main shelter building, east and west side (2); Total of 14.

Justification

Current exterior lights are broken or have been vandalized. Some buildings lask entirely; Repair and installation would provide one step security and protection for park assets and vandalism activities; Solar power option would preclude excessive wiring and also electric shock or disruption.

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	1,400					1,400
Total	1,400					1,400

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	1,400					1,400
Total	1,400					1,400

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.604.54124 - Grounds & Park Maintenance	1,400					1,400
Total	1,400					1,400

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Other

Useful Life 0 years

Category Engineering/Design Study (non

Priority 5 Future Consideration

Project # PRK-15-012

Project Name Trail Access/Park Land Incorporation

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$7,500

Description

Site plan and design through cooperative efforts combination of Karr Park, City of Pataskala property, and Licking County Park District property, designated as Mill Street Trail project. See map. To include identified bike path along Braod Street resulting in drop to Settlement subdivision thus connecting three City parks IKarr, Foundation and Municipal (bike route)).

Justification

Broaden trails throughout the community and continue County advancements of park initiatives.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection			7,500			7,500
Total			7,500			7,500

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund			7,500			7,500
Total			7,500			7,500

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.604.53302 - Engineering Design/Review Svcs			7,500			7,500
Total			7,500			7,500

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Land Improvements

Useful Life 30 years

Category Sewer Lines - Plastic

Priority 3 Important

Project # PRK-15-013

Project Name Foundation Park Septic Removal & Sewer Tie-In

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$40,000

Description

Remove septic tanks at Foundation Park service garage and soccer parking lot; Establish connection with local waster water treatment lines;

Justification

Current programs and park use pmotoe inadequacy of present septic tank at soccer; Tie-in would be suited for both buildings; Potential lift station; Current costs for septic tank repairs and emtying are at a tipping point for complete remidiation of issue.

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	40,000					40,000
Total	40,000					40,000

Funding Sources	2015	2016	2017	2018	2019	Total
301 - Capital Improvements	40,000					40,000
Total	40,000					40,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
301.604.55402 - Parks & Trails Improvements	40,000					40,000
Total	40,000					40,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Maintenance

Useful Life 0 years

Category Maintenance (non-depr)

Priority 3 Important

Project # PRK-15-014

Project Name Dumpster Boxes Repaired/Installed - Multiple Parks

RAMP Project No

included in Budget Yes

CIP Project No

Total Project Cost: \$1,000

Description

Dumpster box at Municipal park damaged; Investigate installation at other parks

Justification

Ascertain implication of City Code

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	1,000					1,000
Total	1,000					1,000

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund	1,000					1,000
Total	1,000					1,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.601.54124 - Grounds & Park Maintenance	1,000					1,000
Total	1,000					1,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Police
Contact Bruce Brooks
Type Vehicles
Useful Life 5 years
Category Cars & Light Trucks
Priority 1 Critical

Project # POL-14-001
Project Name Cruiser Replacements

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$560,000

Description

The Police department is on a 3-5 year rotation schedule for its cruisers. This plan would call for replacing 3 cruisers in 2015, and then alternating between 3 -4 cruisers each year thereafter. Each cruiser expected to cost \$40,000 including striping and equipping. Due to funding constraints, the proposed budget provides funding for 2 cruisers each year through 2019.

Justification

In addition to the mileage put on to the vehicles, they spend significant time idleing. The demand caused by going from idel to full speed puts significant stress on the engine, resulting in decreased overall life for the vehicle. Rotational plan would maintain a reasonable average age per vehicle.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
160,000	Purchase/Lease	80,000	80,000	80,000	80,000	80,000	400,000
Total	Total	80,000	80,000	80,000	80,000	80,000	400,000

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
160,000	208 - Police Fund	80,000	80,000	80,000	80,000	80,000	400,000
Total	Total	80,000	80,000	80,000	80,000	80,000	400,000

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total
160,000	208.301.55302 - Police Cruisers	80,000	80,000	80,000	80,000	80,000	400,000
Total	Total	80,000	80,000	80,000	80,000	80,000	400,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 25 years

Category Storm Drains - Plastic

Priority 2 Very Important

Project # SVC-14-001

Project Name Columbia Road Culvert Replacement

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$20,000

Description

Replace existing concrete culvert located under Columbia Road, south of Mill Street.

Justification

Culvert has deteriorated. Sink holes formig in edge of pavement due to culvert deterioration. Provide additional shoulder adjacent to culvert to increase safety for motorists.

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	20,000					20,000
Total	20,000					20,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	20,000					20,000
Total	20,000					20,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.401.55401 - Street & Road Improvements	20,000					20,000
Total	20,000					20,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact Jason Fravel

Type Vehicles

Useful Life 10 years

Category Dump Trucks

Priority 2 Very Important

Project # SVC-14-004

Project Name New Dump/Plow Trucks

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$1,124,000

Description

Purchase of new dump/plow trucks to replace aged trucks in the PS Department fleet. Funding assumes a 5-year lease program for each year acquisition. Purchase/capital lease 2 trucks in 2014 and two trucks per year in years 2015-2017.

Justification

The current fleet of dump/plow trucks are increasing in age and a replacement rotation needs to begin.

Prior	Expenditures	2015	2016	2017	2018	2019	Total	Future
56,200	Purchase/Lease	112,400	168,600	224,800	224,800	168,600	899,200	168,600
Total	Total	112,400	168,600	224,800	224,800	168,600	899,200	Total

Prior	Funding Sources	2015	2016	2017	2018	2019	Total	Future
56,200	201 - Street Fund	112,400	168,600	224,800	224,800	168,600	899,200	168,600
Total	Total	112,400	168,600	224,800	224,800	168,600	899,200	Total

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total	Future
56,200	201.401.55303 - Heavy Equipment	112,400	168,600	224,800	224,800	168,600	899,200	168,600
Total	Total	112,400	168,600	224,800	224,800	168,600	899,200	Total

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 25 years

Category Storm Drains - Plastic

Priority 3 Important

Project # SVC-14-005

Project Name Meadow Way Culvert Replacement

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$25,000

Description

Replace existing concrete culvert under Meadow Way with like sized plastic culvert.

Justification

Sections of concrete culvert beginning to separate which will cause a sink hole in the asphalt.

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	25,000					25,000
Total	25,000					25,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	25,000					25,000
Total	25,000					25,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.401.55401 - Street & Road Improvements	25,000					25,000
Total	25,000					25,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-030

Project Name Daley Drive Microsurface

RAMP Project Yes

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$27,000

Description

Microsurface existing asphalt on Daley Drive

Justification

Microsurface to extend useable life of exisitng asphalt. - application of microsurface in 0-2 range on RAMP.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection		2,700				2,700
Construction/Contract			24,300			24,300
Total		2,700	24,300			27,000

Funding Sources	2015	2016	2017	2018	2019	Total
205 - Permissive License Tax		2,700	24,300			27,000
Total		2,700	24,300			27,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
205.104.53302 - Engineering Design/Review Svcs		2,700				2,700
205.401.55401 - Street & Road Improvements			24,300			24,300
Total		2,700	24,300			27,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-032

Project Name Christy Lee Drive Microsurface

RAMP Project Yes

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$50,000

Description

Apply microsurface to Christ Lee Drive and spot repair as necessary.

Justification

Apply microsurface to extend useable life of existing asphalt - listed on 0-2 year range on RAMP.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	5,000					5,000
Construction/Contract		45,000				45,000
Total	5,000	45,000				50,000

Funding Sources	2015	2016	2017	2018	2019	Total
205 - Permissive License Tax	5,000	45,000				50,000
Total	5,000	45,000				50,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
205.104.53302 - Engineering Design/Review Svcs	5,000					5,000
205.401.55401 - Street & Road Improvements		45,000				45,000
Total	5,000	45,000				50,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-045

Project Name Enos Loomis Repaving

RAMP Project Yes

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$117,000

Description

Mill and repave Enos Loomis Street.

Justification

Listed on RAMP in 3-4 year range.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection			11,700			11,700
Construction/Contract				105,300		105,300
Total			11,700	105,300		117,000

Funding Sources	2015	2016	2017	2018	2019	Total
205 - Permissive License Tax			11,700	105,300		117,000
Total			11,700	105,300		117,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
205.104.53302 - Engineering Design/Review Svcs			11,700			11,700
205.401.55401 - Street & Road Improvements				105,300		105,300
Total			11,700	105,300		117,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-061

Project Name Washington Street Repaving

RAMP Project Yes

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$20,000

Description

Repave Washington Street.

Justification

Deteriorated asphalt - 3-4 year range in RAMP.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection			2,000			2,000
Construction/Contract				18,000		18,000
Total			2,000	18,000		20,000

Funding Sources	2015	2016	2017	2018	2019	Total
205 - Permissive License Tax			2,000	18,000		20,000
Total			2,000	18,000		20,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
205.104.53302 - Engineering Design/Review Svcs			2,000			2,000
205.401.55401 - Street & Road Improvements				18,000		18,000
Total			2,000	18,000		20,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-062

Project Name West Avenue Repaving

RAMP Project Yes

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$100,000

Description

Repave West Avenue.

Justification

Deteriorated asphalt - RAMP 3-4 year range.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection			10,000			10,000
Construction/Contract				90,000		90,000
Total			10,000	90,000		100,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund			10,000	90,000		100,000
Total			10,000	90,000		100,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.104.53302 - Engineering Design/Review Svcs			10,000			10,000
201.401.55401 - Street & Road Improvements				90,000		90,000
Total			10,000	90,000		100,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-063

Project Name Willow Street Repaving

RAMP Project Yes

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$26,000

Description

Repave Willow Street.

Justification

Deteriorated asphalt - RAMP 3-4 year range.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection			2,600			2,600
Construction/Contract				23,400		23,400
Total			2,600	23,400		26,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund			2,600	23,400		26,000
Total			2,600	23,400		26,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.104.53302 - Engineering Design/Review Svcs			2,600			2,600
201.401.55401 - Street & Road Improvements				23,400		23,400
Total			2,600	23,400		26,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 35 years

Category Sidewalks - Concrete

Priority 2 Very Important

Project # SVC-14-066

Project Name Pataskala Elementary SRTS Grant

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$425,000

Description

Retain professional assistance with the preparation of the SRTS application for the Pataskala Elementary School priority route #3. Once awarded, project includes design and construction costs.

