

**City of Pataskala, Ohio**  
**Finance Department**  
**Report to Council**  
*For the Period Ended*  
*June 30, 2014*







**City of Pataskala, Ohio  
Finance Department**

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**Report to City Council  
For the Period Ended  
June 30, 2014**

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



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

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**June 2014 Finance Dept. Report to Council**

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*Finance Department*

James M. Nicholson  
Finance Director

Janice A. Smith  
Finance Manager

**TO:** City Council Members  
Mike Compton, Mayor  
Nathan Coey, Acting City Administrator

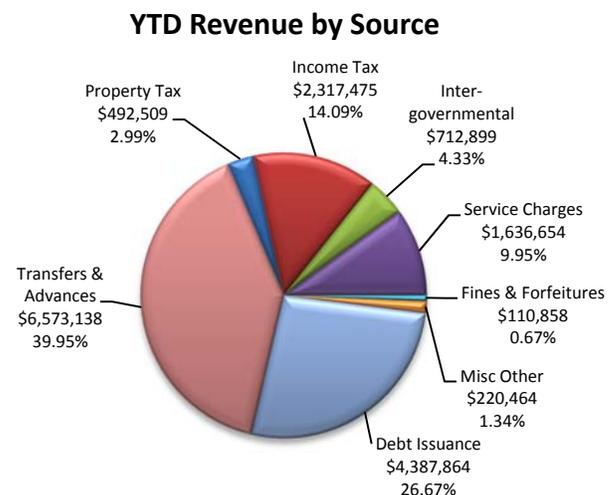
**FROM:** Jamie Nicholson

**DATE:** July 8, 2014

**RE:** June 2014 Financial Condition Report

The month of June was both busy and productive in the Finance department. During the month, we accomplished the following: (1) completed the financial statement audit, and the final review and publication of the 2013 CAFR; (2) developed preliminary 2015 budget schedule; (3) prepared and distributed 2014 salary notices to all employees, which formally communicated their rates of pay during the year; (4) continued implementation of system interface between utility billing software and financial accounting system; (5) prepared and mailed letters to non-selected candidates for the City Administrator position; (6) have held several meetings with the city's financial advisor to begin planning for the upcoming bond issuance; (7) updated the 2014 RAMP project cost allocations; and (8) submitted the required documents for the LGIF loan program in order to be reimbursed for expenditures made by the city to construct the communications tower.

July 2014 will also be a very busy month, in that we plan to: (1) work on the pending bond issuance transaction, including: (a) work with the financial advisor to identify and select the preferred underwriter for the bond issuance transaction; (b) work with bond counsel to prepare the necessary legislation for the bond issuance; and (c) begin development of the offering statement; (2) continue development of the 2015 budget schedule, goals/objectives, and update the five-year revenue projections and the capital and operating expenditure planning models; (3) attend continuing investment training offered by the Ohio Treasurer of State; (4) continue implementation process for ACH vendor payments functionality; (5) evaluate/implement new healthcare insurance program for city employees; and (6) complete implementation of automated approach to uploading utility billing receipt transactions into new accounting system.

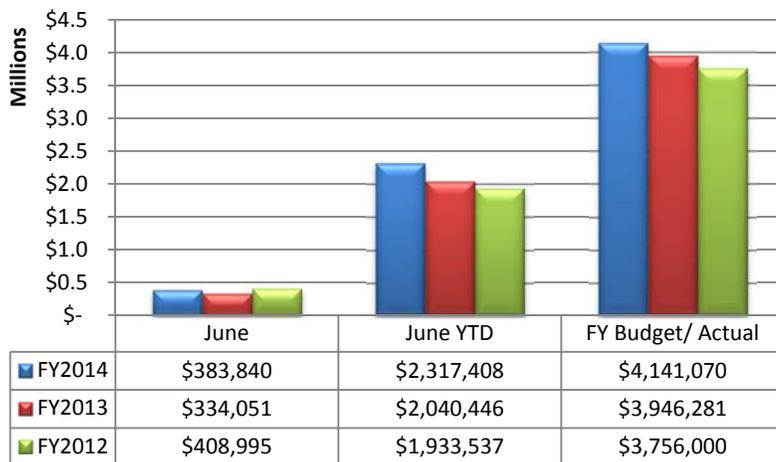


We have now completed the first half of 2014, and I am pleased to present this report on the financial condition of the city as of June 30, 2014. On a year to-date cash basis (YTD), the city has collected approximately \$16.45 million in total revenue from all sources, or 38.23% of the full-year budget. This total is distorted, however, by the inclusion of \$4.38 million in debt issuance revenue, and \$6.48 million in

transfer/advance. Excluding the \$10.9 million in debt/transfer revenue from the equation, would result in year to-date collection rate that is equal to 49.53% of budget. This amount is only slightly below the 6-month straight-line rate of 50%.

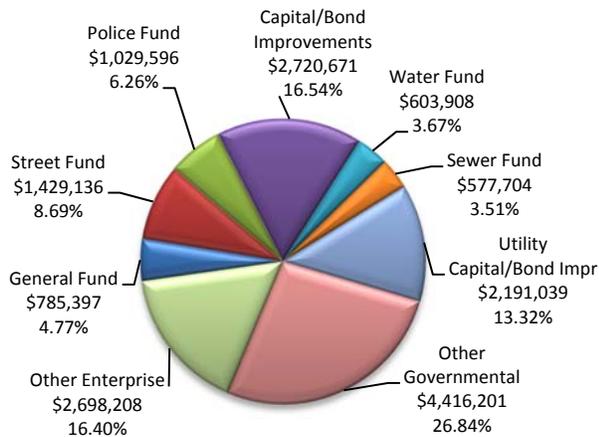
Income tax collections for the month were \$383.8 thousand, and were 14.9% higher than last year when compared to June 2013. Total year to-date collections are \$2.32 million (55.96% of budget) and, when compared to a June 2013 YTD total of \$2.04 million, are \$277.0 thousand (13.57%) higher. The full-year 2014 budget is currently projected to be \$4.14 million. It is important to note that the June 2013 year to-date collections were 51.7% of full-year actual collections.

### Income Tax Collections - All Funds



In March, the city received its first-half 2014 property tax settlement from Licking County. Total property taxes received to-date are \$492.5 thousand, and are \$53.0 thousand (9.72%) lower than the same period in 2013. The 2014 budget in this line is \$1.06 million and is projected to be up by \$82.4 thousand (8.45%) above the 2013 full year collections. This total also includes approximately \$209 thousand in TIF receipts, and approximately \$6 thousand in other property tax revenues. The current shortfall is due to lower TIF payments in lieu of taxes (PILOT) payments which were \$48.6 thousand (46.95%) lower than in 2013.

### YTD Revenue by Fund



Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2014, a total of \$2.38 million is budgeted, with \$1.13 million of the total expected to come from grants and loans. Through June 30, a total of \$712.9 thousand was collected (27.43% of the category budget). Most of the

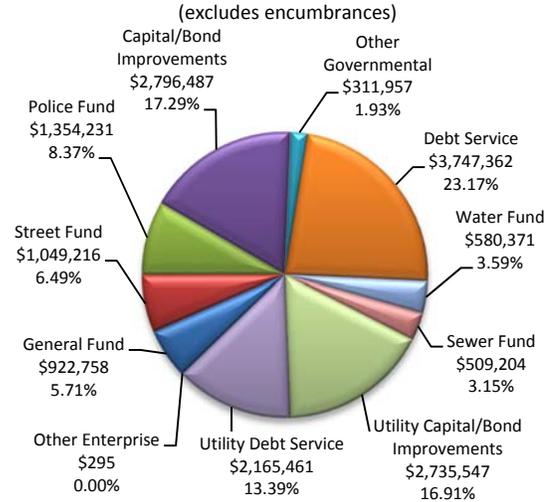
current shortfall is due to: approximately \$439 thousand in Mink Street grant/loan proceeds from OPWC that will be received later in 2014; \$512 thousand in Safe Routes to School grants not yet received; and \$56.5 thousand in CHIP/CDBG project reimbursements not received.

Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2014, approximately \$2.6 million has been budgeted for total service charge revenues. Year to-date collections are \$1.64 million, or 62.97% of the budget. The five-month total is down by \$47.7 thousand (2.83%) when compared to the same period in 2013. At \$2.31 million or 88.97% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected

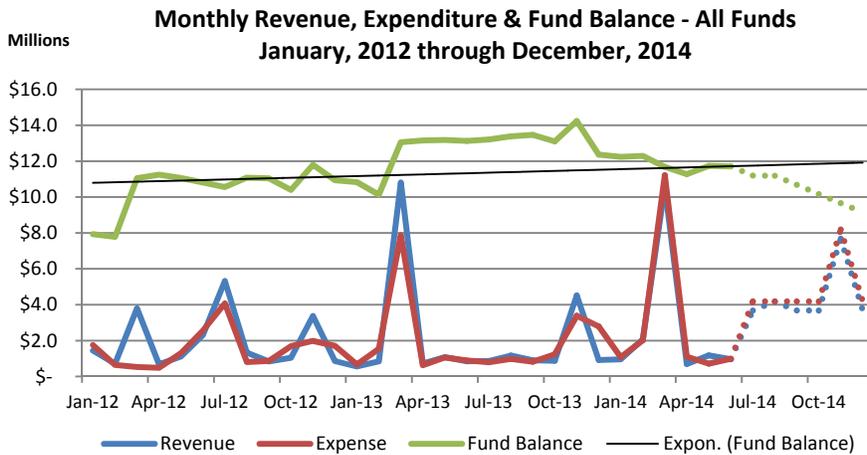
through June 30 are \$1.53 million, or 66.17% of the full-year budget in this line item. In comparison, June 2013 year to-date collections were \$1.6 million, and represented 48.57% of the full-year 2013 collections.

As we approach mid-year 2014, spending appears to be in line with expectations. As of June 30, the combined total unencumbered balance as a percentage of the budget (for all funds) is 16.94%, but has declined from December's ratio of 17.18%. Much of the decline is due to the carryover of \$2.7 million of 2013 purchase orders, and the issuance of full-year 2014 PO's. This has the effect of overstating the impact of the encumbrances.

### YTD Expenditures by Fund

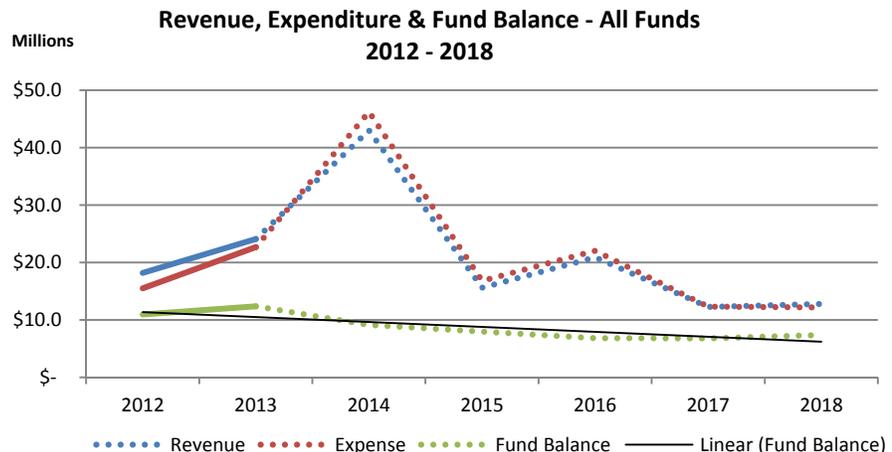


The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers and the dotted lines reflect the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the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



Current projections call for the balance to gradually decline each year through 2017. This is due to expenses either exceeding or being roughly equal to revenues in each of those years. We have updated these projections with the results from the development of the 2014 budget.

The general fund ended the month of June 2014 with an unencumbered balance of -\$241.3 thousand and is down by \$328.2 thousand, or 57.59% from December 2013. The Police (B13) fund decreased by \$436.2 thousand (34.35%) from December 2013, and the Street (B1) fund unencumbered fund balance increased by \$83.0 thousand (8.28%). While some overall decline in the fund balances were anticipated, it is important that we continue to be vigilant and ensure that adequate reserves are maintained. While these balance declines were not



unanticipated, it will be important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Unless income tax revenues increase dramatically in the near future (such as securing a major tenant for the business park/JRS), the ability of the city to be able to fund spending on capital projects may soon become limited. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are factors that the ratings agencies consider when evaluating the city's fiscal health.

I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: A1 – General Fund; B1 – Street Fund; B13 – Police Fund; C6 – Capital Improvements; and E1/E2 – Water/Sewer Funds.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jan M. [unclear]". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

**CITY OF PATASKALA, OHIO  
CASH BALANCE RECONCILIATION  
AS OF JUNE 30, 2014**

**BANK/FINANCIAL INSTITUTION BALANCES:**

<b>Governmental Funds Checking (per stmt)</b>	\$	325,000.00
Outstanding checks		(126,573.50)
O/S check sweep pending		120,193.67
Error Correction/Deposit in-transit		6,379.83
		-
<b>Total Governmental Funds Checking</b>	<b>\$</b>	<b>325,000.00</b>
		-
<b>Governmental Funds Sweep Acct (per stmt)</b>	\$	3,960,147.42
Other in-transit		-
O/S check sweep pending		(120,193.67)
<b>Total Governmental Funds Sweep</b>	<b>\$</b>	<b>3,839,953.75</b>
<b>Combined Governmental Funds</b>	<b>\$</b>	<b>4,164,953.75</b>
		-
<b>Payroll Checking Account (per stmt)</b>	\$	61,427.98
Outstanding checks		(7,144.53)
Payroll funding in-transit		-
Error correction in-transit		(256.60)
<b>Total Payroll Checking</b>	<b>\$</b>	<b>54,026.85</b>
		-
<b>Utility Funds Checking (per stmt)</b>	\$	-
Deposits in-transit		-
Outstanding checks		(30,714.30)
O/S check sweep pending		36,518.13
Error Correction/Deposits in-transit		(5,803.83)
<b>Total PNB Water-Sewer Checking</b>	<b>\$</b>	<b>-</b>
		-
<b>Utility Funds Sweep Acct (per stmt)</b>	\$	1,767,437.40
Deposits in-transit		-
O/S check sweep pending		(36,518.13)
Bank error correction/other in-transit		-
<b>Total PNB Water-Sewer Sweep</b>	<b>\$</b>	<b>1,730,919.27</b>
<b>Combined PNB Water-Sewer Account</b>	<b>\$</b>	<b>1,730,919.27</b>
		-
<b>Fire Escrow Account</b>	\$	39,755.32
Outstanding checks		(15,755.32)
Deposits in-transit		-
		-
<b>Total PNB Fire Escrow Account</b>	<b>\$</b>	<b>24,000.00</b>
		-
<b>Builders Escrow/Construction Account</b>	\$	211,233.75
Outstanding checks		-
Deposits in-transit		-
		-
<b>Total PNB Builders/Construction Escrow</b>	<b>\$</b>	<b>211,233.75</b>
		-
<b>Petty Cash Funds</b>	\$	-
		-
<b>Investments (at cost)</b>		
PNB CD 6881	\$	4,443.72
STAR Ohio - Governmental		1,000,508.15
STAR Ohio - Utility		500,260.31
Raymond James - Governmental		2,851,732.71
Raymond James - Utility		1,222,194.69
<b>Total Investments</b>	<b>\$</b>	<b>5,579,139.58</b>
		-
<b>Total Statement Cash Balance</b>	<b>\$</b>	<b>11,764,273.20</b>

*(Not included in total bank balances)*

<b>PNB Mayors Court Account</b>	\$	19,463.69
Deposits in transit		-
Outstanding checks/ACH		(18,698.69)
Bank error/corrections		(15.00)
<b>Total Mayors Court</b>	<b>\$</b>	<b>750.00</b>

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

**SYSTEM FUND CASH BALANCES:**

**Month-End Fund Cash Balances:**

101 - General Fund	\$	567,833.05
102 - Unclaimed Funds		25.00
<b>Total General Funds</b>	<b>\$</b>	<b>567,858.05</b>
		-
201 - Street Fund	\$	1,414,637.15
202 - State Highway		36,055.51
203 - Ecological Preservation		1,000.00
205 - Pataskaka JEDD		1,039.88
205 - Permissive License Tax		445,746.47
206 - Recreation Fund		30,582.22
207 - Park Use		34,268.84
208 - Police Fund		1,228,747.61
209 - Immobilization		490.00
210 - Mayor's Court Computer		45,383.47
211 - Alcohol Enforcement & Education		5,921.10
212 - Law Enforcement Trust		5,966.96
213 - Pataskala Mobile Home Park		4,443.72
214 - FEMA Grant Fund		9.00
215 - CHIP Fund		163,602.19
216 - Community Development Block Grant		-
217 - Safe Routes to School		7,678.05
218 - Police K-9		696.10
219 - Sesquicentennial Fund		366.91
220 - Indigent Drivers Interlock		952.10
<b>Total Special Revenue</b>	<b>\$</b>	<b>3,427,587.28</b>
		-
401 - Debt Service Fund	\$	355,805.63
402 - Street Bond		30,067.19
<b>Total Debt Service</b>	<b>\$</b>	<b>385,872.82</b>
		-
301 - Capital Improvements		720,312.42
302 - Bond Improvements		809,041.70
303 - State Issue II Capital Improvements	\$	1,264,247.76
304 - Municipal Building Purchase		6,870.84
305 - Courter Bridge Improvement		59.08
306 - SR 310 TIF		839,788.38
<b>Total Capital Projects</b>	<b>\$</b>	<b>3,640,320.18</b>
		-
501 - Construction Account/Project	\$	211,233.75
502 - Fire Escrow Fund		24,000.00
503 - Vendor Bond & Escrow		-
999 - Payroll Clearing Fund		54,026.85
<b>Total Escrow/Agency Funds</b>	<b>\$</b>	<b>289,260.60</b>
<b>Total Governmental Funds</b>	<b>\$</b>	<b>8,310,898.93</b>
		-
601 - Water Fund	\$	531,404.53
602 - Water Capital Improvements		385,463.89
603 - Water Bond Improvements		27,714.10
604 - Water Debt Service		311,304.68
605 - Water Treatment Plant #2		0.38
651 - Sewer Fund		1,309,004.71
652 - Sewer Capital Improvements		469,811.97
653 - Sewer Bond Improvements		101,051.31
654 - Sewer Debt Service		299,207.92
655 - Oaks Assessment		18,410.78
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>3,453,374.27</b>
<b>Total All Funds</b>	<b>\$</b>	<b>11,764,273.20</b>

**CITY OF PATASKALA, OHIO  
YEAR TO-DATE FUND BALANCE DETAIL  
AS OF JUNE 30, 2014**

	+	-	=	-	=	
<b>Fund Number / Description</b>	<b>December 31, 2013 Total Cash Balance</b>	<b>Year To-Date Revenues</b>	<b>Year To-Date Expenditures</b>	<b>Current Fund Cash Balance</b>	<b>Outstanding Encumbrances</b>	<b>June 30, 2014 Unencumbered Fund Balance</b>
101 - General Fund	\$ 705,193.55	\$ 785,397.04	\$ 922,757.54	\$ 567,833.05	\$ 326,556.80	\$ 241,276.25
102 - Unclaimed Funds	-	25.00	-	25.00	-	25.00
<b>Total General Funds</b>	<b>\$ 705,193.55</b>	<b>\$ 785,422.04</b>	<b>\$ 922,757.54</b>	<b>\$ 567,858.05</b>	<b>\$ 326,556.80</b>	<b>\$ 241,301.25</b>
201 - Street Fund	\$ 1,034,717.01	\$ 1,429,136.18	\$ 1,049,216.04	\$ 1,414,637.15	\$ 330,412.87	\$ 1,084,224.28
202 - State Highway	33,352.49	25,411.78	22,708.76	36,055.51	7,510.38	28,545.13
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	972.84	67.04	-	1,039.88	-	1,039.88
205 - Permissive License Tax	344,810.94	118,053.60	17,118.07	445,746.47	25,307.19	420,439.28
206 - Recreation Fund	28,812.05	2,271.18	501.01	30,582.22	-	30,582.22
207 - Park Use	27,849.51	6,419.33	-	34,268.84	-	34,268.84
208 - Police Fund	1,553,383.04	1,029,595.78	1,354,231.21	1,228,747.61	395,034.35	833,713.26
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	40,257.47	5,486.00	360.00	45,383.47	960.00	44,423.47
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	4,613.96	1,353.00	-	5,966.96	-	5,966.96
213 - Pataskala Mobile Home Park	4,443.72	-	-	4,443.72	-	4,443.72
214 - FEMA Fund	9.00	-	-	9.00	-	9.00
215 - CHIP Fund	57,017.75	162,168.44	55,584.00	163,602.19	44,257.00	119,345.19
216 - Community Development Block Grant	92,620.44	-	92,620.44	-	-	-
217 - Safe Routes to School	7,678.05	-	-	7,678.05	-	7,678.05
218 - Police K-9	696.10	-	-	696.10	-	696.10
219 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
220 - Indigent Drivers Interlock	-	952.10	-	952.10	-	952.10
<b>Total Special Revenue</b>	<b>\$ 3,239,012.38</b>	<b>\$ 2,780,914.43</b>	<b>\$ 2,592,339.53</b>	<b>\$ 3,427,587.28</b>	<b>\$ 803,481.79</b>	<b>\$ 2,624,105.49</b>
401 - Debt Service Fund	\$ 184,562.82	\$ 3,918,604.76	\$ 3,747,361.95	\$ 355,805.63	\$ -	\$ 355,805.63
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
<b>Total Debt Service</b>	<b>\$ 214,630.01</b>	<b>\$ 3,918,604.76</b>	<b>\$ 3,747,361.95</b>	<b>\$ 385,872.82</b>	<b>\$ -</b>	<b>\$ 385,872.82</b>
301 - Capital Improvements	\$ 666,452.98	\$ 165,576.25	\$ 111,716.81	\$ 720,312.42	\$ 228,931.24	\$ 491,381.18
302 - Bond Improvements	938,717.01	2,555,094.78	2,684,770.09	809,041.70	74,734.77	734,306.93
303 - State Issue II Capital Improvements	2,186,607.76	61,626.38	983,986.38	1,264,247.76	1,445,952.62	(181,704.86)
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
305 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
306 - SR 310 TIF	785,627.75	54,912.30	751.67	839,788.38	7,350.00	832,438.38
<b>Total Capital Projects</b>	<b>\$ 4,584,335.42</b>	<b>\$ 2,837,209.71</b>	<b>\$ 3,781,224.95</b>	<b>\$ 3,640,320.18</b>	<b>\$ 1,756,968.63</b>	<b>\$ 1,883,351.55</b>
501 - Construction Account/Project	\$ 197,989.17	\$ 58,850.00	\$ 45,605.42	\$ 211,233.75	\$ 19,687.42	\$ 191,546.33
502 - Fire Escrow Fund	39,755.32	-	15,755.32	24,000.00	-	24,000.00
503 - Vendor Bond & Escrow	-	-	-	-	-	-
999 - Payroll Clearing Fund	-	1,520,137.58	1,466,110.73	54,026.85	-	54,026.85
<b>Total Agency/Fiduciary Funds</b>	<b>\$ 237,744.49</b>	<b>\$ 1,578,987.58</b>	<b>\$ 1,527,471.47</b>	<b>\$ 289,260.60</b>	<b>\$ 19,687.42</b>	<b>\$ 269,573.18</b>
<b>Total Governmental Funds</b>	<b>\$ 8,980,915.85</b>	<b>\$ 11,901,138.52</b>	<b>\$ 12,571,155.44</b>	<b>\$ 8,310,898.93</b>	<b>\$ 2,906,694.64</b>	<b>\$ 5,404,204.29</b>
601 - Water Fund	\$ 507,867.36	\$ 603,907.80	\$ 580,370.63	\$ 531,404.53	\$ 277,246.76	\$ 254,157.77
602 - Water Capital Improvements	544,622.52	147,996.83	307,155.46	385,463.89	16,433.05	369,030.84
603 - Water Bond Improvements	105,522.69	1,150,261.17	1,228,069.76	27,714.10	5,889.70	21,824.40
604 - Water Debt Service	14,109.50	1,608,798.85	1,311,603.67	311,304.68	280,881.26	30,423.42
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
651 - Sewer Fund	1,240,503.93	577,704.44	509,203.66	1,309,004.71	352,590.55	956,414.16
652 - Sewer Capital Improvements	639,323.98	216,478.95	385,990.96	469,811.97	5,936.00	463,875.97
653 - Sewer Bond Improvements	239,080.35	676,301.60	814,330.64	101,051.31	35,371.69	65,679.62
654 - Sewer Debt Service	72,884.57	1,080,180.47	853,857.12	299,207.92	4,481.25	294,726.67
655 - Oaks Assessment	19,608.34	9,229.09	10,426.65	18,410.78	-	18,410.78
<b>Total Enterprise Funds</b>	<b>\$ 3,383,523.62</b>	<b>\$ 6,070,859.20</b>	<b>\$ 6,001,008.55</b>	<b>\$ 3,453,374.27</b>	<b>\$ 978,830.26</b>	<b>\$ 2,474,544.01</b>
<b>Total All Funds</b>	<b>\$ 12,364,439.47</b>	<b>\$ 17,971,997.72</b>	<b>\$ 18,572,163.99</b>	<b>\$ 11,764,273.20</b>	<b>\$ 3,885,524.90</b>	<b>\$ 7,878,748.30</b>

