

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





**City of Pataskala, Ohio
Finance Department**

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For the Period Ended
November 30, 2014**

James M. Nicholson
Finance Director

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

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November 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
B.J. King, City Administrator

FROM: Jamie Nicholson

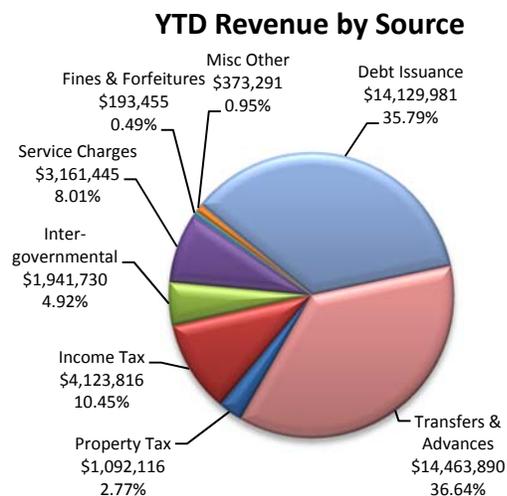
DATE: December 9, 2014

RE: November 2014 Financial Condition Report

I am pleased to present this report on the financial condition of the city as of November, 2014. We are now in the home stretch to completing another year in the city. The past month was an extremely busy one in the Finance Department. I spent a considerable amount of time preparing for and presenting the 2015 budget to Council for their review. Additionally, I incorporated the requested changes to the proposed budget. Other accomplishments include: (1) reviewed the responses to the city's RFP for audit services. Based upon the AOS and my review, it appears that we will be going back to Julian & Grube, Inc. for our 2014-2016 audits; (2) the Law Director and I continued to meet with the city's bargaining units to discuss the wage and benefit reopeners for 2015 and 2016; (4) coordinated the transition of the city's email system from our hosted server to Microsoft's cloud-based Office365 product; and (4) prepared offer letters to the selected Administrative Secretary and Utility Field Tech candidates. Letters of non-selection will go out to the remaining candidates shortly.

December promises to be a month in which we can catch our breath and begin preparations for 2015 and year-end 2014 reporting. Other tasks to be addressed during the month include: (1) prepare communication documents and hold employee health insurance open enrollment meetings; (2) continue implementation process for ACH vendor payments functionality; and (3) advertise and accept applications for the open Equipment Operator position.

On a year to-date cash basis (YTD), the city has collected approximately \$39.5 million in total revenue from all sources, or 97.51% of the full-year budget. This total is distorted, however, by the inclusion of \$14.1 million in debt issuance revenue, the collections in March and August of \$1.03 million in property tax revenues; and \$14.46 million in transfer/advances. Adjusting for the \$28.6 million in debt/transfer revenue from the equation, as well as adjusting for the timing of the property tax revenues, would result in year to-date collection rate that is equal to 83.69% of budget. This amount is somewhat below the 1-month straight-line rate of 91.67%.



Income tax collections for the month were \$427.6 thousand, and were 16.21% higher than last year when

compared to November 2013. Total year to-date collections are \$4.39 million (99.43% of budget) and, when compared to a November 2013 YTD total of \$3.64 million, are \$752.6 thousand (20.69%) higher. The full-year 2014 budget is currently projected to be \$4.41 million, and was increased by approximately \$275 thousand during the month of July. It is important to note that the November 2013 year to-date collections were 92.16% of full-year actual collections.

Income Tax Collections - All Funds

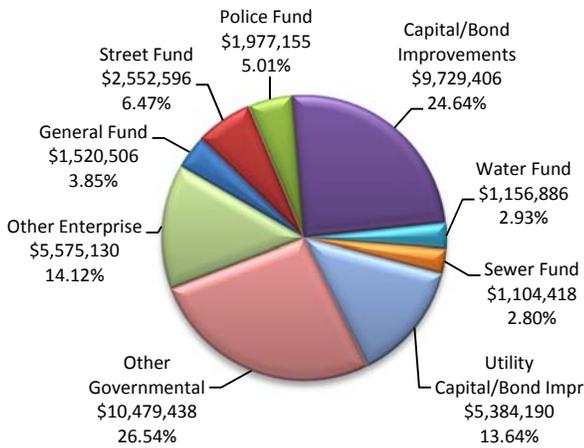


The city has received both of its semi-annual property tax settlements from Licking County. Total property taxes received to-date are \$1.09 million, and are \$141.9 thousand (14.55%) higher than the same period in 2013. The current budget in this line is \$965.6 thousand, and will be increased to reflect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

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 \$2.37 million is budgeted, with \$1.13 million of the total expected to come from grants and loans. Through November 30, a total of \$1.94 million has been collected (82% of the category budget). Most of the current shortfall is due to:

approximately \$187.2 thousand in Mink Street grant/loan proceeds from OPWC that will be received later in 2014; and \$12 thousand in CHIP/CDBG project reimbursements not received.

YTD Revenue by Fund



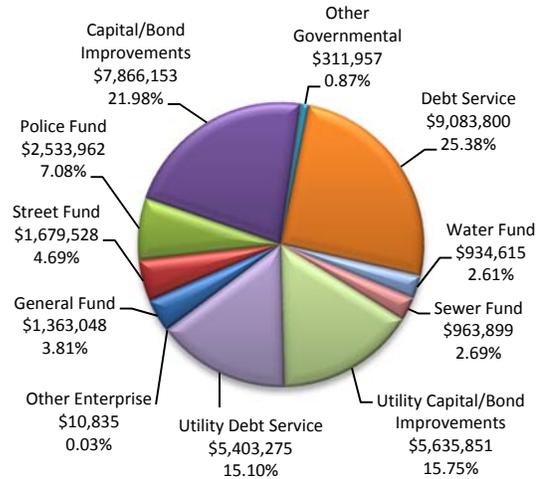
Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2014, approximately \$3.33 million has been budgeted for total service charge revenues. Year to-date collections are \$3.16 million, or 94.85% of the budget. The eleven-month total is down by \$52.6 thousand (1.64%) when compared to the same period in 2013. At \$3.07 million or 91.96% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through November 30 are \$2.93 million, or 95.44% of the full-year budget in this line item. In comparison, November 2013 year to-date collections were \$3.04 million, and represented 91.88% of the full-year 2013 collections. The revenue forecast for utility revenues was increased during the month of July by approximately \$750 thousand, or 32.55% due to higher than projected revenue collections on a year to-date basis.

As we prepare to conclude processing transactions for 2014, spending continues to appear to be in line with expectations. As of November 30, the combined total unencumbered balance 25.51%, and has increased from the December 2013 ratio of 17.18%.

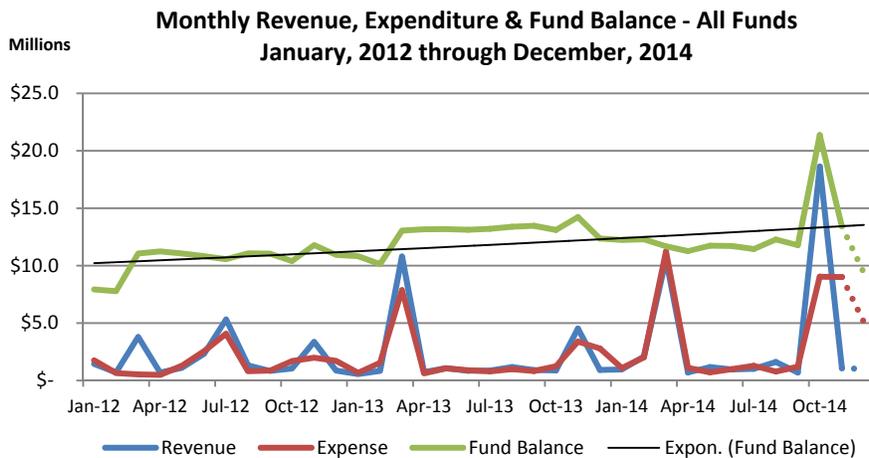
The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers and the dotted lines reflect the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the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

Current projections call for the balance to gradually decline each year through 2017 (see chart on the following page), at which time the trend will reverse and increase each year thereafter through 2019. This is due to revenues either exceeding or being roughly equal to expenditures in each of those succeeding years. We have updated these projections with the results from the Council's adoption of the 2015 budget.

YTD Expenditures by Fund
(excludes encumbrances)

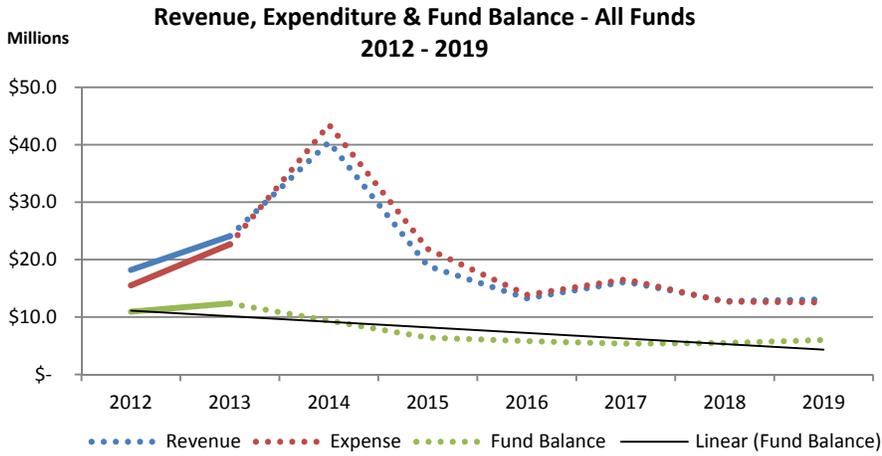


The general fund ended the month of November 2014 with an unencumbered balance of \$655.8 thousand and is up by \$85.8 thousand, or 15.06% from December 2013. The Police (208) fund decreased by \$378.8 thousand (29.83%) from December 2013, and the Street (201) fund unencumbered fund balance increased by \$662.9 thousand (66.21%). This is the fourth consecutive month that the unencumbered balance



percentages in the General and Street funds have increased, and is a positive development. While some overall decline in the fund balances were anticipated, it is important that we continue to be vigilant and ensure that adequate reserves are maintained. It is important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the

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



I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: 101 – General Fund; 201 – Street Fund; 208 – Police Fund; 301 – Capital Improvements; and 601/651 – Water and Sewer Funds.

Respectfully submitted,

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

BANK/FINANCIAL INSTITUTION BALANCES:

Governmental Funds Checking (per stmt)	\$	325,000.00
Outstanding checks		(169,924.88)
O/S check sweep pending		169,924.88
Error Correction/Deposit in-transit		-
		-
Total Governmental Funds Checking	\$	325,000.00
		-
Governmental Funds Sweep Acct (per stmt)	\$	4,838,074.35
Other in-transit		-
O/S check sweep pending		(169,924.88)
Total Governmental Funds Sweep	\$	4,668,149.47
Combined Governmental Funds	\$	4,993,149.47
		-
Payroll Checking Account (per stmt)	\$	63,092.70
Outstanding checks		(10,325.60)
Payroll funding in-transit		-
Error correction in-transit		-
Total Payroll Checking	\$	52,767.10
		-
Utility Funds Checking (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(41,887.45)
O/S check sweep pending		42,133.25
Error Correction/Deposits in-transit		(245.80)
Total PNB Water-Sewer Checking	\$	-
		-
Utility Funds Sweep Acct (per stmt)	\$	1,677,343.28
Deposits in-transit		-
O/S check sweep pending		(42,133.25)
Bank error correction/other in-transit		-
Total PNB Water-Sewer Sweep	\$	1,635,210.03
Combined PNB Water-Sewer Account	\$	1,635,210.03
		-
Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
		-
Total PNB Fire Escrow Account	\$	24,000.00
		-
Builders Escrow/Construction Account	\$	216,713.42
Outstanding checks		(13,250.59)
Deposits in-transit		-
		-
Total PNB Builders/Construction Escrow	\$	203,462.83
		-
Petty Cash Funds	\$	-
		-
Investments (at cost)		
PNB CD 6881	\$	4,452.39
STAR Ohio - Governmental		1,000,678.97
STAR Ohio - Utility		500,345.71
Raymond James - Governmental		3,546,887.59
Raymond James - Utility		1,520,118.22
Total Investments	\$	6,572,482.88
		-
Total Statement Cash Balance	\$	13,481,072.31

(Not included in total bank balances)

PNB Mayors Court Account	\$	21,000.50
Deposits in transit		-
Outstanding checks/ACH		(20,600.50)
Bank error/corrections		-
Total Mayors Court	\$	400.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

101 - General Fund	\$	862,650.69
102 - Unclaimed Funds		25.00
Total General Funds	\$	862,675.69
		-
201 - Street Fund	\$	1,907,785.29
202 - State Highway		44,015.50
203 - Ecological Preservation		1,000.00
205 - Pataskaka JEDD		1,160.28
205 - Permissive License Tax		546,585.32
206 - Recreation Fund		31,187.42
207 - Park Use		39,928.06
208 - Police Fund		996,575.96
209 - Immobilization		490.00
210 - Mayor's Court Computer		50,874.47
211 - Alcohol Enforcement & Education		5,921.10
212 - Law Enforcement Trust		6,830.96
213 - Pataskala Mobile Home Park		4,452.39
214 - FEMA Grant Fund		9.00
215 - CHIP Fund		172,150.19
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
Total Special Revenue	\$	3,818,659.10
		-
401 - Debt Service Fund	\$	140,602.37
402 - Street Bond		30,067.19
Total Debt Service	\$	170,669.56
		-
301 - Capital Improvements	\$	713,014.06
302 - Bond Improvements		2,755,408.60
303 - State Issue II Capital Improvements		237,909.10
304 - Municipal Building Purchase		6,870.84
305 - Courter Bridge Improvement		59.08
306 - SR 310 TIF		979,902.39
Total Capital Projects	\$	4,693,164.07
		-
501 - Construction Account/Project	\$	203,462.83
502 - Fire Escrow Fund		24,000.00
503 - Vendor Bond & Escrow		-
999 - Payroll Clearing Fund		52,767.10
Total Escrow/Agency Funds	\$	280,229.93
Total Governmental Funds	\$	9,825,398.35
		-
601 - Water Fund	\$	730,138.56
602 - Water Capital Improvements		490,637.44
603 - Water Bond Improvements		27,768.75
604 - Water Debt Service		15,472.74
605 - Water Treatment Plant #2		0.38
651 - Sewer Fund		1,381,022.83
652 - Sewer Capital Improvements		659,421.07
653 - Sewer Bond Improvements		99,061.93
654 - Sewer Debt Service		222,697.69
655 - Oaks Assessment		29,452.57
Total Enterprise Funds	\$	3,655,673.96
Total All Funds	\$	13,481,072.31