Justification

his will improve the walking safety for the pedestrians of Pataskala.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	6,000	48,700	26,400			81,100
Construction/Contract			343,900			343,900
Total	6,000	48,700	370,300			425,000

Funding Sources	2015	2016	2017	2018	2019	Total
217 - Safe Routes to School		38,960	296,240			335,200
301 - Capital Improvements	6,000	9,740	74,060			89,800
Total	6,000	48,700	370,300			425,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
217.401.55402 - Park & Trail Improvements			296,240			296,240
301.104.53302 - Engineering Design/Review Svcs	6,000	48,700				54,700
301.104.53303 - Engineering Inspection Services			26,400			26,400
301.604.55402 - Parks & Trails Improvements			47,660			47,660
Total	6,000	48,700	370,300			425,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 2 Very Important

Project # SVC-14-068

Project Name Columbia Bridge Replacement

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$750,900

Description

Columbia Rd Bridge (TR38-04.50) replacement. The construction cost is projected to be \$625,900 with the local match (\$125,180) being funded via a transfer from the Street (201) fund. Engineering/design and inspection services are budgeted in the Street fund.

Justification

The bridge has been de-rated due to its condition. The replacement has been approved for funding by the Municipal Bridge Program.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
100,000	Planning/Design/Inspection	25,000	11,380				36,380
	Construction/Contract		614,520				614,520
Total	Total	25,000	625,900				650,900

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
100,000	307 - Columbia Road Bridge	25,000	625,900				650,900
	Impr						
Total	Total	25,000	625,900				650,900

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total
100,000	307.104.53302 - Engineering Design/Review Svcs	25,000					25,000
	307.104.53303 - Engineering Inspection Services		11,380				11,380
	307.401.55401 - Street & Road Improvements		614,520				614,520
Total	Total	25,000	625,900				650,900

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 15 years

Category Sidewalks - Asphalt

Priority 3 Important

Project # SVC-14-069

Project Name Taylor Rd/Cleveland Ave Trail/Sidewalk

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$789,550

Description

Provide a new trail along Taylor Rd from avens Corner to Cleveland Ave. Provide a trail or sidewalk along Cleveland Ave from Taylor to Monarch Rd. Of the \$681,500 construction cost, \$545,600 will be funded by an ODOT grant, and \$135,900 represents the local match which will be paid by the General Fund.

Justification

Provide a safe trail system for residence along Taylor and Cleveland Ave.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
58,050	Planning/Design/Inspection	50,000					50,000
	Construction/Contract		681,500				681,500
Total	Total	50,000	681,500				731,500

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
58,050	101 - General Fund	50,000	135,900				185,900
	301 - Capital Improvements		545,600				545,600
Total	Total	50,000	681,500				731,500

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total
58,050	101.104.53302 - Engineering Design/Review Svcs	50,000					50,000
	101.604.55402 - Park & Trail Improvements		135,900				135,900
	301.604.55402 - Parks & Trails Improvements		545,600				545,600
Total	Total	50,000	681,500				731,500

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 2 Very Important

Project # SVC-14-070

Project Name Mink Street Improvements - Phase II

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$6,201,000

Description

Make improvements to Mink Street from Broad St to the bridge north of Havens Corner. The project will widen Mink St. with paved sholders.

Justification

Mink Street is beyound it's service life.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
147,923	Planning/Design/Inspection	292,077					292,077
Total	Land/ROW Acquisition	1,075,000					1,075,000
	Construction/Contract		4,686,000				4,686,000
	Total	1,367,077	4,686,000				6,053,077

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
147,923	201 - Street Fund	166,800					166,800
Total	301 - Capital Improvements	1,200,277	4,686,000				5,886,277
	Total	1,367,077	4,686,000				6,053,077

Budget Impact/Other

Funding for expenses in Capital Improvements fund to come from MORPC grant. Debt service is based on 2.9% average coupon and 20 year amortization.

Prior	Budget Items	2015	2016	2017	2018	2019	Total
147,923	201.104.53302 - Engineering Design/Review Svcs	166,800					166,800
Total	301.104.53302 - Engineering Design/Review Svcs	125,277					125,277
	301.401.55401 - Street & Road Improvements	1,075,000	4,686,000				5,761,000
	Total	1,367,077	4,686,000				6,053,077

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 2 Very Important

Project # SVC-14-071

Project Name Mink Street Improvements - Phase III

RAMP Project No **included in Budget** Yes

CIP Project Yes

Total Project Cost: \$1,601,700

Description

Add a left turn lane in all directions at the intersection of Mink St. & Broad St.

Justification

This will improve traffic flow through the intersection. These numbers are based upon the application filed with OPWC. This project would proceed if it is selected for OPWC funding. The local match (\$911,105) excluding design and inspection have been included in the budget through the issuance of debt.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
100,000	Planning/Design/Inspection	100,000					100,000
	Construction/Contract	1,401,700					1,401,700
Total	Total	1,501,700					1,501,700

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
100,000	201 - Street Fund	11,105					11,105
	303 - State Issue II Improvements (OPWC)	1,490,595					1,490,595
Total	Total	1,501,700					1,501,700

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total
100,000	201.104.53303 - Engineering Inspection Services	11,105					11,105
	303.401.55401 - Street & Road Improvements	1,490,595					1,490,595
Total	Total	1,501,700					1,501,700

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 1 Critical

Project # SVC-14-073

Project Name SR-310 Improvements Project

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$2,480,000

Description

ODOT will mill and resurface SR 310 from the City's south boarder to its northern border.

Justification

The City's matching funds will leverage State funds to resurface SR 310 through the city.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
230,000	Construction/Contract	2,000,000	250,000				2,250,000
Total	Total	2,000,000	250,000				2,250,000

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
230,000	201 - Street Fund		250,000				250,000
Total	306 - SR 310 TIF Fund	2,000,000					2,000,000
	Total	2,000,000	250,000				2,250,000

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total
230,000	201.401.55401 - Street & Road Improvements		250,000				250,000
Total	306.401.55401 - Street & Road Improvements	2,000,000					2,000,000
	Total	2,000,000	250,000				2,250,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 25 years

Category Storm Drains - Plastic

Priority 2 Very Important

Project # SVC-15-001

Project Name Culvert on Mill Street

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$25,000

Description

This project involves the replacement of a 48" culvert.

Justification

The existing culvert is severely deteriorated and is affecting the safety of the road.

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	25,000					25,000
Total	25,000					25,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	25,000					25,000
Total	25,000					25,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.401.55401 - Street & Road Improvements	25,000					25,000
Total	25,000					25,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 2 Very Important

Project # SVC-15-003

Project Name Summit Road Improvements

RAMP Project Yes

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$300,000

Description

Repaving Summit Road from the Rail Road tracks north to Cable Road Approximately 9000 LF x 18 FT wide. Project would include a 1" scratch course and a 11/2 " surface course. Some base repair would be included.

Justification

Summit Road recieves a large volume of traffic from the two schools on Summit and the High School on Cable Road. The existing pavement is deteriorating and needs maintanace .

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	35,000					35,000
Construction/Contract	265,000					265,000
Total	300,000					300,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	300,000					300,000
Total	300,000					300,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.104.53302 - Engineering Design/Review Svcs	35,000					35,000
201.401.55401 - Street & Road Improvements	265,000					265,000
Total	300,000					300,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact Jason Fravel

Type Equipment

Useful Life 12 years

Category Construction Equipment

Priority 3 Important

Project # SVC-15-006

Project Name New Skid Steer Lease/Purchase

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$37,500

Description

Case skid steer

Justification

The City's existing skid steer has over 1700 hours and is 14 years old. The City is doing more road work in house rather than out sourcing. There are also mulitple crews

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	7,500	7,500	7,500	7,500	7,500	37,500
Total	7,500	7,500	7,500	7,500	7,500	37,500

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	7,500	7,500	7,500	7,500	7,500	37,500
Total	7,500	7,500	7,500	7,500	7,500	37,500

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.401.55303 - Heavy Equipment	7,500	7,500	7,500	7,500	7,500	37,500
Total	7,500	7,500	7,500	7,500	7,500	37,500

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact Jason Fravel

Type Equipment

Useful Life 12 years

Category Construction Equipment

Priority 2 Very Important

Project # SVC-15-007

Project Name New Backhoe Lease/Purchase

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$87,250

Description

The new backhoe will be a Catapiler 420 with 4 wheel drive, extend-a-boom. This will match the existing backhoe

Justification

The existing backhoe is a 1985 model with 3646 hours. This unit will be traded or sold.

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	17,450	17,450	17,450	17,450	17,450	87,250
Total	17,450	17,450	17,450	17,450	17,450	87,250

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	17,450	17,450	17,450	17,450	17,450	87,250
Total	17,450	17,450	17,450	17,450	17,450	87,250

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.401.55303 - Heavy Equipment	17,450	17,450	17,450	17,450	17,450	87,250
Total	17,450	17,450	17,450	17,450	17,450	87,250

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact Jason Fravel

Type Equipment

Useful Life 12 years

Category Construction Equipment

Priority 2 Very Important

Project # SVC-15-008

Project Name One-Ton Dump Truck Lease/Purchase

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$48,000

Description

This item will be 1 ton dump truck with plow and spreader

Justification

This truck is nescesary as the service department is doing more work in-house. This truck would also be used to plow the residential streets and with two trucks more streets could be plowed at the same time.