\$

16.92%

CITY OF PATASKALA, OHIO  
 FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS  
 AS OF JUNE 30, 2014

Fund Number / Description	December 31, 2013 Total Cash Balance	FY 2014 Estimated Revenues	FY 2014 Budget Expenditures	FY 2013 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2014 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of June 30, 2014	FY 2014 Est Revenue Adjustments	EOY Projected Fund Balances as of June 30, 2014	Balance as % of Budget
101 - General Fund	\$ 705,193.55	\$ 1,659,937.00	\$ 1,825,576.00	\$ 135,250.77	\$ 1,960,826.77	\$ 404,303.78	\$ 39,210.00	\$ (22,880.94)	\$ 1,977,155.83	\$ -	\$ 387,974.72	19.62%
102 - Unclaimed Funds	\$ 705,193.55	\$ 1,659,937.00	\$ 1,825,576.00	\$ 135,250.77	\$ 1,960,826.77	\$ 404,303.78	\$ 39,210.00	\$ (22,880.94)	\$ 1,977,155.83	\$ -	\$ 387,974.72	19.62%
<b>Total General Funds</b>	\$ 1,410,387.10	\$ 3,319,874.00	\$ 3,651,152.00	\$ 270,501.54	\$ 3,921,653.54	\$ 808,607.56	\$ 78,420.00	\$ (45,761.88)	\$ 3,954,311.66	\$ -	\$ 775,949.44	22.84%
201 - Street Fund	\$ 1,034,717.01	\$ 2,652,221.00	\$ 2,247,435.00	\$ 33,486.26	\$ 2,280,921.26	\$ 1,406,016.75	\$ 12,200.00	\$ (674.19)	\$ 2,292,447.07	\$ -	\$ 1,394,490.94	60.83%
202 - State Highway	\$ 33,352.49	\$ 55,062.00	\$ 47,000.00	\$ 4,839.14	\$ 51,839.14	\$ 36,575.35	\$ -	\$ -	\$ 51,839.14	\$ -	\$ 36,575.35	70.56%
203 - Ecological Preservation	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	100.00%
204 - Pataskala JEDD	\$ 972.84	\$ 3,000.00	\$ 298,000.00	\$ 76,425.26	\$ 374,425.26	\$ 1,972.84	\$ -	\$ -	\$ 324,425.26	\$ -	\$ 1,972.84	100.00%
205 - Permissive License Tax	\$ 344,810.94	\$ 4,500.00	\$ 2,500.00	\$ 381.01	\$ 2,881.01	\$ 290,385.68	\$ -	\$ (50,000.00)	\$ 2,881.01	\$ -	\$ 340,385.68	104.92%
206 - Recreation Fund	\$ 28,812.05	\$ 17,500.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 30,431.04	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 20,349.51	105.626%
207 - Park Use	\$ 27,849.51	\$ 1,750,265.00	\$ 2,263,782.00	\$ 283,510.88	\$ 2,547,292.88	\$ 756,355.16	\$ 135,100.00	\$ -	\$ 2,682,392.88	\$ -	\$ 621,255.16	23.16%
208 - Police Fund	\$ 1,553,383.04	\$ -	\$ -	\$ -	\$ -	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	100.00%
209 - Immobilization	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
210 - Mayor's Court Computer	\$ 40,257.47	\$ 13,000.00	\$ 42,800.00	\$ -	\$ 42,800.00	\$ 10,457.47	\$ -	\$ -	\$ 42,800.00	\$ -	\$ 10,457.47	24.43%
211 - Alcohol Enforcement & Education	\$ 5,921.10	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 5,921.10	\$ -	\$ -	\$ 500.00	\$ -	\$ 5,921.10	1184.22%
212 - Law Enforcement Trust	\$ 4,613.96	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 5,113.96	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 5,113.96	111.40%
213 - Pataskala Mobile Home Park	\$ 4,443.72	\$ -	\$ -	\$ -	\$ -	\$ 4,443.72	\$ -	\$ -	\$ -	\$ -	\$ 4,443.72	100.00%
214 - FEMA Fund	\$ 9.00	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ -	\$ -	\$ -	\$ -	\$ 9.00	100.00%
215 - CHIP Fund	\$ 57,017.75	\$ 137,000.00	\$ 137,000.00	\$ 14,947.00	\$ 151,947.00	\$ 42,070.75	\$ 7,950.00	\$ (7,950.00)	\$ 151,947.00	\$ 92,620.44	\$ 134,691.19	88.64%
216 - Community Development Block Grant	\$ 92,620.44	\$ 21,700.00	\$ -	\$ 21,700.00	\$ 21,700.00	\$ 70,920.44	\$ 92,620.44	\$ (21,700.00)	\$ 92,620.44	\$ -	\$ 92,620.44	100.00%
217 - Safe Routes to School	\$ 7,678.05	\$ 511,850.00	\$ 511,850.00	\$ -	\$ 511,850.00	\$ 696.10	\$ -	\$ -	\$ 511,850.00	\$ -	\$ 7,678.05	1.50%
218 - Police K-9	\$ 696.10	\$ -	\$ -	\$ -	\$ -	\$ 696.10	\$ -	\$ -	\$ -	\$ -	\$ 696.10	100.00%
219 - Sesquicentennial Fund	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	100.00%
220 - Indigent Drivers Interlock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
<b>Total Special Revenue</b>	\$ 3,239,012.38	\$ 5,464,398.00	\$ 5,576,867.00	\$ 435,289.55	\$ 6,012,156.55	\$ 2,691,253.83	\$ 247,870.44	\$ (80,324.19)	\$ 6,179,702.80	\$ 92,620.44	\$ 2,616,328.02	42.34%
401 - Debt Service Fund	\$ 184,562.82	\$ 11,004,463.00	\$ 10,007,792.00	\$ -	\$ 10,007,792.00	\$ 1,181,233.82	\$ 29,900.00	\$ -	\$ 10,037,692.00	\$ (48,300.24)	\$ 1,103,033.58	0.00%
402 - Street Bond	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	0.00%
<b>Total Debt Service</b>	\$ 214,630.01	\$ 11,004,463.00	\$ 10,007,792.00	\$ -	\$ 10,007,792.00	\$ 1,211,301.01	\$ 29,900.00	\$ -	\$ 10,037,692.00	\$ (48,300.24)	\$ 1,133,100.77	0.00%
301 - Capital Improvements	\$ 666,452.98	\$ 289,870.00	\$ 605,694.00	\$ 186,894.43	\$ 792,588.43	\$ 163,734.55	\$ 87,923.00	\$ (2,749.43)	\$ 877,762.00	\$ -	\$ 78,560.98	8.95%
302 - Bond Improvements	\$ 938,717.01	\$ 9,440,000.00	\$ 9,190,000.00	\$ 67,538.46	\$ 9,257,538.46	\$ 1,121,178.55	\$ 100,000.00	\$ -	\$ 9,357,538.46	\$ 50,000.00	\$ 1,021,178.55	10.91%
303 - State Issue II Capital Improvements	\$ 2,186,607.76	\$ 1,401,700.00	\$ 2,451,700.00	\$ 1,529,939.00	\$ 3,981,639.00	\$ (393,331.24)	\$ (343,321.24)	\$ -	\$ 3,638,307.76	\$ -	\$ 6,870.84	0.00%
304 - Municipal Building Purchase	\$ 6,870.84	\$ -	\$ -	\$ -	\$ -	\$ 6,870.84	\$ -	\$ -	\$ -	\$ -	\$ 6,870.84	100.00%
305 - Courter Bridge Improvement	\$ 59.08	\$ -	\$ -	\$ -	\$ -	\$ 59.08	\$ -	\$ -	\$ -	\$ -	\$ 59.08	100.00%
306 - SR 310 TIF	\$ 785,627.75	\$ 209,172.00	\$ 2,750.00	\$ 7,350.00	\$ 10,100.00	\$ 984,699.75	\$ -	\$ -	\$ 10,100.00	\$ -	\$ 984,699.75	9749.50%
<b>Total Capital Projects</b>	\$ 4,584,335.42	\$ 11,340,742.00	\$ 12,250,144.00	\$ 1,791,721.89	\$ 14,041,865.89	\$ 1,883,211.53	\$ (155,408.24)	\$ (2,749.43)	\$ 13,883,708.22	\$ 50,000.00	\$ 2,091,369.20	15.06%
501 - Construction Account/Project	\$ 197,989.17	\$ -	\$ -	\$ 151.41	\$ 151.41	\$ 197,837.76	\$ 70,000.00	\$ -	\$ 70,151.41	\$ -	\$ 127,837.76	182.23%
502 - Fire Escrow Fund	\$ 39,755.32	\$ -	\$ -	\$ -	\$ -	\$ 39,755.32	\$ 39,755.32	\$ -	\$ 39,755.32	\$ -	\$ -	0.00%
503 - Vendor Bond & Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
999 - Payroll Clearing Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
<b>Total Fiduciary/Agency</b>	\$ 237,744.49	\$ -	\$ -	\$ 151.41	\$ 151.41	\$ 237,593.08	\$ 109,755.32	\$ -	\$ 109,906.73	\$ -	\$ 127,837.76	116.31%
<b>Total Governmental Funds</b>	\$ 8,980,915.85	\$ 29,469,540.00	\$ 29,660,379.00	\$ 2,362,413.62	\$ 32,022,792.62	\$ 6,427,665.23	\$ 271,327.52	\$ (105,954.56)	\$ 32,188,165.88	\$ 94,320.20	\$ 6,356,610.47	19.75%
601 - Water Fund	\$ 507,867.36	\$ 1,154,105.00	\$ 1,230,972.00	\$ 33,301.06	\$ 1,264,273.06	\$ 397,699.30	\$ 45,000.00	\$ (10,494.33)	\$ 1,298,778.73	\$ -	\$ 363,193.63	27.96%
602 - Water Capital Improvements	\$ 544,622.52	\$ 465,430.00	\$ 431,000.00	\$ 18,785.80	\$ 449,785.80	\$ 560,266.72	\$ -	\$ -	\$ 449,785.80	\$ -	\$ 560,266.72	124.56%
603 - Water Bond Improvements	\$ 105,522.69	\$ 2,179,000.00	\$ 2,179,000.00	\$ 76,336.26	\$ 2,255,336.26	\$ 29,186.43	\$ 7,500.00	\$ -	\$ 2,262,836.26	\$ -	\$ 21,686.43	0.96%
604 - Water Debt Service	\$ 14,109.50	\$ 2,629,000.00	\$ 2,655,570.00	\$ -	\$ 2,655,570.00	\$ (12,460.50)	\$ -	\$ -	\$ 2,655,570.00	\$ 22,500.00	\$ 10,039.50	0.38%
605 - Water Treatment Plant #2	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	100.00%
651 - Sewer Fund	\$ 1,240,503.93	\$ 1,152,881.00	\$ 1,293,815.00	\$ 48,780.85	\$ 1,342,595.85	\$ 1,050,789.08	\$ -	\$ (2,000.00)	\$ 1,340,595.85	\$ -	\$ 1,052,789.08	78.53%
652 - Sewer Capital Improvements	\$ 639,323.98	\$ 436,292.00	\$ 413,065.00	\$ 5,000.00	\$ 418,065.00	\$ 657,550.98	\$ 20,000.00	\$ -	\$ 418,065.00	\$ -	\$ 657,550.98	157.28%
653 - Sewer Bond Improvements	\$ 239,080.35	\$ 2,501,000.00	\$ 2,501,000.00	\$ 153,752.73	\$ 2,654,752.73	\$ 85,327.62	\$ 6,100.00	\$ -	\$ 2,674,752.73	\$ -	\$ 65,327.62	2.44%
654 - Sewer Debt Service	\$ 72,884.57	\$ 2,883,065.00	\$ 2,925,051.00	\$ -	\$ 2,925,051.00	\$ 30,898.57	\$ 750.00	\$ -	\$ 2,931,151.00	\$ 20,000.00	\$ 44,798.57	1.53%
655 - Oaks Assessment	\$ 19,608.34	\$ 19,312.00	\$ 20,265.00	\$ -	\$ 20,265.00	\$ 18,655.34	\$ -	\$ -	\$ 21,015.00	\$ -	\$ 17,905.34	85.20%
<b>Total Enterprise Funds</b>	\$ 3,383,523.62	\$ 13,420,085.00	\$ 13,649,738.00	\$ 335,956.70	\$ 13,985,694.70	\$ 2,817,913.92	\$ 79,350.00	\$ (12,494.33)	\$ 14,052,550.37	\$ 42,500.00	\$ 2,793,558.25	19.88%
<b>Total All Funds</b>	\$ 12,364,439.47	\$ 42,889,625.00	\$ 43,310,117.00	\$ 2,698,370.32	\$ 46,008,487.32	\$ 9,245,577.15	\$ 350,677.52	\$ (118,448.89)	\$ 46,240,715.95	\$ 136,820.20	\$ 9,150,168.72	19.79%

CITY OF PATASKALA, OHIO  
2014 REVENUE BUDGET ANALYSIS - ALL FUNDS  
THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>Taxes</b>	<b>\$ 2,809,983.40</b>	<b>\$ 5,198,524.00</b>	<b>\$ 2,388,540.60</b>	<b>\$ 5,198,524.00</b>	<b>\$ -</b>
Income Taxes	\$ 2,317,474.56	\$ 4,141,070.00	\$ 1,823,595.44	\$ 4,141,070.00	\$ -
Property Taxes	\$ 492,508.84	\$ 1,057,454.00	\$ 564,945.16	\$ 1,057,454.00	\$ -
<b>Intergovernmental</b>	<b>\$ 712,899.28</b>	<b>\$ 2,380,656.00</b>	<b>\$ 1,667,756.72</b>	<b>\$ 2,380,656.00</b>	<b>\$ -</b>
Grants & Loans	\$ 141,717.14	\$ 1,128,445.00	\$ 986,727.86	\$ 1,128,445.00	\$ -
State-Shared Revenues	\$ 571,182.14	\$ 1,252,211.00	\$ 681,028.86	\$ 1,252,211.00	\$ -
<b>Charges for Service</b>	<b>\$ 1,636,654.28</b>	<b>\$ 2,599,211.00</b>	<b>\$ 962,556.72</b>	<b>\$ 2,605,841.00</b>	<b>\$ (6,630.00)</b>
General Government Fees	\$ 35,257.37	\$ 79,175.00	\$ 43,917.63	\$ 85,805.00	\$ (6,630.00)
Utility	\$ 1,530,148.01	\$ 2,312,486.00	\$ 782,337.99	\$ 2,312,486.00	\$ -
Other Service Charges	\$ 71,248.90	\$ 207,550.00	\$ 136,301.10	\$ 207,550.00	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 110,857.57</b>	<b>\$ 221,275.00</b>	<b>\$ 110,417.43</b>	<b>\$ 221,275.00</b>	<b>\$ -</b>
Mayor's Court	\$ 77,000.10	\$ 191,525.00	\$ 114,524.90	\$ 191,525.00	\$ -
Other Fines & Forfeitures	\$ 33,857.47	\$ 29,750.00	\$ (4,107.47)	\$ 29,750.00	\$ -
<b>Special Assessments</b>	<b>\$ 13,397.97</b>	<b>\$ 22,312.00</b>	<b>\$ 8,914.03</b>	<b>\$ 22,312.00</b>	<b>\$ -</b>
Special Assessments	\$ 13,397.97	\$ 22,312.00	\$ 8,914.03	\$ 22,312.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 4,594,930.00</b>	<b>\$17,858,395.24</b>	<b>\$13,263,465.24</b>	<b>\$19,909,434.00</b>	<b>\$(2,051,038.76)</b>
Investment Income	\$ 21,559.74	\$ 1,062.00	\$ (20,497.74)	\$ 2,502,062.00	\$(2,501,000.00)
Other Miscellaneous Revenue	\$ 185,506.01	\$ 662,111.24	\$ 476,605.23	\$ 212,150.00	\$ 449,961.24
Proceeds from Debt Issuance	\$ 4,387,864.25	\$17,195,222.00	\$12,807,357.75	\$17,195,222.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 6,573,137.64</b>	<b>\$14,746,071.96</b>	<b>\$ 8,172,934.32</b>	<b>\$12,551,583.00</b>	<b>\$ 2,194,488.96</b>
Transfers & Advances	\$ 6,573,137.64	\$14,746,071.96	\$ 8,172,934.32	\$12,551,583.00	\$ 2,194,488.96
<b>Grand Total</b>	<b>\$16,451,860.14</b>	<b>\$43,026,445.20</b>	<b>\$26,574,585.06</b>	<b>\$42,889,625.00</b>	<b>\$ 136,820.20</b>

**CITY OF PATASKALA, OHIO  
2014 EXPENDITURE BUDGET ANALYSIS - All Funds  
THROUGH JUNE 30, 2014**

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 1,997,571.38	\$ 209,832.24	\$ 4,066,045.94	\$ 1,858,642.32	\$ 4,051,932.00	\$ 1,803.94	\$ 12,310.00
Contractual Services	\$ 617,381.55	\$ 495,653.02	\$ 1,572,574.37	\$ 459,539.80	\$ 1,218,396.00	\$ 126,328.37	\$227,850.00
General Operating	\$ 969,030.29	\$ 695,892.69	\$ 2,476,798.92	\$ 811,875.94	\$ 2,354,868.00	\$ 57,725.60	\$ 64,205.32
Capital Outlay	\$ 1,032,106.56	\$ 2,198,784.44	\$ 7,120,530.52	\$ 3,889,639.52	\$ 4,802,975.00	\$2,394,063.52	\$ (76,508.00)
Debt Service	\$ 5,916,825.84	\$ 285,362.51	\$15,636,468.00	\$ 9,434,279.65	\$15,600,468.00	\$ -	\$ 36,000.00
Transfers & Advances	\$ 6,573,137.64	\$ -	\$15,368,298.20	\$ 8,795,160.56	\$15,281,478.00	\$ -	\$ 86,820.20
<b>Grand Total</b>	<b>\$17,106,053.26</b>	<b>\$ 3,885,524.90</b>	<b>\$46,240,715.95</b>	<b>\$25,249,137.79</b>	<b>\$43,310,117.00</b>	<b>\$2,579,921.43</b>	<b>\$350,677.52</b>

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

Rev. Code Sec. 5705.39

County Auditor's Office,  
Licking County, Ohio  
Newark, Ohio  
June 3, 2014

Jamie Nicholson, Finance Director  
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1st, 2014, as determined by the Budget Commission of said County.