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

		+	-	=	-	=
Fund Number / Description	December 31, 2013 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	November 30, 2014 Unencumbered Fund Balance
101 - General Fund	\$ 705,193.55	\$ 1,520,505.63	\$ 1,363,048.49	\$ 862,650.69	\$ 206,900.61	\$ 655,750.08
102 - Unclaimed Funds	-	25.00	-	25.00	-	25.00
Total General Funds	\$ 705,193.55	\$ 1,520,530.63	\$ 1,363,048.49	\$ 862,675.69	\$ 206,900.61	\$ 655,775.08
201 - Street Fund	\$ 1,034,717.01	\$ 2,552,595.83	\$ 1,679,527.55	\$ 1,907,785.29	\$ 243,652.31	\$ 1,664,132.98
202 - State Highway	33,352.49	47,703.39	37,040.38	44,015.50	10,036.68	33,978.82
203 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
204 - Pataskala JEDD	972.84	187.44	-	1,160.28	-	1,160.28
205 - Permissive License Tax	344,810.94	221,750.13	19,975.75	546,585.32	291,366.51	255,218.81
206 - Recreation Fund	28,812.05	4,246.00	1,870.63	31,187.42	300.38	30,887.04
207 - Park Use	27,849.51	12,078.55	-	39,928.06	-	39,928.06
208 - Police Fund	1,553,383.04	1,977,154.89	2,533,961.97	996,575.96	105,540.00	891,035.96
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	40,257.47	11,157.00	540.00	50,874.47	960.00	49,914.47
211 - Alcohol Enforcement & Education	5,921.10	-	-	5,921.10	-	5,921.10
212 - Law Enforcement Trust	4,613.96	2,217.00	-	6,830.96	-	6,830.96
213 - Pataskala Mobile Home Park	4,443.72	8.67	-	4,452.39	-	4,452.39
214 - FEMA Fund	9.00	-	-	9.00	-	9.00
215 - CHIP Fund	57,017.75	416,865.44	301,733.00	172,150.19	34,544.00	137,606.19
216 - Community Development Block Grant	92,620.44	-	92,620.44	-	-	-
217 - Safe Routes to School	7,678.05	128,791.41	128,791.41	7,678.05	-	7,678.05
218 - Police K-9	696.10	-	-	696.10	-	696.10
219 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
220 - Indigent Drivers Interlock	-	952.10	-	952.10	-	952.10
Total Special Revenue	\$ 3,239,012.38	\$ 5,375,707.85	\$ 4,796,061.13	\$ 3,818,659.10	\$ 686,399.88	\$ 3,132,259.22
401 - Debt Service Fund	\$ 184,562.82	\$ 9,039,839.12	\$ 9,083,799.57	\$ 140,602.37	\$ -	\$ 140,602.37
402 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 214,630.01	\$ 9,039,839.12	\$ 9,083,799.57	\$ 170,669.56	\$ -	\$ 170,669.56
301 - Capital Improvements	\$ 666,452.98	\$ 293,881.18	\$ 247,320.10	\$ 713,014.06	\$ 416,487.45	\$ 296,526.61
302 - Bond Improvements	938,717.01	9,435,524.86	7,618,833.27	2,755,408.60	729,288.79	2,026,119.81
303 - State Issue II Capital Improvements	2,186,607.76	303,413.23	2,252,111.89	237,909.10	143,330.11	94,578.99
304 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
305 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
306 - SR 310 TIF	785,627.75	201,140.11	6,865.47	979,902.39	222,530.00	757,372.39
Total Capital Projects	\$ 4,584,335.42	\$ 10,233,959.38	\$ 10,125,130.73	\$ 4,693,164.07	\$ 1,511,636.35	\$ 3,181,527.72
501 - Construction Account/Project	\$ 197,989.17	\$ 89,063.70	\$ 83,590.04	\$ 203,462.83	\$ 7,502.80	\$ 195,960.03
502 - Fire Escrow Fund	39,755.32	-	15,755.32	24,000.00	-	24,000.00
503 - Vendor Bond & Escrow	-	-	-	-	-	-
999 - Payroll Clearing Fund	-	2,776,497.71	2,723,730.61	52,767.10	-	52,767.10
Total Agency/Fiduciary Funds	\$ 237,744.49	\$ 2,865,561.41	\$ 2,823,075.97	\$ 280,229.93	\$ 7,502.80	\$ 272,727.13
Total Governmental Funds	\$ 8,980,915.85	\$ 29,035,598.39	\$ 28,191,115.89	\$ 9,825,398.35	\$ 2,412,439.64	\$ 7,412,958.71
601 - Water Fund	\$ 507,867.36	\$ 1,156,885.95	\$ 934,614.75	\$ 730,138.56	\$ 142,358.13	\$ 587,780.43
602 - Water Capital Improvements	544,622.52	282,535.35	336,520.43	490,637.44	26,076.66	464,560.78
603 - Water Bond Improvements	105,522.69	2,654,895.12	2,732,649.06	27,768.75	5,889.70	21,879.05
604 - Water Debt Service	14,109.50	3,114,133.10	3,112,769.86	15,472.74	-	15,472.74
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
651 - Sewer Fund	1,240,503.93	1,104,418.37	963,899.47	1,381,022.83	253,219.15	1,127,803.68
652 - Sewer Capital Improvements	639,323.98	410,840.24	390,743.15	659,421.07	6,008.24	653,412.83
653 - Sewer Bond Improvements	239,080.35	2,035,919.53	2,175,937.95	99,061.93	32,284.58	66,777.35
654 - Sewer Debt Service	72,884.57	2,440,318.15	2,290,505.03	222,697.69	95,036.78	127,660.91
655 - Oaks Assessment	19,608.34	20,679.12	10,834.89	29,452.57	10,131.74	19,320.83
Total Enterprise Funds	\$ 3,383,523.62	\$ 13,220,624.93	\$ 12,948,474.59	\$ 3,655,673.96	\$ 571,004.98	\$ 3,084,668.98
Total All Funds	\$ 12,364,439.47	\$ 42,256,223.32	\$ 41,139,590.48	\$ 13,481,072.31	\$ 2,983,444.62	\$ 10,497,627.69

CITY OF PATASKALA, OHIO
 FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
 AS OF NOVEMBER 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 November 30, 2014	FY 2014 Est Revenue Adjustments	EOY Projected Fund Balances as of November 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	\$ (46,790.00)	\$ (22,880.94)	\$ 1,891,155.83	\$ 98,711.19	\$ 572,685.91	30.28%
102 - Unclaimed Funds	\$ 705,193.55	\$ 1,659,937.00	\$ 1,825,576.00	\$ 135,250.77	\$ 1,960,826.77	\$ 404,303.78	\$ (46,790.00)	\$ (22,880.94)	\$ 1,891,155.83	\$ 98,711.19	\$ 572,685.91	30.28%
Total General Funds	\$ 1,410,387.10	\$ 3,319,874.00	\$ 3,651,152.00	\$ 270,501.54	\$ 3,921,653.54	\$ 808,607.56	\$ (93,580.00)	\$ (45,761.88)	\$ 3,780,315.66	\$ 197,422.38	\$ 1,145,371.82	30.28%
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	\$ 37,000.00	\$ (674.19)	\$ 2,317,247.07	\$ 110,439.00	\$ 1,480,129.94	63.87%
202 - State Highway	\$ 33,352.49	\$ 55,062.00	\$ 47,000.00	\$ 4,839.14	\$ 61,191.14	\$ 36,575.35	\$ -	\$ -	\$ 51,839.14	\$ (1,000.00)	\$ 35,575.35	68.63%
203 - Ecological Preservation	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	100.00%
204 - Pataskala JEDD	\$ 972.84	\$ 320,000.00	\$ 298,000.00	\$ 76,425.26	\$ 374,425.26	\$ 290,385.68	\$ -	\$ (50,000.00)	\$ 324,425.26	\$ (500.00)	\$ 1,472.84	100.00%
205 - Permissive License Tax	\$ 344,810.94	\$ 4,500.00	\$ 2,500.00	\$ 381.01	\$ 2,881.01	\$ 30,431.04	\$ -	\$ -	\$ 2,881.01	\$ (1,100.00)	\$ 346,885.68	106.92%
206 - Recreation Fund	\$ 28,812.05	\$ 17,500.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 20,349.51	\$ (25,000.00)	\$ -	\$ 2,881.01	\$ (1,100.00)	\$ 29,331.04	1018.08%
207 - Park Use	\$ 27,849.51	\$ 1,750,265.00	\$ 2,263,782.00	\$ 283,510.88	\$ 2,547,292.88	\$ 756,355.16	\$ 344,933.00	\$ (110.00)	\$ 2,892,115.88	\$ 348,849.67	\$ 760,381.83	100.00%
208 - Police Fund	\$ 1,553,383.04	\$ -	\$ -	\$ -	\$ -	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	26.29%
209 - Immobilization	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	\$ -	\$ -	\$ -	\$ -	\$ 490.00	100.00%
210 - Mayor's Court Computer	\$ 40,257.47	\$ 13,000.00	\$ 42,800.00	\$ -	\$ 42,800.00	\$ 10,457.47	\$ (34,100.00)	\$ -	\$ 8,700.00	\$ -	\$ 44,557.47	512.15%
211 - Alcohol Enforcement & Education	\$ 5,921.10	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 5,921.10	\$ -	\$ -	\$ 5,000.00	\$ 1,000.00	\$ 6,113.96	1184.22%
212 - Law Enforcement Trust	\$ 4,613.96	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 5,113.96	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 6,113.96	1184.22%
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	\$ -	\$ 151,947.00	\$ 42,070.75	\$ 341,918.19	\$ (7,950.00)	\$ 485,915.19	\$ 291,897.44	\$ 7,678.05	0.00%
216 - Community Development Block Grant	\$ 92,620.44	\$ 21,700.00	\$ 21,700.00	\$ 21,700.00	\$ 21,700.00	\$ 70,920.44	\$ 92,620.44	\$ (21,700.00)	\$ 92,620.44	\$ -	\$ 6,676.10	5.63%
217 - Safe Routes to School	\$ 7,678.05	\$ 511,850.00	\$ 511,850.00	\$ -	\$ 511,850.00	\$ 696.10	\$ (375,380.54)	\$ -	\$ 136,469.46	\$ -	\$ 696.10	100.00%
218 - Police K-9	\$ 696.10	\$ -	\$ -	\$ -	\$ -	\$ 696.10	\$ -	\$ -	\$ -	\$ -	\$ 696.10	100.00%
219 - Sesquicentennial Fund	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	\$ -	\$ -	\$ -	\$ -	\$ 366.91	100.00%
220 - Indigent Drivers Interlock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Special Revenue	\$ 3,239,012.38	\$ 5,464,398.00	\$ 5,576,867.00	\$ 435,289.55	\$ 6,012,156.55	\$ 2,691,253.83	\$ 381,991.09	\$ (80,434.19)	\$ 6,313,713.45	\$ 380,905.57	\$ 2,770,602.50	43.88%
401 - Debt Service Fund	\$ 184,562.82	\$ 11,004,463.00	\$ 10,007,792.00	\$ -	\$ 10,007,792.00	\$ 1,181,233.82	\$ (913,996.60)	\$ -	\$ 9,093,795.40	\$ (1,937,443.46)	\$ 157,786.96	0.00%
402 - Street Bond	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	0.00%
Total Debt Service	\$ 214,630.01	\$ 11,004,463.00	\$ 10,007,792.00	\$ -	\$ 10,007,792.00	\$ 1,211,301.01	\$ (913,996.60)	\$ -	\$ 9,093,795.40	\$ (1,937,443.46)	\$ 187,854.15	0.00%
301 - Capital Improvements	\$ 666,452.98	\$ 289,870.00	\$ 605,694.00	\$ 186,894.43	\$ 792,588.43	\$ 163,734.55	\$ 128,923.00	\$ (2,749.43)	\$ 918,762.00	\$ 24,100.00	\$ 61,660.98	6.71%
302 - Bond Improvements	\$ 938,717.01	\$ 9,440,000.00	\$ 9,190,000.00	\$ 67,538.46	\$ 9,257,538.46	\$ 1,121,178.55	\$ (909,416.40)	\$ -	\$ 8,348,122.06	\$ (5,916.40)	\$ 2,024,678.55	24.25%
303 - State Issue II Capital Improvements	\$ 2,186,607.76	\$ 1,401,700.00	\$ 2,451,700.00	\$ 1,529,939.00	\$ 3,981,639.00	\$ (393,331.24)	\$ (1,304,436.24)	\$ (125,265.18)	\$ 2,551,937.58	\$ (911,105.00)	\$ 125,565.18	4.91%
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	\$ 234,125.00	\$ -	\$ 244,225.00	\$ (99,172.00)	\$ 651,402.75	266.72%
Total Capital Projects	\$ 4,584,335.42	\$ 11,340,742.00	\$ 12,250,144.00	\$ 1,791,721.89	\$ 14,041,865.89	\$ 1,883,211.53	\$ (1,850,804.64)	\$ (128,014.61)	\$ 12,063,046.64	\$ (992,093.40)	\$ 2,869,937.38	23.79%
501 - Construction Account/Project	\$ 197,989.17	\$ -	\$ -	\$ 151.41	\$ 151.41	\$ 197,837.76	\$ 120,000.00	\$ -	\$ 120,151.41	\$ 100,000.00	\$ 177,837.76	148.01%
502 - Fire Escrow Fund	\$ 39,755.32	\$ -	\$ -	\$ -	\$ -	\$ 39,755.32	\$ 39,755.32	\$ -	\$ 39,755.32	\$ -	\$ -	0.00%
503 - Vendor Bond & Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
999 - Payroll Clearing Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Fiduciary/Agency	\$ 237,744.49	\$ 29,469,540.00	\$ 29,660,379.00	\$ 2,362,413.62	\$ 32,022,792.62	\$ 237,593.08	\$ (159,755.32)	\$ -	\$ 159,206.73	\$ 100,000.00	\$ 177,837.76	111.21%
Total Governmental Funds	\$ 8,980,915.85	\$ 29,469,540.00	\$ 29,660,379.00	\$ 2,362,413.62	\$ 32,022,792.62	\$ 6,427,665.23	\$ (2,269,844.83)	\$ (231,329.74)	\$ 29,521,618.05	\$ (2,349,895.10)	\$ 6,578,942.70	22.29%
601 - Water Fund	\$ 507,867.36	\$ 1,154,105.00	\$ 1,230,972.00	\$ 33,301.06	\$ 1,264,273.06	\$ 397,699.30	\$ 42,500.00	\$ (10,494.33)	\$ 1,296,278.73	\$ 82,000.00	\$ 447,693.63	34.54%
602 - Water Capital Improvements	\$ 544,622.52	\$ 465,430.00	\$ 431,000.00	\$ 18,785.80	\$ 449,785.80	\$ 560,266.72	\$ -	\$ -	\$ 449,785.80	\$ (205,293.00)	\$ 354,973.72	78.92%
603 - Water Bond Improvements	\$ 105,522.69	\$ 2,179,000.00	\$ 2,179,000.00	\$ 76,336.26	\$ 2,255,336.26	\$ 29,186.43	\$ 483,202.50	\$ -	\$ 2,738,538.76	\$ 475,702.30	\$ 21,686.23	0.79%
604 - Water Debt Service	\$ 14,109.50	\$ 2,629,000.00	\$ 2,655,570.00	\$ -	\$ 2,655,570.00	\$ (12,460.50)	\$ 457,205.52	\$ -	\$ 3,112,775.52	\$ 499,702.50	\$ 30,036.48	0.96%
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	\$ (1,000.00)	\$ (3,372.50)	\$ 1,338,223.35	\$ 51,250.00	\$ 1,106,411.58	82.66%
652 - Sewer Capital Improvements	\$ 639,323.98	\$ 436,292.00	\$ 413,065.00	\$ 5,000.00	\$ 418,065.00	\$ 657,550.98	\$ (445,630.20)	\$ (900.00)	\$ 418,065.00	\$ (49,792.00)	\$ 607,758.98	145.37%
653 - Sewer Bond Improvements	\$ 239,080.35	\$ 2,501,000.00	\$ 2,501,000.00	\$ 153,752.73	\$ 2,654,752.73	\$ 85,327.62	\$ (445,630.20)	\$ -	\$ 2,208,222.53	\$ (465,579.80)	\$ 66,278.02	3.00%
654 - Sewer Debt Service	\$ 72,884.57	\$ 2,883,065.00	\$ 2,925,051.00	\$ -	\$ 2,925,051.00	\$ 30,898.57	\$ (539,490.92)	\$ -	\$ 2,385,560.08	\$ (443,240.20)	\$ 127,149.29	5.33%
655 - Oaks Assessment	\$ 19,608.34	\$ 19,312.00	\$ 20,265.00	\$ -	\$ 20,265.00	\$ 18,655.34	\$ 750.00	\$ -	\$ 2,015.00	\$ 1,367.12	\$ 19,272.46	91.71%
Total Enterprise Funds	\$ 3,383,523.62	\$ 13,420,085.00	\$ 13,649,738.00	\$ 335,956.70	\$ 13,985,694.70	\$ 2,817,913.92	\$ (2,246,310.10)	\$ (14,766.83)	\$ 13,968,464.77	\$ (53,883.08)	\$ 2,781,260.77	19.91%
Total All Funds	\$ 12,364,439.47	\$ 42,889,625.00	\$ 43,310,117.00	\$ 2,698,370.32	\$ 46,068,487.32	\$ 9,245,577.15	\$ (2,272,307.93)	\$ (246,096.57)	\$ 43,490,882.82	\$ (2,403,778.18)	\$ 9,360,203.47	21.52%

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 5,215,932.62	\$ 5,380,290.00	\$ 164,357.38	\$ 5,198,524.00	\$ 181,766.00
Income Taxes	\$ 4,123,816.42	\$ 4,414,680.00	\$ 290,863.58	\$ 4,141,070.00	\$ 273,610.00
Property Taxes	\$ 1,092,116.20	\$ 965,610.00	\$ (126,506.20)	\$ 1,057,454.00	\$ (91,844.00)
Intergovernmental	\$ 1,941,730.22	\$ 2,367,953.08	\$ 426,222.86	\$ 2,380,656.00	\$ (12,702.92)
Grants & Loans	\$ 941,277.07	\$ 1,129,928.08	\$ 188,651.01	\$ 1,128,445.00	\$ 1,483.08
State-Shared Revenues	\$ 1,000,453.15	\$ 1,238,025.00	\$ 237,571.85	\$ 1,252,211.00	\$ (14,186.00)
Charges for Service	\$ 3,161,445.21	\$ 3,333,173.00	\$ 171,727.79	\$ 2,605,841.00	\$ 727,332.00
General Government Fees	\$ 65,644.95	\$ 60,500.00	\$ (5,144.95)	\$ 85,805.00	\$ (25,305.00)
Utility	\$ 2,925,341.41	\$ 3,065,123.00	\$ 139,781.59	\$ 2,312,486.00	\$ 752,637.00
Other Service Charges	\$ 170,458.85	\$ 207,550.00	\$ 37,091.15	\$ 207,550.00	\$ -
Fines & Forfeitures	\$ 193,455.14	\$ 235,025.00	\$ 41,569.86	\$ 221,275.00	\$ 13,750.00
Mayor's Court	\$ 158,313.67	\$ 191,525.00	\$ 33,211.33	\$ 191,525.00	\$ -
Other Fines & Forfeitures	\$ 35,141.47	\$ 43,500.00	\$ 8,358.53	\$ 29,750.00	\$ 13,750.00
Special Assessments	\$ 24,848.00	\$ 24,879.12	\$ 31.12	\$ 22,312.00	\$ 2,567.12
Special Assessments	\$ 24,848.00	\$ 24,879.12	\$ 31.12	\$ 22,312.00	\$ 2,567.12
Miscellaneous Revenue	\$14,478,424.08	\$14,491,620.28	\$ 13,196.20	\$19,909,434.00	\$(5,417,813.72)
Investment Income	\$ 45,607.57	\$ 34,662.00	\$ (10,945.57)	\$ 2,502,062.00	\$(2,467,400.00)
Other Miscellaneous Revenue	\$ 302,835.56	\$ 326,775.00	\$ 23,939.44	\$ 212,150.00	\$ 114,625.00
Proceeds from Debt Issuance	\$14,129,980.95	\$14,130,183.28	\$ 202.33	\$17,195,222.00	\$(3,065,038.72)
Transfers & Advances	\$14,463,890.34	\$14,652,906.34	\$ 189,016.00	\$12,551,583.00	\$ 2,101,323.34
Transfers & Advances	\$14,463,890.34	\$14,652,906.34	\$ 189,016.00	\$12,551,583.00	\$ 2,101,323.34
Grand Total	\$39,479,725.61	\$40,485,846.82	\$1,006,121.21	\$42,889,625.00	\$(2,403,778.18)