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	9,600	9,600	9,600	9,600	9,600	48,000
Total	9,600	9,600	9,600	9,600	9,600	48,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	9,600	9,600	9,600	9,600	9,600	48,000
Total	9,600	9,600	9,600	9,600	9,600	48,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.401.55303 - Heavy Equipment	9,600	9,600	9,600	9,600	9,600	48,000
Total	9,600	9,600	9,600	9,600	9,600	48,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact Jason Fravel

Type Equipment

Useful Life 15 years

Category Trailers

Priority 2 Very Important

Project # SVC-15-009

Project Name Electronic Message Boards

RAMP Project No **ncluded in Budget** Yes

CIP Project Yes

Total Project Cost: \$28,800

Description

This item will include two electronic message boards, class B, 90"x54"

Justification

These boards will be used to inform City residents about road projects, City events, and other activities in the City

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	28,800					28,800
Total	28,800					28,800

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	28,800					28,800
Total	28,800					28,800

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.401.55101 - Equipment	28,800					28,800
Total	28,800					28,800

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service
Contact Jason Fravel
Type Equipment
Useful Life 12 years
Category Construction Equipment
Priority 3 Important

Project # SVC-15-010
Project Name Dura Patcher Lease/Purchase

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$61,000

Description

This item is used for road maintenance. Pot hole repair and large crack sealing

Justification

As the service department is doing more work in -house this piece of equipment will allow for more and better road maintenance to be done

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	12,200	12,200	12,200	12,200	12,200	61,000
Total	12,200	12,200	12,200	12,200	12,200	61,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	12,200	12,200	12,200	12,200	12,200	61,000
Total	12,200	12,200	12,200	12,200	12,200	61,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.401.55101 - Equipment	12,200	12,200	12,200	12,200	12,200	61,000
Total	12,200	12,200	12,200	12,200	12,200	61,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer

Contact Nathan Coey

Type Buildings & Improvements

Useful Life 15 years

Category Water System Meters

Priority 2 Very Important

Project # SWR-14-004

Project Name Annual Meter Replacement Program

RAMP Project No

ncluded in Budget Yes

CIP Project Yes

Total Project Cost: \$140,000

Description

Annual cost for water meter replacment. Yearly split between water and sewer funds. Efforts to replace failed and outdated meters and to shirk the gap of our water loss through old, poor performing meters.

Justification

Annual replacment fund to replace failed and aged water meters. As meters age they register low which lead to decreased revenue.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
30,000	Purchase/Lease	30,000	20,000	20,000	20,000	20,000	110,000
Total	Total	30,000	20,000	20,000	20,000	20,000	110,000

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
30,000	652 - Sewer Capital Improvements	30,000	20,000	20,000	20,000	20,000	110,000
Total	Total	30,000	20,000	20,000	20,000	20,000	110,000

Budget Impact/Other

Prior	Budget Items	2015	2016	2017	2018	2019	Total
30,000	652.852.55453 - Water Distribution System Impr.	30,000	20,000	20,000	20,000	20,000	110,000
Total	Total	30,000	20,000	20,000	20,000	20,000	110,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Vehicles
Useful Life 5 years
Category Cars & Light Trucks
Priority 2 Very Important

Project # SWR-14-005
Project Name Utility Vehicle Replacement

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$25,000

Description

Annual replacement of sewer utility vehicles with new vehicles. Estimated cost per vehicle is \$25,000.

Justification

Vehicle will be a full utility vehcile equipped with a crane to pull pumps from lift staitons.

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease		25,000				25,000
Total		25,000				25,000

Funding Sources	2015	2016	2017	2018	2019	Total
651 - Sewer Utility Fund		25,000				25,000
Total		25,000				25,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
651.851.55301 - Vehicles		25,000				25,000
Total		25,000				25,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 20 years
Category Parking Lot - Concrete
Priority 1 Critical

Project # SWR-15-001
Project Name WRF Sludge Storage Pad Expansion

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$250,000

Description

Expansion of the WRF sludge storage pad to accommodate land application of the sludge at an econmical rate compared to hauling to Quasar or land fill. The pad needs enlarged for atleast 6-12 months of storage so we can accommodate the farmers scheudle.

Justification

A significant budget item at the WRF, 2014 January to June 27 \$106,092.73 has been encumbered for sludge disposal. Land application and storage to accommodate land application operations would result in considerable cost savings, est. \$20,000 for hauling and land application operations vs current disposal means.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	50,000					50,000
Construction/Contract	200,000					200,000
Total	250,000					250,000

Funding Sources	2015	2016	2017	2018	2019	Total
652 - Sewer Capital Improvements	250,000					250,000
Total	250,000					250,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
652.104.53302 - Engineering Design/Review Svcs	50,000					50,000
652.852.55454 - Sanitary Swr Coll. Syst Impr.	200,000					200,000
Total	250,000					250,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Equipment
Useful Life 15 years
Category Heavy Equipment
Priority 1 Critical

Project # SWR-15-002
Project Name Replacement Loader

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$75,000

Description

Purchase a new or used front end loader for sludge hauling, storage operations. Purchase in conjunction with Sludge Storage Expansion.

Justification

The current backhoe/loader used for the movement of sludge is currently 26 years old, and is in need of replacement. The proposed expansion of the sludge pad will put additional demand on the equipment that it will most likely not be able to accommodate. The purchase of a replacement loader is proposed for the 2015 budget.

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	75,000					75,000
Total	75,000					75,000

Funding Sources	2015	2016	2017	2018	2019	Total
652 - Sewer Capital Improvements	75,000					75,000
Total	75,000					75,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
652.852.55303 - Heavy Equipment	75,000					75,000
Total	75,000					75,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water & Sewage Treatment Sy
Priority 1 Critical

Project # SWR-15-003
Project Name Creek Road Lift Station Upgrade/Expansion Project

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$875,000

Description

Creek Road lift station expansion upgrade project. New pipe work, grease/grit/screenings, septage receiving station, control station upgrade, pump upgrade, new generator, ect. Full rehab as outlined in the 2013 CT Consultants Study.

Justification

This station age is a factor and long term attention is needed. Grant opportunity? Construction, equipment purchases. This vital stations serves all the customers west of the South Fork Licking River.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	75,000					75,000
Construction/Contract	800,000					800,000
Total	875,000					875,000

Funding Sources	2015	2016	2017	2018	2019	Total
656 - OPWC State Issue II (Sewer)	875,000					875,000
Total	875,000					875,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
656.104.53302 - Engineering Design/Review Svcs	160,000					160,000
656.852.55454 - Sanitary Swr Coll. Syst Impr.	715,000					715,000
Total	875,000					875,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Equipment
Useful Life 15 years
Category Heavy Equipment
Priority 2 Very Important

Project # SWR-15-004
Project Name Replacement Crane Truck

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$75,000

Description

Replace current Ford 450 crane truck with appropratly sized unit. Current equipment is undersized and aged. New truck and chassis, heavy duty crane, and generator.

Justification

urrent unit is too small and aged. New unit will allow for in house lift station work.

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	75,000					75,000
Total	75,000					75,000

Funding Sources	2015	2016	2017	2018	2019	Total
651 - Sewer Utility Fund	75,000					75,000
Total	75,000					75,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
651.851.55304 - Other Vehicles	75,000					75,000
Total	75,000					75,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 4 Less Important

Project # SWR-15-015
Project Name Sewer System GIS Updates

RAMP Project No **ncluded in Budget** Yes
CIP Project No

Total Project Cost: \$100,000

Description

Ongoing GIS efforts for proper data collection of utility infrastructure.

Justification

Yearly cost in conjunction with the City, possibliy hire a GIS administrator in house?

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Funding Sources	2015	2016	2017	2018	2019	Total
652 - Sewer Capital Improvements	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
652.852.53699 - Other Misc Contractual Services	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Vehicles
Useful Life 15 years
Category Heavy Equipment
Priority 3 Important

Project # SWR-15-016
Project Name Utility Combination Jet/Vac Truck Lease/Purchase

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$180,000

Description

Consideration for the Utility Department to purchase a combination Jet/Vac Truck, sewer portion towards this purchase \$200,000. TTruck specalizes in high pressure main line cleaning and vacuum to remove main line debris during the cleaning process. See WTR-15-016

Justification

Yearly budget (since 2012) of \$100,000 (or more considering water and street use) to maintian infastructure. Purchase cash.

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease		45,000	45,000	45,000	45,000	180,000
Total		45,000	45,000	45,000	45,000	180,000

Funding Sources	2015	2016	2017	2018	2019	Total
652 - Sewer Capital Improvements		45,000	45,000	45,000	45,000	180,000
Total		45,000	45,000	45,000	45,000	180,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
652.852.55303 - Heavy Equipment		45,000	45,000	45,000	45,000	180,000
Total		45,000	45,000	45,000	45,000	180,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Buildings & Improvements
Useful Life 20 years
Category Water & Sewage Treatment Sy
Priority 2 Very Important

Project # WTR-14-004
Project Name Meter Replacement Program

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$150,000

Description

Annual cost for water meter replacment. Yearly split between water and sewer funds. Efforts to replace failed and outdated meters and to shirk the gap of our water loss through old, poor performing meters.

Justification

Annual replacment fund to replace failed and aged water meters. As meters age they register low which lead to decreased revenue.

Prior	Expenditures	2015	2016	2017	2018	2019	Total
30,000	Purchase/Lease	30,000	30,000	30,000	30,000		120,000
Total	Total	30,000	30,000	30,000	30,000		120,000

Prior	Funding Sources	2015	2016	2017	2018	2019	Total
30,000	602 - Water Capital Improvements	30,000	30,000	30,000	30,000		120,000
Total	Total	30,000	30,000	30,000	30,000		120,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
602.802.55453 - Water Distribution System Impr.	30,000	30,000	30,000	30,000	30,000	150,000
Total	30,000	30,000	30,000	30,000	30,000	150,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 1 Critical

Project # WTR-15-001
Project Name WTP2 Well Testing & Cleaning

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$80,000

Description

Work to clean, inspect, and test water wells at WTP2.

Justification

Preventive / predicitive mainteance work to ensure proper operation of the wells and to ensure longevity of the equipment.

Expenditures	2015	2016	2017	2018	2019	Total
Other	50,000			30,000		80,000
Total	50,000			30,000		80,000

Funding Sources	2015	2016	2017	2018	2019	Total
602 - Water Capital Improvements	50,000			30,000		80,000
Total	50,000			30,000		80,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
602.802.53499 - Other Maintenance Services	50,000			30,000		80,000
Total	50,000			30,000		80,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 15 years
Category Water System Meters
Priority 1 Critical

Project # WTR-15-002
Project Name Annual Water Meter & ERT Replacement

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$110,000

Description

Annual replacment work of aged water meters and ERT units. Useful life is 10-15 years.