*Michael L. Smith*

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

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

June 3, 2014

	January 1, 2014 UNEC. BALANCE	TAXES *	OTHER	TOTAL
<b>GENERAL</b>	\$ 569,942.78	\$ 951,444.00	\$ 708,493.00	\$ 2,229,879.78
<b>SPECIAL REVENUE</b>	\$ 2,803,722.83	\$ -	\$ 5,557,018.44	\$ 8,360,741.27
<b>DEBT SERVICE</b>	\$ 214,630.01	\$ -	\$ 10,956,162.76	\$ 11,170,792.77
<b>CAPITAL PROJECTS</b>	\$ 2,792,613.53	\$ -	\$ 11,390,742.00	\$ 14,183,355.53
<b>SPECIAL ASSESSMENTS</b>	\$ -	\$ -	\$ -	\$ -
<b>ENTERPRISE</b>	\$ 3,047,566.92	\$ -	\$ 13,462,585.00	\$ 16,510,151.92
<b>INTERNAL</b>	\$ -	\$ -	\$ -	\$ -
<b>FIDUCIARY</b>	\$ 237,593.08	\$ -	\$ -	\$ 237,593.08
<b>TOTAL</b>	\$ 9,666,069.15	\$ 951,444.00	\$ 42,075,001.20	\$ 52,692,514.35

<b>GENERAL FUND</b>	<b>UNENC. BALANCE</b>	<b>TAXES</b>	<b>OTHER</b>	<b>TOTAL</b>
101 GENERAL FUND	\$ 569,942.78	\$ 951,444.00	\$ 708,493.00	\$ 2,229,879.78
<b>TOTAL</b>	\$ 569,942.78	\$ 951,444.00	\$ 708,493.00	\$ 2,229,879.78

<b>SPECIAL REVENUE</b>	<b>UNENC. BALANCE</b>	<b>TAXES</b>	<b>OTHER</b>	<b>TOTAL</b>
201 STREET FUND	\$ 1,001,230.75	\$ -	\$ 2,652,221.00	\$ 3,653,451.75
202 STATE HIGHWAY	\$ 28,513.35	\$ -	\$ 55,062.00	\$ 83,575.35
203 ECOLOGICAL PRESERVATION	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
204 PATASKALA JEDD	\$ 972.84	\$ -	\$ 1,000.00	\$ 1,972.84
205 PERMISSIVE LICENSE TAX	\$ 268,385.68	\$ -	\$ 320,000.00	\$ 588,385.68
206 RECREATION FUND	\$ 28,431.04	\$ -	\$ 4,500.00	\$ 32,931.04
207 PARK USE	\$ 27,849.51	\$ -	\$ 17,500.00	\$ 45,349.51
208 POLICE FUND	\$ 1,269,872.16	\$ -	\$ 1,750,265.00	\$ 3,020,137.16
209 IMMOBILIZATION	\$ 490.00	\$ -	\$ -	\$ 490.00
210 MAYORS COURT COMPUTER	\$ 40,257.47	\$ -	\$ 13,000.00	\$ 53,257.47
211 ALCOHOL ENFORCEMENT & EDUCATION	\$ 5,921.10	\$ -	\$ 500.00	\$ 6,421.10
212 LAW ENFORCEMENT TRUST	\$ 4,613.96	\$ -	\$ 1,500.00	\$ 6,113.96
213 PATASKALA MOBILE HOME PARK	\$ 4,443.72	\$ -	\$ -	\$ 4,443.72
214 FEMA FUND	\$ 9.00	\$ -	\$ -	\$ 9.00
215 CHIP FUND	\$ 42,070.75	\$ -	\$ 229,620.44	\$ 271,691.19
216 COMMUNITY DEVELOPMENT BLOCK GRANT	\$ 70,920.44	\$ -	\$ -	\$ 70,920.44
217 SAFE ROUTES TO SCHOOL	\$ 7,678.05	\$ -	\$ 511,850.00	\$ 519,528.05
218 POLICE K-9	\$ 696.10	\$ -	\$ -	\$ 696.10
219 SESQUICENTENNIAL FUND	\$ 366.91	\$ -	\$ -	\$ 366.91
<b>TOTAL</b>	\$ 2,803,722.83	\$ -	\$ 5,557,018.44	\$ 8,360,741.27

<b>DEBT SERVICE</b>	<b>UNENC. BALANCE</b>	<b>TAXES</b>	<b>OTHER</b>	<b>TOTAL</b>
401 DEBT SERVICE FUND	\$ 184,562.82	\$ -	\$ 10,956,162.76	\$ 11,140,725.58
402 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
<b>TOTAL</b>	\$ 214,630.01	\$ -	\$ 10,956,162.76	\$ 11,170,792.77

<b>CAPITAL PROJECTS</b>	<b>UNENC. BALANCE</b>	<b>TAXES</b>	<b>OTHER</b>	<b>TOTAL</b>
301 CAPITAL IMPROVEMENTS	\$ 479,558.55	\$ -	\$ 289,870.00	\$ 769,428.55
302 BOND IMPROVEMENTS	\$ 871,178.55	\$ -	\$ 9,440,000.00	\$ 10,311,178.55
303 STATE ISSUE II CAPITAL IMPROVEMENTS	\$ 656,668.76	\$ -	\$ 1,451,700.00	\$ 2,108,368.76
304 MUNICIPAL BUILDING PURCHASE	\$ 6,870.84	\$ -	\$ -	\$ 6,870.84
305 COURTER BRIDGE IMPROVEMENT	\$ 59.08	\$ -	\$ -	\$ 59.08
306 SR 310 TIF	\$ 778,277.75	\$ -	\$ 209,172.00	\$ 987,449.75
<b>TOTAL</b>	\$ 2,792,613.53	\$ -	\$ 11,390,742.00	\$ 14,183,355.53

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

ENTERPRISE FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
601 WATER FUND	\$ 474,954.46	\$ -	\$ 1,154,105.00	\$ 1,629,059.46
602 WATER CAPITAL IMPROVEMENTS	\$ 525,836.72	\$ -	\$ 465,430.00	\$ 991,266.72
603 WATER BOND IMPROVEMENTS	\$ 29,186.43	\$ -	\$ 2,179,000.00	\$ 2,208,186.43
604 WATER DEBT SERVICE	\$ 14,109.50	\$ -	\$ 2,651,500.00	\$ 2,665,609.50
605 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
651 SEWER FUND	\$ 1,191,334.92	\$ -	\$ 1,152,881.00	\$ 2,344,215.92
652 SEWER CAPITAL IMPROVEMENTS	\$ 634,323.98	\$ -	\$ 436,292.00	\$ 1,070,615.98
653 SEWER BOND IMPROVEMENTS	\$ 85,327.62	\$ -	\$ 2,501,000.00	\$ 2,586,327.62
654 SEWER DEBT SERVICE	\$ 72,884.57	\$ -	\$ 2,903,065.00	\$ 2,975,949.57
655 OAKS ASSESSMENT	\$ 19,608.34	\$ -	\$ 19,312.00	\$ 38,920.34
<b>TOTAL</b>	<b>\$ 3,047,566.92</b>	<b>\$ -</b>	<b>\$ 13,462,585.00</b>	<b>\$ 16,510,151.92</b>

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

FIDUCIARY FUNDS	UNENC. BALANCE	TAXES	OTHER	TOTAL
501 CONSTRUCTION ACCOUNT/PROJECT	\$ 197,837.76	\$ -	\$ -	\$ 197,837.76
502 FIRE ESCROW FUND	\$ 39,755.32	\$ -	\$ -	\$ 39,755.32
503 VENDOR BOND & ESCROW	\$ -	\$ -	\$ -	\$ -
999 PAYROLL CLEARING FUND	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 237,593.08</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,593.08</b>

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

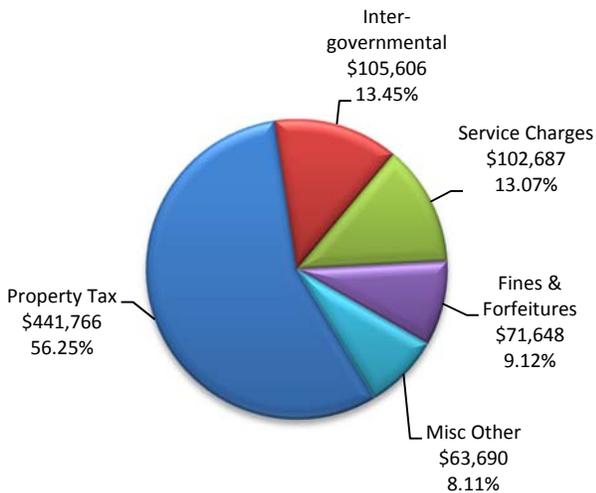
\* Includes Homestead & Rollback

BUDGET COMMISSION  
Michael L. Smith  
Kenneth Oswalt  
Scott K. Ryan

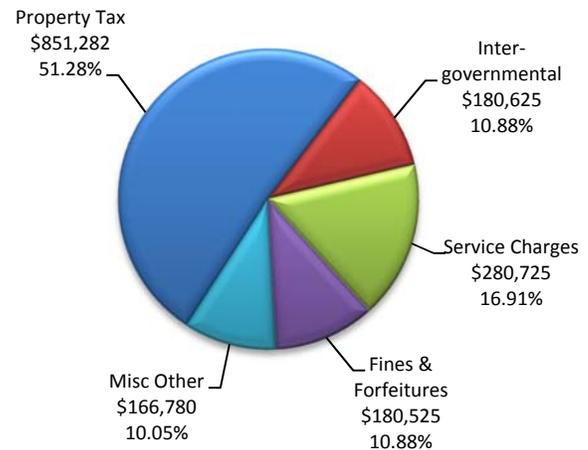
## General Fund (101)

**Revenue** – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$785.4 thousand, which represents 47.31% of budget. It would appear that through June 30, general fund revenues are running somewhat below budget when compared to a straight-line rate of 50%. The year to-date total is lower than the same period in 2013 total by \$80.6 thousand (9.31%), and is due primarily to reduced state-shared revenues, lower miscellaneous fees, and reduced fines and forfeitures.

**YTD General Fund Revenue by Source**



**General Fund Revenue - Budget**



The largest revenue source for the general fund is property taxes, which accounts for 51.28% of the 2014 fund revenue budget. The 2014 budget is \$851.3 thousand, and is projected to up by \$31.5 thousand (3.84%) from 2013 full-year collections. To-date, the general fund has received \$441.8 thousand in property taxes, or 51.89% of budget. This total is down by approximately \$9.8 thousand (2.11%) when compared to the same period in 2013.

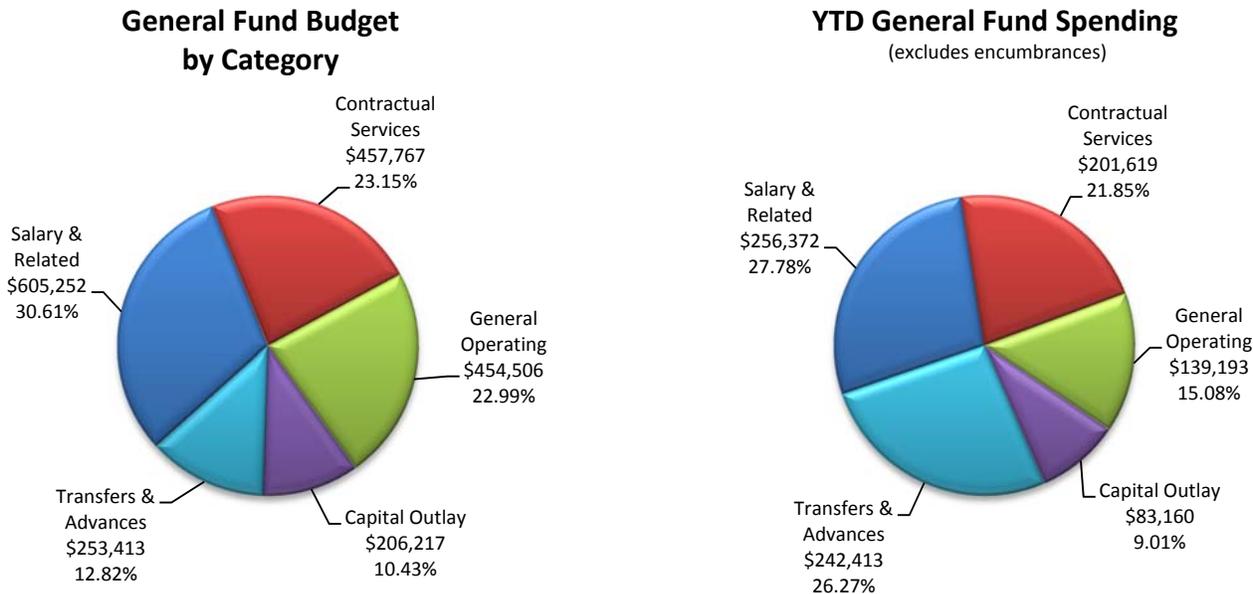
Service charge revenues represent the second largest revenue category for the general fund. The 2014 budget in this category is \$280.7 thousand (16.91% of budget), and these revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. Through June 30, the city has received \$102.7 thousand (36.58% of budget) and is running \$22.9 thousand (18.26%) lower than the same six-month period in 2013.

Intergovernmental revenues is the next major general fund revenue source. For 2014, it is projected to account for approximately \$180.6 thousand (10.88% of budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a year to-date basis, the fund has received \$105.6 thousand in this category. The total is down by \$23.5 thousand (18.21%) when compared to the same period in 2013, and is due primarily to the reduced receipt of estate tax revenues in 2014 (down by \$34.7 thousand).

Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2014 budget in this category is \$180.5 thousand (10.88% of budget), and consists of fines and forfeitures generated by the operation of the city's Mayor's Court, as well as other state-generated fines. Through

June 30, the city has received \$71.6 thousand in this category which represents 39.69% of budget. Compared to the same six-month period in 2013, the total is down by \$23.6 thousand, or 24.76%. This variance is due to reduced fines and forfeitures being collected by the court.

**Expenditures** – The general fund has a total appropriated expenditure budget for 2014 of approximately \$1.98 million. Total spending through June 30 is \$922.8 thousand, and is equal to 53.33% of the budget. Excluding interfund transfers in the calculation results in total spending equal to 39.47% of budget versus a straight-line rate of 50%. Compared to the same six-month period in 2013 (and excluding transfers), the total is up by \$32.9 (5.08%) and is due primarily to spending in the general operating and capital outlay categories.



Salaries, wages and other employee-related costs represent the largest expense category with a 2014 budget of \$605.3 thousand, or 30.61% of the general fund budget. Spending through June 30 is \$256.4 thousand, or 42.36% of budget. Spending in this category is lower (down \$15.9 thousand or 5.84%) from the level in 2013. This variance was primarily the result of the payout of accrued paid leave to terminated employees and increased rates of pay, offset by open and eliminated positions (e.g., Administrator, P&Z Director & Project Manager).

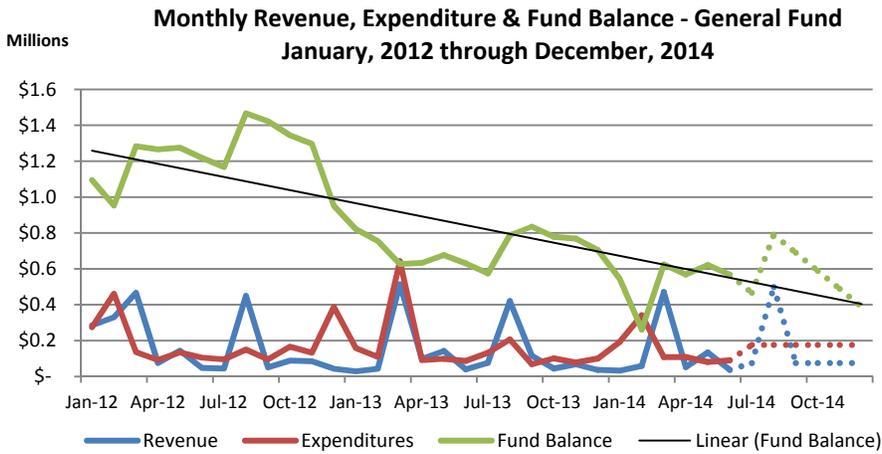
Contractual services is another major expense category in the general fund. The 2014 budget in this category is \$457.8 thousand (23.15% of budget) and provides for non-employee personal services. Spending through June 30 was \$201.6 thousand (44.04% of budget), and is running below budget on a year to-date basis. Including encumbrances (e.g., purchase orders) in the total, 70.94% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We will continue to monitor this category closely to ensure that spending remains within the approved budget.

General operating expenditures is another significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2014 budget of \$454.5 thousand, or 22.99% of the fund’s budget. Year to-date spending in this category is \$139.2 thousand, or 30.64% of budget. Including encumbrances in the

calculation, the total spent or committed to be spent is \$265.2 thousand (58.35%). Spending in this category is up by \$30.3 thousand (27.77%) from the same six-month period in 2013. Much of the variance is due to annual dues and memberships being paid in January for the entire year.

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

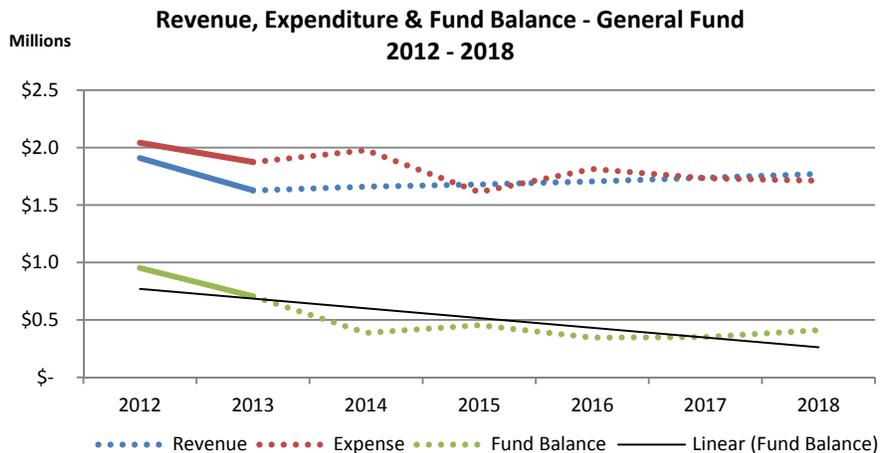
(and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



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

projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the below chart, the general fund has been generally declining over the past 3 ½ years. With the exception of March 2014, it also is projected to generally decline. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The expense spikes in January and February 2014 were the result of: (1) transfer of \$242.4 thousand to debt service for a loan payment on the municipal building note; and (2) annual payments to the Grow Licking County CIC and MORPC. The expense spike in December 2012 was primarily the result of the annual note payment on the municipal building debt. The March 2013 spike reflects the refunding of the 2012 notes.



Developed as a part of the 2014 budget process, the current projections call for the balance to decline in 2014 and 2016, and then stabilize. The primary driver of the stabilization is the final balloon

payment on the municipal building note will be made in 2014. From that point on, the revenues and expenditures are projected to gradually grow over the following three years.

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

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 705,193	\$ 705,193			\$ 1,083,726	\$ 1,083,726				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ 437,597	\$ 848,282	\$ 410,685	51.59%	\$ 441,994	\$ 861,906	\$ 419,912	51.28%	\$ (4,398)	-0.99%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	\$ 437,597	\$ 848,282	\$ 410,685	51.59%	\$ 441,994	\$ 861,906	\$ 419,912	51.28%	\$ (4,398)	-0.99%
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 95,063	\$ 180,625	\$ 85,562	52.63%	\$ 129,124	\$ 219,720	\$ 90,596	58.77%	\$ (34,061)	-26.38%
Grants & Loans	10,543	-	(10,543)	100.00%	-	-	-	0.00%	10,543	100.00%
<b>Total Intergovernmental</b>	\$ 105,606	\$ 180,625	\$ 75,019	58.47%	\$ 129,124	\$ 219,720	\$ 90,596	58.77%	\$ (23,518)	-18.21%
<b>Charges for Service</b>										
General Government Fees	\$ 31,438	\$ 73,175	\$ 41,737	42.96%	\$ 45,525	\$ 65,400	\$ 19,875	69.61%	\$ (14,087)	-30.94%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	71,249	207,550	136,301	34.33%	80,106	172,000	91,894	46.57%	(8,857)	-11.06%
<b>Total Charges for Service</b>	\$ 102,687	\$ 280,725	\$ 178,038	36.58%	\$ 125,631	\$ 237,400	\$ 111,769	52.92%	\$ (22,944)	-18.26%
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ 71,514	\$ 178,525	\$ 107,011	40.06%	\$ 95,223	\$ 157,250	\$ 62,027	60.56%	\$ (23,709)	-24.90%
Other Fines & Forfeitures	134	2,000	1,866	6.70%	-	-	-	0.00%	134	100.00%
<b>Total Fines, Licenses &amp; Permits</b>	\$ 71,648	\$ 180,525	\$ 108,877	39.69%	\$ 95,223	\$ 157,250	\$ 62,027	60.56%	\$ (23,575)	-24.76%
<b>Special Assessments</b>										
Special Assessments	4,169	3,000	(1,169)	138.96%	9,527	10,500	973	90.73%	(5,358)	-56.24%
<b>Total Special Assessments</b>	\$ 4,169	\$ 3,000	\$ (1,169)	138.96%	\$ 9,527	\$ 10,500	\$ 973	90.73%	\$ (5,358)	-56.24%
<b>Other Sources</b>										
Investment Income	\$ 1,278	\$ -	\$ (1,278)	100.00%	\$ 4,091	\$ 5,500	\$ 1,409	74.39%	\$ (2,813)	-68.76%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	62,412	166,780	104,368	37.42%	60,419	143,000	82,581	42.25%	1,993	3.30%
<b>Total Other Sources</b>	\$ 63,690	\$ 166,780	\$ 103,090	38.19%	\$ 64,511	\$ 148,500	\$ 83,989	43.44%	\$ (820)	-1.27%
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ -	0.00%
<b>Total Transfers</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ -	0.00%
<b>Grand Total Revenue</b>	\$ 785,397	\$ 1,659,937	\$ 874,540	47.31%	\$ 866,009	\$ 1,707,391	\$ 841,382	50.72%	\$ (80,612)	-9.31%
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ -	0.00%
<b>Adjusted Grand Total Revenue</b>	\$ 785,397	\$ 1,659,937	\$ 874,540	47.31%	\$ 866,009	\$ 1,635,276	\$ 769,267	52.96%	\$ (80,612)	-9.31%

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 256,372	\$ 605,252	\$ 348,880	57.64%	\$ 37,308	\$ 311,572	51.48%	\$ 272,267	\$ (15,895)	-5.84%
Contractual Services	201,619	457,767	256,148	55.96%	123,122	133,027	29.06%	219,702	(18,083)	-8.23%
General Operating	139,193	454,506	315,313	69.37%	126,033	189,280	41.65%	108,938	30,255	27.77%
Capital Outlay	83,160	206,217	123,057	59.67%	40,094	82,963	40.23%	46,520	36,640	78.76%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	242,413	253,413	11,000	4.34%	-	11,000	4.34%	-	242,413	100.00%
<b>Grand Total Expenditures</b>	\$ 922,758	\$ 1,977,156	\$ 1,054,398	53.33%	\$ 326,557	\$ 727,841	36.81%	\$ 647,426	\$ 275,331	42.53%
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (242,413)	\$ (253,413)	\$ (495,826)	195.66%	\$ -	\$ 11,000	4.34%	\$ -	\$ (242,413)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	\$ (242,413)	\$ (253,413)	\$ (11,000)	4.34%	\$ -	\$ 11,000	4.34%	\$ -	\$ (242,413)	100.00%
<b>Adjusted Grand Total Expenditures</b>	\$ 680,345	\$ 1,723,743	\$ 1,043,398	60.53%	\$ 326,557	\$ 716,841	41.59%	\$ 647,426	\$ 32,918	5.08%
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	\$ 567,832	\$ 387,974			\$ 241,275			\$ 1,302,309		