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,482,205.28	\$ 77,282.40	\$ 4,065,645.94	\$ 506,158.26	\$ 4,051,932.00	\$ 1,803.94	\$ 11,910.00
Contractual Services	\$ 1,101,911.47	\$ 560,325.25	\$ 1,882,026.87	\$ 219,790.15	\$ 1,218,396.00	\$ 124,955.87	\$ 538,675.00
General Operating	\$ 1,912,161.03	\$ 368,557.51	\$ 2,804,828.92	\$ 524,110.38	\$ 2,354,868.00	\$ 57,725.60	\$ 392,235.32
Capital Outlay	\$ 2,969,410.98	\$ 1,872,110.94	\$ 5,500,488.75	\$ 658,966.83	\$ 4,802,975.00	\$ 2,267,788.34	\$(1,570,274.59)
Debt Service	\$ 14,486,280.77	\$ 105,168.52	\$ 14,599,186.00	\$ 7,736.71	\$ 15,600,468.00	\$ -	\$(1,001,282.00)
Transfers & Advances	\$ 14,463,890.34	\$ -	\$ 14,637,906.34	\$ 174,016.00	\$ 15,281,478.00	\$ -	\$ (643,571.66)
Grand Total	\$38,415,859.87	\$ 2,983,444.62	\$43,490,082.82	\$ 2,090,778.33	\$43,310,117.00	\$ 2,452,273.75	\$(2,272,307.93)

**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
November 13, 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

CITY OF PATASKALA
November 13, 2014

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

	January 1, 2014			
	UNEC. BALANCE	TAXES *	OTHER	TOTAL
GENERAL	\$ 569,942.78	\$ 951,444.00	\$ 668,591.00	\$ 2,189,977.78
SPECIAL REVENUE	\$ 2,803,722.83	\$ -	\$ 5,846,026.57	\$ 8,649,749.40
DEBT SERVICE	\$ 214,630.01	\$ -	\$ 9,067,019.54	\$ 9,281,649.55
CAPITAL PROJECTS	\$ 2,792,613.53	\$ -	\$ 10,348,648.60	\$ 13,141,262.13
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 3,047,566.92	\$ -	\$ 13,366,201.92	\$ 16,413,768.84
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ 237,593.08	\$ -	\$ 100,000.00	\$ 337,593.08
TOTAL	\$ 9,666,069.15	\$ 951,444.00	\$ 39,396,487.63	\$ 50,014,000.78

GENERAL FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
101 GENERAL FUND	\$ 569,942.78	\$ 951,444.00	\$ 668,566.00	\$ 2,189,952.78
102 UNCLAIMED FUNDS	\$ -	\$ -	\$ 25.00	\$ 25.00
TOTAL	\$ 569,942.78	\$ 951,444.00	\$ 668,591.00	\$ 2,189,977.78

SPECIAL REVENUE	UNENC. BALANCE	TAXES	OTHER	TOTAL
201 STREET FUND	\$ 1,001,230.75	\$ -	\$ 2,762,660.00	\$ 3,763,890.75
202 STATE HIGHWAY	\$ 28,513.35	\$ -	\$ 54,062.00	\$ 82,575.35
203 ECOLOGICAL PRESERVATION	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
204 PATASKALA JEDD	\$ 972.84	\$ -	\$ 500.00	\$ 1,472.84
205 PERMISSIVE LICENSE TAX	\$ 268,385.68	\$ -	\$ 326,500.00	\$ 594,885.68
206 RECREATION FUND	\$ 28,431.04	\$ -	\$ 3,400.00	\$ 31,831.04
207 PARK USE	\$ 27,849.51	\$ -	\$ 17,700.00	\$ 45,549.51
208 POLICE FUND	\$ 1,269,872.16	\$ -	\$ 2,099,114.67	\$ 3,368,986.83
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	\$ -	\$ 2,500.00	\$ 7,113.96
213 PATASKALA MOBILE HOME PARK	\$ 4,443.72	\$ -	\$ -	\$ 4,443.72
214 FEMA FUND	\$ 9.00	\$ -	\$ -	\$ 9.00
215 CHIP FUND	\$ 42,070.75	\$ -	\$ 429,620.44	\$ 471,691.19
216 COMMUNITY DEVELOPMENT BLOCK GRANT	\$ 70,920.44	\$ -	\$ -	\$ 70,920.44
217 SAFE ROUTES TO SCHOOL	\$ 7,678.05	\$ -	\$ 136,469.46	\$ 144,147.51
218 POLICE K-9	\$ 696.10	\$ -	\$ -	\$ 696.10
219 SESQUICENTENNIAL FUND	\$ 366.91	\$ -	\$ -	\$ 366.91
TOTAL	\$ 2,803,722.83	\$ -	\$ 5,846,026.57	\$ 8,649,749.40

DEBT SERVICE	UNENC. BALANCE	TAXES	OTHER	TOTAL
401 DEBT SERVICE FUND	\$ 184,562.82	\$ -	\$ 9,067,019.54	\$ 9,251,582.36
402 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
TOTAL	\$ 214,630.01	\$ -	\$ 9,067,019.54	\$ 9,281,649.55

CAPITAL PROJECTS	UNENC. BALANCE	TAXES	OTHER	TOTAL
301 CAPITAL IMPROVEMENTS	\$ 479,558.55	\$ -	\$ 313,970.00	\$ 793,528.55
302 BOND IMPROVEMENTS	\$ 871,178.55	\$ -	\$ 9,434,083.60	\$ 10,305,262.15
303 STATE ISSUE II CAPITAL IMPROVEMENTS	\$ 656,668.76	\$ -	\$ 490,595.00	\$ 1,147,263.76
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	\$ -	\$ 110,000.00	\$ 888,277.75
TOTAL	\$ 2,792,613.53	\$ -	\$ 10,348,648.60	\$ 13,141,262.13

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

ENTERPRISE FUND	UNENC. BALANCE	TAXES	OTHER	TOTAL
601 WATER FUND	\$ 474,954.46	\$ -	\$ 1,236,105.00	\$ 1,711,059.46
602 WATER CAPITAL IMPROVEMENTS	\$ 525,836.72	\$ -	\$ 260,137.00	\$ 785,973.72
603 WATER BOND IMPROVEMENTS	\$ 29,186.43	\$ -	\$ 2,654,702.30	\$ 2,683,888.73
604 WATER DEBT SERVICE	\$ 14,109.50	\$ -	\$ 3,128,702.50	\$ 3,142,812.00
605 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
651 SEWER FUND	\$ 1,191,334.92	\$ -	\$ 1,204,131.00	\$ 2,395,465.92
652 SEWER CAPITAL IMPROVEMENTS	\$ 634,323.98	\$ -	\$ 386,500.00	\$ 1,020,823.98
653 SEWER BOND IMPROVEMENTS	\$ 85,327.62	\$ -	\$ 2,035,420.20	\$ 2,120,747.82
654 SEWER DEBT SERVICE	\$ 72,884.57	\$ -	\$ 2,439,824.80	\$ 2,512,709.37
655 OAKS ASSESSMENT	\$ 19,608.34	\$ -	\$ 20,679.12	\$ 40,287.46
TOTAL	\$ 3,047,566.92	\$ -	\$ 13,366,201.92	\$ 16,413,768.84

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

FIDUCIARY FUNDS	UNENC. BALANCE	TAXES	OTHER	TOTAL
501 CONSTRUCTION ACCOUNT/PROJECT	\$ 197,837.76	\$ -	\$ 100,000.00	\$ 297,837.76
502 FIRE ESCROW FUND	\$ 39,755.32	\$ -	\$ -	\$ 39,755.32
503 VENDOR BOND & ESCROW	\$ -	\$ -	\$ -	\$ -
999 PAYROLL CLEARING FUND	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 237,593.08	\$ -	\$ 100,000.00	\$ 337,593.08

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.

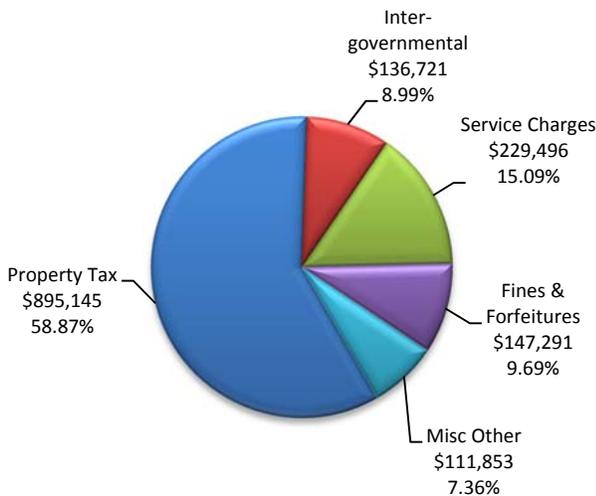
* Includes Homestead & Rollback

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

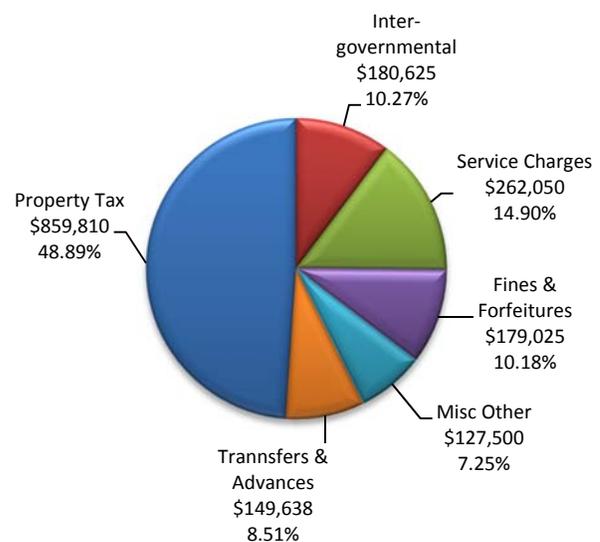
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$1.52 million, which represents 94.5% of budget. It would appear that through November 30, general fund revenues are running somewhat higher than budget when compared to a straight-line rate of 91.67%. Excluding the impact of the timing of the semi-annual property tax receipts and interfund advance reimbursements, the total amount collected becomes 89.88%. The year to-date total is lower than the same period in 2013 total by \$70.5 thousand (4.43%), 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



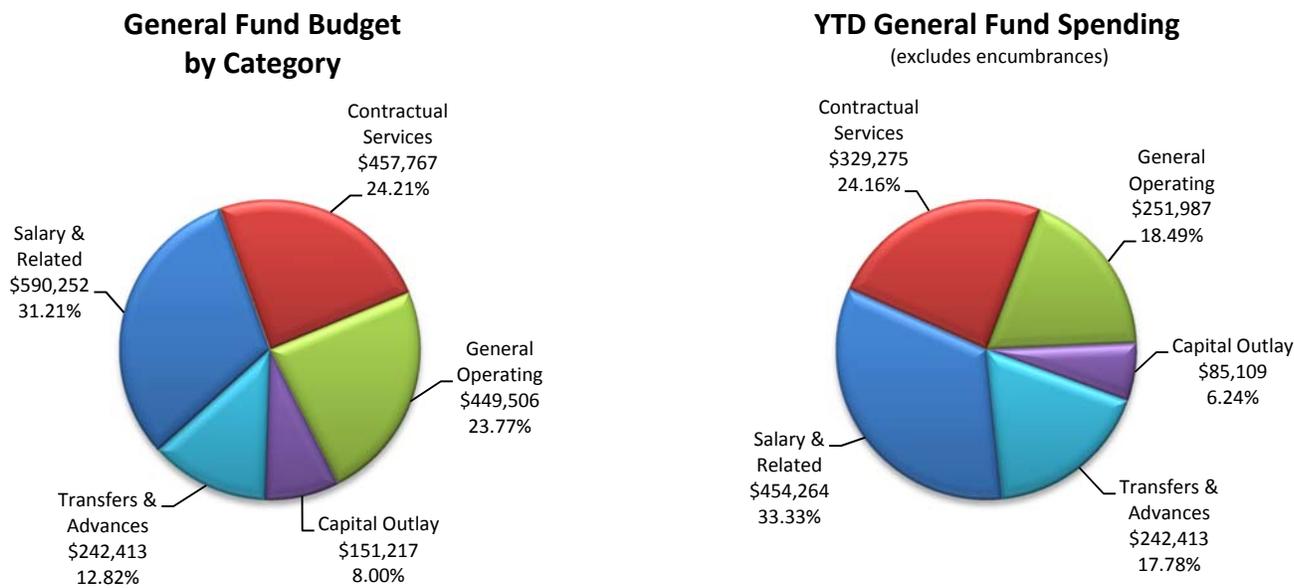
The largest revenue source for the general fund is property taxes, which accounts for 48.89% of the 2014 fund revenue budget. The 2014 budget is \$859.8 thousand, and is projected to be up by \$65.8 thousand (7.94%) from 2013 full-year collections. To-date, the general fund has received \$895.1 thousand in property taxes, or 104.1% of budget. This total is up by approximately \$65.8 thousand (7.94%) when compared to the same period in 2013.

Service charge revenues represent the second largest revenue category for the general fund. The 2014 budget in this category is \$262.1 thousand (14.9% 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 November 30, the city has received \$229.5 thousand (87.58% of budget) and is running \$22.7 thousand (8.99%) lower than the same eleven-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 (10.27% 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 \$136.7 thousand in this category (75.69% of budget). The total is down by \$78.8 thousand (36.58%) when compared to the same period in 2013, and is due primarily to the reduced receipt of estate tax revenues in 2014 (down by \$34.7 thousand) and reduced local government funds.

Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2014 budget in this category is \$179.0 thousand (10.18% 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 November 30, the city has received \$147.3 thousand in this category which represents 82.27 of budget. Compared to the same eleven-month period in 2013, the total is down by \$14.2 thousand, or 8.78%. This variance is due to reduced fines and forfeitures being collected by the court.

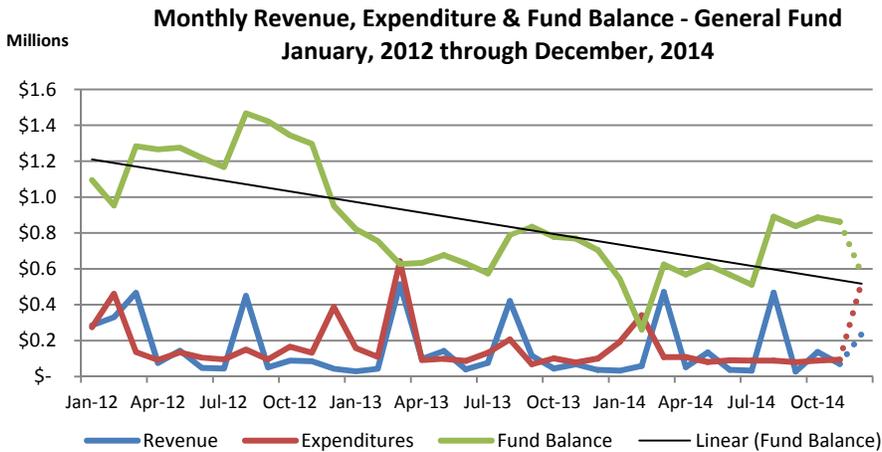
Expenditures – The general fund has a total appropriated expenditure budget for 2014 of approximately \$1.89 million. Total spending through November 30 is \$1.36 million, and is equal to 72.07% of the budget. Excluding interfund transfers in the calculation results in total spending equal to 67.97% of budget versus a straight-line rate of 91.67%. Compared to the same eleven-month period in 2013 (and excluding transfers), the total is down by \$113.2 thousand (9.18%) and is due primarily to reduced spending in the capital outlay category.



Salaries, wages and other employee-related costs represent the largest expense category with a 2014 budget of \$590.3 thousand, or 31.21% of the general fund budget. Spending through November 30 is \$454.3 thousand, or 76.96% of budget. Spending in this category is lower (down \$19.6.5 thousand, or 4.13%) 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 (24.21% of budget) and provides for non-employee personal services. Spending through November 30 was \$329.3 thousand (71.93% of budget), and is running below budget on a year-to-date basis. Including encumbrances (e.g., purchase orders) in the total, 88.09% has been spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We will monitor this category closely to ensure that spending remains within budget.