Justification

Annual replacment work of aged water meters and ERT units. Useful life is 10-15 years.

Expenditures	2015	2016	2017	2018	2019	Total
Purchase/Lease	30,000	20,000	20,000	20,000	20,000	110,000
Total	30,000	20,000	20,000	20,000	20,000	110,000

Funding Sources	2015	2016	2017	2018	2019	Total
602 - Water Capital Improvements	30,000	20,000	20,000	20,000	20,000	110,000
Total	30,000	20,000	20,000	20,000	20,000	110,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
602.802.55453 - Water Distribution System Impr.	30,000	20,000	20,000	20,000	20,000	110,000
Total	30,000	20,000	20,000	20,000	20,000	110,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Maintenance
Useful Life 0 years
Category Maintenance (non-depr)
Priority 4 Less Important

Project # WTR-15-015
Project Name Water System GIS Updates

RAMP Project No **ncluded in Budget** Yes
CIP Project No

Total Project Cost: \$100,000

Description

Ongoing GIS efforts for proper data collection of utility infrastructure.

Justification

Yearly cost in conjunction with the City, possibliy hire a GIS administrator in house?

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Funding Sources	2015	2016	2017	2018	2019	Total
602 - Water Capital Improvements	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
602.802.53699 - Other Misc Contractual Services	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Vehicles
Useful Life 15 years
Category Heavy Equipment
Priority 3 Important

Project # WTR-15-016
Project Name Utility Combination Jet/Vac Truck Lease/Purchase

RAMP Project No **ncluded in Budget** Yes
CIP Project Yes

Total Project Cost: \$107,500

Description

Consideration for the Utility Department to purchase a combination Jet/Vac Truck, water portion towards this purchase \$100,000. This equipment would be most beneficial for water dig jobs (curb box, service line, emergency main work) utilizing the hydro-excavation feature. See SWR-15-016

Justification

Utility Department spends significant funds yearly in contractual Jet/Vac services.

Expenditures	2015	2016	2017	2018	2019	Total	Future
Purchase/Lease		21,500	21,500	21,500	21,500	86,000	21,500
Total		21,500	21,500	21,500	21,500	86,000	Total

Funding Sources	2015	2016	2017	2018	2019	Total	Future
602 - Water Capital Improvements		21,500	21,500	21,500	21,500	86,000	21,500
Total		21,500	21,500	21,500	21,500	86,000	Total

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total	Future
602.802.55303 - Heavy Equipment		21,500	21,500	21,500	21,500	86,000	21,500
Total		21,500	21,500	21,500	21,500	86,000	Total

City of Pataskala, Ohio
Capital Improvements and Major Initiatives - Not Funded in Proposed Budget
 2015 thru 2019

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	2015	2016	2017	2018	2019	Total
101 - General Fund								
Freedom Park Improvements	PRK-15-011	2					320,000	320,000
101 - General Fund Total							320,000	320,000
201 - Street Fund								
Alward road Chip Seal	SVC-14-036	3	20,900	188,100				209,000
Cypress and Klema Roads Repaving	SVC-15-002	3	12,000	182,500				194,500
Granville - Mulberry Street Extension	SVC-15-004	2	142,000	8,000				150,000
Columbia Road Culvert	SVC-15-005	3	18,000	200,000				218,000
201 - Street Fund Total								771,500
205 - Permissive License Tax								
Harrison Street Reconstruction	SVC-14-022	3		18,000	170,000			188,000
Granville Street Repaving	SVC-14-047	3			7,500	67,500		75,000
Highland Court Reconstruction	SVC-14-049	3			13,300	119,700		133,000
205 - Permissive License Tax Total								396,000
301 - Capital Improvements								
Broad Street Sidewalk	SVC-14-064	1		280,000				280,000
301 - Capital Improvements Total								280,000
602 - Water Capital Improvements								
Southeast Water Tower to Booster Station Main	WTR-15-003	1	75,000					75,000
Beechwood Trails Water Tower #1 Paining Project	WTR-15-013	3					275,000	275,000
Beechwood Trails Water Tower #2 Painting Project	WTR-15-014	3					275,000	275,000
SR-310 Water Main Project - Depot to Broad	WTR-15-017	1	75,000					75,000
602 - Water Capital Improvements Total								700,000
603 - Water Bond Improvements								
Southeast Water Tower to Booster Station Main	WTR-15-003	1		1,600,000				1,600,000
Water Booster Station Upgrade Project	WTR-15-004	2	775,000					775,000
Mill Street Waterline Replacement Project	WTR-15-005	5	200,000					200,000
Emergency Water Interconnect	WTR-15-006	4				1,100,000		1,100,000
Jefferson Street Water Main Replacement Project	WTR-15-007	5				250,000		250,000
WTP1 Upgrade Project	WTR-15-008	2		2,700,000				2,700,000
WTP2 Upgrade Project	WTR-15-009	5					2,150,000	2,150,000
Creek Road Waterline Replacement Project	WTR-15-010	2					425,000	425,000
4-inch Water Main Replacement Project	WTR-15-011	3					575,000	575,000

Source	Project#	Priority	2015	2016	2017	2018	2019	Total
2-inch Water Line Replacement Project	WTR-15-012	3					375,000	375,000
SR-310 Water Main Project - Depot to Broad	WTR-15-017	1		400,000				400,000
603 - Water Bond Improvements Total			975,000	4,700,000		1,350,000	3,525,000	10,550,000
652 - Sewer Capital Improvements								
WRF Scum Removal Pump Station	SWR-15-007	4	250,000					250,000
River Forest Lift Station Upgrade Project	SWR-15-010	2	250,000					250,000
652 - Sewer Capital Improvements Total			500,000					500,000
653 - Sewer Bond Improvements								
Wood & Mill Street Sewer Replacement Project	SWR-15-005	3					250,000	250,000
West Side Truck Sewer Main Project	SWR-15-006	5					1,100,000	1,100,000
Creek Rd & Muddy Fork Aerial Sewer Line Repl Proj	SWR-15-008	3				475,000		475,000
Broad Street Sewer Replacement Project	SWR-15-009	3				400,000		400,000
Eastside Lift Station Upgrade Project	SWR-15-011	3		575,000				575,000
Linda & Third Street Sewer Replacement Project	SWR-15-012	4					300,000	300,000
Township Road Trunk Sewer Replacement Project	SWR-15-013	5					1,100,000	1,100,000
WRF Upgrade Project	SWR-15-014	5					1,100,000	1,100,000
653 - Sewer Bond Improvements Total				575,000		875,000	3,850,000	5,300,000
GRAND TOTAL			1,817,900	6,151,600	190,800	2,412,200	8,245,000	18,817,500

City of Pataskala, Ohio

Capital Improvements and Major Initiatives - Not Funded in Proposed Budget

2015 thru 2019

PROJECTS BY DEPARTMENT

Department	Project#	Priority	2015	2016	2017	2018	2019	Total
Parks Department								
Freedom Park Improvements	PRK-15-011	2					320,000	320,000
Parks Department Total							320,000	320,000
Public Service								
Harrison Street Reconstruction	SVC-14-022	3		18,000	170,000			188,000
Alward road Chip Seal	SVC-14-036	3	20,900	188,100				209,000
Granville Street Repaving	SVC-14-047	3			7,500	67,500		75,000
Highland Court Reconstruction	SVC-14-049	3			13,300	119,700		133,000
Broad Street Sidewalk	SVC-14-064	1		280,000				280,000
Cypress and Klema Roads Repaving	SVC-15-002	3	12,000	182,500				194,500
Granville - Mulberry Street Extension	SVC-15-004	2	142,000	8,000				150,000
Columbia Road Culvert	SVC-15-005	3	18,000	200,000				218,000
Public Service Total							192,900	1,447,500
Sewer								
Wood & Mill Street Sewer Replacement Project	SWR-15-005	3					250,000	250,000
West Side Truck Sewer Main Project	SWR-15-006	5					1,100,000	1,100,000
WRF Scum Removal Pump Station	SWR-15-007	4	250,000					250,000
Creek Rd & Muddy Fork Aerial Sewer Line Repl Proj	SWR-15-008	3				475,000		475,000
Broad Street Sewer Replacement Project	SWR-15-009	3				400,000		400,000
River Forest Lift Station Upgrade Project	SWR-15-010	2	250,000					250,000
Eastside Lift Station Upgrade Project	SWR-15-011	3		575,000				575,000
Linda & Third Street Sewer Replacement Project	SWR-15-012	4					300,000	300,000
Township Road Trunk Sewer Replacement Project	SWR-15-013	5					1,100,000	1,100,000
WRF Upgrade Project	SWR-15-014	5					1,100,000	1,100,000
Sewer Total							500,000	5,800,000
Water								
Southeast Water Tower to Booster Station Main	WTR-15-003	1	75,000	1,600,000				1,675,000
Water Booster Station Upgrade Project	WTR-15-004	2	775,000					775,000
Mill Street Waterline Replacement Project	WTR-15-005	5	200,000					200,000
Emergency Water Interconnect	WTR-15-006	4				1,100,000		1,100,000
Jefferson Street Water Main Replacement Project	WTR-15-007	5				250,000		250,000
WTP1 Upgrade Project	WTR-15-008	2		2,700,000				2,700,000
WTP2 Upgrade Project	WTR-15-009	5					2,150,000	2,150,000
Creek Road Waterline Replacement Project	WTR-15-010	2					425,000	425,000
4-inch Water Main Replacement Project	WTR-15-011	3					575,000	575,000
2-inch Water Line Replacement Project	WTR-15-012	3					375,000	375,000
Beechwood Trails Water Tower #1 Paining Project	WTR-15-013	3					275,000	275,000
Beechwood Trails Water Tower #2 Painting Project	WTR-15-014	3					275,000	275,000
SR-310 Water Main Project - Depot to Broad	WTR-15-017	1	75,000	400,000				475,000

Department	Project#	Priority	2015	2016	2017	2018	2019	Total
Water Total			1,125,000	4,700,000		1,350,000	4,075,000	11,250,000
GRAND TOTAL			1,817,900	6,151,600	190,800	2,412,200	8,245,000	18,817,500

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Parks Department

Contact BJ King

Type Land Improvements

Useful Life 15 years

Category Sidewalks - Asphalt

Priority 2 Very Important

Project # PRK-15-011

Project Name Freedom Park Improvements

RAMP Project No

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$320,000

Description

Improvement and Construction of recreational facilities at Freedom Park

Justification

Freedom Park is ripe for improvement and recreational facility integration as a west side community park; Location, size and amenity strength will prove it to be a destination park; Enhancements to include universally designed access to recreational facilities and a circumferential trail that will abut to the Taylor Road trail project. Ultimate west side design will incorporate trail pathways joining all three west side parks (Liberty, Freedom and Citizen's).