CITY OF PATASKALA, OHIO  
2014 REVENUE BUDGET ANALYSIS - General Fund (101)  
THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>101 - General Fund</b>	<b>\$785,397.04</b>	<b>\$1,659,937.00</b>	<b>\$874,539.96</b>	<b>\$1,659,937.00</b>	<b>\$ -</b>
<b>Taxes</b>	<b>\$437,596.54</b>	<b>\$ 848,282.00</b>	<b>\$410,685.46</b>	<b>\$ 848,282.00</b>	<b>\$ -</b>
Property Taxes	\$437,596.54	\$ 848,282.00	\$410,685.46	\$ 848,282.00	\$ -
<b>Intergovernmental</b>	<b>\$105,606.03</b>	<b>\$ 180,625.00</b>	<b>\$ 75,018.97</b>	<b>\$ 180,625.00</b>	<b>\$ -</b>
Grants & Loans	\$ 10,542.76	\$ -	\$ (10,542.76)	\$ -	\$ -
State-Shared Revenues	\$ 95,063.27	\$ 180,625.00	\$ 85,561.73	\$ 180,625.00	\$ -
<b>Charges for Service</b>	<b>\$102,687.27</b>	<b>\$ 280,725.00</b>	<b>\$178,037.73</b>	<b>\$ 287,355.00</b>	<b>\$ (6,630.00)</b>
General Government Fees	\$ 31,438.37	\$ 73,175.00	\$ 41,736.63	\$ 79,805.00	\$ (6,630.00)
Other Service Charges	\$ 71,248.90	\$ 207,550.00	\$136,301.10	\$ 207,550.00	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 71,648.10</b>	<b>\$ 180,525.00</b>	<b>\$108,876.90</b>	<b>\$ 180,525.00</b>	<b>\$ -</b>
Mayor's Court	\$ 71,514.10	\$ 178,525.00	\$107,010.90	\$ 178,525.00	\$ -
Other Fines & Forfeitures	\$ 134.00	\$ 2,000.00	\$ 1,866.00	\$ 2,000.00	\$ -
<b>Special Assessments</b>	<b>\$ 4,168.88</b>	<b>\$ 3,000.00</b>	<b>\$ (1,168.88)</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>
Special Assessments	\$ 4,168.88	\$ 3,000.00	\$ (1,168.88)	\$ 3,000.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 63,690.22</b>	<b>\$ 166,780.00</b>	<b>\$103,089.78</b>	<b>\$ 160,150.00</b>	<b>\$ 6,630.00</b>
Investment Income	\$ 1,278.17	\$ -	\$ (1,278.17)	\$ -	\$ -
Other Miscellaneous Revenue	\$ 62,412.05	\$ 166,780.00	\$104,367.95	\$ 160,150.00	\$ 6,630.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$785,397.04</b>	<b>\$1,659,937.00</b>	<b>\$874,539.96</b>	<b>\$1,659,937.00</b>	<b>\$ -</b>

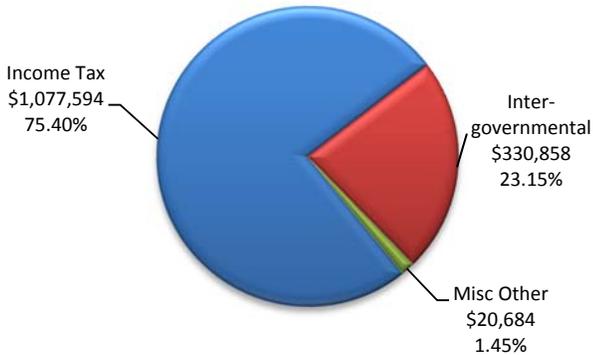
CITY OF PATASKALA, OHIO  
 2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
 THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>101 - General Fund</b>	<b>\$ 922,757.54</b>	<b>\$ 326,556.80</b>	<b>\$ 1,977,155.83</b>	<b>\$ 727,841.49</b>	<b>\$ 1,825,576.00</b>	<b>\$ 112,369.83</b>	<b>\$ 39,210.00</b>
<b>General Government</b>	<b>\$ 268,609.87</b>	<b>\$ 95,919.96</b>	<b>\$ 643,349.79</b>	<b>\$ 278,819.96</b>	<b>\$ 577,477.00</b>	<b>\$ 31,862.79</b>	<b>\$ 34,010.00</b>
Salary & Related	\$ 107,795.51	\$ 25,256.34	\$ 272,256.00	\$ 139,204.15	\$ 259,096.00	\$ 150.00	\$ 13,010.00
Contractual Services	\$ 109,402.09	\$ 34,340.75	\$ 217,957.36	\$ 74,214.52	\$ 169,331.00	\$ 27,626.36	\$ 21,000.00
General Operating	\$ 51,412.27	\$ 36,322.87	\$ 153,136.43	\$ 65,401.29	\$ 149,050.00	\$ 4,086.43	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 107,332.05</b>	<b>\$ 72,312.03</b>	<b>\$ 277,725.94</b>	<b>\$ 98,081.86</b>	<b>\$ 253,804.00</b>	<b>\$ 23,921.94</b>	<b>\$ -</b>
Salary & Related	\$ 54,067.55	\$ 2,248.26	\$ 113,304.00	\$ 56,988.19	\$ 113,304.00	\$ -	\$ -
Contractual Services	\$ 49,206.98	\$ 69,000.13	\$ 143,421.94	\$ 25,214.83	\$ 119,500.00	\$ 23,921.94	\$ -
General Operating	\$ 4,057.52	\$ 1,063.64	\$ 21,000.00	\$ 15,878.84	\$ 21,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive &amp; Legislative</b>	<b>\$ 77,477.04</b>	<b>\$ 8,881.61</b>	<b>\$ 178,686.33</b>	<b>\$ 92,327.68</b>	<b>\$ 177,924.00</b>	<b>\$ 762.33</b>	<b>\$ -</b>
Salary & Related	\$ 67,677.60	\$ 3,696.94	\$ 150,934.34	\$ 79,559.80	\$ 150,924.00	\$ 10.34	\$ -
Contractual Services	\$ 1,535.50	\$ 42.00	\$ 6,000.00	\$ 4,422.50	\$ 6,000.00	\$ -	\$ -
General Operating	\$ 7,763.94	\$ 5,142.67	\$ 13,751.99	\$ 845.38	\$ 13,000.00	\$ 751.99	\$ -
Capital Outlay	\$ 500.00	\$ -	\$ 8,000.00	\$ 7,500.00	\$ 8,000.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 47,768.32</b>	<b>\$ 20,382.97</b>	<b>\$ 125,968.20</b>	<b>\$ 57,816.91</b>	<b>\$ 118,976.00</b>	<b>\$ 6,992.20</b>	<b>\$ -</b>
Salary & Related	\$ 24,212.36	\$ 4,296.71	\$ 48,151.00	\$ 19,641.93	\$ 47,966.00	\$ 185.00	\$ -
Contractual Services	\$ 15,317.95	\$ 6,416.22	\$ 48,020.00	\$ 26,285.83	\$ 46,000.00	\$ 2,020.00	\$ -
General Operating	\$ 4,838.01	\$ 2,257.84	\$ 18,985.00	\$ 11,889.15	\$ 18,885.00	\$ 100.00	\$ -
Capital Outlay	\$ 3,400.00	\$ 7,412.20	\$ 10,812.20	\$ -	\$ 6,125.00	\$ 4,687.20	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 179,157.26</b>	<b>\$ 129,060.23</b>	<b>\$ 498,012.57</b>	<b>\$ 189,795.08</b>	<b>\$ 443,982.00</b>	<b>\$ 48,830.57</b>	<b>\$ 5,200.00</b>
Salary & Related	\$ 2,619.37	\$ 1,810.00	\$ 20,607.00	\$ 16,177.63	\$ 20,607.00	\$ -	\$ -
Contractual Services	\$ 26,156.31	\$ 13,322.75	\$ 42,368.00	\$ 2,888.94	\$ 36,500.00	\$ 668.00	\$ 5,200.00
General Operating	\$ 71,121.68	\$ 81,245.85	\$ 247,632.57	\$ 95,265.04	\$ 244,075.00	\$ 3,557.57	\$ -
Capital Outlay	\$ 79,259.90	\$ 32,681.63	\$ 187,405.00	\$ 75,463.47	\$ 142,800.00	\$ 44,605.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 242,413.00</b>	<b>\$ -</b>	<b>\$ 253,413.00</b>	<b>\$ 11,000.00</b>	<b>\$ 253,413.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ 242,413.00	\$ -	\$ 253,413.00	\$ 11,000.00	\$ 253,413.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 922,757.54</b>	<b>\$ 326,556.80</b>	<b>\$ 1,977,155.83</b>	<b>\$ 727,841.49</b>	<b>\$ 1,825,576.00</b>	<b>\$ 112,369.83</b>	<b>\$ 39,210.00</b>

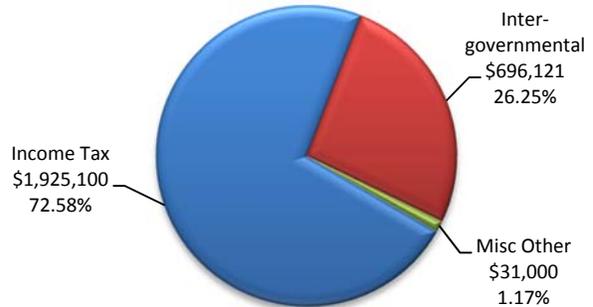
**Street Fund (201)**

**Revenue** – On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.43 million, which reflects 53.88% of budget. Total revenue to date is up by \$426.1 thousand (42.06%) from the same six-month period in 2013. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

**YTD Street Fund Revenue by Source**

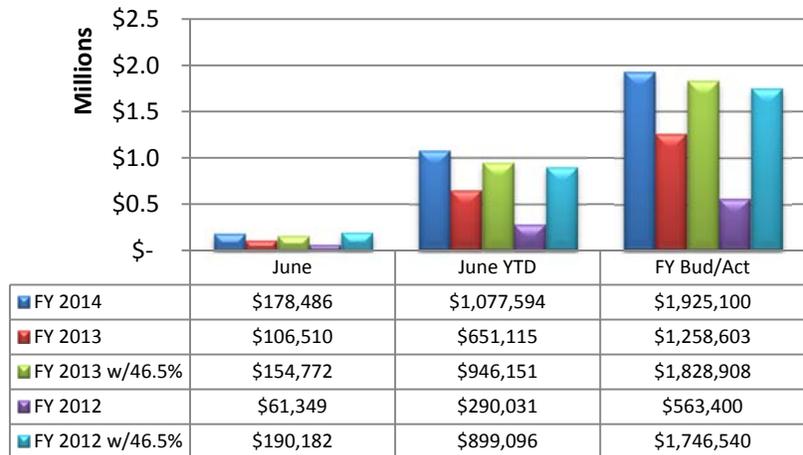


**Street Fund Revenue - Budget**



Income tax collections in June were \$178.5 thousand, and are up by \$72.0 thousand (67.58%) compared to the same period in 2013. Year to date income tax revenues credited to the fund are \$1.08 million, and represent 55.98% of budget. In comparison, collections through June 2013 were \$651.1 thousand, and represented 51.73% of the 2013 full-year collections. Even though the allocation to the fund was changed in 2014 from 32% to 46.5% of total collections, it appears that collections are running ahead of last year at this point. This is an important positive trend, as income taxes are the primary revenue source for this fund. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2012 and 2013.

**Income Tax Collections - Street Fund**



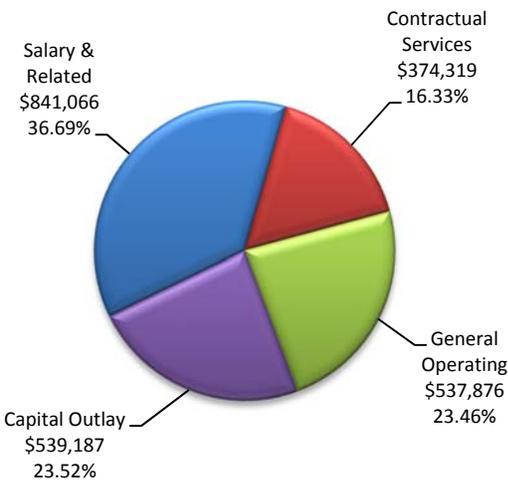
In both 2012 and 2013, the fund would have received a lower distribution than in 2014 when calculating the amount ‘as-if’ the fund was receiving the current allocation percentage in that year. Collections in 2014 would have been \$131.4 thousand (13.89%) higher than that in 2013, and \$178.5 thousand (19.86%) higher than in 2012.

Intergovernmental revenues in the Street fund are budgeted at \$696.1 thousand and represent 26.25% of the fund’s revenue budget. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. The city has received \$330.9 thousand in this category YTD (47.53% of budget), and is up by \$6.5 thousand (1.99%) from the same six-month period in 2013. The variance is the result of higher than anticipated motor vehicle registration and driver license fee revenues.

The other category, Other Sources, is budgeted at \$31 thousand, and only represents 1.17% of the total fund revenue budget. To date, the city has received \$20.7 thousand to-date (66.72% of budget). The primary driver of the positive variance is the receipt of nearly \$11 thousand in reimbursement from Ohio Insurance Services for lower than anticipated usage of the 2011-2012 employee HRA funds.

**Expenditures** – The Street fund has a total appropriated expenditure budget for 2014 of approximately \$2.29 million. Total spending through June 30 was \$1.05 million, and is equal to 45.77% of budget. This total compares favorably when compared to a straight-line rate of 50%. Compared to the same six-month period in 2013, spending is up by \$222.4 thousand, or 26.9%. Contractual Services and Capital Outlay are the two major categories contributing to the variance.

**Street Fund Budget by Category**



**YTD Street Fund Spending**

(excludes encumbrances)

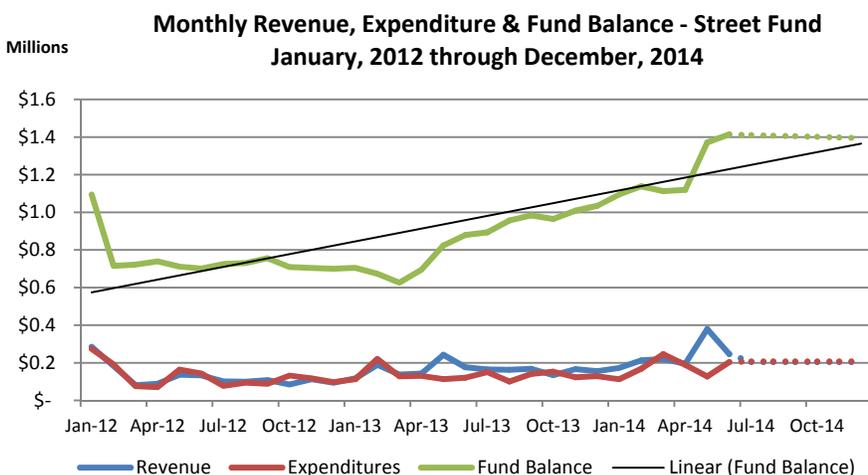


Salaries, wages and other employee-related costs represent the largest expense category with a 2014 budget of \$841.1 thousand, or 36.69% of the fund’s budget. Spending through June 30 is \$344.5 thousand, or 40.96% of budget. The favorable YTD variance (\$76.1 thousand) was due primarily to the vacant Public Service Director and the budgeted allocation of wages for a full-time engineer not occurring. Spending in this category is up \$1.3 thousand (0.38%) from the level in 2013.

Spending on capital projects and equipment is the next major expense category in the Street fund. The 2014 budget in this category is \$539.2 thousand (23.52% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending to-date is \$269.6 thousand, or 50.01% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$373.1 thousand (69.19% of budget).

General operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2014 budget of \$537.9 thousand, or 23.46% of the fund's budget. Spending through June 30 is \$279.8 thousand, or 52.02% of budget. Including encumbrances in the calculation, the total becomes 72.41% of budget. Most of the YTD variance is the result of full-year purchase orders issued for utilities, fuel, etc.

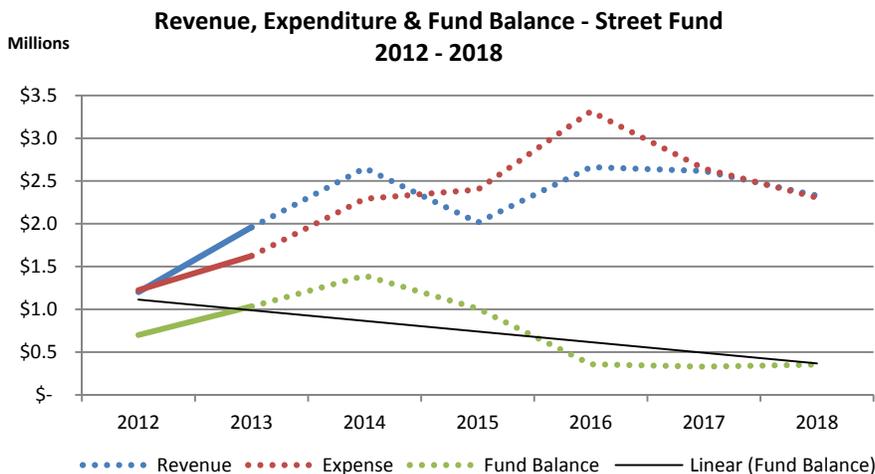
**Fund Balance** – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city's streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used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



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

As you can see from the above chart, the Street fund has been generally stable, and beginning to trend upward. The revenue spikes in both May 2013 and 2014 are the result of higher quarterly income tax collections. Other than that item, revenues and spending have been closely matched. Since October 2013, revenues have generally equaled or exceeded expenses.

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



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

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,034,717	\$ 1,034,717			\$ 699,924	\$ 699,924				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,077,594	1,925,100	847,506	55.98%	651,115	1,221,330	570,215	53.31%	426,479	65.50%
<b>Total Taxes</b>	\$ 1,077,594	\$ 1,925,100	\$ 847,506	55.98%	\$ 651,115	\$ 1,221,330	\$ 570,215	53.31%	\$ 426,479	65.50%
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 330,858	\$ 696,121	\$ 365,263	47.53%	\$ 324,400	\$ 617,800	\$ 293,400	52.51%	\$ 6,458	1.99%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	\$ 330,858	\$ 696,121	\$ 365,263	47.53%	\$ 324,400	\$ 617,800	\$ 293,400	52.51%	\$ 6,458	1.99%
<b>Charges for Service</b>										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Other Sources</b>										
Investment Income	\$ 3,290	\$ 1,000	\$ (2,290)	329.03%	\$ -	\$ -	\$ -	0.00%	\$ 3,290	100.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	17,393	30,000	12,607	57.98%	30,475	31,000	525	98.31%	(13,081)	-42.92%
<b>Total Other Sources</b>	\$ 20,684	\$ 31,000	\$ 10,316	66.72%	\$ 30,475	\$ 31,000	\$ 525	98.31%	\$ (9,791)	-32.13%
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	0.00%
<b>Total Transfers</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	0.00%
<b>Grand Total Revenue</b>	\$ 1,429,136	\$ 2,652,221	\$ 1,223,085	53.88%	\$ 1,005,990	\$ 1,893,817	\$ 887,827	53.12%	\$ 423,146	42.06%
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	0.00%
<b>Adjusted Grand Total Revenue</b>	\$ 1,429,136	\$ 2,652,221	\$ 1,223,085	53.88%	\$ 1,005,990	\$ 1,870,130	\$ 864,140	53.79%	\$ 423,146	42.06%

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 344,468	\$ 841,066	\$ 496,597	59.04%	\$ 50,309	\$ 446,289	53.06%	\$ 345,788	\$ (1,320)	-0.38%
Contractual Services	155,288	374,319	219,030	58.51%	67,014	152,016	40.61%	100,601	54,688	54.36%
General Operating	279,826	537,876	258,050	47.98%	109,643	148,406	27.59%	272,643	7,183	2.63%
Capital Outlay	269,634	539,187	269,554	49.99%	103,447	166,107	30.81%	107,806	161,828	150.11%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	\$ 1,049,216	\$ 2,292,447	\$ 1,243,231	54.23%	\$ 330,413	\$ 912,818	39.82%	\$ 826,838	\$ 222,378	26.90%
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
<b>Adjusted Grand Total Expenditures</b>	\$ 1,049,216	\$ 2,292,447	\$ 1,243,231	54.23%	\$ 330,413	\$ 912,818	39.82%	\$ 826,838	\$ 222,378	26.90%
<b>Ending Fund Balance</b>	(based on non-adjusted expenditures)	\$ 1,414,637	\$ 1,394,491		\$ 1,084,224			\$ 879,077		

CITY OF PATASKALA, OHIO  
 2014 REVENUE BUDGET ANALYSIS - Street Fund (201)  
 THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>201 - Street Fund</b>	<b>\$1,429,136.18</b>	<b>\$2,652,221.00</b>	<b>\$1,223,084.82</b>	<b>\$2,652,221.00</b>	<b>\$ -</b>
<b>Taxes</b>	<b>\$1,077,594.49</b>	<b>\$1,925,100.00</b>	<b>\$ 847,505.51</b>	<b>\$1,925,100.00</b>	<b>\$ -</b>
Income Taxes	\$1,077,594.49	\$1,925,100.00	\$ 847,505.51	\$1,925,100.00	\$ -
<b>Intergovernmental</b>	<b>\$ 330,857.92</b>	<b>\$ 696,121.00</b>	<b>\$ 365,263.08</b>	<b>\$ 696,121.00</b>	<b>\$ -</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 330,857.92	\$ 696,121.00	\$ 365,263.08	\$ 696,121.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 20,683.77</b>	<b>\$ 31,000.00</b>	<b>\$ 10,316.23</b>	<b>\$ 31,000.00</b>	<b>\$ -</b>
Investment Income	\$ 3,290.33	\$ 1,000.00	\$ (2,290.33)	\$ 1,000.00	\$ -
Other Miscellaneous Revenue	\$ 17,393.44	\$ 30,000.00	\$ 12,606.56	\$ 30,000.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$1,429,136.18</b>	<b>\$2,652,221.00</b>	<b>\$1,223,084.82</b>	<b>\$2,652,221.00</b>	<b>\$ -</b>