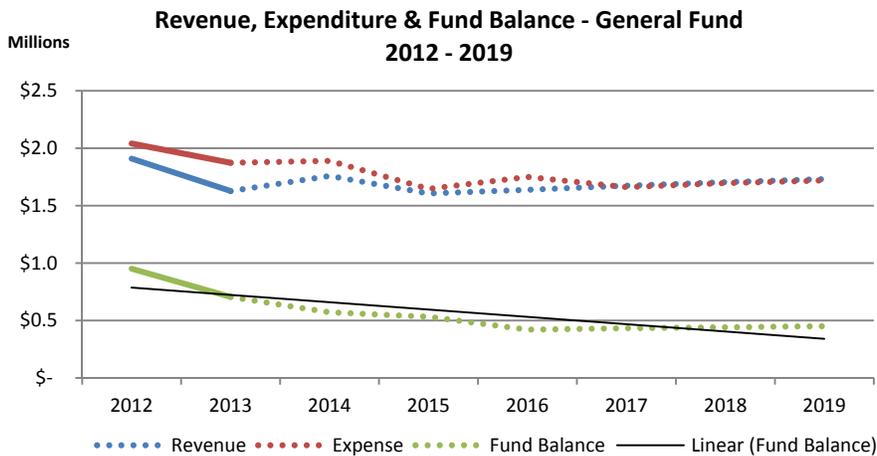
General operating expenditures is another significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2014 budget of \$449.5 thousand, or 23.77% of the fund's budget. Year-to-date spending in this category is \$252.0 thousand, or 56.06% of budget. Including encumbrances in the calculation, the total spent or committed to be spent is \$321.2 thousand (71.46%). Spending in this category is up by \$62.1 thousand (32.72%) from the same eleven-month period in 2013. Much of the variance is due to increased park-related spending coming from the General fund in 2014 (up \$36 thousand) and increased information technology-related spending (up \$10.5 thousand).



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

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

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



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

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

CITY OF PATASKALA, OHIO
 NOVEMBER 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)
Beginning Fund Balance	\$ 705,193	\$ 705,193			\$ 1,083,726	\$ 1,083,726				
REVENUE										
Taxes										
Property Taxes	\$ 890,976	\$ 855,610	\$ (35,366)	104.13%	\$ 819,792	\$ 835,719	\$ 15,927	98.09%	\$ 71,184	8.68%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ 890,976	\$ 855,610	\$ (35,366)	104.13%	\$ 819,792	\$ 835,719	\$ 15,927	98.09%	\$ 71,184	8.68%
Intergovernmental										
State-Shared Revenues	\$ 126,178	\$ 180,625	\$ 54,447	69.86%	\$ 215,570	\$ 216,800	\$ 1,230	99.43%	\$ (89,392)	-41.47%
Grants & Loans	10,543	-	(10,543)	100.00%	-	-	-	0.00%	10,543	100.00%
Total Intergovernmental	\$ 136,721	\$ 180,625	\$ 43,904	75.69%	\$ 215,570	\$ 216,800	\$ 1,230	99.43%	\$ (78,849)	-36.58%
Charges for Service										
General Government Fees	\$ 59,037	\$ 54,500	\$ (4,537)	108.32%	\$ 73,174	\$ 70,550	\$ (2,624)	103.72%	\$ (14,137)	-19.32%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	170,459	207,550	37,091	82.13%	178,991	195,000	16,009	91.79%	(8,532)	-4.77%
Total Charges for Service	\$ 229,496	\$ 262,050	\$ 32,554	87.58%	\$ 252,165	\$ 265,550	\$ 13,385	94.96%	\$ (22,669)	-8.99%
Fines & Forfeitures										
Mayor's Court	\$ 147,157	\$ 178,525	\$ 31,368	82.43%	\$ 161,466	\$ 177,525	\$ 16,059	90.95%	\$ (14,309)	-8.86%
Other Fines & Forfeitures	134	500	366	26.80%	-	-	-	0.00%	134	100.00%
Total Fines, Licenses & Permits	\$ 147,291	\$ 179,025	\$ 31,734	82.27%	\$ 161,466	\$ 177,525	\$ 16,059	90.95%	\$ (14,175)	-8.78%
Special Assessments										
Special Assessments	4,169	4,200	31	99.26%	9,527	10,500	973	90.73%	(5,358)	-56.24%
Total Special Assessments	\$ 4,169	\$ 4,200	\$ 31	99.26%	\$ 9,527	\$ 10,500	\$ 973	90.73%	\$ (5,358)	-56.24%
Other Sources										
Investment Income	\$ 2,957	\$ 2,500	\$ (457)	118.28%	\$ 6,974	\$ 6,500	\$ (474)	107.29%	\$ (4,017)	-57.60%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	108,896	125,000	16,104	87.12%	125,556	143,000	17,444	87.80%	(16,659)	-13.27%
Total Other Sources	\$ 111,853	\$ 127,500	\$ 15,647	87.73%	\$ 132,530	\$ 149,500	\$ 16,970	88.65%	\$ (20,676)	-15.60%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ 149,638	\$ 149,638	0.00%	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 149,638	\$ 149,638	0.00%	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,520,506	\$ 1,758,648	\$ 238,143	86.46%	\$ 1,591,050	\$ 1,727,709	\$ 136,659	92.09%	\$ (70,544)	-4.43%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (149,638)	\$ 149,638	-100.00%	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (149,638)	\$ 149,638	-100.00%	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,520,506	\$ 1,609,010	\$ 88,504	94.50%	\$ 1,591,050	\$ 1,655,594	\$ 64,544	96.10%	\$ (70,544)	-4.43%

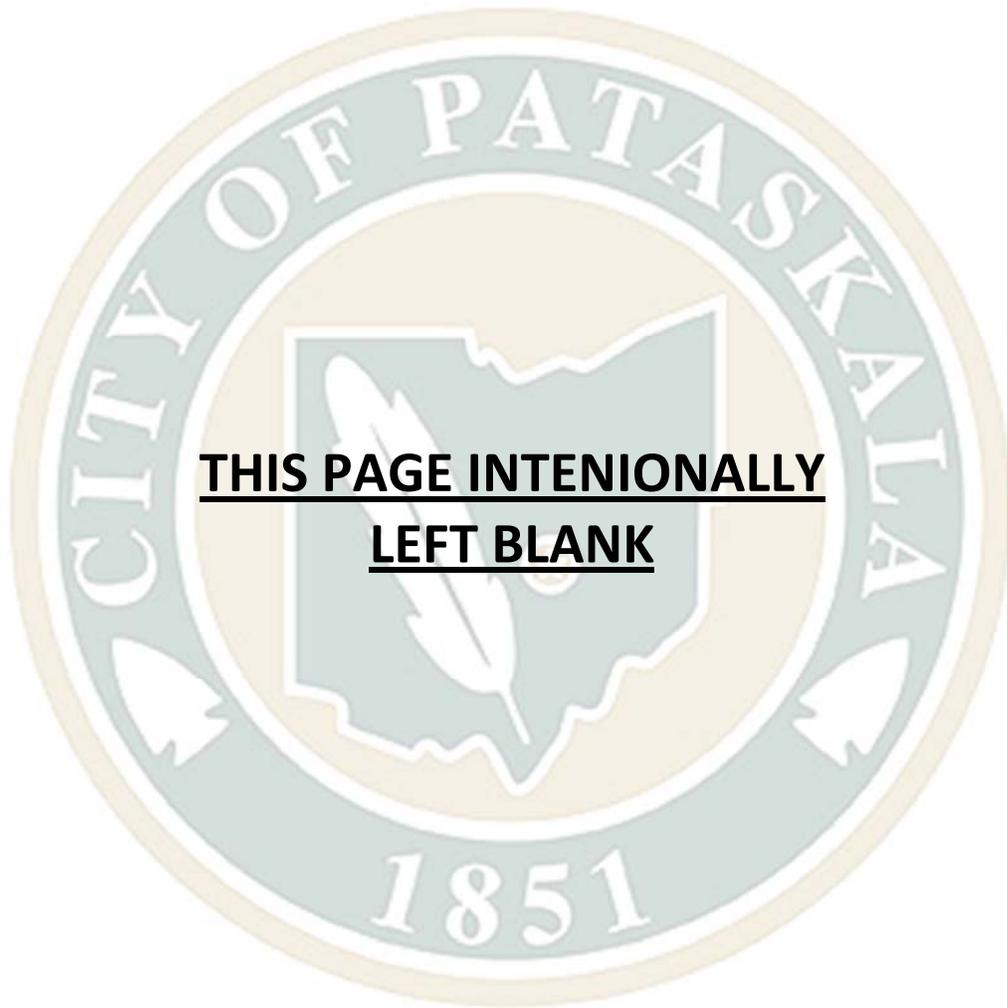
	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 454,264	\$ 590,252	\$ 135,988	23.04%	\$ 17,555	\$ 118,433	20.06%	\$ 473,823	\$ (19,559)	-4.13%
Contractual Services	329,275	457,767	128,492	28.07%	73,954	54,538	11.91%	339,827	(10,551)	-3.10%
General Operating	251,987	449,506	197,519	43.94%	69,247	128,272	28.54%	189,870	62,118	32.72%
Capital Outlay	85,109	151,217	66,108	43.72%	46,145	19,963	13.20%	230,335	(145,226)	-63.05%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	242,413	242,413	-	0.00%	-	-	0.00%	-	242,413	100.00%
Grand Total Expenditures	\$ 1,363,048	\$ 1,891,156	\$ 528,107	27.93%	\$ 206,901	\$ 321,207	16.98%	\$ 1,233,855	\$ 129,194	10.47%
Adjustments:										
- Interfund transfers & advances	\$ (242,413)	\$ (242,413)	\$ (484,826)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (242,413)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (242,413)	\$ (242,413)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (242,413)	100.00%
Adjusted Grand Total Expenditures	\$ 1,120,635	\$ 1,648,743	\$ 528,107	32.03%	\$ 206,901	\$ 321,207	19.48%	\$ 1,233,855	\$ (113,219)	-9.18%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 862,650	\$ 572,685			\$ 655,749			\$ 1,440,921		

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 1,520,505.63	\$ 1,758,648.19	\$ 238,142.56	\$ 1,659,937.00	\$ 98,711.19
Taxes	\$ 890,976.09	\$ 855,610.00	\$ (35,366.09)	\$ 848,282.00	\$ 7,328.00
Property Taxes	\$ 890,976.09	\$ 855,610.00	\$ (35,366.09)	\$ 848,282.00	\$ 7,328.00
Intergovernmental	\$ 136,720.82	\$ 180,625.00	\$ 43,904.18	\$ 180,625.00	\$ -
Grants & Loans	\$ 10,542.76	\$ -	\$ (10,542.76)	\$ -	\$ -
State-Shared Revenues	\$ 126,178.06	\$ 180,625.00	\$ 54,446.94	\$ 180,625.00	\$ -
Charges for Service	\$ 229,495.80	\$ 262,050.00	\$ 32,554.20	\$ 287,355.00	\$ (25,305.00)
General Government Fees	\$ 59,036.95	\$ 54,500.00	\$ (4,536.95)	\$ 79,805.00	\$ (25,305.00)
Other Service Charges	\$ 170,458.85	\$ 207,550.00	\$ 37,091.15	\$ 207,550.00	\$ -
Fines & Forfeitures	\$ 147,290.67	\$ 179,025.00	\$ 31,734.33	\$ 180,525.00	\$ (1,500.00)
Mayor's Court	\$ 147,156.67	\$ 178,525.00	\$ 31,368.33	\$ 178,525.00	\$ -
Other Fines & Forfeitures	\$ 134.00	\$ 500.00	\$ 366.00	\$ 2,000.00	\$ (1,500.00)
Special Assessments	\$ 4,168.88	\$ 4,200.00	\$ 31.12	\$ 3,000.00	\$ 1,200.00
Special Assessments	\$ 4,168.88	\$ 4,200.00	\$ 31.12	\$ 3,000.00	\$ 1,200.00
Miscellaneous Revenue	\$ 111,853.37	\$ 127,500.00	\$ 15,646.63	\$ 160,150.00	\$ (32,650.00)
Investment Income	\$ 2,957.01	\$ 2,500.00	\$ (457.01)	\$ -	\$ 2,500.00
Other Miscellaneous Revenue	\$ 108,896.36	\$ 125,000.00	\$ 16,103.64	\$ 160,150.00	\$ (35,150.00)
Transfers & Advances	\$ -	\$ 149,638.19	\$ 149,638.19	\$ -	\$ 149,638.19
Transfers & Advances	\$ -	\$ 149,638.19	\$ 149,638.19	\$ -	\$ 149,638.19
Grand Total	\$ 1,520,505.63	\$ 1,758,648.19	\$ 238,142.56	\$ 1,659,937.00	\$ 98,711.19

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 1,363,048.49	\$ 206,900.61	\$ 1,891,155.83	\$ 321,206.73	\$ 1,825,576.00	\$ 112,369.83	\$ (46,790.00)
General Government	\$ 443,221.71	\$ 61,006.26	\$ 643,349.79	\$ 139,121.82	\$ 577,477.00	\$ 31,862.79	\$ 34,010.00
Salary & Related	\$ 192,268.22	\$ 14,035.81	\$ 272,256.00	\$ 65,951.97	\$ 259,096.00	\$ 150.00	\$ 13,010.00
Contractual Services	\$ 163,609.37	\$ 24,493.07	\$ 217,957.36	\$ 29,854.92	\$ 169,331.00	\$ 27,626.36	\$ 21,000.00
General Operating	\$ 87,344.12	\$ 22,477.38	\$ 153,136.43	\$ 43,314.93	\$ 149,050.00	\$ 4,086.43	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 193,696.82	\$ 47,514.49	\$ 277,725.94	\$ 36,514.63	\$ 253,804.00	\$ 23,921.94	\$ -
Salary & Related	\$ 93,674.58	\$ 868.20	\$ 113,304.00	\$ 18,761.22	\$ 113,304.00	\$ -	\$ -
Contractual Services	\$ 93,994.44	\$ 41,697.52	\$ 143,421.94	\$ 7,729.98	\$ 119,500.00	\$ 23,921.94	\$ -
General Operating	\$ 6,027.80	\$ 4,948.77	\$ 21,000.00	\$ 10,023.43	\$ 21,000.00	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 134,209.41	\$ 4,644.90	\$ 183,686.33	\$ 44,832.02	\$ 177,924.00	\$ 762.33	\$ 5,000.00
Salary & Related	\$ 121,346.99	\$ 1,040.14	\$ 150,934.34	\$ 28,547.21	\$ 150,924.00	\$ 10.34	\$ -
Contractual Services	\$ 1,535.50	\$ 934.13	\$ 6,000.00	\$ 3,530.37	\$ 6,000.00	\$ -	\$ -
General Operating	\$ 10,826.92	\$ 2,670.63	\$ 18,751.99	\$ 5,254.44	\$ 13,000.00	\$ 751.99	\$ 5,000.00
Capital Outlay	\$ 500.00	\$ -	\$ 8,000.00	\$ 7,500.00	\$ 8,000.00	\$ -	\$ -
Finance	\$ 88,402.88	\$ 11,643.23	\$ 125,968.20	\$ 25,922.09	\$ 118,976.00	\$ 6,992.20	\$ -
Salary & Related	\$ 42,545.05	\$ 1,610.87	\$ 48,151.00	\$ 3,995.08	\$ 47,966.00	\$ 185.00	\$ -
Contractual Services	\$ 34,919.49	\$ 1,466.57	\$ 48,020.00	\$ 11,633.94	\$ 46,000.00	\$ 2,020.00	\$ -
General Operating	\$ 7,538.34	\$ 1,153.59	\$ 18,985.00	\$ 10,293.07	\$ 18,885.00	\$ 100.00	\$ -
Capital Outlay	\$ 3,400.00	\$ 7,412.20	\$ 10,812.20	\$ -	\$ 6,125.00	\$ 4,687.20	\$ -
Parks, Lands & Municipal Facilities	\$ 261,104.67	\$ 82,091.73	\$ 418,012.57	\$ 74,816.17	\$ 443,982.00	\$ 48,830.57	\$ (74,800.00)
Salary & Related	\$ 4,429.37	\$ -	\$ 5,607.00	\$ 1,177.63	\$ 20,607.00	\$ -	\$ (15,000.00)
Contractual Services	\$ 35,216.56	\$ 5,362.50	\$ 42,368.00	\$ 1,788.94	\$ 36,500.00	\$ 668.00	\$ 5,200.00
General Operating	\$ 140,250.01	\$ 37,996.43	\$ 237,632.57	\$ 59,386.13	\$ 244,075.00	\$ 3,557.57	\$ (10,000.00)
Capital Outlay	\$ 81,208.73	\$ 38,732.80	\$ 132,405.00	\$ 12,463.47	\$ 142,800.00	\$ 44,605.00	\$ (55,000.00)
Transfers & Advances	\$ 242,413.00	\$ -	\$ 242,413.00	\$ -	\$ 253,413.00	\$ -	\$ (11,000.00)
Transfers & Advances	\$ 242,413.00	\$ -	\$ 242,413.00	\$ -	\$ 253,413.00	\$ -	\$ (11,000.00)
Grand Total	\$ 1,363,048.49	\$ 206,900.61	\$ 1,891,155.83	\$ 321,206.73	\$ 1,825,576.00	\$ 112,369.83	\$ (46,790.00)

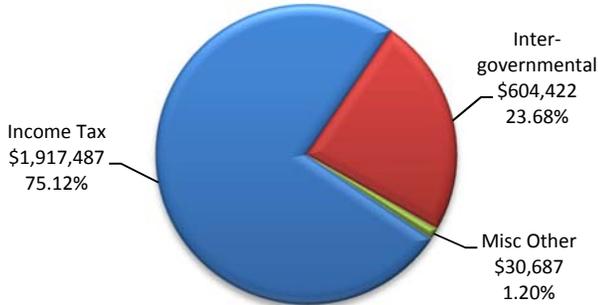


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Street Fund (201)

Revenue – On a year to-date basis, the Street fund has been credited with total revenue of approximately \$2.55 million, which reflects 92.4% of budget. Total revenue to date is up by \$748.2 thousand (4.47%) from the same eleven-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 November were \$192.6 thousand, and are up by \$76.2 thousand (65.45%) compared to the same period in 2013. Year to date income tax revenues credited to the fund are \$1.91 million, and represent 93.41% of budget. In comparison, collections through November 2013 were \$1.16 million, and represented 92.13% of the 2013 full-year collections. Even though the allocation to the fund was changed in 2014 from 32% to 46.5% of total collections, it continues to appear that collections are running ahead of last year at this point. This is an important positive trend, as income taxes are the primary revenue source for this fund. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2012 and 2013.