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract					320,000	320,000
Total					320,000	320,000

Funding Sources	2015	2016	2017	2018	2019	Total
101 - General Fund					320,000	320,000
Total					320,000	320,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
101.604.55402 - Park & Trail Improvements					320,000	320,000
Total					320,000	320,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-022

Project Name Harrison Street Reconstruction

RAMP Project Yes

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$188,000

Description

Reconstruct Harrison Street - base and asphalt

Justification

Existing asphalt is deteriorated - 0-2 year range on RAMP

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection		18,000				18,000
Construction/Contract			170,000			170,000
Total		18,000	170,000			188,000

Funding Sources	2015	2016	2017	2018	2019	Total
205 - Permissive License Tax		18,000	170,000			188,000
Total		18,000	170,000			188,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
205.104.53302 - Engineering Design/Review Svcs		18,000				18,000
205.401.55401 - Street & Road Improvements			170,000			170,000
Total		18,000	170,000			188,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-036

Project Name Alward road Chip Seal

RAMP Project Yes

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$209,000

Description

Chip seal application on Alward Road.

Justification

Apply chip seal surface on Alward Road - listed on RAMP in 3-4 year range.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	20,900					20,900
Construction/Contract		188,100				188,100
Total	20,900	188,100				209,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	20,900	188,100				209,000
Total	20,900	188,100				209,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.104.53302 - Engineering Design/Review Svcs	20,900					20,900
201.401.55401 - Street & Road Improvements		188,100				188,100
Total	20,900	188,100				209,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-047

Project Name Granville Street Repaving

RAMP Project Yes

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$75,000

Description

Mill and repave Granville Street.

Justification

Existing asphal deteriorating - listed on RAMP in 3-4 year range.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection			7,500			7,500
Construction/Contract				67,500		67,500
Total			7,500	67,500		75,000

Funding Sources	2015	2016	2017	2018	2019	Total
205 - Permissive License Tax			7,500	67,500		75,000
Total			7,500	67,500		75,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
205.104.53302 - Engineering Design/Review Svcs			7,500			7,500
205.401.55401 - Street & Road Improvements				67,500		67,500
Total			7,500	67,500		75,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-14-049

Project Name Highland Court Reconstruction

RAMP Project Yes

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$133,000

Description

Reconstruct Highland Court .

Justification

Existing asphalt deteriorating - listed on RAMP in 3-4 year range.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection			13,300			13,300
Construction/Contract				119,700		119,700
Total			13,300	119,700		133,000

Funding Sources	2015	2016	2017	2018	2019	Total
205 - Permissive License Tax			13,300	119,700		133,000
Total			13,300	119,700		133,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
205.104.53302 - Engineering Design/Review Svcs			13,300			13,300
205.401.55401 - Street & Road Improvements				119,700		119,700
Total			13,300	119,700		133,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 35 years

Category Sidewalks - Concrete

Priority 1 Critical

Project # SVC-14-064

Project Name Broad Street Sidewalk

RAMP Project No

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$280,000

Description

Provide new sidewalks along Broad Street. The project will identify an area where we will install sidewalks on Broad Street in 2014 - connecting gaps to provide a safe pedestrian route for Pataskala residents.

Justification

Provide for a safer pedestrian transportation along Broad St. and Main St.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection		40,500				40,500
Land/ROW Acquisition		14,500				14,500
Construction/Contract		225,000				225,000
Total		280,000				280,000

Funding Sources	2015	2016	2017	2018	2019	Total
301 - Capital Improvements		280,000				280,000
Total		280,000				280,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
301.104.53302 - Engineering Design/Review Svcs		40,500				40,500
301.604.55402 - Parks & Trails Improvements		239,500				239,500
Total		280,000				280,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 3 Important

Project # SVC-15-002

Project Name Cypress and Klema Roads Repaving

RAMP Project Yes

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$194,500

Description

Base repair and mill and pave 2" of surface coarse

Justification

This road serves a heavy truck load and is breaking up. Inorder to preserve the road the proper maintenace needs to be preformed

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	12,000	6,500				18,500
Construction/Contract		176,000				176,000
Total	12,000	182,500				194,500

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	12,000	182,500				194,500
Total	12,000	182,500				194,500

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.104.53302 - Engineering Design/Review Svcs	12,000					12,000
201.104.53303 - Engineering Inspection Services		6,500				6,500
201.401.55401 - Street & Road Improvements		176,000				176,000
Total	12,000	182,500				194,500

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service

Contact John Grosse

Type Infrastructure

Useful Life 20 years

Category Asphaltic Concrete Road

Priority 2 Very Important

Project # SVC-15-004

Project Name Granville - Mulberry Street Extension

RAMP Project No

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$150,000

Description

This project will connect Mulberry Street to Broadway Street and help to eliminate traffic issues on Granville street.

Justification

Granville Street is a very narrow, dead end street and two way traffic is very difficult. Emergency vehicles can not access residents if opposing traffic is trying to exit Granville Street.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	22,000	8,000				30,000
Construction/Contract	120,000					120,000
Total	142,000	8,000				150,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	142,000	8,000				150,000
Total	142,000	8,000				150,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.104.53302 - Engineering Design/Review Svcs	22,000					22,000
201.104.53303 - Engineering Inspection Services		8,000				8,000
201.401.55401 - Street & Road Improvements	120,000					120,000
Total	142,000	8,000				150,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Public Service
Contact John Grosse
Type Infrastructure
Useful Life 30 years
Category Storm Drains - Concrete
Priority 3 Important

Project # SVC-15-005
Project Name Columbia Road Culvert

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$218,000

Description

This project involves the replacement of the culvert under Columbia Road and 600 LF of storm pipe running parallel to Columbia Road.

Justification

The culvert under Columbia Road is too narrow for the roadway and it is deteriorating. There is a 6 Ft deep ditch running beside the road. This ditch is a major hazard to the public.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	18,000	15,000				33,000
Construction/Contract		185,000				185,000
Total	18,000	200,000				218,000

Funding Sources	2015	2016	2017	2018	2019	Total
201 - Street Fund	18,000	200,000				218,000
Total	18,000	200,000				218,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
201.104.53302 - Engineering Design/Review Svcs	18,000					18,000
201.104.53303 - Engineering Inspection Services		15,000				15,000
201.401.55401 - Street & Road Improvements		185,000				185,000
Total	18,000	200,000				218,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Sewer Lines - Plastic
Priority 3 Important

Project # SWR-15-005
Project Name Wood & Mill Street Sewer Replacement Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$250,000

Description

Replace approximately 1,200 feet of clay 10-inch pipe with 16 inch PVC pipe along Mill and Wood Street,

Justification

Consideration to replace aged, undersized sanitary sewer main line to meet minium slope and meet capacity requirements. Work to follow more I&I Study work in downtown.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					50,000	50,000
Construction/Contract					200,000	200,000
Total					250,000	250,000

Funding Sources	2015	2016	2017	2018	2019	Total
653 - Sewer Bond Improvements					250,000	250,000
Total					250,000	250,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
653.104.53302 - Engineering Design/Review Svcs					50,000	50,000
653.853.55454 - Sanitary Swr Coll. Syst Impr.					200,000	200,000
Total					250,000	250,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Sewer Lines - Plastic
Priority 5 Future Consideration

Project # SWR-15-006
Project Name West Side Truck Sewer Main Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$1,100,000

Description

Sewer replacement project of current 16 inch clay pipe with 24 inch PVC sewer main along Main, Poplar, and Jefferson Streets. Remedial efforts could be relined with cast in place pipe liner/pipe burst or open cut. Total of est. 4,100 feet.

Justification

Consideration to reduce Inflow and Infiltration and meet current and future capacity requirments. This main line section has been video inspected and will need attention in the future.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					100,000	100,000
Construction/Contract					1,000,000	1,000,000
Total					1,100,000	1,100,000

Funding Sources	2015	2016	2017	2018	2019	Total
653 - Sewer Bond Improvements					1,100,000	1,100,000
Total					1,100,000	1,100,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
653.104.53302 - Engineering Design/Review Svcs					100,000	100,000
653.853.55454 - Sanitary Swr Coll. Syst Impr.					1,000,000	1,000,000
Total					1,100,000	1,100,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Land Improvements
Useful Life 20 years
Category Water & Sewage Treatment Sy
Priority 4 Less Important

Project # SWR-15-007
Project Name WRF Scum Removal Pump Station

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$250,000

Description

Scum removal pump station. Install a pump station for the service drainign of clarifiers, clarifier scum accumulations, and gravity thickener scum accumulations and discharge directly to the digester system.

Justification

Currently there is not a perminenet drainage system for the servicing the clarifiers. Scum causes treatment and operational issues, best practice for removal is to pump to digesters and not recirculate.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	50,000					50,000
Purchase/Lease	200,000					200,000
Total	250,000					250,000

Funding Sources	2015	2016	2017	2018	2019	Total
652 - Sewer Capital Improvements	250,000					250,000
Total	250,000					250,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
652.104.53302 - Engineering Design/Review Svcs	50,000					50,000
652.852.55454 - Sanitary Swr Coll. Syst Impr.	200,000					200,000
Total	250,000					250,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer

Contact Nathan Coey

Type Infrastructure

Useful Life 30 years

Category Sewer Lines - Plastic

Priority 3 Important

Project # SWR-15-008

Project Name Creek Rd & Muddy Fork Aerial Sewer Line Repl Proj

RAMP Project No

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$475,000

Description

This project is under consideration following the Creek Road Lift Station Improvement Project. Replace 1,500 feet of existing 20 inch pipe with 30 inch pipe along Creek Road to the lift station. Also include replacment of the sewer main areial corssing at Muddy Fork Creek to ensure protection from frost heaving ensure the pipe is above the 50 year flood elevation.