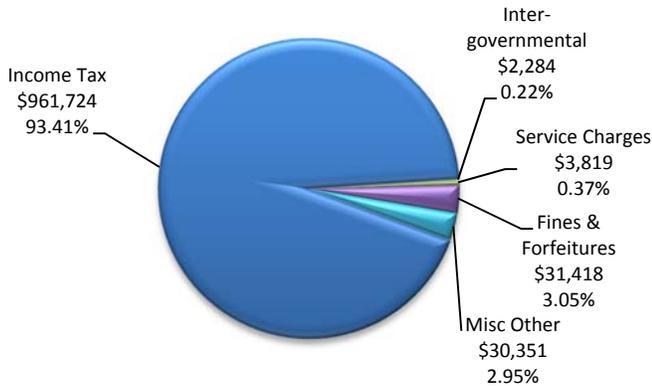
CITY OF PATASKALA, OHIO  
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>201 - Street Fund</b>	<b>\$ 1,049,216.04</b>	<b>\$ 330,412.87</b>	<b>\$ 2,292,447.07</b>	<b>\$ 912,818.16</b>	<b>\$ 2,247,435.00</b>	<b>\$ 32,812.07</b>	<b>\$ 12,200.00</b>
<b>General Government</b>	<b>\$ 83,842.06</b>	<b>\$ 22,510.74</b>	<b>\$ 167,747.80</b>	<b>\$ 61,395.00</b>	<b>\$ 165,346.00</b>	<b>\$ 7,401.80</b>	<b>\$ (5,000.00)</b>
Salary & Related	\$ 6,713.78	\$ -	\$ 25,346.00	\$ 18,632.22	\$ 47,846.00	\$ -	\$ (22,500.00)
Contractual Services	\$ 77,128.28	\$ 22,510.74	\$ 142,401.80	\$ 42,762.78	\$ 117,500.00	\$ 7,401.80	\$ 17,500.00
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 15,322.62</b>	<b>\$ -</b>	<b>\$ 31,672.00</b>	<b>\$ 16,349.38</b>	<b>\$ 31,672.00</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ 15,322.62	\$ -	\$ 31,672.00	\$ 16,349.38	\$ 31,672.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 78,161.22</b>	<b>\$ 7,065.03</b>	<b>\$ 115,724.00</b>	<b>\$ 30,497.75</b>	<b>\$ 109,363.00</b>	<b>\$ 2,020.00</b>	<b>\$ 4,341.00</b>
Salary & Related	\$ 17,314.28	\$ -	\$ 41,851.00	\$ 24,536.72	\$ 37,510.00	\$ -	\$ 4,341.00
Contractual Services	\$ 3,850.62	\$ 7,065.03	\$ 11,120.00	\$ 204.35	\$ 9,100.00	\$ 2,020.00	\$ -
General Operating	\$ 56,996.32	\$ -	\$ 62,753.00	\$ 5,756.68	\$ 62,753.00	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 6,976.42</b>	<b>\$ 7,933.46</b>	<b>\$ 32,300.00</b>	<b>\$ 17,390.12</b>	<b>\$ 800.00</b>	<b>\$ -</b>	<b>\$ 31,500.00</b>
Contractual Services	\$ 270.00	\$ 270.00	\$ 800.00	\$ 260.00	\$ 800.00	\$ -	\$ -
General Operating	\$ 6,706.42	\$ 7,663.46	\$ 31,500.00	\$ 17,130.12	\$ -	\$ -	\$ 31,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Public Service</b>	<b>\$ 864,913.72</b>	<b>\$ 292,903.64</b>	<b>\$ 1,945,003.27</b>	<b>\$ 787,185.91</b>	<b>\$ 1,940,254.00</b>	<b>\$ 23,390.27</b>	<b>\$ (18,641.00)</b>
Salary & Related	\$ 305,117.48	\$ 50,308.64	\$ 742,196.60	\$ 386,770.48	\$ 763,754.00	\$ 983.60	\$ (22,541.00)
Contractual Services	\$ 74,039.29	\$ 37,168.46	\$ 219,996.86	\$ 108,789.11	\$ 170,500.00	\$ 14,096.86	\$ 35,400.00
General Operating	\$ 216,123.37	\$ 101,979.93	\$ 443,622.61	\$ 125,519.31	\$ 471,500.00	\$ 3,622.61	\$ (31,500.00)
Capital Outlay	\$ 269,633.58	\$ 103,446.61	\$ 539,187.20	\$ 166,107.01	\$ 534,500.00	\$ 4,687.20	\$ 0.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,049,216.04</b>	<b>\$ 330,412.87</b>	<b>\$ 2,292,447.07</b>	<b>\$ 912,818.16</b>	<b>\$ 2,247,435.00</b>	<b>\$ 32,812.07</b>	<b>\$ 12,200.00</b>

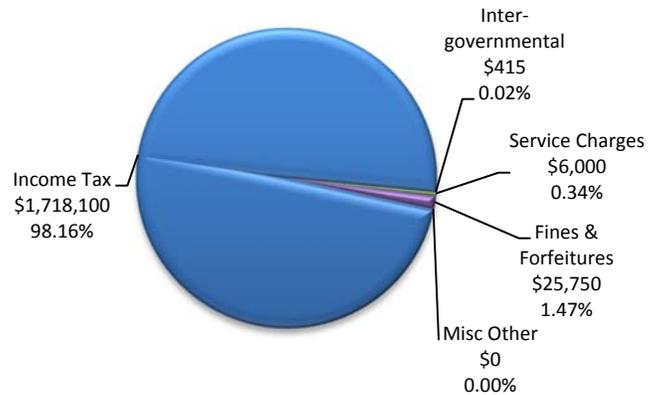
**Police Fund (208)**

**Revenue** – On a year to-date basis, the Police fund has been credited with total revenue of approximately \$1.03 million, which represents 58.83% of the full-year budget. Total revenue to-date is down by \$180.2 thousand (14.9%) from the same six-month period in 2013. The primary reason for the increase was the change in the fund’s income tax allocation percentage in 2013 from 58.5% to 41.5%. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

**YTD Police Fund Revenue by Source**



**Police Fund Revenue - Budget**



Income tax collections in June were \$159.3 thousand, and were down by \$35.4 thousand (18.18%) compared to the same period in 2013. Year to-date income tax revenues credited to the fund are \$961.7

thousand, and represent 55.98% of budget. In comparison, collections through June 2013 were \$1.19 million. It is important to note that the allocation to the fund has decreased in 2014 from 58.5% to 41.5%. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2012

**Income Tax Collections - Police Fund**

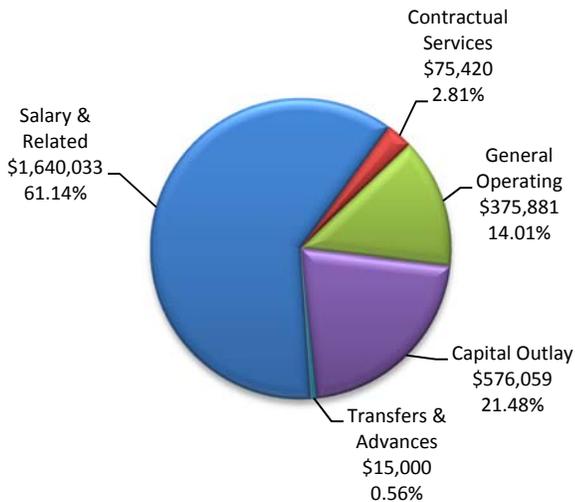


and 2013. Assuming that the current allocation was applied to prior years, collections in 2014 would have been \$117.5 thousand (13.92%) higher than that in 2013, and \$159.3 thousand (19.85%) higher than 2012 collections. The green/light blue bars in the chart above have been restated to reflect the revenue that would have been allocated to the fund in 2012 and 2013 had the percentage been the same in all years.

Fines and forfeitures are the other major revenue category in the Police fund. They are budgeted at \$25.8 thousand and represent 1.47% of the fund’s revenue budget. The category is comprised of revenues from law enforcement-related fines, forfeitures and fees.

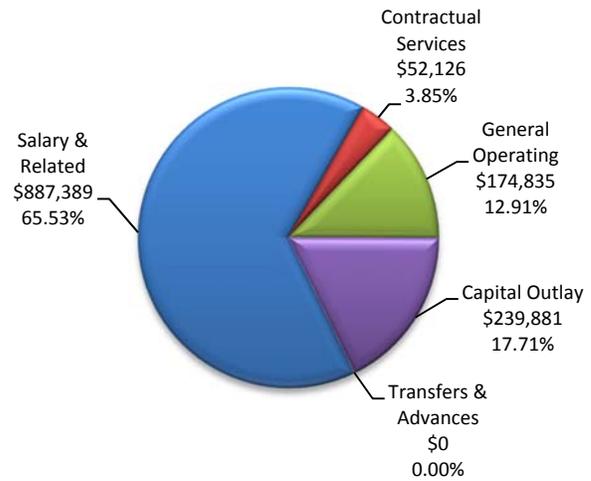
**Expenditures** – The Police fund has a total appropriated expenditure budget for 2014 of approximately \$2.68 million. Total spending through June 30 is \$1.35 million, and is equal to 50.49% of budget. This total compares slightly higher when compared to the straight-line rate of 50%. Compared to the same six-month period in 2013, spending is up by \$257.5 thousand (23.48%). Capital spending on projects such as the MARCS tower construction are the primary driver of the increase.

**Police Fund Budget by Category**



**YTD Police Fund Spending**

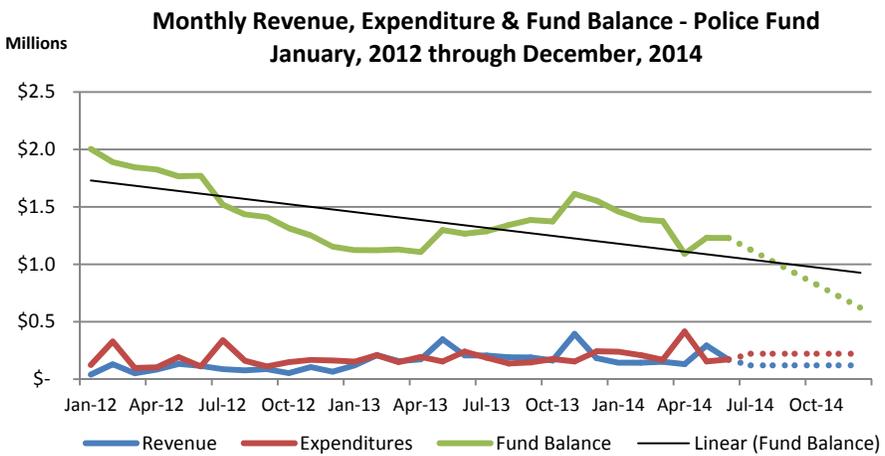
(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2014 budget of \$1.64 million, or 61.14% of the fund’s budget. Spending through June 30 is \$887.4 thousand, or 54.11% of budget. The negative YTD variance was the result of higher than anticipated wage and health insurance expenses in the first five months. We will continue to monitor this closely to ensure that adequate budget funding is available.

Spending on capital equipment is the next major expense category in the Police fund. The 2014 budget in this category is \$576.1 thousand (21.48% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through June 30 is \$239.9 thousand, or 41.64% of budget. Including encumbrances of \$213.5 thousand in the calculation, the total committed to spend is \$453.3, or 78.7% of budget. The largest component of the encumbered balance is for the purchase of new cruisers.

General operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2014 budget of \$375.9 thousand, or 14.01% of the total fund expenditure budget. Spending to date is \$174.8 thousand, or 46.51% of budget. Spending in this category is up by \$97.0 thousand (124.5%) from the same six-month period in 2013. The primary driver of this negative variance is the initial \$27 thousand lease payment made in 2014 for the MARCS radios acquired in 2013, and a change in accounting for tax-collection fees that were previously accounted for in the Contractual Services line.

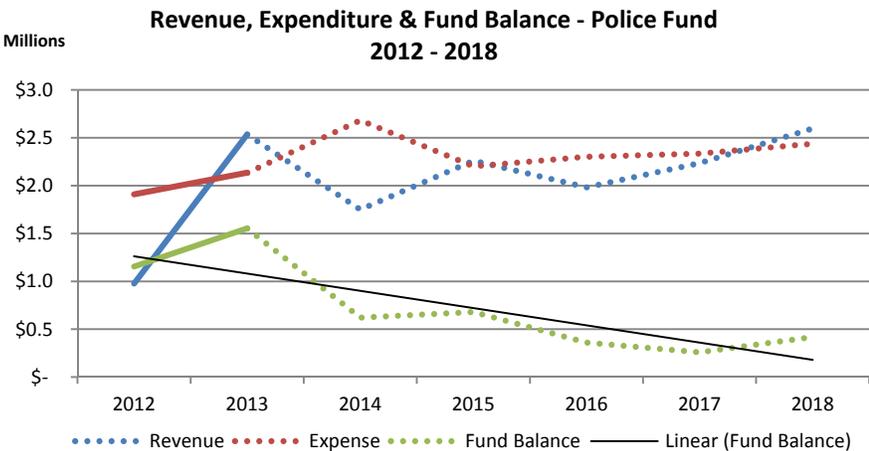


**Fund Balance** – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical

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

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

As you can see from the chart, the balance in the Police fund has been generally declining since January 2012 through May 2013. From that point on, the fund has been slightly increasing due to revenues significantly exceeded spending in May and November. The positive variance in May was the result of better than anticipated income tax collections, and the November variance was the result of transferring \$180,000 from the Bond Improvement fund for the MARCS tower. Other than that item, expenditures have regularly exceeded revenues. The growth in spending in 2013 was primarily the result of: (1) the addition three new Police officers in 2013; and (2) the construction of



tower. The spike in April 2014 spending was for the construction on the MARCS tower. I would anticipate seeing another spike in Q3-14 of approximately \$175 thousand due to the LGIF loan reimbursement of expenses incurred in the construction of the tower. Current projections call for the balance to decline each year through 2017, and then turn positive in 2018 (see above chart).

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

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,553,383	\$ 1,553,383			\$ 1,153,893	\$ 1,153,893				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	961,724	1,718,100	756,376	55.98%	1,189,996	2,231,600	1,041,604	53.32%	(228,271)	-19.18%
<b>Total Taxes</b>	<b>\$ 961,724</b>	<b>\$ 1,718,100</b>	<b>\$ 756,376</b>	<b>55.98%</b>	<b>\$ 1,189,996</b>	<b>\$ 2,231,600</b>	<b>\$ 1,041,604</b>	<b>53.32%</b>	<b>\$ (228,271)</b>	<b>-19.18%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 2,284	\$ 415	\$ (1,869)	550.28%	\$ -	\$ -	\$ -	0.00%	\$ 2,284	100.00%
Grants & Loans	-	-	-	0.00%	-	225,000	225,000	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ 2,284</b>	<b>\$ 415</b>	<b>\$ (1,869)</b>	<b>550.28%</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>0.00%</b>	<b>\$ 2,284</b>	<b>100.00%</b>
<b>Charges for Service</b>										
General Government Fees	\$ 3,819	\$ 6,000	\$ 2,181	63.65%	\$ -	\$ -	\$ -	0.00%	\$ 3,819	100.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 3,819</b>	<b>\$ 6,000</b>	<b>\$ 2,181</b>	<b>63.65%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,819</b>	<b>100.00%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ 3,758	\$ 6,650	\$ 2,892	56.51%	\$ (3,758)	-100.00%
Other Fines & Forfeitures	31,418	25,750	(5,668)	122.01%	-	-	-	0.00%	31,418	100.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 31,418</b>	<b>\$ 25,750</b>	<b>\$ (5,668)</b>	<b>122.01%</b>	<b>\$ 3,758</b>	<b>\$ 6,650</b>	<b>\$ 2,892</b>	<b>56.51%</b>	<b>\$ 27,660</b>	<b>736.04%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 4,031	\$ -	\$ (4,031)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 4,031	100.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	26,320	-	(26,320)	100.00%	16,078	6,500	(9,578)	247.35%	10,243	63.71%
<b>Total Other Sources</b>	<b>\$ 30,351</b>	<b>\$ -</b>	<b>\$ (30,351)</b>	<b>100.00%</b>	<b>\$ 16,078</b>	<b>\$ 6,500</b>	<b>\$ (9,578)</b>	<b>247.35%</b>	<b>\$ 14,273</b>	<b>88.78%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 9,630</b>	<b>\$ 9,630</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,029,596</b>	<b>\$ 1,750,265</b>	<b>\$ 720,669</b>	<b>58.83%</b>	<b>\$ 1,209,831</b>	<b>\$ 2,479,380</b>	<b>\$ 1,269,549</b>	<b>48.80%</b>	<b>\$ (180,235)</b>	<b>-14.90%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (9,630)</b>	<b>\$ 9,630</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,029,596</b>	<b>\$ 1,750,265</b>	<b>\$ 720,669</b>	<b>58.83%</b>	<b>\$ 1,209,831</b>	<b>\$ 2,469,750</b>	<b>\$ 1,259,919</b>	<b>48.99%</b>	<b>\$ (180,235)</b>	<b>-14.90%</b>

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 887,389	\$ 1,640,033	\$ 752,644	45.89%	\$ 68,531	\$ 684,113	41.71%	\$ 777,649	\$ 109,740	14.11%
Contractual Services	52,126	75,420	23,294	30.89%	15,179	8,116	10.76%	131,207	(79,081)	-60.27%
General Operating	174,835	375,881	201,046	53.49%	97,872	103,174	27.45%	77,870	96,965	124.52%
Capital Outlay	239,881	576,059	336,177	58.36%	213,453	122,724	21.30%	109,993	129,888	118.09%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	15,000	15,000	-100.00%	-	15,000	100.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,354,231</b>	<b>\$ 2,682,393</b>	<b>\$ 1,328,162</b>	<b>49.51%</b>	<b>\$ 395,034</b>	<b>\$ 933,127</b>	<b>34.79%</b>	<b>\$ 1,096,719</b>	<b>\$ 257,512</b>	<b>23.48%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ (15,000)	\$ (15,000)	-100.00%	\$ -	\$ 15,000	-100.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,354,231</b>	<b>\$ 2,667,393</b>	<b>\$ 1,313,162</b>	<b>49.23%</b>	<b>\$ 395,034</b>	<b>\$ 918,127</b>	<b>34.42%</b>	<b>\$ 1,096,719</b>	<b>\$ 257,512</b>	<b>23.48%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,228,748</b>	<b>\$ 621,255</b>			<b>\$ 833,713</b>			<b>\$ 1,267,005</b>		
										(based on non-adjusted expenditures)

CITY OF PATASKALA, OHIO  
 2014 REVENUE BUDGET ANALYSIS - Police Fund (208)  
 THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>208 - Police Fund</b>	<b>\$1,029,595.78</b>	<b>\$1,750,265.00</b>	<b>\$720,669.22</b>	<b>\$1,750,265.00</b>	<b>\$ -</b>
<b>Taxes</b>	<b>\$ 961,724.13</b>	<b>\$1,718,100.00</b>	<b>\$756,375.87</b>	<b>\$1,718,100.00</b>	<b>\$ -</b>
Income Taxes	\$ 961,724.13	\$1,718,100.00	\$756,375.87	\$1,718,100.00	\$ -
<b>Intergovernmental</b>	<b>\$ 2,283.66</b>	<b>\$ 415.00</b>	<b>\$ (1,868.66)</b>	<b>\$ 415.00</b>	<b>\$ -</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 2,283.66	\$ 415.00	\$ (1,868.66)	\$ 415.00	\$ -
<b>Charges for Service</b>	<b>\$ 3,819.00</b>	<b>\$ 6,000.00</b>	<b>\$ 2,181.00</b>	<b>\$ 6,000.00</b>	<b>\$ -</b>
General Government Fees	\$ 3,819.00	\$ 6,000.00	\$ 2,181.00	\$ 6,000.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fines &amp; Forfeitures</b>	<b>\$ 31,418.37</b>	<b>\$ 25,750.00</b>	<b>\$ (5,668.37)</b>	<b>\$ 25,750.00</b>	<b>\$ -</b>
Other Fines & Forfeitures	\$ 31,418.37	\$ 25,750.00	\$ (5,668.37)	\$ 25,750.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 30,350.62</b>	<b>\$ -</b>	<b>\$ (30,350.62)</b>	<b>\$ -</b>	<b>\$ -</b>
Investment Income	\$ 4,030.53	\$ -	\$ (4,030.53)	\$ -	\$ -
Other Miscellaneous Revenue	\$ 26,320.09	\$ -	\$ (26,320.09)	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$1,029,595.78</b>	<b>\$1,750,265.00</b>	<b>\$720,669.22</b>	<b>\$1,750,265.00</b>	<b>\$ -</b>