Income Tax Collections - Street Fund



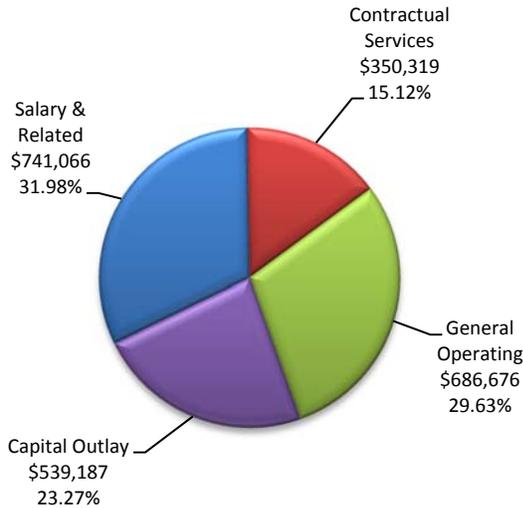
In both 2012 and 2013, the fund would have received a lower distribution than in 2014 when calculating the amount ‘as-if’ the fund was receiving the current allocation percentage in that year. Collections in 2014 would have been \$232.4 thousand (13.79%) higher than that in 2013, and \$292.8 thousand (18.02%) higher than in 2012.

Intergovernmental revenues in the Street fund are budgeted at \$673.0 thousand and represent 24.36% of the fund’s revenue budget. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. The city has received \$604.4 thousand in this category YTD (89.81% of budget), and is up by \$12.3 thousand (2.08%) from the same eleven-month period in 2013. The variance is the result of higher than anticipated motor vehicle registration and driver license fee revenues.

The other category, Other Sources, is budgeted at \$37 thousand, and only represents 1.34% of the total fund revenue budget. To date, the city has received \$30.7 thousand to-date (82.94% 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.

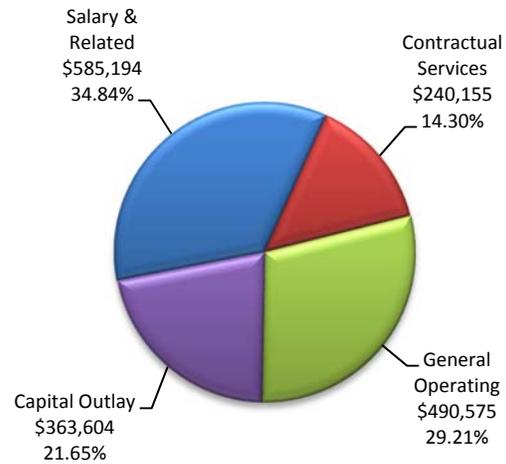
Expenditures – The Street fund has a total appropriated expenditure budget for 2014 of approximately \$2.32 million. Total spending through November 30 was \$1.68 million, and is equal to 72.48% of budget. This total compares favorably when compared to a straight-line rate of 91.67%. Compared to the same eleven-month period in 2013, spending is up by \$183.5 thousand, or 12.27%. Contractual Services and Capital Outlay are the major categories contributing to the variance.

Street Fund Budget by Category



YTD Street Fund Spending

(excludes encumbrances)

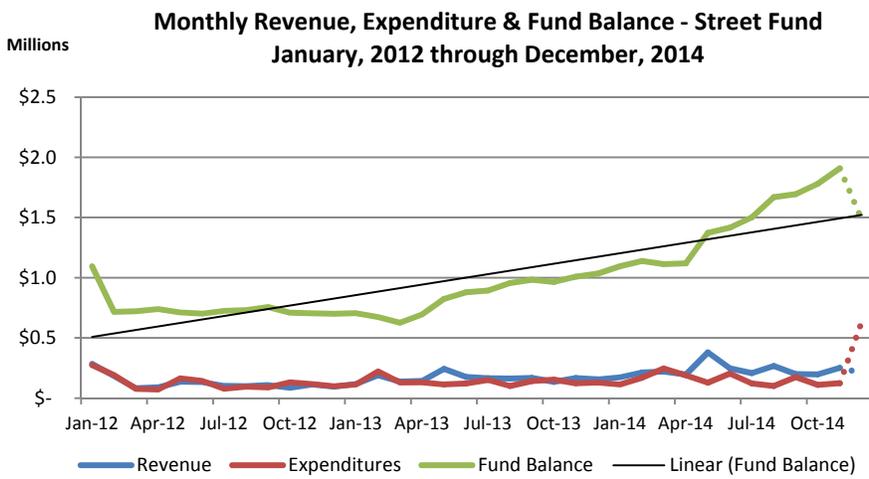


Salaries, wages and other employee-related costs represent the largest expense category with a 2014 budget of \$741.1 thousand, or 31.98% of the fund’s budget. Spending through November 30 is \$585.2 thousand, or 78.97% of budget. The favorable YTD variance (\$94.1 thousand) was due primarily to the vacant Public Service Director and the budgeted allocation of wages for a full-time engineer not occurring. Spending in this category is down by \$34.4 thousand (5.55%) 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 (23.27% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending to-date is \$363.6 thousand, or 67.44% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$502.9 thousand (93.28% of budget).

General operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2014 budget of \$686.7 thousand, or 29.63% of the fund's budget. Spending through November 30 is \$490.6 thousand, or 71.44% of budget. Including encumbrances in the calculation, the total becomes 79.79% of budget. Most of the YTD variance is the result of full-year purchase orders issued for utilities, fuel, etc.

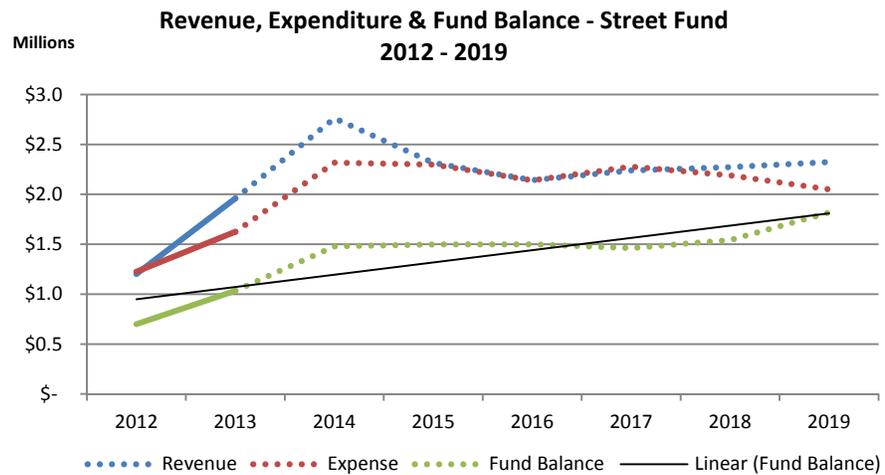
Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city's streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future 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 2015 budget, the current projections (see chart on the right) call for the fund balance to increase through 2014, remain basically flat through 2018, and then begin increasing thereafter.



CITY OF PATASKALA, OHIO
 NOVEMBER 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)
Beginning Fund Balance	\$ 1,034,717	\$ 1,034,717			\$ 699,924	\$ 699,924				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,917,487	2,052,660	135,173	93.41%	1,159,610	1,281,650	122,040	90.48%	757,878	65.36%
Total Taxes	\$ 1,917,487	\$ 2,052,660	\$ 135,173	93.41%	\$ 1,159,610	\$ 1,281,650	\$ 122,040	90.48%	\$ 757,878	65.36%
Intergovernmental										
State-Shared Revenues	\$ 604,422	\$ 673,000	\$ 68,578	89.81%	\$ 592,127	\$ 692,800	\$ 100,673	85.47%	\$ 12,295	2.08%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 604,422	\$ 673,000	\$ 68,578	89.81%	\$ 592,127	\$ 692,800	\$ 100,673	85.47%	\$ 12,295	2.08%
Charges for Service										
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%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 7,490	\$ 7,000	\$ (490)	106.99%	\$ -	\$ -	\$ -	0.00%	\$ 7,490	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	23,197	30,000	6,803	77.32%	52,658	31,000	(21,658)	169.87%	(29,461)	-55.95%
Total Other Sources	\$ 30,687	\$ 37,000	\$ 6,313	82.94%	\$ 52,658	\$ 31,000	\$ (21,658)	169.87%	\$ (21,972)	-41.72%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 2,552,596	\$ 2,762,660	\$ 210,064	92.40%	\$ 1,804,395	\$ 2,029,137	\$ 224,742	88.92%	\$ 748,201	41.47%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 2,552,596	\$ 2,762,660	\$ 210,064	92.40%	\$ 1,804,395	\$ 2,005,450	\$ 201,055	89.97%	\$ 748,201	41.47%

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 585,194	\$ 741,066	\$ 155,871	21.03%	\$ 15,138	\$ 140,734	18.99%	\$ 619,572	\$ (34,378)	-5.55%
Contractual Services	240,155	350,319	110,164	31.45%	38,733	71,431	20.39%	181,440	58,714	32.36%
General Operating	490,575	686,676	196,101	28.56%	50,450	145,651	21.21%	508,312	(17,737)	-3.49%
Capital Outlay	363,604	539,187	175,583	32.56%	139,332	36,251	6.72%	186,625	176,978	94.83%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,679,528	\$ 2,317,247	\$ 637,720	27.52%	\$ 243,652	\$ 394,067	17.01%	\$ 1,495,950	\$ 183,578	12.27%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 1,679,528	\$ 2,317,247	\$ 637,720	27.52%	\$ 243,652	\$ 394,067	17.01%	\$ 1,495,950	\$ 183,578	12.27%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,907,785	\$ 1,480,130			\$ 1,664,133			\$ 1,008,370		

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$2,552,595.83	\$2,762,660.00	\$210,064.17	\$2,652,221.00	\$110,439.00
Taxes	\$1,917,487.46	\$2,052,660.00	\$135,172.54	\$1,925,100.00	\$127,560.00
Income Taxes	\$1,917,487.46	\$2,052,660.00	\$135,172.54	\$1,925,100.00	\$127,560.00
Intergovernmental	\$ 604,421.66	\$ 673,000.00	\$ 68,578.34	\$ 696,121.00	\$ (23,121.00)
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 604,421.66	\$ 673,000.00	\$ 68,578.34	\$ 696,121.00	\$ (23,121.00)
Miscellaneous Revenue	\$ 30,686.71	\$ 37,000.00	\$ 6,313.29	\$ 31,000.00	\$ 6,000.00
Investment Income	\$ 7,489.61	\$ 7,000.00	\$ (489.61)	\$ 1,000.00	\$ 6,000.00
Other Miscellaneous Revenue	\$ 23,197.10	\$ 30,000.00	\$ 6,802.90	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$2,552,595.83	\$2,762,660.00	\$210,064.17	\$2,652,221.00	\$110,439.00

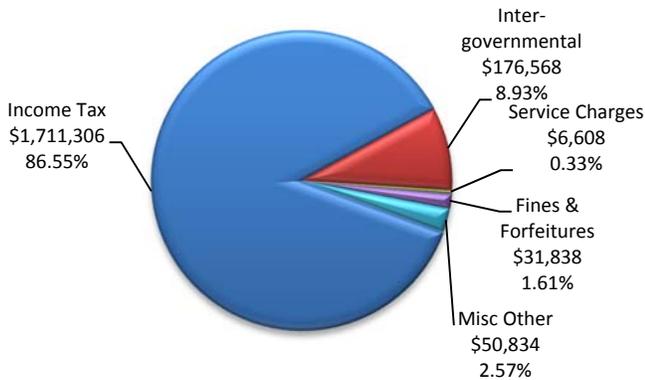
CITY OF PATASKALA, OHIO
 2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH NOVEMBER 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 1,679,527.55	\$ 243,652.31	\$ 2,317,247.07	\$ 394,067.21	\$ 2,247,435.00	\$ 32,812.07	\$ 37,000.00
General Government	\$ 119,541.72	\$ 13,648.83	\$ 168,747.80	\$ 35,557.25	\$ 165,346.00	\$ 7,401.80	\$ (4,000.00)
Salary & Related	\$ 14,684.13	\$ 277.40	\$ 26,346.00	\$ 11,384.47	\$ 47,846.00	\$ -	\$ (21,500.00)
Contractual Services	\$ 104,857.59	\$ 13,371.43	\$ 142,401.80	\$ 24,172.78	\$ 117,500.00	\$ 7,401.80	\$ 17,500.00
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 28,329.66	\$ 604.91	\$ 31,672.00	\$ 2,737.43	\$ 31,672.00	\$ -	\$ -
Salary & Related	\$ 28,329.66	\$ 604.91	\$ 31,672.00	\$ 2,737.43	\$ 31,672.00	\$ -	\$ -
Finance	\$ 145,408.21	\$ 1,643.58	\$ 165,524.00	\$ 18,472.21	\$ 109,363.00	\$ 2,020.00	\$ 54,141.00
Salary & Related	\$ 33,113.65	\$ 487.58	\$ 41,851.00	\$ 8,249.77	\$ 37,510.00	\$ -	\$ 4,341.00
Contractual Services	\$ 10,688.12	\$ 1,156.00	\$ 12,120.00	\$ 275.88	\$ 9,100.00	\$ 2,020.00	\$ 1,000.00
General Operating	\$ 101,606.44	\$ -	\$ 111,553.00	\$ 9,946.56	\$ 62,753.00	\$ -	\$ 48,800.00
Parks, Lands & Municipal Facilities	\$ 10,704.88	\$ 6,131.41	\$ 32,300.00	\$ 15,463.71	\$ 800.00	\$ -	\$ 31,500.00
Contractual Services	\$ 495.00	\$ 45.00	\$ 800.00	\$ 260.00	\$ 800.00	\$ -	\$ -
General Operating	\$ 10,209.88	\$ 6,086.41	\$ 31,500.00	\$ 15,203.71	\$ -	\$ -	\$ 31,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 1,375,543.08	\$ 221,623.58	\$ 1,919,003.27	\$ 321,836.61	\$ 1,940,254.00	\$ 23,390.27	\$ (44,641.00)
Salary & Related	\$ 509,066.68	\$ 13,767.78	\$ 641,196.60	\$ 118,362.14	\$ 763,754.00	\$ 983.60	\$ (123,541.00)
Contractual Services	\$ 124,114.00	\$ 24,160.15	\$ 194,996.86	\$ 46,722.71	\$ 170,500.00	\$ 14,096.86	\$ 10,400.00
General Operating	\$ 378,758.62	\$ 44,363.49	\$ 543,622.61	\$ 120,500.50	\$ 471,500.00	\$ 3,622.61	\$ 68,500.00
Capital Outlay	\$ 363,603.78	\$ 139,332.16	\$ 539,187.20	\$ 36,251.26	\$ 534,500.00	\$ 4,687.20	\$ 0.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,679,527.55	\$ 243,652.31	\$ 2,317,247.07	\$ 394,067.21	\$ 2,247,435.00	\$ 32,812.07	\$ 37,000.00

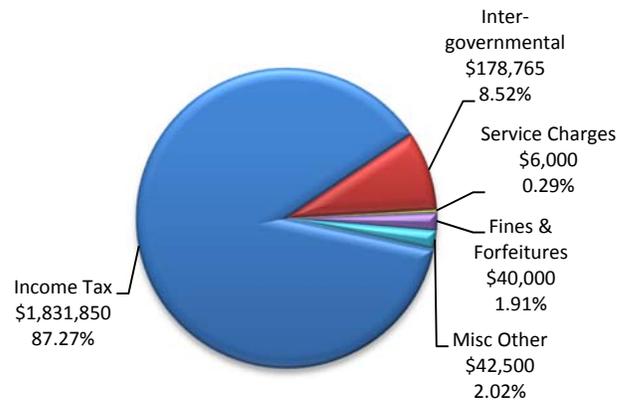
Police Fund (208)

Revenue – On a year to-date basis, the Police fund has been credited with total revenue of approximately \$1.89 million, which represents 94.19% of the full-year budget. Total revenue to-date is down by \$187.2 thousand (8.65%) from the same eleven-month period in 2013. The primary reason for the decrease was the change in the fund’s income tax allocation percentage in 2013 from 58.5% to 41.5%. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source



Police Fund Revenue - Budget



Income tax collections in November were \$171.9 thousand, and were down by \$40.7 thousand (19.15%) compared to the same period in 2013. Year to-date income tax revenues credited to the fund are \$1.71 million, and represent 93.42% of budget. In comparison, collections through November 2013 were \$2.12 million, or 92.13% of full-year 2013 collections. It is important to note that the allocation to the fund has decreased in 2014 from 58.5% to 41.5%. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) reflect the revenue that would have been allocated to the fund had the percentage not been modified in 2012 and 2013. Assuming that the current allocation was applied to prior years, YTD collections in 2014 would have been \$208.0 thousand (13.83%) higher than that in 2013, and \$261.3 thousand (18.02%) higher than 2012 collections. The green/light blue bars in the chart above have been restated to reflect the revenue that would have been allocated to the fund in 2012 and 2013 had the percentage been the same in all years.