Justification

Considerations for reinvestment in this aged sewer main line.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection				75,000		75,000
Construction/Contract				400,000		400,000
Total				475,000		475,000

Funding Sources	2015	2016	2017	2018	2019	Total
653 - Sewer Bond Improvements				475,000		475,000
Total				475,000		475,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
653.104.53302 - Engineering Design/Review Svcs				75,000		75,000
653.853.55454 - Sanitary Swr Coll. Syst Impr.				400,000		400,000
Total				475,000		475,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Sewer Lines - Plastic
Priority 3 Important

Project # SWR-15-009
Project Name Broad Street Sewer Replacement Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$400,000

Description

Replace 1,500 feet of existing 10 inch clay main line with 18 inch PVC along Broad Street from Pat Haven to Main Street south of Third Street. Design work is complete on this project.

Justification

Consideration to eliminate Inflow and Infiltration and to increase pipe size to better meet current and future capacity requirements.

Expenditures	2015	2016	2017	2018	2019	Total
Land/ROW Acquisition				100,000		100,000
Construction/Contract				300,000		300,000
Total				400,000		400,000

Funding Sources	2015	2016	2017	2018	2019	Total
653 - Sewer Bond Improvements				400,000		400,000
Total				400,000		400,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
653.104.53302 - Engineering Design/Review Svcs				100,000		100,000
653.853.55454 - Sanitary Swr Coll. Syst Impr.				300,000		300,000
Total				400,000		400,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water & Sewage Treatment Sy
Priority 2 Very Important

Project # SWR-15-010
Project Name River Forest Lift Station Upgrade Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$250,000

Description

Full station upgrade. New electrical controls, convert station to submersible well well (currently dry pit-safety concern), fence work, and stand by generator.

Justification

Upgrade station to meet current standards.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	50,000					50,000
Construction/Contract	200,000					200,000
Total	250,000					250,000

Funding Sources	2015	2016	2017	2018	2019	Total
652 - Sewer Capital Improvements	250,000					250,000
Total	250,000					250,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
652.104.53302 - Engineering Design/Review Svcs	50,000					50,000
652.852.55452 - Lift Station Improvements	200,000					200,000
Total	250,000					250,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water & Sewage Treatment Sy
Priority 3 Important

Project # SWR-15-011
Project Name Eastside Lift Station Upgrade Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$575,000

Description

Upgrade the lift station with new controls, pump upgrade, increase capacity and new generator, and possibly odor control features due to odor complaints. Due to minimal wet well capacity and pump size we notice longer pump run times to keep up with flow.

Justification

Reinvest in this vital station that serves all customers east of the South Fork Licking Rivers. Considerations to ensure long term reliance and to accommodate future growth.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection		75,000				75,000
Construction/Contract		500,000				500,000
Total		575,000				575,000

Funding Sources	2015	2016	2017	2018	2019	Total
653 - Sewer Bond Improvements		575,000				575,000
Total		575,000				575,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
653.104.53302 - Engineering Design/Review Svcs		75,000				75,000
653.853.55452 - Lift Station Improvements		500,000				500,000
Total		575,000				575,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Sewer Lines - Plastic
Priority 4 Less Important

Project # SWR-15-012
Project Name Linda & Third Street Sewer Replacement Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$300,000

Description

Replaced existing 1,700 feet of 8 inch main line with 10 inch main line along Linda from North End Drive to Vine Street along Third Street from Vine to Main.

Justification

Replacement of aged main lines and to eliminate Inflow and Infiltration and upsize to meet current and future capacity requirements.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					50,000	50,000
Construction/Contract					250,000	250,000
Total					300,000	300,000

Funding Sources	2015	2016	2017	2018	2019	Total
653 - Sewer Bond Improvements					300,000	300,000
Total					300,000	300,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
653.104.53302 - Engineering Design/Review Svcs					50,000	50,000
653.853.55454 - Sanitary Swr Coll. Syst Impr.					250,000	250,000
Total					300,000	300,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Sewer Lines - Plastic
Priority 5 Future Consideration

Project # SWR-15-013
Project Name Township Road Trunk Sewer Replacement Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$1,100,000

Description

Replace existing 4,300 feet of main line along Township.

Justification

Future considerations to reinvest in the sanitary system.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					100,000	100,000
Land/ROW Acquisition					100,000	100,000
Construction/Contract					900,000	900,000
Total					1,100,000	1,100,000

Funding Sources	2015	2016	2017	2018	2019	Total
653 - Sewer Bond Improvements					1,100,000	1,100,000
Total					1,100,000	1,100,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
653.104.53302 - Engineering Design/Review Svcs					100,000	100,000
653.853.55454 - Sanitary Swr Coll. Syst Impr.					1,000,000	1,000,000
Total					1,100,000	1,100,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Sewer
Contact Nathan Coey
Type Land Improvements
Useful Life 20 years
Category Water & Sewage Treatment Sy
Priority 5 Future Consideration

Project # SWR-15-014
Project Name WRF Upgrade Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$1,100,000

Description

Increase treatment capacity to 2.5 -3.0 MGD as development requires.

Justification

Future consideration to accommodate growth.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					100,000	100,000
Construction/Contract					1,000,000	1,000,000
Total					1,100,000	1,100,000

Funding Sources	2015	2016	2017	2018	2019	Total
653 - Sewer Bond Improvements					1,100,000	1,100,000
Total					1,100,000	1,100,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
653.104.53302 - Engineering Design/Review Svcs					100,000	100,000
653.853.53505 - Sewer Plant Maint & Repairs					1,000,000	1,000,000
Total					1,100,000	1,100,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water

Contact Nathan Coey

Type Infrastructure

Useful Life 30 years

Category Water Distribution System Lin

Priority 1 Critical

Project # WTR-15-003

Project Name Southeast Water Tower to Booster Station Main

RAMP Project No

included in Budget No

CIP Project Yes

Total Project Cost: \$1,675,000

Description

7,500 feet of new 12 inch water transmission main from the Southeast Tower to the Water Booster Station on Broad Street. This may also include transistional pipe work at the Booster station to back feed water to from WTP2 in to the lower pressure district towards Headleys Mill Tower. Efforts for improving systems operations. Prior to getting tank back on line, re-coat and paint the tower to match Headleys Mill Tower.

Justification

Currently the 500,000 gallon Southeast tower is off line do to bottle necks in the system and prevents the tower from exchanging. This priniciple will direct WTP2 flow to SE Tower, the Booster station suction would come form the tower. Based on current information the SE tower had flawed desgin from the beginning and would not exchange prior to the addition of WTP2. Under current configurations the tower sets full with little to no tower draw down as the WTP2 transmion line takes the least path of resistance into the system instead of high head to overcome going into the tower. It is imparitive to study this first in efforts to fully utilize this tank.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	75,000					75,000
Land/ROW Acquisition		100,000				100,000
Construction/Contract		1,500,000				1,500,000
Total	75,000	1,600,000				1,675,000

Funding Sources	2015	2016	2017	2018	2019	Total
602 - Water Capital Improvements	75,000					75,000
603 - Water Bond Improvements		1,600,000				1,600,000
Total	75,000	1,600,000				1,675,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
602.104.53302 - Engineering Design/Review Svcs	75,000					75,000
603.104.53303 - Engineering Inspection Services		100,000				100,000
603.803.55450 - Water Plant Improvements		1,500,000				1,500,000
Total	75,000	1,600,000				1,675,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 2 Very Important

Project # WTR-15-004
Project Name Water Booster Station Upgrade Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$775,000

Description

This project will be in conjunction with project WTR-15-003 (SE Tower to Booster Main Line). The current Booster Station Pumps (3) were sized and installed around 1987, the water utility service area (high pressure distict-down stream of the booster station) has seen significant growth in the past 10-15 years. The current pumps meet the head demand (320 Total Dynamic Head) however the pump, under these condicions has a lower gallon per minuent output. The pump is operating near the poor curve priciaple. The pumps run 16-18 hours on a daily basis. Larger pumps are impartive for system relaiblity and effienceny. The potential for the SE water main to this will dictate the pump rating.

Justification

Under sized for current and future system demand in the high pressure district. Future growth and relaiblity is limited to the current pump production.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	75,000					75,000
Construction/Contract	700,000					700,000
Total	775,000					775,000

Funding Sources	2015	2016	2017	2018	2019	Total
603 - Water Bond Improvements	775,000					775,000
Total	775,000					775,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
603.104.53302 - Engineering Design/Review Svcs	75,000					75,000
603.803.55450 - Water Plant Improvements		700,000				700,000
Total	75,000	700,000				775,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 5 Future Consideration

Project # WTR-15-005
Project Name Mill Street Waterline Replacement Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$200,000

Description

Replace aged, undersized water main on Mill Street from High Street to bridge on Mill Street. Engineering is complete and ready for construction.

Justification

Increase the water main size in the area to fully support fire flow and improve hydraulic effieency from WTP1.

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract	200,000					200,000
Total	200,000					200,000

Funding Sources	2015	2016	2017	2018	2019	Total
603 - Water Bond Improvements	200,000					200,000
Total	200,000					200,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
603.803.55453 - Water Distribution System Impr.		200,000				200,000
Total		200,000				200,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 4 Less Important

Project # WTR-15-006
Project Name Emergency Water Interconnect

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$1,100,000

Description

Less important due to 2013 PDG Interconnect Study, need to address system hydraulic issues (i.e. SE Tower) before moving forward with an Emergency Interconnect with SWLWS. Consideration to delay is due to the fact we have 2 WTP's, we have a plant fall back at all times.

Justification

Consideration for catastrophic treatment system failures. Recommended by the OEPA.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection				100,000		100,000
Land/ROW Acquisition				100,000		100,000
Construction/Contract				900,000		900,000
Total				1,100,000		1,100,000

Funding Sources	2015	2016	2017	2018	2019	Total
603 - Water Bond Improvements				1,100,000		1,100,000
Total				1,100,000		1,100,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
603.104.53302 - Engineering Design/Review Svcs				100,000		100,000
603.803.55453 - Water Distribution System Impr.				1,000,000		1,000,000
Total				1,100,000		1,100,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 5 Future Consideration

Project # WTR-15-007
Project Name Jefferson Street Water Main Replacement Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$250,000

Description

1,500 feet of new 8 inch water main on Jefferson Street from Depot to Mill Street. Design work is complete, ready for construction.