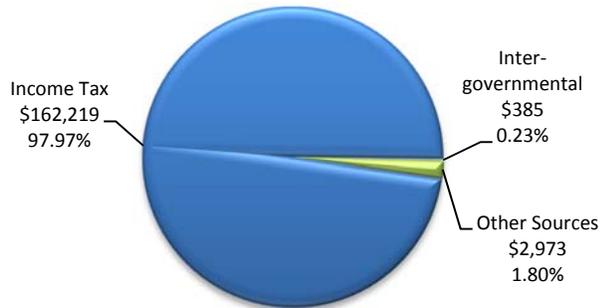
CITY OF PATASKALA, OHIO  
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>208 - Police Fund</b>	<b>\$ 1,354,231.21</b>	<b>\$ 395,034.35</b>	<b>\$ 2,682,392.88</b>	<b>\$ 933,127.32</b>	<b>\$ 2,263,782.00</b>	<b>\$ 283,510.88</b>	<b>\$ 135,100.00</b>
<b>General Government</b>	<b>\$ 39,622.53</b>	<b>\$ -</b>	<b>\$ 44,743.00</b>	<b>\$ 5,120.47</b>	<b>\$ 41,743.00</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>
Contractual Services	\$ 39,622.53	\$ -	\$ 44,743.00	\$ 5,120.47	\$ 41,743.00	\$ -	\$ 3,000.00
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Court &amp; Legal</b>	<b>\$ 15,910.78</b>	<b>\$ -</b>	<b>\$ 31,672.00</b>	<b>\$ 15,761.22</b>	<b>\$ 31,672.00</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ 15,910.78	\$ -	\$ 31,672.00	\$ 15,761.22	\$ 31,672.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 73,148.44</b>	<b>\$ 9,126.25</b>	<b>\$ 118,059.00</b>	<b>\$ 35,784.31</b>	<b>\$ 115,694.00</b>	<b>\$ 2,365.00</b>	<b>\$ -</b>
Salary & Related	\$ 17,314.28	\$ -	\$ 41,851.00	\$ 24,536.72	\$ 41,851.00	\$ -	\$ -
Contractual Services	\$ 4,966.48	\$ 9,126.25	\$ 14,665.00	\$ 572.27	\$ 12,300.00	\$ 2,365.00	\$ -
General Operating	\$ 50,867.68	\$ -	\$ 61,543.00	\$ 10,675.32	\$ 61,543.00	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	<b>\$ 80,829.30</b>	<b>\$ 43,476.92</b>	<b>\$ 241,661.56</b>	<b>\$ 117,355.34</b>	<b>\$ 134,390.00</b>	<b>\$ 100,771.56</b>	<b>\$ 6,500.00</b>
Contractual Services	\$ 2,098.00	\$ 1,944.00	\$ 4,120.00	\$ 78.00	\$ 4,120.00	\$ -	\$ -
General Operating	\$ 8,989.88	\$ 10,302.78	\$ 23,770.00	\$ 4,477.34	\$ 17,270.00	\$ -	\$ 6,500.00
Capital Outlay	\$ 69,741.42	\$ 31,230.14	\$ 213,771.56	\$ 112,800.00	\$ 113,000.00	\$ 100,771.56	\$ -
<b>Police</b>	<b>\$ 1,144,720.16</b>	<b>\$ 342,431.18</b>	<b>\$ 2,231,257.32</b>	<b>\$ 744,105.98</b>	<b>\$ 1,925,283.00</b>	<b>\$ 180,374.32</b>	<b>\$ 125,600.00</b>
Salary & Related	\$ 854,164.20	\$ 68,530.52	\$ 1,566,510.00	\$ 643,815.28	\$ 1,481,445.00	\$ 65.00	\$ 85,000.00
Contractual Services	\$ 5,438.66	\$ 4,108.34	\$ 11,892.00	\$ 2,345.00	\$ 10,700.00	\$ 1,192.00	\$ -
General Operating	\$ 114,977.30	\$ 87,569.12	\$ 290,568.12	\$ 88,021.70	\$ 273,138.00	\$ 7,430.12	\$ 10,000.00
Capital Outlay	\$ 170,140.00	\$ 182,223.20	\$ 362,287.20	\$ 9,924.00	\$ 160,000.00	\$ 171,687.20	\$ 30,600.00
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 1,354,231.21</b>	<b>\$ 395,034.35</b>	<b>\$ 2,682,392.88</b>	<b>\$ 933,127.32</b>	<b>\$ 2,263,782.00</b>	<b>\$ 283,510.88</b>	<b>\$ 135,100.00</b>

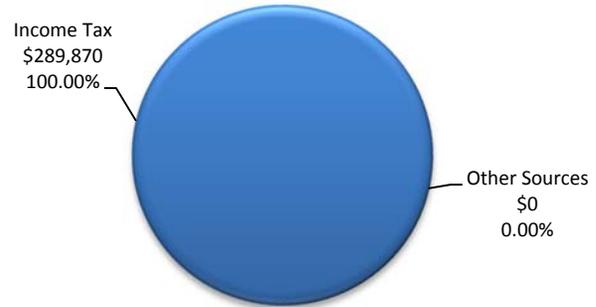
## Capital Improvements Fund (301)

**Revenue** – On a year to-date basis, the Capital Improvements fund has been credited with total revenues of \$162.2 thousand, which reflects 55.96% of budget. Total revenue to-date is approximately \$20.0 thousand (14.03%) higher than the same six-month period in 2013. The fund’s primary revenue sources are income taxes and interfund transfers.

**YTD Capital Improvements Fund Revenue by Source**

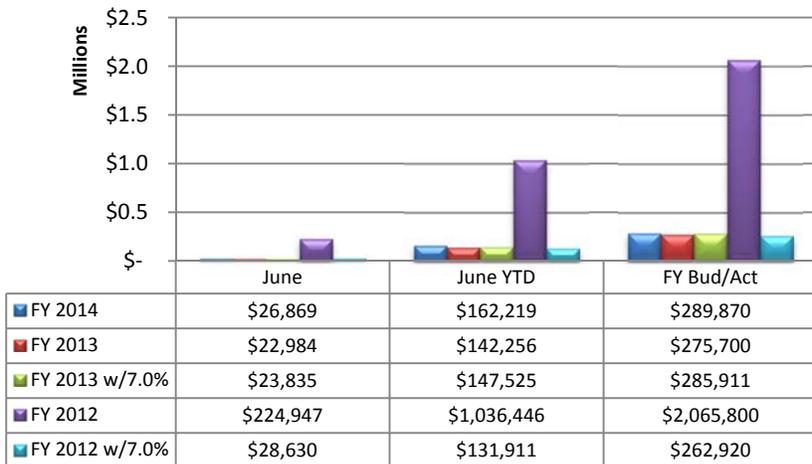


**Capital Improvements Fund Revenue Budget**



Income taxes are the primary external revenue source for the Capital Improvements fund. The 2014 budget for income tax revenues in the fund is \$289.9 thousand. Income tax collections in June 2014 were \$46.9 thousand, and were \$3.9 thousand (16.9%) higher than the same period in 2013. Year to-date collections credited to the fund are \$162.2 thousand, and represent 55.96% of budget. In comparison, YTD collections through June 2013 were \$142.3 thousand, and represented 51.16% of 2013 full-year collections. It is important to note, however, that the allocation to the fund was decreased from 55% in 2012 to 6.75% in 2013, and then increased to 7.0% in 2014. Adjusting for the change in allocation rates (see green bar in chart above), the fund received \$14.7 thousand (9.96%) more in 2014 than it would have in 2013, and \$30.3 thousand (22.98%) more than what was received in 2012.

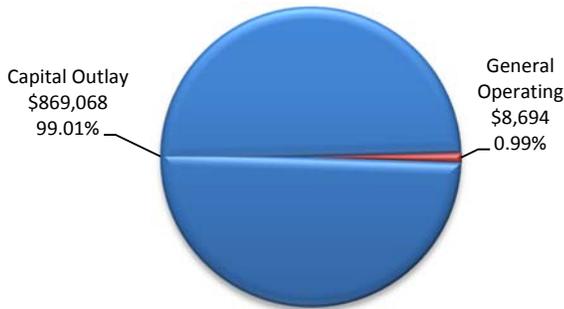
**Income Tax Collections Capital Improvements Fund**



**Expenditures** – The Capital Improvements fund has a total appropriated expenditure budget for 2014 of approximately \$877.8 thousand. Total spending through June 30 is approximately \$111.7 thousand, or

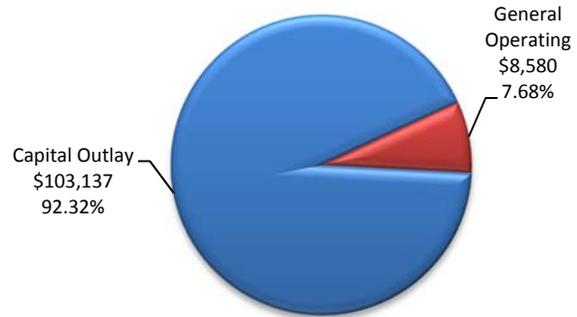
approximately 12.73% of budget. Including encumbrances (e.g., purchase orders) of \$228.9 thousand in the calculation results in a spending ratio of 38.81%.

### Capital Fund Budget by Category



### YTD Capital Fund Spending

(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2014 budget in this category is \$869.1 thousand, (99.0% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through June 30 is \$103.1 thousand, and represents 11.87% of budget. The primary planned expenditures in this category were the result of carryover encumbrances on retainage associated with the 2013 Roadway Asset Management Plan (RAMP) projects. The list of projects includes the following: (\*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2014 Budget	Spent and/or Encumbered	Unspent
Cable Road*	\$1,589	\$1,589	\$0
Third Avenue*	5,368	5,368	0
North End Drive*	3,344	3,344	0
Adams Lane*	4,119	4,119	0
First Avenue*	4,594	1,845	0
Veasey Lane*	5,008	5,008	0
Robin Lane*	4,269	4,270	0
Hickory Lane*	3,664	3,664	0
Brightwaters*	13,082	13,082	0
Rich Street & Alley*	4,988	4,988	0
Mink Road Phase II Design	136,870	136,870	0
Mink Road Phase III Design	147,923	147,923	0
Broad/Main Street ROW Study	75,000	0	75,000
Karr Park Asphalt Trail Reconstruction	66,000	0	66,000
Freedom Park Master Plan	20,000	0	20,000
Brightwaters Repaving	187,061	0	187,061
White Path	28,000	0	28,000
South Fork	35,000	0	35,000
Lincoln Street	39,500	0	39,500

Project Name	2014 Budget	Spent and/or Encumbered	Unspent
<b>Pataskala Elementary SRTS Grant Match</b>	6,000	0	6,000
<b>Uncommitted</b>	74,937	0	74,937
<b>GRAND TOTAL</b>	<b>\$869,070</b>	<b>\$332,070</b>	<b>\$537,000</b>

General Operating is the other major expense category in the Capital Improvements fund. The 2014 budget in this category is \$8.7 thousand (0.99% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through June 30 is \$8.6 thousand, and represents 98.69% of the budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests. Spending to-date is \$1.8 thousand (25.86%) higher than the amount from the same six-month period in 2013.

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

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 666,453	\$ 666,453			\$ 777,584	\$ 777,584				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	162,219	289,870	127,651	55.96%	142,256	262,250	119,994	54.24%	19,962	14.03%
<b>Total Taxes</b>	\$ 162,219	\$ 289,870	\$ 127,651	55.96%	\$ 142,256	\$ 262,250	\$ 119,994	54.24%	\$ 19,962	14.03%
<b>Intergovernmental</b>										
State-Shared Revenues	\$ 385	\$ -	\$ (385)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 385	100.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	\$ 385	\$ -	\$ (385)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 385	100.00%
<b>Charges for Service</b>										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Other Sources</b>										
Investment Income	\$ 1,956	\$ -	\$ (1,956)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 1,956	100.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	1,016	-	(1,016)	100.00%	9,600	-	(9,600)	100.00%	(8,583)	-89.41%
<b>Total Other Sources</b>	\$ 2,973	\$ -	\$ (2,973)	100.00%	\$ 9,600	\$ -	\$ (9,600)	100.00%	\$ (6,627)	-69.04%
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ (245,000)	-100.00%
<b>Total Transfers</b>	\$ -	\$ -	\$ -	0.00%	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ (245,000)	-100.00%
<b>Grand Total Revenue</b>	\$ 165,576	\$ 289,870	\$ 124,294	57.12%	\$ 396,856	\$ 507,250	\$ 110,394	78.24%	\$ (231,280)	-58.28%
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ 245,000	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ 245,000	-100.00%
<b>Adjusted Grand Total Revenue</b>	\$ 165,576	\$ 289,870	\$ 124,294	57.12%	\$ 151,856	\$ 262,250	\$ 110,394	57.91%	\$ 13,720	9.03%

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	-	-	-	0.00%	-	-	0.00%	6,817	(6,817)	-100.00%
General Operating	8,580	8,694	114	1.31%	-	114	1.31%	-	8,580	100.00%
Capital Outlay	103,137	869,068	765,931	88.13%	228,931	537,000	61.79%	107,614	(4,477)	-4.16%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	\$ 111,717	\$ 877,762	\$ 766,045	87.27%	\$ 228,931	\$ 537,114	61.19%	\$ 114,430	\$ (2,713)	-2.37%
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
<b>Adjusted Grand Total Expenditures</b>	\$ 111,717	\$ 877,762	\$ 766,045	87.27%	\$ 228,931	\$ 537,114	61.19%	\$ 114,430	\$ (2,713)	-2.37%
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	\$ 720,312	\$ 78,561			\$ 491,381			\$ 1,060,010		

CITY OF PATASKALA, OHIO  
 2014 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)  
 THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>301 - Capital Improvements</b>	<b>\$165,576.25</b>	<b>\$289,870.00</b>	<b>\$124,293.75</b>	<b>\$289,870.00</b>	<b>\$ -</b>
<b>Taxes</b>	<b>\$162,218.52</b>	<b>\$289,870.00</b>	<b>\$127,651.48</b>	<b>\$289,870.00</b>	<b>\$ -</b>
Income Taxes	\$162,218.52	\$289,870.00	\$127,651.48	\$289,870.00	\$ -
<b>Intergovernmental</b>	<b>\$ 385.19</b>	<b>\$ -</b>	<b>\$ (385.19)</b>	<b>\$ -</b>	<b>\$ -</b>
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 385.19	\$ -	\$ (385.19)	\$ -	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 2,972.54</b>	<b>\$ -</b>	<b>\$ (2,972.54)</b>	<b>\$ -</b>	<b>\$ -</b>
Investment Income	\$ 1,956.26	\$ -	\$ (1,956.26)	\$ -	\$ -
Other Miscellaneous Revenue	\$ 1,016.28	\$ -	\$ (1,016.28)	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$165,576.25</b>	<b>\$289,870.00</b>	<b>\$124,293.75</b>	<b>\$289,870.00</b>	<b>\$ -</b>

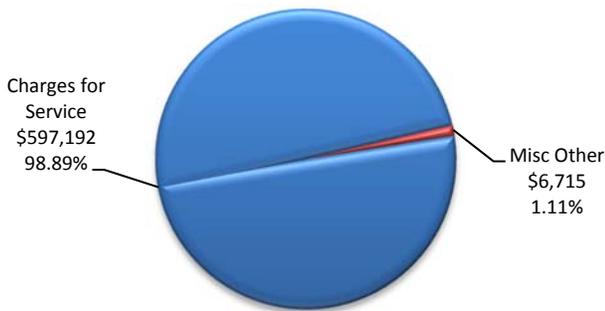
CITY OF PATASKALA, OHIO  
 2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
 THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>301 - Capital Improvements</b>	\$ 111,716.81	\$ 228,931.24	\$ 877,762.00	\$ 537,113.95	\$ 605,694.00	\$ 184,145.00	\$ 87,923.00
<b>Finance</b>	\$ 8,580.05	\$ -	\$ 8,694.00	\$ 113.95	\$ 8,694.00	\$ -	\$ -
General Operating	\$ 8,580.05	\$ -	\$ 8,694.00	\$ 113.95	\$ 8,694.00	\$ -	\$ -
<b>Parks, Lands &amp; Municipal Facilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Public Service</b>	\$ 103,136.76	\$ 228,931.24	\$ 869,068.00	\$ 537,000.00	\$ 597,000.00	\$ 184,145.00	\$ 87,923.00
Capital Outlay	\$ 103,136.76	\$ 228,931.24	\$ 869,068.00	\$ 537,000.00	\$ 597,000.00	\$ 184,145.00	\$ 87,923.00
<b>Grand Total</b>	\$ 111,716.81	\$ 228,931.24	\$ 877,762.00	\$ 537,113.95	\$ 605,694.00	\$ 184,145.00	\$ 87,923.00

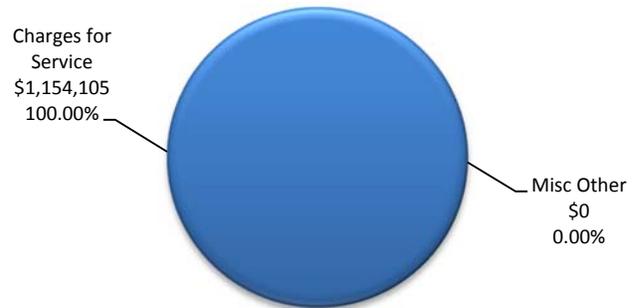
**Water Utility Fund (601)**

**Revenue** – The Water fund has a 2014 revenue budget of approximately \$1.15 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water Utility fund has been credited with total revenue of approximately \$603.9 thousand, or 52.33% of budget. The total is up by \$62.1 thousand, or 11.46%, from the same six-month period in 2013.

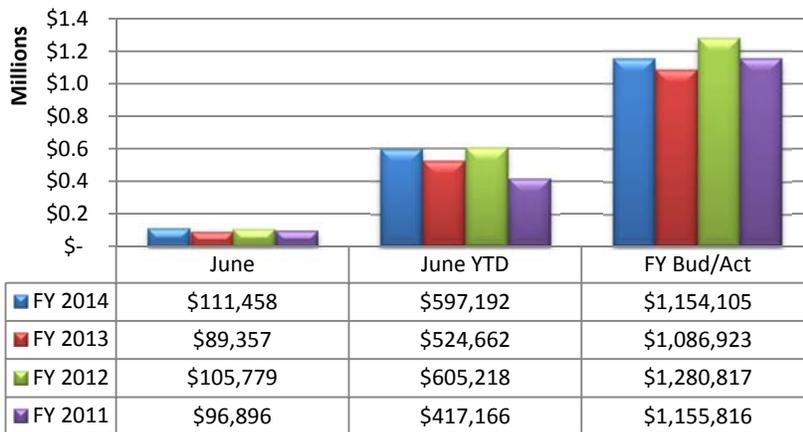
**YTD Water Fund Revenue by Source**



**Water Fund Revenue - Budget**



**Usage Fee Collections - Water Fund**

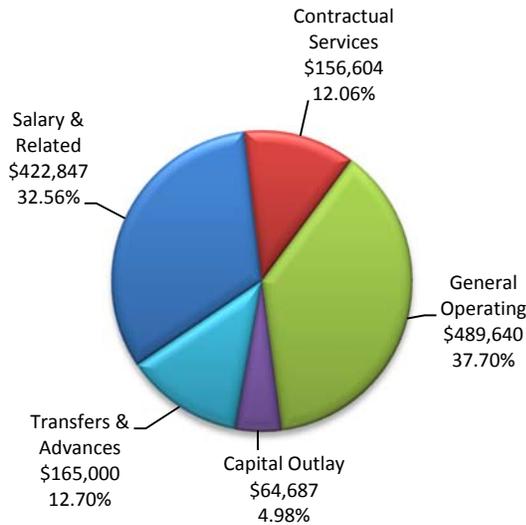


Charges for service represent the largest revenue category in this fund. Year to-date revenues credited to the fund are \$597.2 thousand, and represent 51.75% of the 2014 full-year collection budget. In comparison, collections through June 2013 were \$524.7 thousand, and represented 48.27% of the 2013 full-year collections.

The other category, Other Sources, did not have revenues included as part of the budget development process. To date, the city has received \$6.7 thousand, and accounts for any non-usage related fees and charges. We will be adjusting the forecast to include this item in future periods.

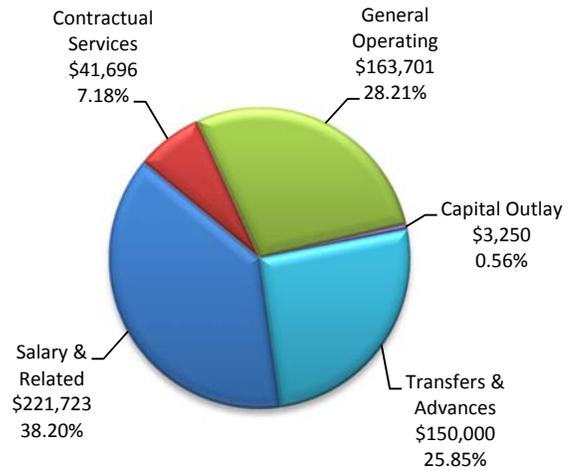
**Expenditures** – The Water Utility fund has a total appropriated expenditure budget for 2014 of approximately \$1.3 million. Total spending through June 30 is approximately \$580.41 thousand, or 45.69% of budget. Including encumbrances (e.g., purchase orders) of \$277.2 thousand in the total results in total spending or commitments of 66.03%. The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc.

### Water Fund Budget by Category



### YTD Water Fund Spending

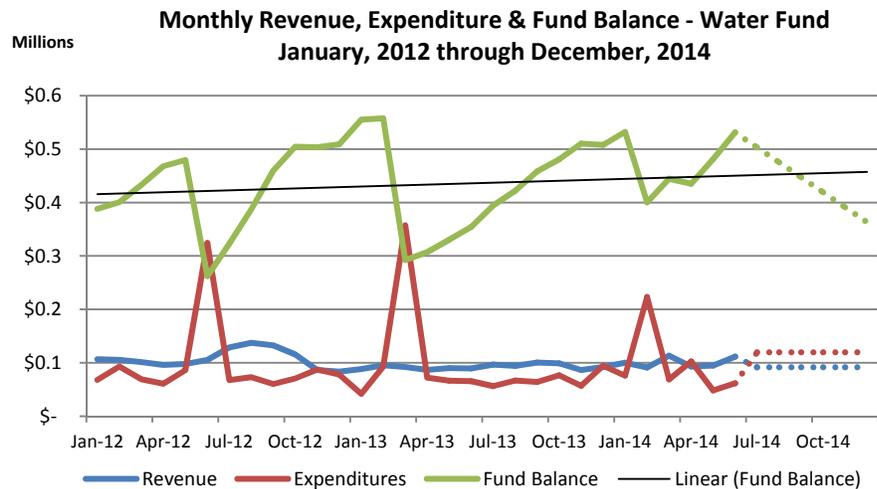
(excludes encumbrances)



For 2014, general operating expenses is the primary major expense category in the Water Utility fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2014 budget of \$489.6 thousand, or 37.7% of the fund budget. Spending through June 30 is \$163.7 thousand, or 33.43% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$355.2 thousand, or 72.54% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel which will be paid throughout 2014. Spending in this category is down by \$45.7 thousand (21.81%) when compared to the same six-month period in 2013.

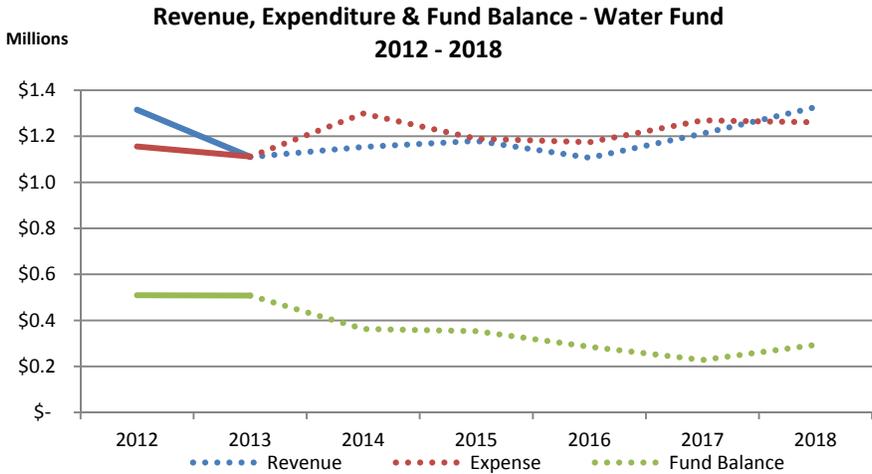
Salaries, wages and other employee-related costs represent the other major expense category with a 2014 budget of \$422.7 thousand, or 32.56% of the total fund budget. Spending through June 30 is \$221.7 thousand, and reflects 52.43% of budget. Compared to the same six-month period in 2013, spending is up by \$11.2 thousand or 5.33%.