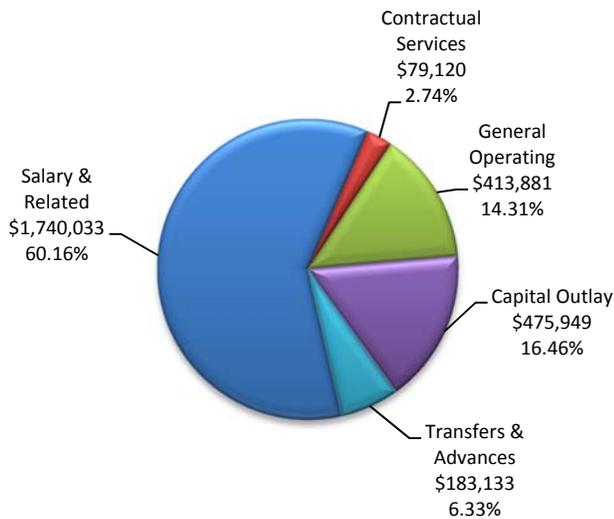
Income Tax Collections - Police Fund



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

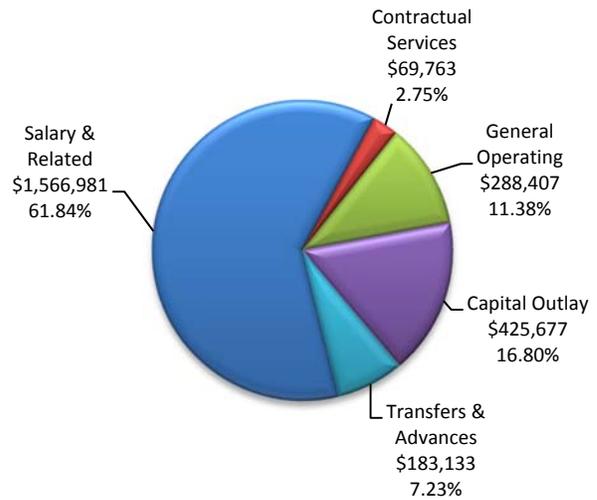
Expenditures – The Police fund has a total appropriated expenditure budget for 2014 of approximately \$2.89 million. Total spending through November 30 is \$2.53 million, and is equal to 87.62% of budget. This total compares somewhat favorably when compared to the straight-line rate of 91.67%. Compared to the same eleven-month period in 2013, spending is up by \$640.8 thousand (33.85%). Capital spending on projects such as the MARCS tower construction, interfund transfer to the debt service fund, and increased wage-related expenses are the primary drivers of the increase.

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)



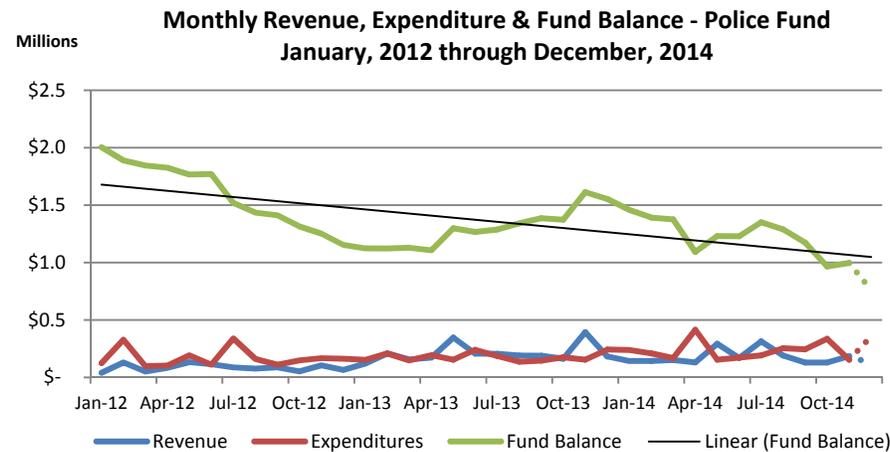
Salaries, wages and other employee-related costs represent the largest expense category with a 2014 budget of \$1.74 million, or 60.16% of the fund’s budget. Spending through November 30 is \$1.57 million, or 90.05% of budget. It is in-line with current projections since the category was increased by the recent supplemental appropriation ordinance.

Spending on capital equipment is the next major expense category in the Police fund. The 2014 budget in this category is \$475.9 thousand (16.46% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Spending through November 30 is \$425.7 thousand, or 89.44% of budget. Including encumbrances of \$32.7 thousand in the calculation, the total committed to spend is \$458.3, or 96.3% of budget. The largest component of the spending was the construction of the MARCS tower, purchase of radios and the purchase of new cruisers.

General operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2014 budget of \$413.9 thousand, or 14.31% of the total fund expenditure budget. Spending to date is \$288.4 thousand, or 69.68% of budget. Spending in this category is up by \$136.0 thousand (89.26%) from the same eleven-month period in 2013. The primary driver of this negative variance is the initial \$27 thousand lease payment made in 2014 for the MARCS radios acquired in 2013, and a change in accounting for tax-collection fees that were previously accounted for in the Contractual Services line.

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

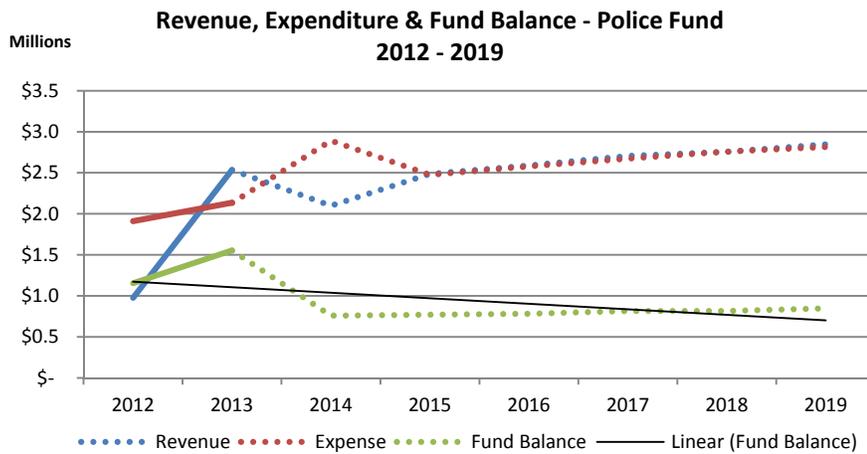
(and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



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

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

As you can see from the chart, the balance in the Police fund has been generally declining since January 2012, with the exceptions of May 2013 through November 2013 and April 2014 through July 2014. During those periods of time, the fund was slightly increasing due to revenues significantly exceeding spending in May and November. The positive variance in May was the result of better than anticipated income tax collections, and the November variance was the result of transferring \$180,000 from the Bond Improvement fund for the replacement of the slate roof on the Police station. We experienced another spike during July 2014 from the receipt of approximately \$175 thousand due to the LGIF loan reimbursement of expenses incurred in the construction of the MARCS radio communications



tower. Other than the exception of those items, expenditures have regularly exceeded revenues. The growth in spending in 2013 was primarily the result of: (1) the addition three new Police officers in 2013; and (2) the construction improvements to the facility. The spike in April 2014 spending was for the construction on the MARCS tower. Current projections call for the balance to decline through 2014, and then turn positive through 2019 (see above chart).

CITY OF PATASKALA, OHIO
 NOVEMBER 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)
Beginning Fund Balance	\$ 1,553,383	\$ 1,553,383			\$ 1,153,893	\$ 1,153,893				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,711,306	1,831,850	120,544	93.42%	2,119,162	2,342,500	223,338	90.47%	(407,856)	-19.25%
Total Taxes	\$ 1,711,306	\$ 1,831,850	\$ 120,544	93.42%	\$ 2,119,162	\$ 2,342,500	\$ 223,338	90.47%	\$ (407,856)	-19.25%
Intergovernmental										
State-Shared Revenues	\$ 2,284	\$ 4,500	\$ 2,216	50.75%	\$ -	\$ -	\$ -	0.00%	\$ 2,284	100.00%
Grants & Loans	174,285	174,265	(20)	100.01%	-	225,000	225,000	0.00%	174,285	100.00%
Total Intergovernmental	\$ 176,568	\$ 178,765	\$ 2,196	98.77%	\$ -	\$ 225,000	\$ 225,000	0.00%	\$ 176,568	100.00%
Charges for Service										
General Government Fees	\$ 6,608	\$ 6,000	\$ (608)	110.13%	\$ -	\$ -	\$ -	0.00%	\$ 6,608	100.00%
Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 6,608	\$ 6,000	\$ (608)	110.13%	\$ -	\$ -	\$ -	0.00%	\$ 6,608	100.00%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ 6,068	\$ 6,750	\$ 682	89.90%	\$ (6,068)	-100.00%
Other Fines & Forfeitures	31,838	40,000	8,162	79.60%	-	-	-	0.00%	31,838	100.00%
Total Fines, Licenses & Permits	\$ 31,838	\$ 40,000	\$ 8,162	79.60%	\$ 6,068	\$ 6,750	\$ 682	89.90%	\$ 25,770	424.69%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 7,563	\$ 7,500	\$ (63)	100.84%	\$ -	\$ -	\$ -	0.00%	\$ 7,563	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	43,271	35,000	(8,271)	123.63%	39,081	30,000	(9,081)	130.27%	4,190	10.72%
Total Other Sources	\$ 50,834	\$ 42,500	\$ (8,334)	119.61%	\$ 39,081	\$ 30,000	\$ (9,081)	130.27%	\$ 11,754	30.08%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ 187,678	\$ 189,630	\$ 1,952	98.97%	\$ (187,678)	-100.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ 187,678	\$ 189,630	\$ 1,952	98.97%	\$ (187,678)	-100.00%
Grand Total Revenue	\$ 1,977,155	\$ 2,099,115	\$ 121,960	94.19%	\$ 2,351,989	\$ 2,793,880	\$ 441,891	84.18%	\$ (374,834)	-15.94%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ (187,678)	\$ (189,630)	\$ 1,952	-1.03%	\$ 187,678	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ (187,678)	\$ (189,630)	\$ 1,952	-1.03%	\$ 187,678	-100.00%
Adjusted Grand Total Revenue	\$ 1,977,155	\$ 2,099,115	\$ 121,960	94.19%	\$ 2,164,311	\$ 2,604,250	\$ 439,939	83.11%	\$ (187,156)	-8.65%

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 1,566,981	\$ 1,740,033	\$ 173,052	9.95%	\$ 22,325	\$ 150,726	8.66%	\$ 1,365,445	\$ 201,536	14.76%
Contractual Services	69,763	79,120	9,357	11.83%	5,349	4,008	5.07%	212,203	(142,440)	-67.12%
General Operating	288,407	413,881	125,474	30.32%	45,199	80,275	19.40%	152,390	136,018	89.26%
Capital Outlay	425,677	475,949	50,272	10.56%	32,667	17,604	3.70%	163,134	262,544	160.94%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	183,133	183,133	-	0.00%	-	-	0.00%	-	183,133	100.00%
Grand Total Expenditures	\$ 2,533,962	\$ 2,892,116	\$ 358,154	12.38%	\$ 105,540	\$ 252,614	8.73%	\$ 1,893,172	\$ 640,790	33.85%
Adjustments:										
- Interfund transfers & advances	\$ (183,133)	\$ (183,133)	\$ (366,266)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (183,133)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (183,133)	\$ (183,133)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (183,133)	100.00%
Adjusted Grand Total Expenditures	\$ 2,350,829	\$ 2,708,983	\$ 358,154	13.22%	\$ 105,540	\$ 252,614	9.33%	\$ 1,893,172	\$ 457,657	24.17%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 996,576	\$ 760,382		\$ 891,036			\$ 1,612,710		

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$1,977,154.89	\$2,099,114.67	\$121,959.78	\$1,750,265.00	\$348,849.67
Taxes	\$1,711,306.03	\$1,831,850.00	\$120,543.97	\$1,718,100.00	\$113,750.00
Income Taxes	\$1,711,306.03	\$1,831,850.00	\$120,543.97	\$1,718,100.00	\$113,750.00
Intergovernmental	\$ 176,568.33	\$ 178,764.67	\$ 2,196.34	\$ 415.00	\$178,349.67
Grants & Loans	\$ 174,284.67	\$ 174,264.67	\$ (20.00)	\$ -	\$174,264.67
State-Shared Revenues	\$ 2,283.66	\$ 4,500.00	\$ 2,216.34	\$ 415.00	\$ 4,085.00
Charges for Service	\$ 6,608.00	\$ 6,000.00	\$ (608.00)	\$ 6,000.00	\$ -
General Government Fees	\$ 6,608.00	\$ 6,000.00	\$ (608.00)	\$ 6,000.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 31,838.37	\$ 40,000.00	\$ 8,161.63	\$ 25,750.00	\$ 14,250.00
Other Fines & Forfeitures	\$ 31,838.37	\$ 40,000.00	\$ 8,161.63	\$ 25,750.00	\$ 14,250.00
Miscellaneous Revenue	\$ 50,834.16	\$ 42,500.00	\$ (8,334.16)	\$ -	\$ 42,500.00
Investment Income	\$ 7,563.10	\$ 7,500.00	\$ (63.10)	\$ -	\$ 7,500.00
Other Miscellaneous Revenue	\$ 43,271.06	\$ 35,000.00	\$ (8,271.06)	\$ -	\$ 35,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$1,977,154.89	\$2,099,114.67	\$121,959.78	\$1,750,265.00	\$348,849.67

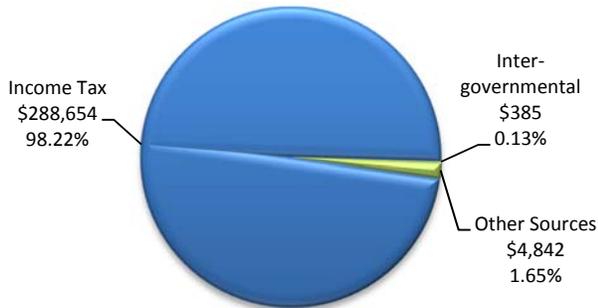
CITY OF PATASKALA, OHIO
2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund
THROUGH NOVEMBER 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 2,533,961.97	\$ 105,540.00	\$ 2,892,115.88	\$ 252,613.91	\$ 2,263,782.00	\$ 283,400.88	\$ 344,933.00
General Government	\$ 43,903.53	\$ -	\$ 47,243.00	\$ 3,339.47	\$ 41,743.00	\$ -	\$ 5,500.00
Contractual Services	\$ 43,903.53	\$ -	\$ 47,243.00	\$ 3,339.47	\$ 41,743.00	\$ -	\$ 5,500.00
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 28,917.82	\$ 254.91	\$ 31,672.00	\$ 2,499.27	\$ 31,672.00	\$ -	\$ -
Salary & Related	\$ 28,917.82	\$ 254.91	\$ 31,672.00	\$ 2,499.27	\$ 31,672.00	\$ -	\$ -
Finance	\$ 137,646.86	\$ 2,299.08	\$ 155,759.00	\$ 15,813.06	\$ 115,694.00	\$ 2,365.00	\$ 37,700.00
Salary & Related	\$ 32,990.87	\$ 487.58	\$ 40,351.00	\$ 6,872.55	\$ 41,851.00	\$ -	\$ (1,500.00)
Contractual Services	\$ 13,974.97	\$ 1,811.50	\$ 15,865.00	\$ 78.53	\$ 12,300.00	\$ 2,365.00	\$ 1,200.00
General Operating	\$ 90,681.02	\$ -	\$ 99,543.00	\$ 8,861.98	\$ 61,543.00	\$ -	\$ 38,000.00
Parks, Lands & Municipal Facilities	\$ 89,812.56	\$ 35,013.44	\$ 141,661.56	\$ 16,835.56	\$ 134,390.00	\$ 100,771.56	\$ (93,500.00)
Contractual Services	\$ 3,718.00	\$ 324.00	\$ 4,120.00	\$ 78.00	\$ 4,120.00	\$ -	\$ -
General Operating	\$ 16,353.14	\$ 3,459.30	\$ 23,770.00	\$ 3,957.56	\$ 17,270.00	\$ -	\$ 6,500.00
Capital Outlay	\$ 69,741.42	\$ 31,230.14	\$ 113,771.56	\$ 12,800.00	\$ 113,000.00	\$ 100,771.56	\$ (100,000.00)
Police	\$ 2,050,548.20	\$ 67,972.57	\$ 2,332,647.32	\$ 214,126.55	\$ 1,925,283.00	\$ 180,264.32	\$ 227,100.00
Salary & Related	\$ 1,505,072.72	\$ 21,582.67	\$ 1,668,010.00	\$ 141,354.61	\$ 1,481,445.00	\$ 65.00	\$ 186,500.00
Contractual Services	\$ 8,166.54	\$ 3,213.46	\$ 11,892.00	\$ 512.00	\$ 10,700.00	\$ 1,192.00	\$ -
General Operating	\$ 181,373.19	\$ 41,739.24	\$ 290,568.12	\$ 67,455.69	\$ 273,138.00	\$ 7,430.12	\$ 10,000.00
Capital Outlay	\$ 355,935.75	\$ 1,437.20	\$ 362,177.20	\$ 4,804.25	\$ 160,000.00	\$ 171,577.20	\$ 30,600.00
Transfers & Advances	\$ 183,133.00	\$ -	\$ 183,133.00	\$ -	\$ 15,000.00	\$ -	\$ 168,133.00
Transfers & Advances	\$ 183,133.00	\$ -	\$ 183,133.00	\$ -	\$ 15,000.00	\$ -	\$ 168,133.00
Grand Total	\$ 2,533,961.97	\$ 105,540.00	\$ 2,892,115.88	\$ 252,613.91	\$ 2,263,782.00	\$ 283,400.88	\$ 344,933.00

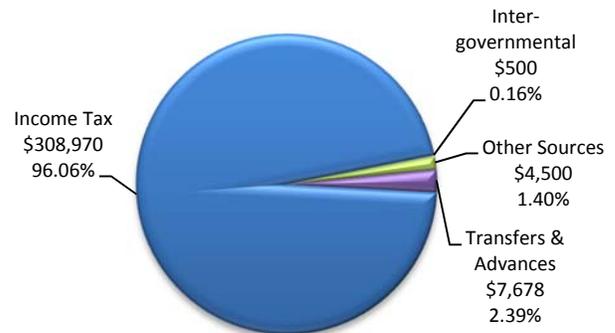
Capital Improvements Fund (301)

Revenue – On a year to-date basis, the Capital Improvements fund has been credited with total revenues of \$293.9 thousand, which reflects 93.6% of budget. Total revenue to-date is approximately \$216.7 thousand (42.44%) lower than the same eleven-month period in 2013. The fund’s primary revenue sources are income taxes and interfund transfers.