Justification

Replacement of aged line that has been repaired several times, additionally this project will provide additional water loops through downtown and fully support fire flow.

Expenditures	2015	2016	2017	2018	2019	Total
Construction/Contract				250,000		250,000
Total				250,000		250,000

Funding Sources	2015	2016	2017	2018	2019	Total
603 - Water Bond Improvements				250,000		250,000
Total				250,000		250,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
603.803.55453 - Water Distribution System Impr.				250,000		250,000
Total				250,000		250,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 2 Very Important

Project # WTR-15-008
Project Name WTP1 Upgrade Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$2,700,000

Description

Upgrade WTP#1 to replaced dated equipment. This is imparitive with in the next 5 years to fully utilize this treatment facility to full capacity. Many treatment compontents were installed in 1967, 1985 and the current facility needs attention for future growth and reliability.

Justification

Long term upgrade and use needs to be a priority in the near future.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection		200,000				200,000
Construction/Contract		2,500,000				2,500,000
Total		2,700,000				2,700,000

Funding Sources	2015	2016	2017	2018	2019	Total
603 - Water Bond Improvements		2,700,000				2,700,000
Total		2,700,000				2,700,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
603.104.53302 - Engineering Design/Review Svcs		200,000				200,000
603.803.55453 - Water Distribution System Impr.		2,500,000				2,500,000
Total		2,700,000				2,700,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 5 Future Consideration

Project # WTR-15-009
Project Name WTP2 Upgrade Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$2,150,000

Description

WTP#1 is higher priority, however, it is highly recommended that after WTP#1 is brought to current day standards, WTP#2 needs upgraded to higher capacity. Consideration for one new well, one new iron filter, one new softener, two new transfer pumps, two new high service pumps, and all pumps on VFD controls.

Justification

Consideration for future growth and full capacity at WTP2.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					150,000	150,000
Construction/Contract					2,000,000	2,000,000
Total					2,150,000	2,150,000

Funding Sources	2015	2016	2017	2018	2019	Total
603 - Water Bond Improvements					2,150,000	2,150,000
Total					2,150,000	2,150,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
603.104.53302 - Engineering Design/Review Svcs					150,000	150,000
603.803.55450 - Water Plant Improvements					2,000,000	2,000,000
Total					2,150,000	2,150,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 2 Very Important

Project # WTR-15-010

Project Name Creek Road Waterline Replacement Project

RAMP Project No

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$425,000

Description

This is another section of water main that is considered a "bottleneck" that needs to be addressed prior to an emergency interconnect project. WTP2 transmission line connects into this area, the transmission line is 12 inch and connects into a 6 inch transite line and other portion flows towards SE tower. Install 2,600 feet of 8 inch new main line.

Justification

Consideration to improve the hydraulic efficiency of the sytem and remove a major bottleneck in the delviery of water service from WTP2 to the low pressure district.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					75,000	75,000
Construction/Contract					350,000	350,000
Total					425,000	425,000

Funding Sources	2015	2016	2017	2018	2019	Total
603 - Water Bond Improvements					425,000	425,000
Total					425,000	425,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
603.104.53302 - Engineering Design/Review Svcs					75,000	75,000
603.803.55453 - Water Distribution System Impr.					350,000	350,000
Total					425,000	425,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water

Contact Nathan Coey

Type Infrastructure

Useful Life 3 years

Category Water Distribution System Lin

Priority 3 Important

Project # WTR-15-011

Project Name 4-inch Water Main Replacement Project

RAMP Project No

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$575,000

Description

Consideration to complete prior to an emergency interconnect project. Replaced all known (estimated 7,000 feet) of 4 inch lines to atleast 6 inch along Broadway, Granville, Dennison, and Licking Streets.

Justification

Increase pipe line sized to improve system pressure demands, meet fire flow requirments and 10 State Standards as it relates to municipal water main line size. Efforts to remove historical village undersized/bottleneck areas.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					75,000	75,000
Construction/Contract					500,000	500,000
Total					575,000	575,000

Funding Sources	2015	2016	2017	2018	2019	Total
603 - Water Bond Improvements					575,000	575,000
Total					575,000	575,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
603.104.53302 - Engineering Design/Review Svcs					75,000	75,000
603.803.55453 - Water Distribution System Impr.					500,000	500,000
Total					575,000	575,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 3 Important

Project # WTR-15-012
Project Name 2-inch Water Line Replacement Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$375,000

Description

Consideration to complete prior to an emergency interconnect project. Replaced all known (estimated 4,000 feet) of 2 inch lines to atleast 6 inch along Second, Poplar, Front, and Spring Streets.

Justification

Increase pipe line sized to improve system pressure demands, meet fire flow requirments and 10 State Standards as it relates to municipal water main line size. Efforts to remove historical village undersized/bottleneck areas.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					75,000	75,000
Construction/Contract					300,000	300,000
Total					375,000	375,000

Funding Sources	2015	2016	2017	2018	2019	Total
603 - Water Bond Improvements					375,000	375,000
Total					375,000	375,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
603.104.53302 - Engineering Design/Review Svcs					75,000	75,000
603.803.55453 - Water Distribution System Impr.					300,000	300,000
Total					375,000	375,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water

Contact Nathan Coey

Type Infrastructure

Useful Life 30 years

Category Water Distribution System Lin

Priority 3 Important

Project # WTR-15-013

Project Name Beechwood Trails Water Tower #1 Paining Project

RAMP Project No

ncluded in Budget No

CIP Project Yes

Total Project Cost: \$275,000

Description

Removal of current coatings and re-paint inside and out of tank.

Justification

Consideration for this project within 5 years.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					25,000	25,000
Construction/Contract					250,000	250,000
Total					275,000	275,000

Funding Sources	2015	2016	2017	2018	2019	Total
602 - Water Capital Improvements					275,000	275,000
Total					275,000	275,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
602.104.53302 - Engineering Design/Review Svcs					25,000	25,000
602.802.53499 - Other Maintenance Services					250,000	250,000
Total					275,000	275,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 3 Important

Project # WTR-15-014
Project Name Beechwood Trails Water Tower #2 Painting Project

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$275,000

Description

Removal of current coatings and re-paint inside and out of tank. Design work for both tanks at the same time.

Justification

Consideration for this project within 5 years.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection					25,000	25,000
Construction/Contract					250,000	250,000
Total					275,000	275,000

Funding Sources	2015	2016	2017	2018	2019	Total
602 - Water Capital Improvements					275,000	275,000
Total					275,000	275,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
602.104.53302 - Engineering Design/Review Svcs					25,000	25,000
602.802.53499 - Other Maintenance Services					250,000	250,000
Total					275,000	275,000

Capital Improvements and Major Initiative

2015 *thru* 2019

City of Pataskala, Ohio

Department Water
Contact Nathan Coey
Type Infrastructure
Useful Life 30 years
Category Water Distribution System Lin
Priority 1 Critical

Project # WTR-15-017
Project Name SR-310 Water Main Project - Depot to Broad

RAMP Project No **ncluded in Budget** No
CIP Project Yes

Total Project Cost: \$475,000

Description

The aged water main in this area should be replaced prior to ODOT 310 work. Estimated 3,200 feet worth of main line work including new tie in at side streets First, Second, Third and Town Street to provide low pressure district loops.

Justification

Some of the oldest water mains in town are in this area, breaks will happen and increase, ideally we replace this before the new road.

Expenditures	2015	2016	2017	2018	2019	Total
Planning/Design/Inspection	75,000					75,000
Construction/Contract		400,000				400,000
Total	75,000	400,000				475,000

Funding Sources	2015	2016	2017	2018	2019	Total
602 - Water Capital Improvements	75,000					75,000
603 - Water Bond Improvements		400,000				400,000
Total	75,000	400,000				475,000

Budget Impact/Other

Budget Items	2015	2016	2017	2018	2019	Total
602.104.53302 - Engineering Design/Review Svcs	75,000					75,000
603.803.55453 - Water Distribution System Impr.		400,000				400,000
Total	75,000	400,000				475,000



Introduced: 11/03/2014
Revised:
Adopted:
Effective:

CITY OF PATASKALA

ORDINANCE 2014-4207

AN ORDINANCE TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF PATASKALA, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2015, AND AUTHORIZE INTERFUND TRANSFERS.

WHEREAS, Ohio Revised Code (ORC) §5705.38(A) requires the taxing authority of each political subdivision to pass an annual appropriation measure on or about the first day of each year; and

WHEREAS, the Council for the City of Pataskala, State of Ohio, wishes to provide funding for current expenses and other expenditures of the city during the fiscal year 2014; and

WHEREAS, pursuant to Section 5.04 of Article V of the Charter of the City of Pataskala, Ohio, the City Administrator has submitted a proposed municipal budget with estimates and explanatory data.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF PATASKALA, COUNTY OF LICKING, STATE OF OHIO; A MAJORITY OF THE MEMBERS CONCURRING THAT:

Section 1: To provide for the current expenses and other expenditures of the City of Pataskala during the fiscal year ending December 31, 2015, the annual sums as illustrated in **Exhibit A**, a copy of which is attached and is incorporated herein, are hereby set aside and appropriated.

Section 2: Council hereby approves the interfund transfers identified in the aforementioned budget, and directs the Finance Director to effect such transfers.

Section 3: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of the Council and that all deliberations of this Council and any decision making bodies of the City of Pataskala which resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements of the City of Pataskala, Licking County Ohio.

Section 4: This Ordinance shall take effect at the earliest time provided by the laws of the State of Ohio and the Charter of the City of Pataskala.