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



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

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



thousand and \$558 thousand. The trend line illustrates that the overall trend, however, is that the fund balance is flat with a very gradual increase in fund balance over the two-year period. The September 2012, March 2013 and February 2014 spikes in spending were the result of transfers to the water debt service (604) fund. With the exception of those anomalies, revenues have generally exceeded

expenditures. It is these transfers that have caused the trend line to be slightly negatively sloped.

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



CITY OF PATASKALA, OHIO  
 2014 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)  
 THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>601 - Water Operations</b>	<b>\$603,907.80</b>	<b>\$1,154,105.00</b>	<b>\$550,197.20</b>	<b>\$1,154,105.00</b>	<b>\$ -</b>
<b>Charges for Service</b>	<b>\$597,192.46</b>	<b>\$1,154,105.00</b>	<b>\$556,912.54</b>	<b>\$1,154,105.00</b>	<b>\$ -</b>
Utility	\$597,192.46	\$1,154,105.00	\$556,912.54	\$1,154,105.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 6,715.34</b>	<b>\$ -</b>	<b>\$ (6,715.34)</b>	<b>\$ -</b>	<b>\$ -</b>
Investment Income	\$ 956.04	\$ -	\$ (956.04)	\$ -	\$ -
Other Miscellaneous Revenue	\$ 5,759.30	\$ -	\$ (5,759.30)	\$ -	\$ -
<b>Grand Total</b>	<b>\$603,907.80</b>	<b>\$1,154,105.00</b>	<b>\$550,197.20</b>	<b>\$1,154,105.00</b>	<b>\$ -</b>

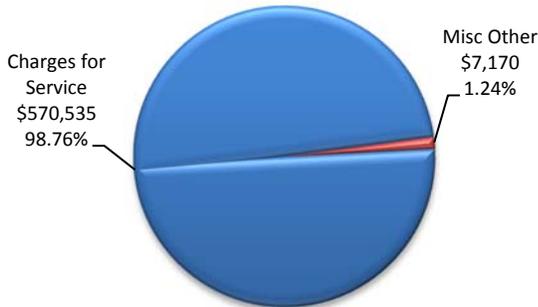
CITY OF PATASKALA, OHIO  
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>601 - Water Operations</b>	<b>\$ 580,370.63</b>	<b>\$ 277,246.76</b>	<b>\$ 1,298,778.73</b>	<b>\$ 441,161.34</b>	<b>\$ 1,230,972.00</b>	<b>\$ 22,806.73</b>	<b>\$ 45,000.00</b>
<b>General Government</b>	<b>\$ 26,400.35</b>	<b>\$ 9,552.50</b>	<b>\$ 81,645.00</b>	<b>\$ 45,692.15</b>	<b>\$ 96,645.00</b>	<b>\$ -</b>	<b>\$ (15,000.00)</b>
Salary & Related	\$ 5,571.02	\$ -	\$ 21,645.00	\$ 16,073.98	\$ 44,145.00	\$ -	\$ (22,500.00)
Contractual Services	\$ 20,829.33	\$ 9,552.50	\$ 60,000.00	\$ 29,618.17	\$ 52,500.00	\$ -	\$ 7,500.00
<b>Court &amp; Legal</b>	<b>\$ 12,146.29</b>	<b>\$ 1,000.00</b>	<b>\$ 30,338.00</b>	<b>\$ 17,191.71</b>	<b>\$ 30,338.00</b>	<b>\$ -</b>	<b>\$ -</b>
Salary & Related	\$ 12,146.29	\$ -	\$ 25,338.00	\$ 13,191.71	\$ 25,338.00	\$ -	\$ -
Contractual Services	\$ -	\$ 1,000.00	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00	\$ -	\$ -
<b>Finance</b>	<b>\$ 17,404.01</b>	<b>\$ 4,890.38</b>	<b>\$ 41,242.00</b>	<b>\$ 18,947.61</b>	<b>\$ 39,107.00</b>	<b>\$ 2,135.00</b>	<b>\$ -</b>
Salary & Related	\$ 14,848.06	\$ -	\$ 33,482.00	\$ 18,633.94	\$ 33,482.00	\$ -	\$ -
Contractual Services	\$ 2,555.95	\$ 4,890.38	\$ 7,760.00	\$ 313.67	\$ 5,625.00	\$ 2,135.00	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ 150,000.00</b>	<b>\$ -</b>	<b>\$ 165,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>
Transfers & Advances	\$ 150,000.00	\$ -	\$ 165,000.00	\$ 15,000.00	\$ 150,000.00	\$ -	\$ 15,000.00
<b>Water Utility</b>	<b>\$ 374,419.98</b>	<b>\$ 261,803.88</b>	<b>\$ 980,553.73</b>	<b>\$ 344,329.87</b>	<b>\$ 914,882.00</b>	<b>\$ 20,671.73</b>	<b>\$ 45,000.00</b>
Salary & Related	\$ 189,157.91	\$ 25,069.04	\$ 342,382.00	\$ 128,155.05	\$ 342,382.00	\$ -	\$ -
Contractual Services	\$ 18,310.86	\$ 43,837.48	\$ 83,844.28	\$ 21,695.94	\$ 35,000.00	\$ 3,844.28	\$ 45,000.00
General Operating	\$ 163,701.21	\$ 191,460.16	\$ 489,640.25	\$ 134,478.88	\$ 477,500.00	\$ 12,140.25	\$ -
Capital Outlay	\$ 3,250.00	\$ 1,437.20	\$ 64,687.20	\$ 60,000.00	\$ 60,000.00	\$ 4,687.20	\$ -
<b>Grand Total</b>	<b>\$ 580,370.63</b>	<b>\$ 277,246.76</b>	<b>\$ 1,298,778.73</b>	<b>\$ 441,161.34</b>	<b>\$ 1,230,972.00</b>	<b>\$ 22,806.73</b>	<b>\$ 45,000.00</b>

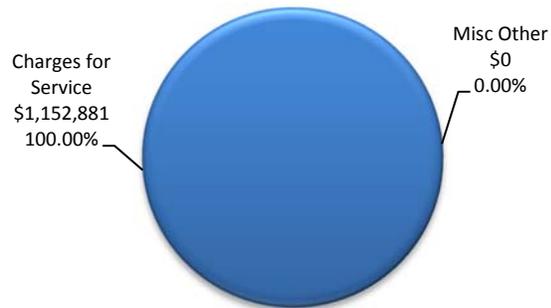
**Sewer Fund (651)**

**Revenue** – The Sewer fund has a 2014 revenue budget of approximately \$1.15 million. The fund’s primary revenue sources are charges for service, intergovernmental and other sources. On a year to-date basis, the Sewer Utility fund has been credited with total revenue of approximately \$577.7 thousand, or 50.11% of budget. Compared to the same six-month period in 2013, revenue is up by \$87.0 thousand, or 17.73%.

**YTD Sewer Fund Revenue by Source**

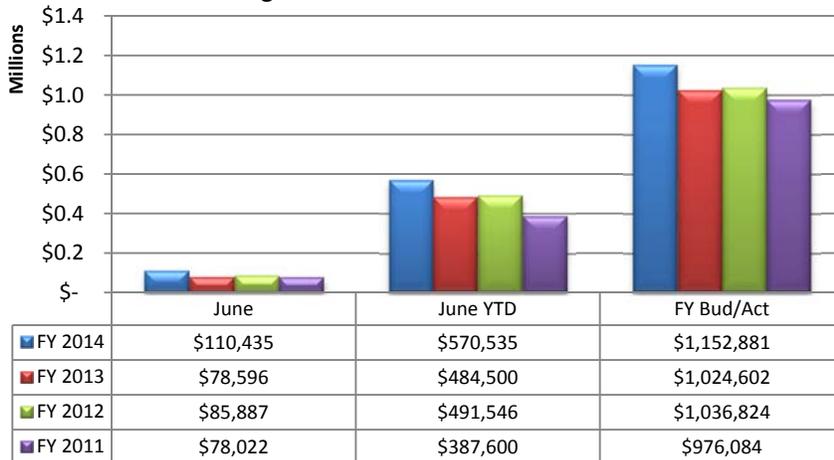


**Sewer Fund Revenue - Budget**



Charges for service represent the primary revenue category in this fund. Year to-date 2014 revenues credited to the fund are approximately \$570.5 thousand, or 49.49% of budget. In comparison, collections for the same six-month period in 2013 were \$484.5 thousand, and represented 47.29% of the 2013 full-year collections.

**Usage Fee Collections - Sewer Fund**



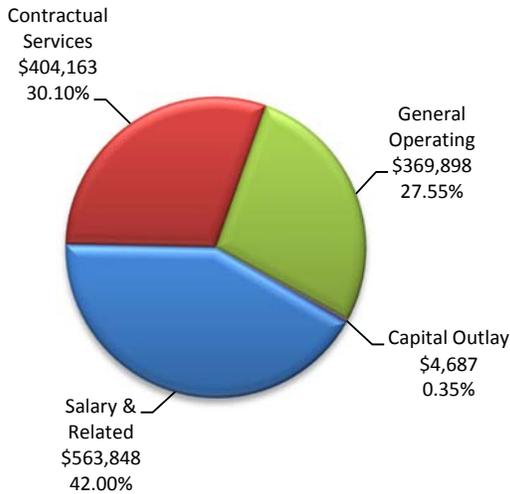
The other major category, Other Sources, was not included in the budget due to their infrequent and varying nature. During 2013, the city received \$11.8 thousand, and was approximately \$3.9 thousand (24.92%) lower than collections during 2012. To date, the city has received

approximately \$7.2 thousand. We will be adjusting the revenue forecast in future periods to account for this revenue.

**Expenditures** – The Sewer Utility fund has a total appropriated expenditure budget for 2014 of approximately \$1.34 million. Total spending through June 30 is approximately \$509.2 thousand, or 37.98%

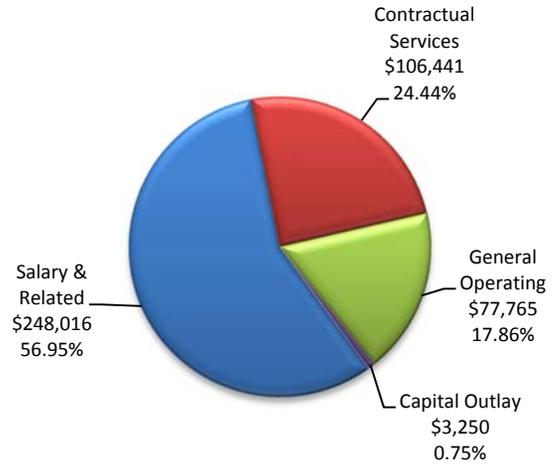
of budget. Including encumbrances (e.g., purchase orders) of \$352.6 thousand in the calculation result in a spending ratio of 64.28%. Much of the encumbered balance is related to full-year contract spending such as fuel, utilities and supplies. Compared to the same six-month period in 2013, spending in the fund is down

### Sewer Fund Budget by Category



### YTD Sewer Fund Spending

(excludes encumbrances)



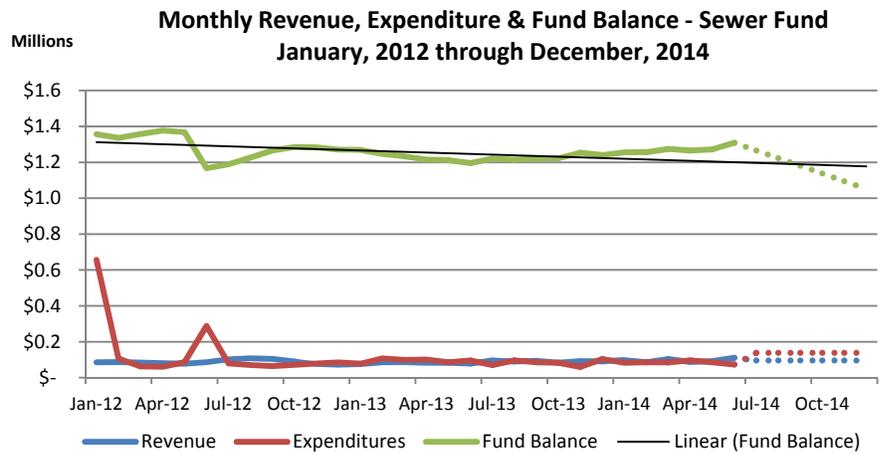
by \$37.1 thousand (6.7%) in 2014. The primary drivers of the decrease were: reduced supplies and materials (down \$113.4 thousand), partially offset by increased contractual services (up \$71.5 thousand) and higher wages and benefits (up \$4.7 thousand).

For 2014, the largest expense category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$556.3 thousand, or 42.0% of the total fund budget. Spending through June 30 is \$287.6 thousand, or 51.7% of budget. Compared to the same six-month period in 2013, spending is up by \$4.7 thousand, or 1.66%. The increase is due primarily to the impact from the recently adopted collective bargaining agreement.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2014 budget of \$369.9 thousand, or 27.55% of the fund budget. Spending through June 30 is \$98.7 thousand, or 26.69% of budget. Including encumbrances (e.g., purchase orders) in the total results in a spending ratio of 64.28% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel for which payment will be made throughout 2014. Compared to the same six-month period in 2013, spending in this category is down by \$113.4 thousand, or 53.46%.

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

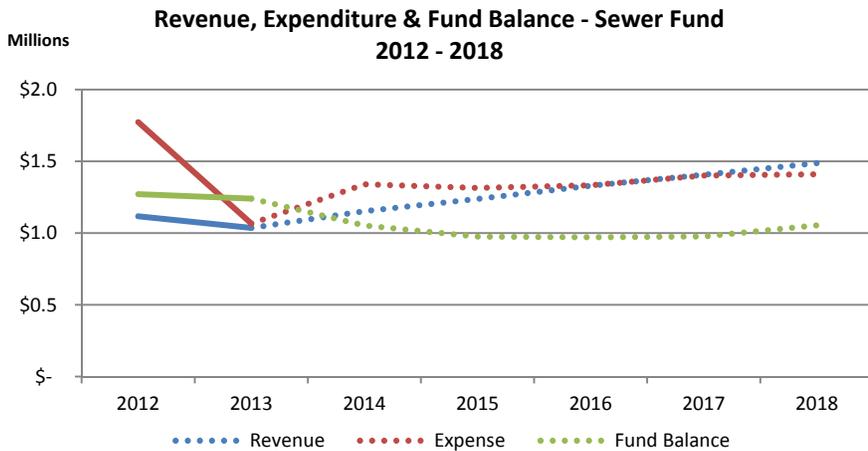
The chart at right plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide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



As you can see from the chart, the balance in the Sewer Utility fund

has been stable but declining over the past two-year period illustrated in the chart. The trend line illustrates that the overall trend, however, is a gradual decline in fund balance. The January 2012 spike reflected transfers of \$277 thousand to the Sewer Capital Improvement (652) fund and \$308.2 thousand to the Sewer Debt Service (654) fund. With the exception of those anomalies, revenues have tracked fairly closely to

revenues, although spending has frequently exceeded revenue. It is these transfers that have primarily caused the trend line to be negatively sloped.



Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline each year through 2016 and then gradually begin climbing. Although total spending levels off at a lower level than in

2012, it is greater than revenues in each of those years until 2017. Revenue would appear to be catching up by 2017, although that is far from certain with those projections being so far out.

CITY OF PATASKALA, OHIO  
 JUNE 2014 YTD ANALYSIS - Sewer Fund (651)

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,240,504	\$ 1,240,504			\$ 1,270,960	\$ 1,270,960				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>										
State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	570,535	1,152,881	582,346	49.49%	484,500	971,793	487,293	49.86%	86,035	17.76%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 570,535</b>	<b>\$ 1,152,881</b>	<b>\$ 582,346</b>	<b>49.49%</b>	<b>\$ 484,500</b>	<b>\$ 971,793</b>	<b>\$ 487,293</b>	<b>49.86%</b>	<b>\$ 86,035</b>	<b>17.76%</b>
<b>Fines &amp; Forfeitures</b>										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Special Assessments</b>										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ 2,379	\$ -	\$ (2,379)	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 2,379	100.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	4,791	-	(4,791)	100.00%	6,200	7,500	1,300	82.67%	(1,409)	-22.73%
<b>Total Other Sources</b>	<b>\$ 7,170</b>	<b>\$ -</b>	<b>\$ (7,170)</b>	<b>100.00%</b>	<b>\$ 6,200</b>	<b>\$ 7,500</b>	<b>\$ 1,300</b>	<b>82.67%</b>	<b>\$ 969</b>	<b>15.64%</b>
<b>Interfund Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 10,957</b>	<b>\$ 10,957</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 577,704</b>	<b>\$ 1,152,881</b>	<b>\$ 575,177</b>	<b>50.11%</b>	<b>\$ 490,700</b>	<b>\$ 990,250</b>	<b>\$ 499,550</b>	<b>49.55%</b>	<b>\$ 87,004</b>	<b>17.73%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (10,957)</b>	<b>\$ 10,957</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 577,704</b>	<b>\$ 1,152,881</b>	<b>\$ 575,177</b>	<b>50.11%</b>	<b>\$ 490,700</b>	<b>\$ 979,293</b>	<b>\$ 488,593</b>	<b>50.11%</b>	<b>\$ 87,004</b>	<b>17.73%</b>

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 287,618	\$ 556,348	\$ 268,730	48.30%	\$ 28,616	\$ 240,114	43.16%	\$ 282,910	\$ 4,708	1.66%
Contractual Services	119,621	409,663	290,042	70.80%	203,421	86,621	21.14%	48,081	71,540	148.79%
General Operating	98,715	369,898	271,183	73.31%	119,117	152,066	41.11%	212,115	(113,401)	-53.46%
Capital Outlay	3,250	4,687	1,437	30.66%	1,437	-	0.00%	3,174	76	2.39%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	20,000	(20,000)	-100.00%
<b>Grand Total Expenditures</b>	<b>\$ 509,204</b>	<b>\$ 1,340,596</b>	<b>\$ 831,392</b>	<b>62.02%</b>	<b>\$ 352,591</b>	<b>\$ 478,802</b>	<b>35.72%</b>	<b>\$ 566,280</b>	<b>\$ (57,076)</b>	<b>-10.08%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (20,000)	\$ 20,000	-100.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (20,000)</b>	<b>\$ 20,000</b>	<b>-100.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 509,204</b>	<b>\$ 1,340,596</b>	<b>\$ 831,392</b>	<b>62.02%</b>	<b>\$ 352,591</b>	<b>\$ 478,802</b>	<b>35.72%</b>	<b>\$ 546,280</b>	<b>\$ (37,076)</b>	<b>-6.79%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,309,005</b>	<b>\$ 1,052,789</b>			<b>\$ 956,414</b>			<b>\$ 1,195,380</b>		
										(based on non-adjusted expenditures)

CITY OF PATASKALA, OHIO  
 2014 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)  
 THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>651 - Sewer Operations</b>	<b>\$577,704.44</b>	<b>\$1,152,881.00</b>	<b>\$575,176.56</b>	<b>\$1,152,881.00</b>	<b>\$ -</b>
<b>Charges for Service</b>	<b>\$570,534.85</b>	<b>\$1,152,881.00</b>	<b>\$582,346.15</b>	<b>\$1,152,881.00</b>	<b>\$ -</b>
Utility	\$570,534.85	\$1,152,881.00	\$582,346.15	\$1,152,881.00	\$ -
<b>Miscellaneous Revenue</b>	<b>\$ 7,169.59</b>	<b>\$ -</b>	<b>\$ (7,169.59)</b>	<b>\$ -</b>	<b>\$ -</b>
Investment Income	\$ 2,378.91	\$ -	\$ (2,378.91)	\$ -	\$ -
Other Miscellaneous Revenue	\$ 4,790.68	\$ -	\$ (4,790.68)	\$ -	\$ -
<b>Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$577,704.44</b>	<b>\$1,152,881.00</b>	<b>\$575,176.56</b>	<b>\$1,152,881.00</b>	<b>\$ -</b>

CITY OF PATASKALA, OHIO  
 2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund  
 THROUGH JUNE 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
<b>651 - Sewer Operations</b>	\$ 509,203.66	\$ 352,590.55	\$ 1,340,595.85	\$ 478,801.64	\$ 1,293,815.00	\$ 46,780.85	\$ -
<b>General Government</b>	\$ 23,825.42	\$ 9,552.50	\$ 91,609.00	\$ 58,231.08	\$ 106,609.00	\$ -	\$ (15,000.00)
Salary & Related	\$ 8,446.53	\$ -	\$ 36,082.00	\$ 27,635.47	\$ 58,582.00	\$ -	\$ (22,500.00)
Contractual Services	\$ 15,378.89	\$ 9,552.50	\$ 55,527.00	\$ 30,595.61	\$ 48,027.00	\$ -	\$ 7,500.00
<b>Court &amp; Legal</b>	\$ 19,010.10	\$ -	\$ 48,006.00	\$ 28,995.90	\$ 48,006.00	\$ -	\$ -
Salary & Related	\$ 19,010.10	\$ -	\$ 38,006.00	\$ 18,995.90	\$ 38,006.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
<b>Finance</b>	\$ 23,931.86	\$ 6,581.20	\$ 59,957.00	\$ 29,443.94	\$ 57,822.00	\$ 2,135.00	\$ -
Salary & Related	\$ 20,850.85	\$ -	\$ 50,222.00	\$ 29,371.15	\$ 50,222.00	\$ -	\$ -
Contractual Services	\$ 3,081.01	\$ 6,581.20	\$ 9,735.00	\$ 72.79	\$ 7,600.00	\$ 2,135.00	\$ -
<b>Sewer Utility</b>	\$ 442,436.28	\$ 336,456.85	\$ 1,141,023.85	\$ 362,130.72	\$ 1,081,378.00	\$ 44,645.85	\$ 15,000.00
Salary & Related	\$ 239,310.81	\$ 28,615.79	\$ 432,038.00	\$ 164,111.40	\$ 431,628.00	\$ 410.00	\$ -
Contractual Services	\$ 101,160.82	\$ 187,286.87	\$ 334,400.72	\$ 45,953.03	\$ 290,000.00	\$ 29,400.72	\$ 15,000.00
General Operating	\$ 98,714.65	\$ 119,116.99	\$ 369,897.93	\$ 152,066.29	\$ 359,750.00	\$ 10,147.93	\$ -
Capital Outlay	\$ 3,250.00	\$ 1,437.20	\$ 4,687.20	\$ -	\$ -	\$ 4,687.20	\$ -
<b>Grand Total</b>	\$ 509,203.66	\$ 352,590.55	\$ 1,340,595.85	\$ 478,801.64	\$ 1,293,815.00	\$ 46,780.85	\$ -