YTD Capital Improvements Fund Revenue by Source

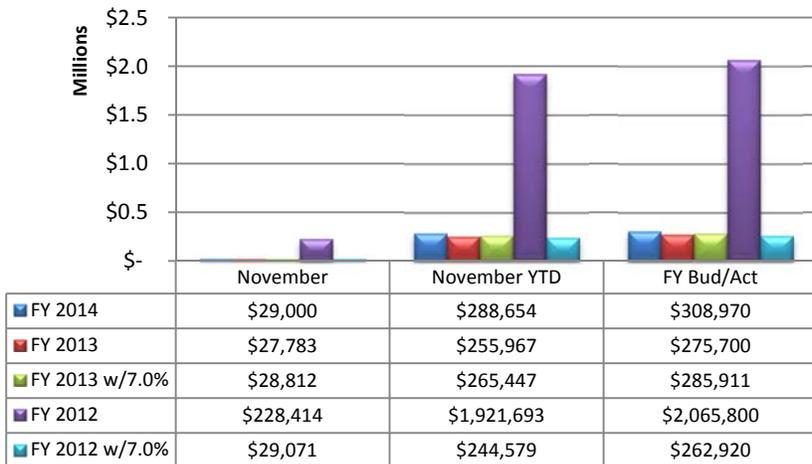


Capital Improvements Fund Revenue Budget



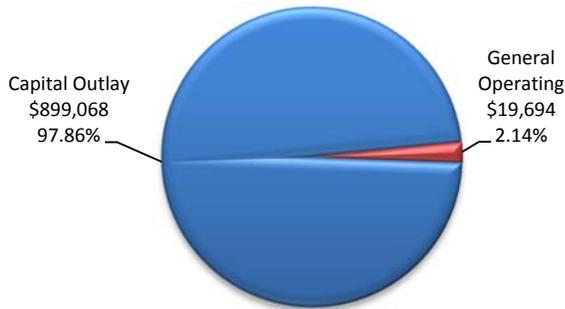
Income taxes are the primary external revenue source for the Capital Improvements fund, accounting for slightly more than 98% of the fund’s revenues. The 2014 budget for income tax revenues in the fund is \$309.0 thousand. Income tax collections in November 2014 were \$29.0 thousand, and were \$1.2 thousand (4.38%) lower than the same period in 2013. Year to-date collections credited to the fund are \$288.7 thousand, and represent 93.42% of budget. In comparison, YTD collections through November 2013 were \$256.0 thousand, and represented 92.84% 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 \$32.7 thousand (12.77%) more in 2014 than it would have in 2013, and \$44.1 thousand (18.02%) more than what was received in 2012.

Income Tax Collections Capital Improvements Fund

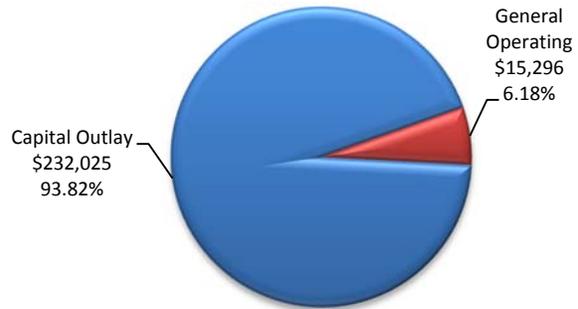


Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2014 of approximately \$918.8 thousand. Total spending through November 30 is approximately \$247.3 thousand,

Capital Fund Budget by Category



YTD Capital Fund Spending
(excludes encumbrances)



or approximately 26.92% of budget. Including encumbrances (e.g., purchase orders) of \$416.5 thousand in the calculation results in a spending ratio of 72.25%.

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 \$899.1 thousand, (97.86% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through November 30 is \$232.0 thousand, and represents 25.81% of budget. The primary planned expenditures in this category were the result of carryover encumbrances on retainage associated with the 2013 Roadway Asset Management Plan (RAMP) projects. The list of projects includes the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2014 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Cable Road*	\$1,589	\$1,589	\$0
Third Avenue*	5,368	5,368	0
North End Drive*	3,344	3,344	0
Adams Lane*	4,119	4,119	0
First Avenue*	2,594	1,845	749
Veasey Lane*	5,008	5,008	0
Robin Lane*	4,269	4,269	0
Hickory Lane*	3,664	3,664	0
Brightwaters*	13,082	13,082	0
Rich Street & Alley*	4,988	4,988	0
Mink Road Phase II Design	136,868	136,868	0
Mink Road Phase III Design	147,923	147,923	0
Broad/Main Street ROW Study	75,000	0	75,000
Karr Park Asphalt Trail Reconstruction	66,000	0	66,000
Freedom Park Master Plan	20,000	0	20,000
Brightwaters Repaving	187,061	187,061	0
White Path	28,000	28,000	0

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

General Operating is the other major expense category in the Capital Improvements fund. The 2014 budget in this category is \$19.7 thousand (2.14% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through November 30 is \$15.3 thousand, and represents 77.67% of the budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests. Spending to-date is \$2.9 thousand (23.52%) higher than the amount from the same nine-month period in 2013.

CITY OF PATASKALA, OHIO
 NOVEMBER 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)	
Beginning Fund Balance	\$ 666,453	\$ 666,453			\$ 777,584	\$ 777,584					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	288,654	308,970	20,316	93.42%	255,967	275,700	19,733	92.84%	32,687	12.77%
	Total Taxes	\$ 288,654	\$ 308,970	\$ 20,316	93.42%	\$ 255,967	\$ 275,700	\$ 19,733	92.84%	\$ 32,687	12.77%
Intergovernmental	State-Shared Revenues	\$ 385	\$ 500	\$ 115	77.04%	\$ -	\$ -	\$ -	0.00%	\$ 385	100.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 385	\$ 500	\$ 115	77.04%	\$ -	\$ -	\$ -	0.00%	\$ 385	100.00%
Charges for Service	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%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 3,826	\$ 3,000	\$ (826)	127.52%	\$ -	\$ -	\$ -	0.00%	\$ 3,826	100.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	1,016	1,500	484	67.75%	9,600	-	(9,600)	100.00%	(8,583)	-89.41%
	Total Other Sources	\$ 4,842	\$ 4,500	\$ (342)	107.60%	\$ 9,600	\$ -	\$ (9,600)	100.00%	\$ (4,758)	-49.56%
Interfund Transfers	Transfers & Advances In	\$ -	\$ 7,678	\$ 7,678	0.00%	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ (245,000)	-100.00%
	Total Transfers	\$ -	\$ 7,678	\$ 7,678	0.00%	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ (245,000)	-100.00%
	Grand Total Revenue	\$ 293,881	\$ 321,648	\$ 27,767	91.37%	\$ 510,567	\$ 520,700	\$ 10,134	98.05%	\$ (216,685)	-42.44%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ (7,678)	\$ 7,678	-100.00%	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ 245,000	-100.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ (7,678)	\$ 7,678	-100.00%	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ 245,000	-100.00%
	Adjusted Grand Total Revenue	\$ 293,881	\$ 313,970	\$ 20,089	93.60%	\$ 265,567	\$ 275,700	\$ 10,134	96.32%	\$ 28,315	10.66%

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	
Contractual Services	-	-	-	0.00%	-	-	0.00%	12,383	(12,383)	-100.00%	
General Operating	15,296	19,694	4,398	22.33%	-	4,398	22.33%	-	15,296	100.00%	
Capital Outlay	232,025	899,068	667,043	74.19%	416,487	250,556	27.87%	133,719	98,305	73.52%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 247,320	\$ 918,762	\$ 671,442	73.08%	\$ 416,487	\$ 254,954	27.75%	\$ 146,103	\$ 101,217	69.28%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 247,320	\$ 918,762	\$ 671,442	73.08%	\$ 416,487	\$ 254,954	27.75%	\$ 146,103	\$ 101,217	69.28%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 713,014	\$ 69,339		\$ 296,527			\$ 1,142,048			

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$293,881.18	\$321,648.05	\$27,766.87	\$289,870.00	\$ 31,778.05
Taxes	\$288,654.04	\$308,970.00	\$20,315.96	\$289,870.00	\$ 19,100.00
Income Taxes	\$288,654.04	\$308,970.00	\$20,315.96	\$289,870.00	\$ 19,100.00
Intergovernmental	\$ 385.19	\$ 500.00	\$ 114.81	\$ -	\$ 500.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 385.19	\$ 500.00	\$ 114.81	\$ -	\$ 500.00
Miscellaneous Revenue	\$ 4,841.95	\$ 4,500.00	\$ (341.95)	\$ -	\$ 4,500.00
Investment Income	\$ 3,825.67	\$ 3,000.00	\$ (825.67)	\$ -	\$ 3,000.00
Other Miscellaneous Revenue	\$ 1,016.28	\$ 1,500.00	\$ 483.72	\$ -	\$ 1,500.00
Transfers & Advances	\$ -	\$ 7,678.05	\$ 7,678.05	\$ -	\$ 7,678.05
Transfers & Advances	\$ -	\$ 7,678.05	\$ 7,678.05	\$ -	\$ 7,678.05
Grand Total	\$293,881.18	\$321,648.05	\$27,766.87	\$289,870.00	\$ 31,778.05

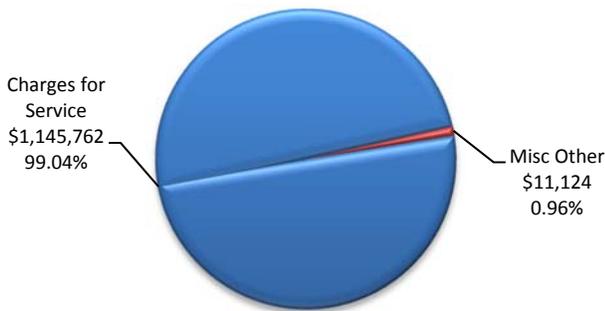
CITY OF PATASKALA, OHIO
 2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH NOVEMBER 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 247,320.10	\$ 416,487.45	\$ 918,762.00	\$ 254,954.45	\$ 605,694.00	\$ 184,145.00	\$ 128,923.00
Finance	\$ 15,295.55	\$ -	\$ 19,694.00	\$ 4,398.45	\$ 8,694.00	\$ -	\$ 11,000.00
General Operating	\$ 15,295.55	\$ -	\$ 19,694.00	\$ 4,398.45	\$ 8,694.00	\$ -	\$ 11,000.00
Parks, Lands & Municipal Facilities	\$ -						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 232,024.55	\$ 416,487.45	\$ 899,068.00	\$ 250,556.00	\$ 597,000.00	\$ 184,145.00	\$ 117,923.00
Capital Outlay	\$ 232,024.55	\$ 416,487.45	\$ 899,068.00	\$ 250,556.00	\$ 597,000.00	\$ 184,145.00	\$ 117,923.00
Grand Total	\$ 247,320.10	\$ 416,487.45	\$ 918,762.00	\$ 254,954.45	\$ 605,694.00	\$ 184,145.00	\$ 128,923.00

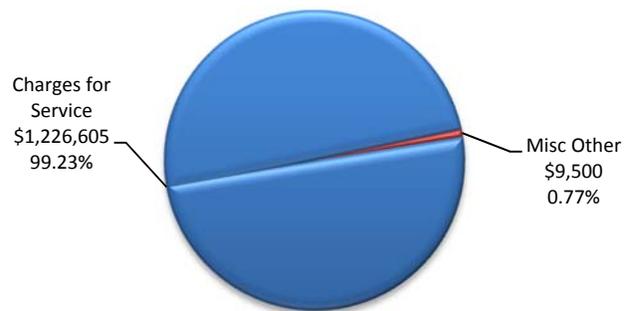
Water Utility Fund (601)

Revenue – The Water fund has a 2014 revenue budget of approximately \$1.24 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water Utility fund has been credited with total revenue of approximately \$1.16 million, or 93.59% of budget. The total is up by \$138.3 thousand, or 13.58%, from the same eleven-month period in 2013.

YTD Water Fund Revenue by Source



Water Fund Revenue - Budget



Usage Fee Collections - Water Fund



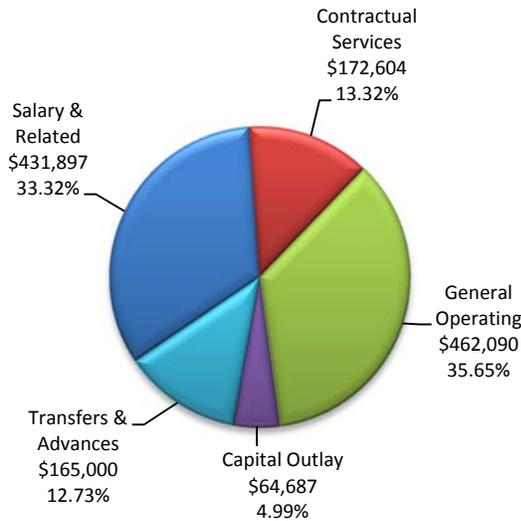
Charges for service represent the largest revenue category in this fund. Year to-date revenues credited to the fund are \$1.14 million, and represent 93.41% of the 2014 full-year collection budget. In comparison, collections through November 2013 were \$1.02 million, and represented 93.71% of the 2013 full-year collections.

The other category, Other Sources has a 2014 budget of \$9.5 thousand. To date, the city has received \$11.1 thousand, and the revenues account for any non-usage related fees and charges. This line item did not originally have a budget assigned to it, and was established during the month of July.

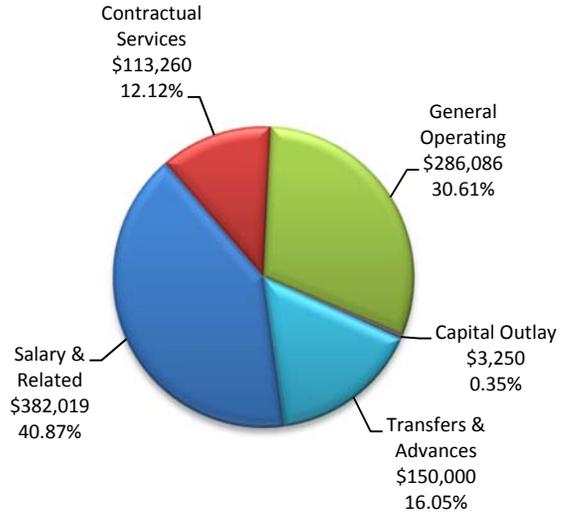
The other category, Other

Expenditures – The Water Utility fund has a total appropriated expenditure budget for 2014 of approximately \$1.13 million. Total spending through November 30 is approximately \$934.6 thousand, or 72.1% of budget. Including encumbrances (e.g., purchase orders) of \$219.3 thousand in the total results in total spending or commitments of 83.08%. The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc.