ATTEST:

Kathy M. Hoskinson, Clerk of Council

Michael W. Compton, Mayor

APPROVED AS TO FORM:

Rufus B. Hurst, Law Director

CITY OF PATASKALA, OHIO
2015 Budget

Ord. 2014-4207
Exhibit A

FUND - FUNCTION - OBJECT	2015 Budget
GOVERNMENTAL FUNDS	\$14,322,095
101 - GENERAL FUND	\$1,646,255
100 - GENERAL GOVERNMENT	\$699,216
SALARY & RELATED	\$350,816
CONTRACTUAL SERVICES	\$213,100
GENERAL OPERATING	\$135,300
150 - EXECUTIVE & LEGISLATIVE	\$153,183
SALARY & RELATED	\$132,583
CONTRACTUAL SERVICES	\$4,500
GENERAL OPERATING	\$16,100
200 - COURT & LEGAL	\$222,420
SALARY & RELATED	\$106,170
CONTRACTUAL SERVICES	\$108,400
GENERAL OPERATING	\$7,850
500 - FINANCE	\$99,286
SALARY & RELATED	\$50,436
CONTRACTUAL SERVICES	\$36,550
GENERAL OPERATING	\$12,300
600 - PARKS, LANDS & MUNICIPAL FACILITIES	\$272,150
CONTRACTUAL SERVICES	\$57,950
GENERAL OPERATING	\$177,700
CAPITAL OUTLAY	\$36,500
900 - TRANSFERS & ADVANCES	\$200,000
TRANSFERS & ADVANCES	\$200,000
201 - STREET FUND	\$2,315,673
100 - GENERAL GOVERNMENT	\$372,018
SALARY & RELATED	\$31,613
CONTRACTUAL SERVICES	\$340,405
200 - LEGAL	\$32,601
SALARY & RELATED	\$32,601
400 - PUBLIC SERVICE	\$1,725,446
SALARY & RELATED	\$671,746
CONTRACTUAL SERVICES	\$137,500
GENERAL OPERATING	\$388,250

CITY OF PATASKALA, OHIO
2015 Budget

Ord. 2014-4207
Exhibit A

FUND - FUNCTION - OBJECT	2015 Budget
CAPITAL OUTLAY	\$527,950
500 - FINANCE	\$127,728
SALARY & RELATED	\$43,571
CONTRACTUAL SERVICES	\$9,050
GENERAL OPERATING	\$75,107
600 - PARKS, LANDS & MUNICIPAL FACILITIES	\$21,500
CONTRACTUAL SERVICES	\$1,000
GENERAL OPERATING	\$20,500
900 - TRANSFERS & ADVANCES	\$36,380
TRANSFERS & ADVANCES	\$36,380
202 - STATE HIGHWAY	\$52,500
400 - PUBLIC SERVICE	\$52,500
CONTRACTUAL SERVICES	\$10,000
GENERAL OPERATING	\$42,500
205 - PERMISSIVE TAX	\$228,300
100 - GENERAL GOVERNMENT	\$5,000
CONTRACTUAL SERVICES	\$5,000
400 - PUBLIC SERVICE	\$109,500
CONTRACTUAL SERVICES	\$9,500
GENERAL OPERATING	\$100,000
900 - TRANSFERS & ADVANCES	\$113,800
TRANSFERS & ADVANCES	\$113,800
206 - RECREATION FUND	\$3,000
100 - GENERAL GOVERNMENT	\$3,000
GENERAL OPERATING	\$3,000
207 - PARK USE FUND	\$25,210
600 - PARKS, LANDS & MUNICIPAL FACILITIES	\$25,210
CONTRACTUAL SERVICES	\$7,500
GENERAL OPERATING	\$17,710
208 - POLICE FUND	\$2,476,529
100 - GENERAL GOVERNMENT	\$59,000
CONTRACTUAL SERVICES	\$59,000

CITY OF PATASKALA, OHIO
2015 Budget

Ord. 2014-4207
Exhibit A

FUND - FUNCTION - OBJECT	2015 Budget
200 - LEGAL	\$32,601
SALARY & RELATED	\$32,601
300 - POLICE	\$2,166,919
SALARY & RELATED	\$1,865,162
CONTRACTUAL SERVICES	\$11,970
GENERAL OPERATING	\$204,787
CAPITAL OUTLAY	\$85,000
500 - FINANCE	\$175,009
SALARY & RELATED	\$43,571
CONTRACTUAL SERVICES	\$9,050
GENERAL OPERATING	\$122,388
600 - PARKS, LANDS & MUNICIPAL FACILITIES	\$25,500
CONTRACTUAL SERVICES	\$4,500
GENERAL OPERATING	\$21,000
900 - TRANSFERS & ADVANCES	\$17,500
TRANSFERS & ADVANCES	\$17,500
210 - MAYOR'S COURT COMPUTER	\$35,000
200 - LEGAL	\$35,000
CAPITAL OUTLAY	\$35,000
212 - LAW ENFORCEMENT TRUST	\$1,000
300 - POLICE	\$1,000
GENERAL OPERATING	\$1,000
218 - POLICE K9	\$500
300 - POLICE	\$500
GENERAL OPERATING	\$500
301 - CAPITAL IMPROVEMENTS	\$1,320,277
100 - GENERAL GOVERNMENT	\$131,277
CONTRACTUAL SERVICES	\$131,277
400 - PUBLIC SERVICE	\$1,075,000
CAPITAL OUTLAY	\$1,075,000

CITY OF PATASKALA, OHIO
2015 Budget

Ord. 2014-4207
Exhibit A

FUND - FUNCTION - OBJECT	2015 Budget
600 - PARKS, LANDS & MUNICIPAL FACILITIES	\$114,000
CAPITAL OUTLAY	\$114,000
302 - BOND IMPROVEMENTS	\$2,000,000
900 - TRANSFERS & ADVANCES	\$2,000,000
TRANSFERS & ADVANCES	\$2,000,000
303 - STATE ISSUE II (OPWC)	\$1,490,595
400 - PUBLIC SERVICE	\$1,490,595
CONTRACTUAL SERVICES	\$88,895
CAPITAL OUTLAY	\$1,401,700
306 - SR 310 TIF	\$2,007,000
400 - PUBLIC SERVICE	\$2,000,000
CAPITAL OUTLAY	\$2,000,000
500 - FINANCE	\$7,000
CONTRACTUAL SERVICES	\$7,000
307 - COLUMBIA ROAD BRIDGE IMPROVEMENTS	\$25,000
100 - GENERAL GOVERNMENT	\$25,000
CONTRACTUAL SERVICES	\$25,000
401 - DEBT SERVICE	\$595,256
500 - FINANCE	\$28,730
GENERAL OPERATING	\$28,730
700 - DEBT SERVICE	\$566,526
DEBT SERVICE	\$566,526
501 - CONSTRUCTION ACCOUNT	\$100,000
100 - GENERAL GOVERNMENT	\$100,000
CONTRACTUAL SERVICES	\$100,000
UTILITY FUNDS	\$5,995,302
601 - WATER OPERATIONS	\$1,313,398
100 - GENERAL GOVERNMENT	\$68,790
SALARY & RELATED	\$25,290
CONTRACTUAL SERVICES	\$43,500
200 - LEGAL	\$26,081
SALARY & RELATED	\$26,081

CITY OF PATASKALA, OHIO
2015 Budget

Ord. 2014-4207
Exhibit A

FUND - FUNCTION - OBJECT	2015 Budget
500 - FINANCE	\$44,959
SALARY & RELATED	\$34,859
CONTRACTUAL SERVICES	\$9,100
GENERAL OPERATING	\$1,000
800 - WATER UTILITY	\$863,568
SALARY & RELATED	\$397,218
CONTRACTUAL SERVICES	\$75,000
GENERAL OPERATING	\$386,350
CAPITAL OUTLAY	\$5,000
900 - TRANSFERS & ADVANCES	\$310,000
TRANSFERS & ADVANCES	\$310,000
602 - WATER CAPITAL IMPROVEMENTS	\$366,000
800 - WATER UTILITY	\$166,000
CONTRACTUAL SERVICES	\$70,000
GENERAL OPERATING	\$1,000
CAPITAL OUTLAY	\$95,000
900 - TRANSFERS & ADVANCES	\$200,000
TRANSFERS & ADVANCES	\$200,000
604 - WATER DEBT SERVICE	\$520,371
800 - WATER UTILITY	\$520,371
DEBT SERVICE	\$520,371
651 - WATER OPERATIONS	\$1,488,041
100 - GENERAL GOVERNMENT	\$102,436
SALARY & RELATED	\$37,936
CONTRACTUAL SERVICES	\$64,500
200 - LEGAL	\$39,123
SALARY & RELATED	\$39,123
500 - FINANCE	\$61,436
SALARY & RELATED	\$52,286
CONTRACTUAL SERVICES	\$9,150
850 - SEWER UTILITY	\$1,085,046
SALARY & RELATED	\$423,396

CITY OF PATASKALA, OHIO
2015 Budget

Ord. 2014-4207
Exhibit A

FUND - FUNCTION - OBJECT	2015 Budget
CONTRACTUAL SERVICES	\$273,250
GENERAL OPERATING	\$308,400
CAPITAL OUTLAY	\$80,000
900 - TRANSFERS & ADVANCES	\$200,000
TRANSFERS & ADVANCES	\$200,000
652 - SEWER CAPITAL IMPROVEMENTS	\$979,000
100 - GENERAL GOVERNMENT	\$50,000
CONTRACTUAL SERVICES	\$50,000
850 - SEWER UTILITY	\$326,000
CONTRACTUAL SERVICES	\$20,000
GENERAL OPERATING	\$1,000
CAPITAL OUTLAY	\$305,000
900 - TRANSFERS & ADVANCES	\$603,000
TRANSFERS & ADVANCES	\$603,000
654 - SEWER DEBT SERVICE	\$432,226
850 - SEWER UTILITY	\$432,226
DEBT SERVICE	\$432,226
655 - OAKS SPECIAL ASSESSMENT	\$21,266
500 - FINANCE	\$1,000
CONTRACTUAL SERVICES	\$1,000
850 - SEWER UTILITY	\$20,266
DEBT SERVICE	\$20,266
656 - SEWER UTILITY STATE ISSUE II (OPWC)	\$875,000
100 - GENERAL GOVERNMENT	\$160,000
CONTRACTUAL SERVICES	\$160,000
850 - SEWER UTILITY	\$715,000
CAPITAL OUTLAY	\$715,000
Grand Total	\$20,317,397