CITY OF PATASKALA, OHIO  
SUMMARY OF INVESTMENTS  
AS OF JUNE 30, 2014

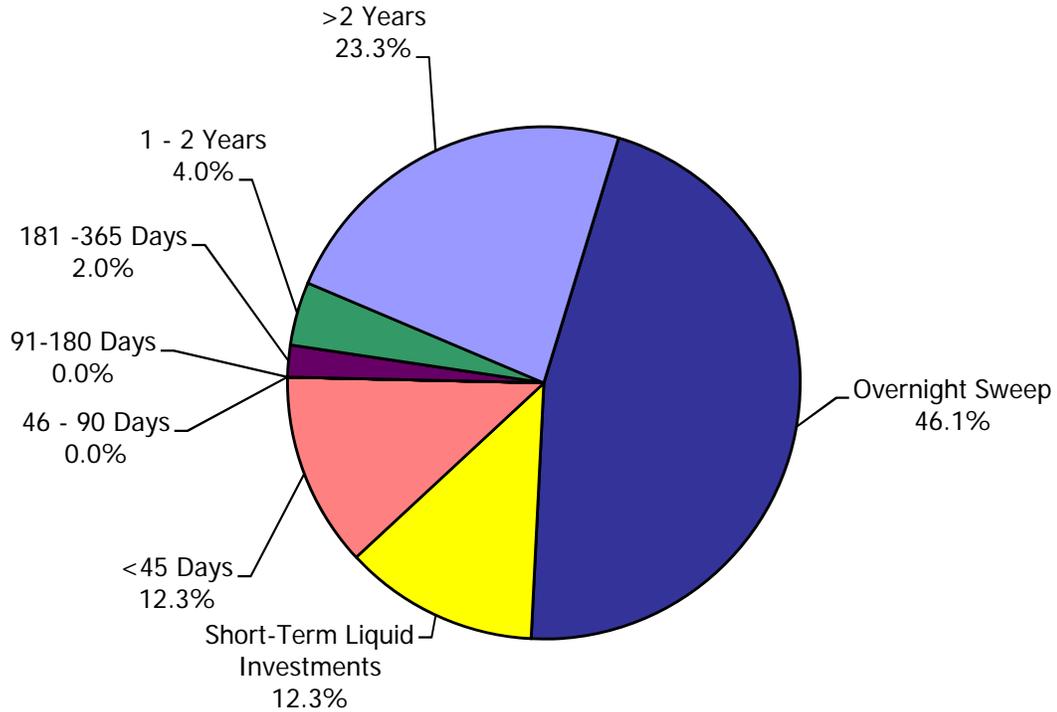
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
<b>Certificates of Deposit</b>				
Bank CD	\$ 2,266,121.27	\$ 2,259,028.24	\$ 7,093.03	0.902%
Non-Bank CD	983,260.95	980,000.00	3,260.95	1.463%
<b>Total Certificates of Deposit</b>	<b>\$ 3,249,382.22</b>	<b>\$ 3,239,028.24</b>	<b>\$ 10,353.98</b>	<b>1.071%</b>
<b>U.S. Government</b>				
Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
<b>Total US Government</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.000%</b>
<b>Government Sponsored Enterprise (GSE) Securities</b>				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	99,981.00	99,750.00	231.00	1.071%
FHLB	729,774.90	730,406.25	(631.35)	1.332%
FFCB	-	-	-	0.000%
<b>Total GSE</b>	<b>\$ 829,755.90</b>	<b>\$ 830,156.25</b>	<b>\$ (400.35)</b>	<b>1.301%</b>
<b>Other Investments:</b>				
Park National Bank Sweep	\$ 5,631,793.06	\$ 5,631,793.06	\$ -	0.090%
STAR Ohio	1,500,697.99	1,500,697.99	-	0.000%
Raymond James Money Market	1,739.33	1,739.33	-	0.030%
<b>Total Other</b>	<b>\$ 7,134,230.38</b>	<b>\$ 7,134,230.38</b>	<b>\$ -</b>	<b>0.071%</b>
<b>Total Investment Portfolio</b>	<b>\$ 11,213,368.50</b>	<b>\$ 11,203,414.87</b>	<b>\$ 9,953.63</b>	<b>0.451%</b>

**Investments by Institution:**

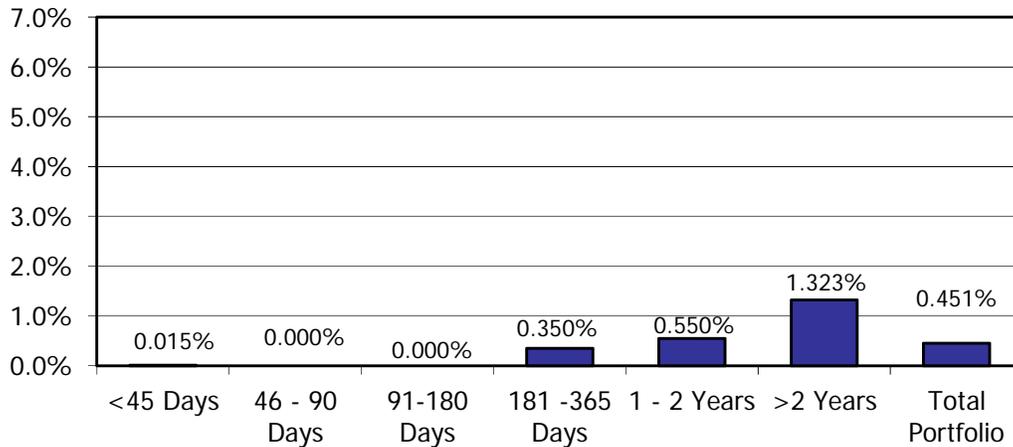
STAR Ohio	1,500,731.33	1,500,731.33	-
Park National Bank	5,631,793.06	5,631,793.06	-
Raymond James	4,083,881.03	4,073,927.40	9,953.63
<b>Total Investment Portfolio</b>	<b>\$ 11,221,148.33</b>	<b>\$ 11,211,194.70</b>	<b>\$ 9,953.63</b>

**CITY OF PATASKALA, OHIO  
INVESTMENT PORTFOLIO ANALYSIS  
For the Period Ended June 30, 2014**

**Investment Maturity Composition**



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



## City of Pataskala Account Summary

Account No. 28852868

Closing Value \$4,083,881.03



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

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

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

### Investment Objectives

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

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

### Activity

	This Statement	Year to Date
<b>Beginning Balance</b>	<b>\$ 4,080,974.45</b>	<b>\$ 3,339,539.53</b>
Deposits	0.00	725,646.34
Income	2,747.55	19,445.48
Withdrawals	0.00	(17,662.60)
Expenses	0.00	0.00
Change in Value	159.03	16,912.28
<b>Ending Balance</b>	<b>\$ 4,083,881.03</b>	<b>\$ 4,083,881.03</b>
Purchases	0.00	(975,744.27)
Sales/Redemptions	0.00	250,000.00

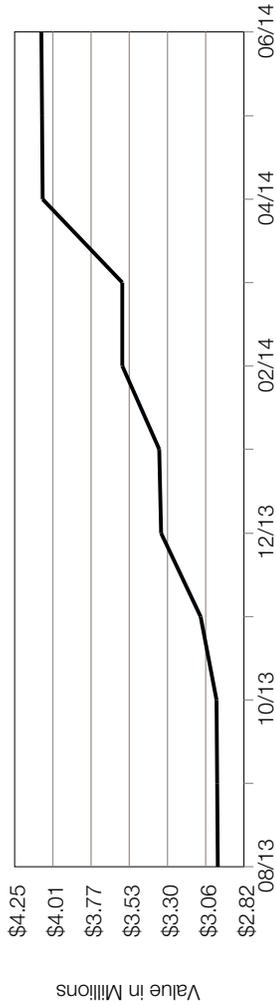
### Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

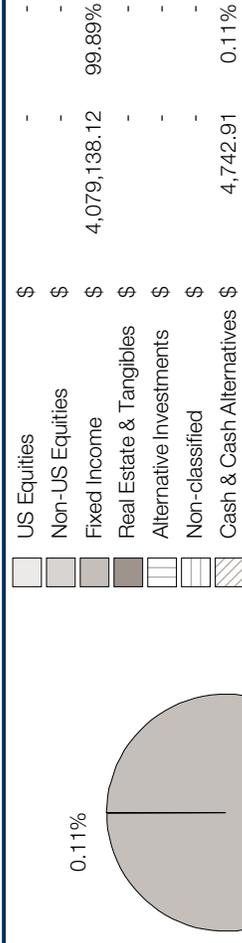
Performance Inception	This Quarter	YTD	2013	2012	Annualized Since 08/23/2013
08/23/13	0.48%	1.02%	0.47%	N/A	1.53%

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

### Value Over Time



### Asset Allocation Analysis



### Cash & Cash Alternatives

#### Money Markets

Description	(Symbol)	Quantity	Price	Value	Est. Income Yield	Est. Annual Income
Eagle Class-JPMorgan U.S. Government Money Market Fund	(JJGXX)	4,742.910	\$1.000	\$4,742.91	0.01%	\$0.47
<b>Money Markets Total</b>				<b>\$4,742.91</b>		<b>\$0.47</b>

Cash & Cash Alternatives Total

**\$4,742.91**

**\$0.47**

### Fixed Income \*

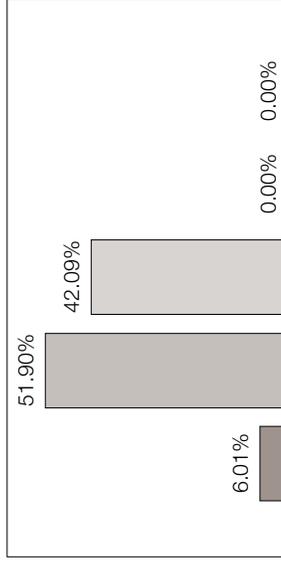
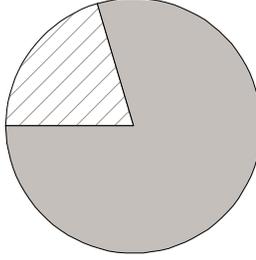
#### Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 829,755.90	20.34%
ABS/MBS/CMOs	\$ 0.00	0.00%
FDIC Insured CDs	\$ 3,249,382.22	79.66%
Refundeds	\$ 0.00	0.00%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%

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

#### Maturity Analysis

Maturity	Current Period Value	Percentage Allocation
0 to < 1 yr	\$ 245,058.80	6.01%
1 to < 3 yrs	\$ 2,117,027.92	51.90%
3 to < 7 yrs	\$ 1,717,051.40	42.09%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



### Fixed Income (continued) \*

#### Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE 1.3000% DUE 12/27/2017 Callable 09/27/2014 @ 100.000 (3130A1AX6)	\$245,000.00	\$3,185.00	04/01/2014	\$100.076	\$245,186.20	\$244,938.75 \$247.45	\$244,943.85 \$242.35
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable							
FEDERAL HOME LOAN BANKS DEBENTURE 1.0000% DUE 09/18/2017 Callable 07/06/2014 @ 100.000 (313380MZ7)	\$240,000.00	\$2,400.00	02/25/2014	\$99.563	\$238,951.20	\$239,520.00 \$(568.80)	\$239,565.89 \$(614.69)
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable							
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.0000% DUE 06/20/2018 Callable 09/20/2014 @ 100.000 (313383FP1)	\$250,000.00	\$2,500.00	12/03/2013	\$98.255	\$245,637.50	\$245,947.50 \$(310.00)	\$246,448.66 \$(811.16)
Step Schedule: 1.125% on June 20, 2016, 1.250% on December 20, 2016, 1.500% on June 20, 2017, 2.500% on December 20, 2017 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable							
FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.0000% DUE 06/20/2017 Callable 09/20/2014 @ 100.000 (3134G3WW6)	\$100,000.00	\$1,000.00	11/07/2013	\$99.981	\$99,981.00	\$99,750.00 \$231.00	\$99,794.31 \$186.69
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable							
<b>Government Sponsored Enterprise Securities (GSE) Total</b>	<b>\$835,000.00</b>	<b>\$9,085.00</b>			<b>\$829,755.90</b>	<b>\$830,156.25 \$(400.35)</b>	<b>\$830,752.71 \$(996.81)</b>



### Fixed Income (continued) ♦

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

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 08/29/2016 (02005Q6D0)	\$245,000.00	\$2,450.00	08/23/2013	\$100.442	\$246,082.90	\$245,000.00	\$1,082.90
Ratings Information: Not Rated							
CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JCO)	\$56,000.00	\$420.00	08/27/2013	\$100.242	\$56,135.52	\$56,000.00	\$135.52
Ratings Information: Not Rated							
CIT BANK SALT LAKE CITY, UT FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9)	\$245,000.00	\$3,552.50	08/23/2013	\$100.860	\$247,107.00	\$245,000.00	\$2,107.00
Ratings Information: Not Rated							
COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9)	\$245,000.00	\$4,655.00	08/23/2013	\$100.667	\$246,634.15	\$245,000.00	\$1,634.15
Ratings Information: Not Rated							
DISCOVER BK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/28/2018 (254671UT5)	\$245,000.00	\$4,900.00	08/23/2013	\$100.705	\$246,727.25	\$245,000.00	\$1,727.25
Ratings Information: Not Rated							



### Fixed Income (continued) ♦

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

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
FIRST NIAGARA BK NA BUFFALO, NY FDIC # 16004 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4500% DUE 10/05/2015 (33583CGX1) Ratings Information: Not Rated	\$245,000.00	\$1,102.50	04/01/2014	\$99.746	\$244,377.70	\$245,000.00	\$(622.30)
GE CAPITAL FINANCIAL INC SALT LAKE CITY, UT FDIC # 33778 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 01/31/2017 (36160JG28) Ratings Information: Not Rated	\$245,000.00	\$2,450.00	02/25/2014	\$99.697	\$244,257.65	\$245,000.00	\$(742.35)
GE MONEY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .9000% DUE 03/01/2016 (36160KSY2) Ratings Information: Not Rated	\$245,000.00	\$2,205.00	08/27/2013	\$100.191	\$245,467.95	\$245,000.00	\$467.95
GOLDMAN SACHS BANK NEW YORK, NY FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1) Ratings Information: Not Rated	\$245,000.00	\$4,777.50	08/23/2013	\$100.738	\$246,808.10	\$245,000.00	\$1,808.10
MIZUHO BANK USA NEW YORK, NY FDIC # 21843 CERTIFICATE OF DEPOSIT PAYS AT MATURITY .3500% DUE 08/28/2014 (60688MBH6) Ratings Information: Not Rated	\$245,000.00	\$857.50	08/23/2013	\$100.024	\$245,058.80	\$245,000.00	\$58.80



### Fixed Income (continued) ❖

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

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
PRIVATEBANK & TC CHICAGO, IL FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 08/24/2015 (74267GTK3) Ratings Information: Not Rated	\$245,000.00	\$1,470.00	08/21/2013	\$100.045	\$245,110.25	\$245,000.00	\$110.25
SAFRA NATIONAL BANK FDIC # 26876 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 06/14/2016 (78658AHQ4) Ratings Information: Not Rated	\$245,000.00	\$1,470.00	08/21/2013	\$100.094	\$245,230.30	\$243,626.54	\$1,603.76
STERLING SAVINGS BANK SPOKANE, WA FDIC # 32158 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .5000% DUE 08/14/2015 (859532AL7) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	08/21/2013	\$100.017	\$245,041.65	\$245,000.00	\$41.65
TIB INDEPENDENT BANKERSBANK IRVING, TX FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/18/14 1.1000% DUE 09/16/2016 Callable 09/18/2014 @ 100.000 (88632YAG1) Ratings Information: Not Rated	\$245,000.00	\$2,695.00	09/06/2013	\$100.140	\$245,343.00	\$245,000.00	\$343.00
<b>FDIC Insured Certificates of Deposit (CDs) Total</b>	<b>\$3,241,000.00</b>	<b>\$34,230.00</b>			<b>\$3,249,382.22</b>	<b>\$3,239,626.54</b>	<b>\$9,755.68</b>
<b>Fixed Income Total</b>		<b>\$43,315.00</b>			<b>\$4,079,138.12</b>		

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





### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/18/2014	Income	Interest - Taxable	TIB INDEPENDENT BANKERSBANK IRVING, TX FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 09/18/14 1.1000% DUE 09/16/2016 Callable 09/18/2014 @ 100.000 (88632YAG1)			\$228.89	\$228.89	Paid on 245,000
06/18/2014	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JJGXX)			\$(228.89)	\$0.00	\$2,957.24 Eagle-JPM US Gov Balance
06/20/2014	Income	Interest - Taxable	FEDERAL HOME LOAN MORTGAGE CORPORATION MEDIUM TERM NOTE 1.0000% DUE 06/20/2017 Callable 09/20/2014 @ 100.000 (3134G3WW6)			\$500.00	\$500.00	Paid on 100,000
06/20/2014	Income	Interest - Taxable	FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN 1.0000% DUE 06/20/2018 Callable 09/20/2014 @ 100.000 (313383FP1)			\$1,250.00	\$1,750.00	Paid on 250,000
06/20/2014	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JJGXX)			\$(1,750.00)	\$0.00	\$4,707.24 Eagle-JPM US Gov Balance
06/30/2014	Income	Interest - Taxable	CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JC0)			\$35.67	\$35.67	Paid on 56,000
06/30/2014	Cash Sweep	Transfer To	EAGLE-JPM US GOV (JJGXX)			\$(35.67)	\$0.00	\$4,742.91 Eagle-JPM US Gov Balance

### Cash Sweep Activity Recap



### Cash Sweep Activity Recap (continued)

#### Eagle-JPM US Gov

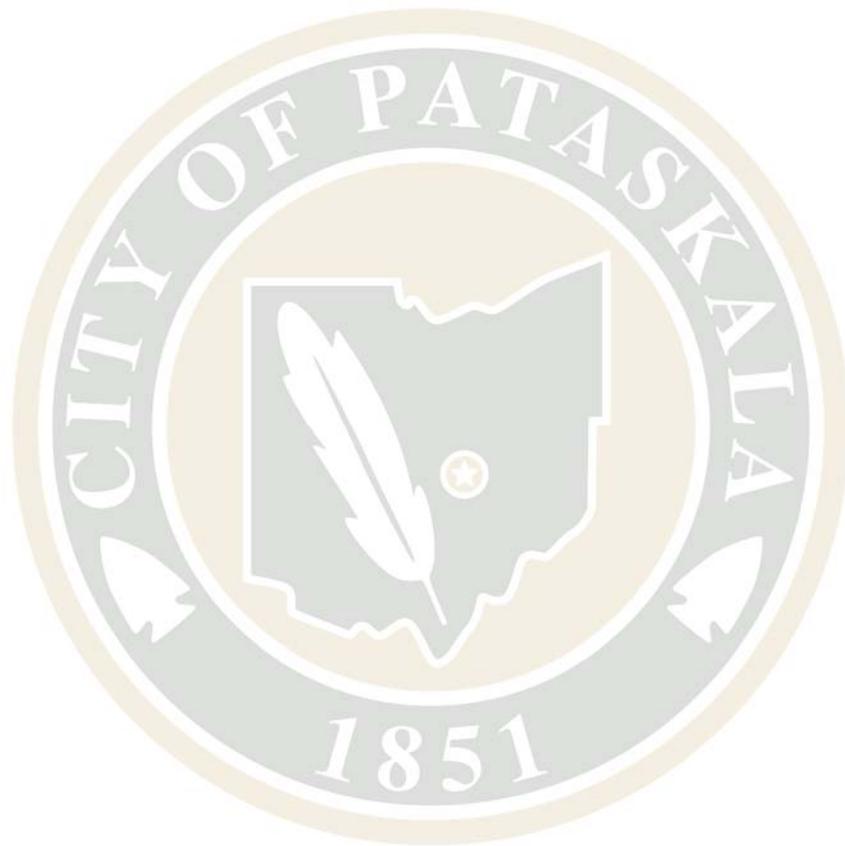
Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
05/30/2014	Beginning Balance		\$1,995.36				
06/16/2014	Transfer To	\$732.99	\$2,728.35	06/20/2014	Transfer To	\$1,750.00	\$4,707.24
06/18/2014	Transfer To	\$228.89	\$2,957.24	06/30/2014	Transfer To	\$35.67	\$4,742.91

### Realized Capital Gains & Losses

#### Summary of Gains & Losses

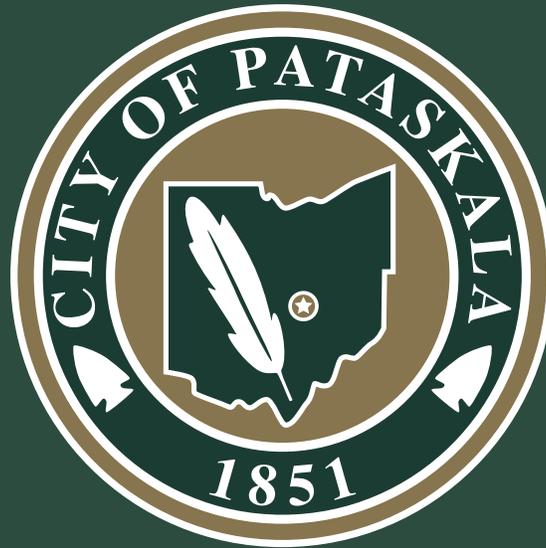
	This Statement	Year To Date
Short-Term Gain	\$0.00	\$213.63
Short-Term Loss	\$0.00	\$0.00
Long-Term Gain	\$0.00	\$0.00
Long-Term Loss	\$0.00	\$0.00
<b>Net Gain / Loss Total</b>	<b>\$0.00</b>	<b>\$213.63</b>





**END OF REPORT**





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