Water Fund Budget by Category



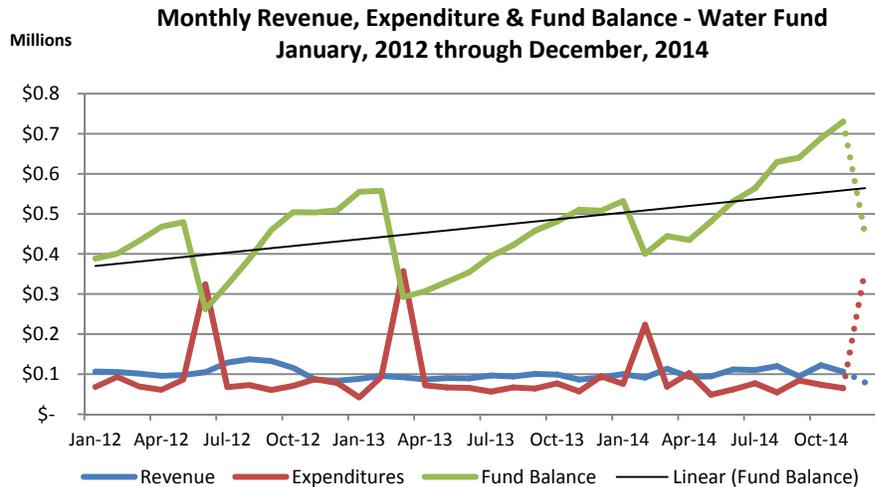
YTD Water Fund Spending (excludes encumbrances)



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 \$462.1 thousand, or 35.65% of the fund budget. Spending through November 30 is \$286.1 thousand, or 61.91% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$379.7 thousand, or 82.17% 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 \$66.3 thousand (18.82%) when compared to the same eleven-month period in 2013.

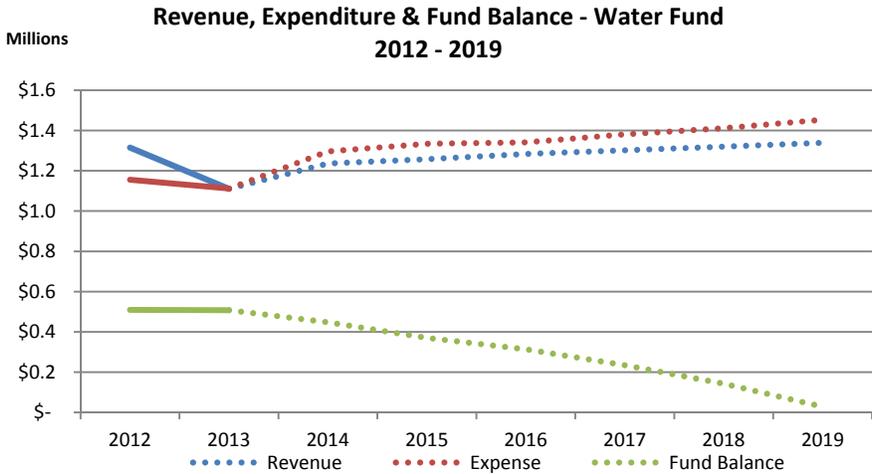
Salaries, wages and other employee-related costs represent the other major expense category with a 2014 budget of \$431.9 thousand, or 33.32% of the total fund budget. Spending through November 30 is \$382.0 thousand, and reflects 88.45% of budget. Compared to the same eleven-month period in 2013, spending is up by \$11.6 thousand or 3.13%.

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 \$730 thousand. The trend line illustrates that the overall trend, however, is that the fund balance is a very gradual increase in fund balance over the nearly 3-year period. The September 2012, March 2013 and February 2014 spikes in spending were the result of transfers to the water debt service (604) fund. With the exception of those anomalies, revenues have generally exceeded

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

Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline every year over the following five years, with expenditures generally exceeding revenues. The deficit becomes more critical in later years (2018 & 2019).

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

	YTD 2014	2014 Budget	YTD Uncollected Balance	% Collected	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2014 H/(L) YTD 2013	% H/(L)
Beginning Fund Balance	\$ 507,867	\$ 507,867			\$ 509,058	\$ 509,058				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	1,145,762	1,226,605	80,843	93.41%	995,071	1,053,846	58,775	94.42%	150,691	15.14%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 1,145,762	\$ 1,226,605	\$ 80,843	93.41%	\$ 995,071	\$ 1,053,846	\$ 58,775	94.42%	\$ 150,691	15.14%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 2,108	\$ 1,500	\$ (608)	140.56%	\$ -	\$ -	\$ -	0.00%	\$ 2,108	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	9,015	8,000	(1,015)	112.69%	23,498	30,000	6,502	78.33%	(14,482)	-61.63%
Total Other Sources	\$ 11,124	\$ 9,500	\$ (1,624)	117.09%	\$ 23,498	\$ 30,000	\$ 6,502	78.33%	\$ (12,374)	-52.66%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,156,886	\$ 1,236,105	\$ 79,219	93.59%	\$ 1,018,569	\$ 1,083,846	\$ 65,277	93.98%	\$ 138,317	13.58%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,156,886	\$ 1,236,105	\$ 79,219	93.59%	\$ 1,018,569	\$ 1,083,846	\$ 65,277	93.98%	\$ 138,317	13.58%

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 382,019	\$ 431,897	\$ 49,878	11.55%	\$ 10,344	\$ 39,534	9.15%	\$ 370,440	\$ 11,579	3.13%
Contractual Services	113,260	172,604	59,344	34.38%	36,982	22,362	12.96%	34,726	78,534	226.16%
General Operating	286,086	462,090	176,005	38.09%	93,594	82,410	17.83%	352,429	(66,344)	-18.82%
Capital Outlay	3,250	64,687	61,437	94.98%	1,437	60,000	92.75%	9,683	(6,433)	-66.44%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	150,000	165,000	15,000	9.09%	-	15,000	9.09%	250,000	(100,000)	-40.00%
Grand Total Expenditures	\$ 934,615	\$ 1,296,279	\$ 361,664	27.90%	\$ 142,358	\$ 219,306	16.92%	\$ 1,017,278	\$ (82,663)	-8.13%
Adjustments:										
- Interfund transfers & advances	\$ (150,000)	\$ (165,000)	\$ (315,000)	190.91%	\$ -	\$ 15,000	9.09%	\$ (250,000)	\$ 100,000	-40.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (150,000)	\$ (165,000)	\$ (15,000)	9.09%	\$ -	\$ 15,000	9.09%	\$ (250,000)	\$ 100,000	-40.00%
Adjusted Grand Total Expenditures	\$ 784,615	\$ 1,131,279	\$ 346,664	30.64%	\$ 142,358	\$ 204,306	18.06%	\$ 767,278	\$ 17,337	2.26%
Ending Fund Balance	\$ 730,139	\$ 447,694			\$ 587,780			\$ 510,349		
	(based on non-adjusted expenditures)									

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$1,156,885.95	\$1,236,105.00	\$79,219.05	\$1,154,105.00	\$ 82,000.00
Charges for Service	\$1,145,762.34	\$1,226,605.00	\$80,842.66	\$1,154,105.00	\$ 72,500.00
Utility	\$1,145,762.34	\$1,226,605.00	\$80,842.66	\$1,154,105.00	\$ 72,500.00
Miscellaneous Revenue	\$ 11,123.61	\$ 9,500.00	\$ (1,623.61)	\$ -	\$ 9,500.00
Investment Income	\$ 2,108.39	\$ 1,500.00	\$ (608.39)	\$ -	\$ 1,500.00
Other Miscellaneous Revenue	\$ 9,015.22	\$ 8,000.00	\$ (1,015.22)	\$ -	\$ 8,000.00
Grand Total	\$1,156,885.95	\$1,236,105.00	\$79,219.05	\$1,154,105.00	\$ 82,000.00

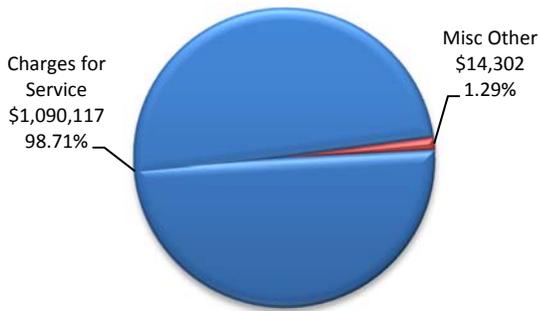
CITY OF PATASKALA, OHIO
 2014 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH NOVEMBER 30, 2014

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 934,614.75	\$ 142,358.13	\$ 1,296,278.73	\$ 219,305.85	\$ 1,230,972.00	\$ 22,806.73	\$ 42,500.00
General Government	\$ 56,914.81	\$ 6,050.20	\$ 81,645.00	\$ 18,679.99	\$ 96,645.00	\$ -	\$ (15,000.00)
Salary & Related	\$ 11,947.25	\$ 721.93	\$ 21,645.00	\$ 8,975.82	\$ 44,145.00	\$ -	\$ (22,500.00)
Contractual Services	\$ 44,967.56	\$ 5,328.27	\$ 60,000.00	\$ 9,704.17	\$ 52,500.00	\$ -	\$ 7,500.00
Court & Legal	\$ 22,552.02	\$ 5,503.92	\$ 30,338.00	\$ 2,282.06	\$ 30,338.00	\$ -	\$ -
Salary & Related	\$ 22,552.02	\$ 503.92	\$ 25,338.00	\$ 2,282.06	\$ 25,338.00	\$ -	\$ -
Contractual Services	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -
Finance	\$ 34,498.13	\$ 1,550.57	\$ 40,242.00	\$ 4,193.30	\$ 39,107.00	\$ 2,135.00	\$ (1,000.00)
Salary & Related	\$ 27,438.51	\$ 390.07	\$ 31,482.00	\$ 3,653.42	\$ 33,482.00	\$ -	\$ (2,000.00)
Contractual Services	\$ 7,059.62	\$ 1,160.50	\$ 8,760.00	\$ 539.88	\$ 5,625.00	\$ 2,135.00	\$ 1,000.00
Transfers & Advances	\$ 150,000.00	\$ -	\$ 165,000.00	\$ 15,000.00	\$ 150,000.00	\$ -	\$ 15,000.00
Transfers & Advances	\$ 150,000.00	\$ -	\$ 165,000.00	\$ 15,000.00	\$ 150,000.00	\$ -	\$ 15,000.00
Water Utility	\$ 670,649.79	\$ 129,253.44	\$ 979,053.73	\$ 179,150.50	\$ 914,882.00	\$ 20,671.73	\$ 43,500.00
Salary & Related	\$ 320,081.07	\$ 8,728.57	\$ 353,432.00	\$ 24,622.36	\$ 342,382.00	\$ -	\$ 11,050.00
Contractual Services	\$ 61,233.12	\$ 25,493.22	\$ 98,844.28	\$ 12,117.94	\$ 35,000.00	\$ 3,844.28	\$ 60,000.00
General Operating	\$ 286,085.60	\$ 93,594.45	\$ 462,090.25	\$ 82,410.20	\$ 477,500.00	\$ 12,140.25	\$ (27,550.00)
Capital Outlay	\$ 3,250.00	\$ 1,437.20	\$ 64,687.20	\$ 60,000.00	\$ 60,000.00	\$ 4,687.20	\$ -
Grand Total	\$ 934,614.75	\$ 142,358.13	\$ 1,296,278.73	\$ 219,305.85	\$ 1,230,972.00	\$ 22,806.73	\$ 42,500.00

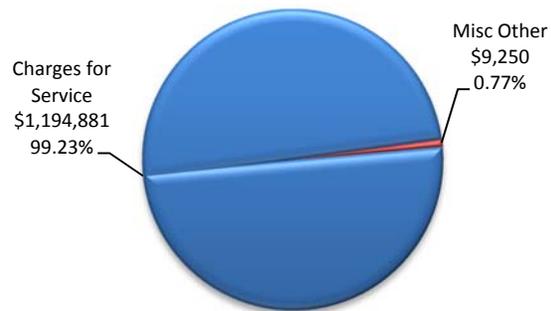
Sewer Fund (651)

Revenue – The Sewer fund has a 2014 revenue budget of approximately \$1.2 million. The fund’s primary revenue sources are charges for service, intergovernmental and other sources. On a year to-date basis, the Sewer Utility fund has been credited with total revenue of approximately \$1.1 million, or 91.72% of budget. Compared to the same eleven-month period in 2013, revenue is up by \$159.9 thousand, or 16.93%.

YTD Sewer Fund Revenue by Source

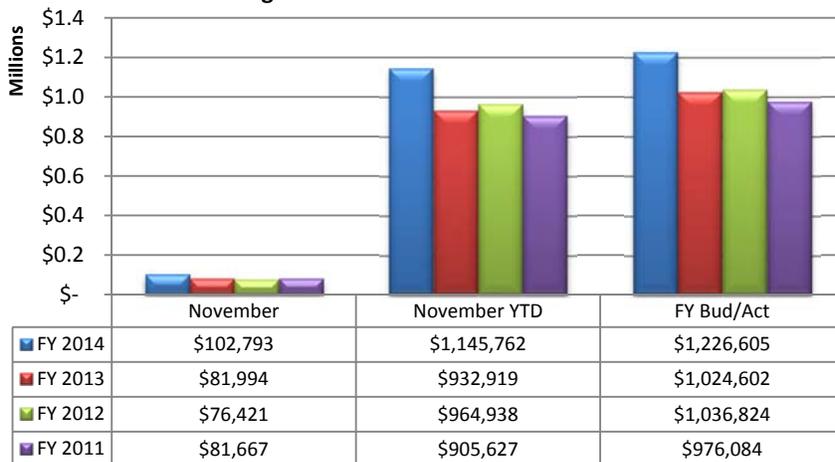


Sewer Fund Revenue - Budget



Charges for service represent the primary revenue category in this fund. Year to-date 2014 revenues credited to the fund are approximately \$1.1 million, or 91.23% of budget. In comparison, collections for the same eleven-month period in 2013 were \$932.9 thousand, and represented 91.05% of the 2013 full-year collections.

Usage Fee Collections - Sewer Fund



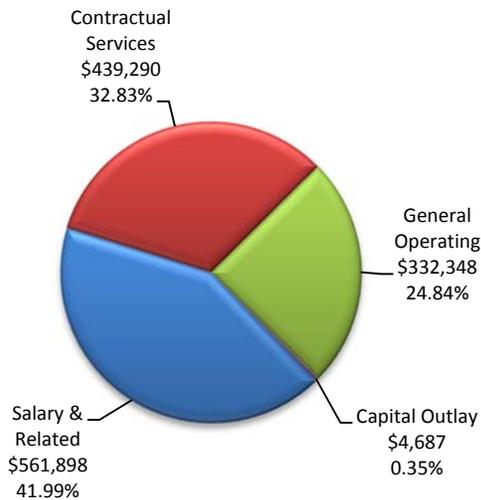
The other major category, Other Sources, was not originally included in the budget due to their infrequent and varying nature. During 2013, the city received \$11.6 thousand, and was approximately \$3.9 thousand (24.92%) lower than collections during 2012. To date, the city has received approximately \$14.3 thousand. We added a 2014 budget in this line item of \$9.3 thousand during the month of July.

approximately \$14.3 thousand. We added a 2014 budget in this line item of \$9.3 thousand during the month of July.

Expenditures – The Sewer Utility fund has a total appropriated expenditure budget for 2014 of approximately \$1.34 million. Total spending through November 30 is approximately \$963.9 thousand, or 72.03% of budget. Including encumbrances (e.g., purchase orders) of \$253.2 thousand in the calculation

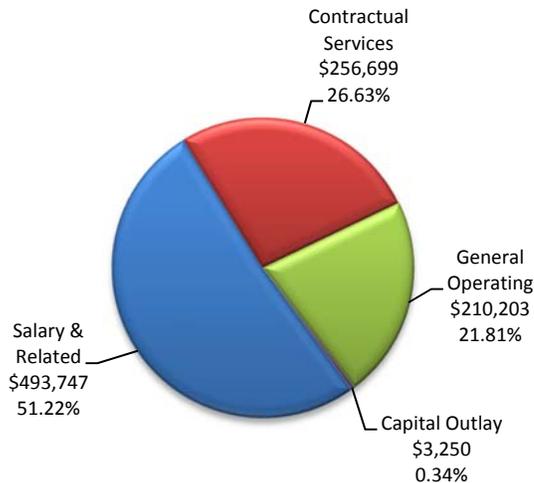
result in a spending ratio of 90.95%. Much of the encumbered balance is related to full-year contract spending such as fuel, utilities and supplies. Compared to the same eleven-month period in 2013, spending in the fund is up by \$21.3 thousand (2.26%) in 2014. The primary driver of the increase was reduced supplies

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(excludes encumbrances)



and materials (down \$150.8 thousand) and reduced transfers (down \$20.0 thousand), partially offset by increased contractual services (up \$181.5 thousand).

For 2014, the largest expense category for the Sewer fund is salaries, wages and other employee-related costs with a budget of \$561.9 thousand, or 41.99% of the total fund budget. Spending through November 30 is \$493.7 thousand, or 87.87% of budget. Compared to the same eleven-month period in 2013, spending is lower by \$3.4 thousand, or 0.68%.

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 \$332.3 thousand, or 24.84% of the fund budget. Spending through November 30 is \$210.2 thousand, or 63.25% of budget. Including encumbrances (e.g., purchase orders) in the total results in a spending ratio of 84.86% 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 eleven-month period in 2013, spending in this category is down by \$150.8 thousand, or 41.77%.

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

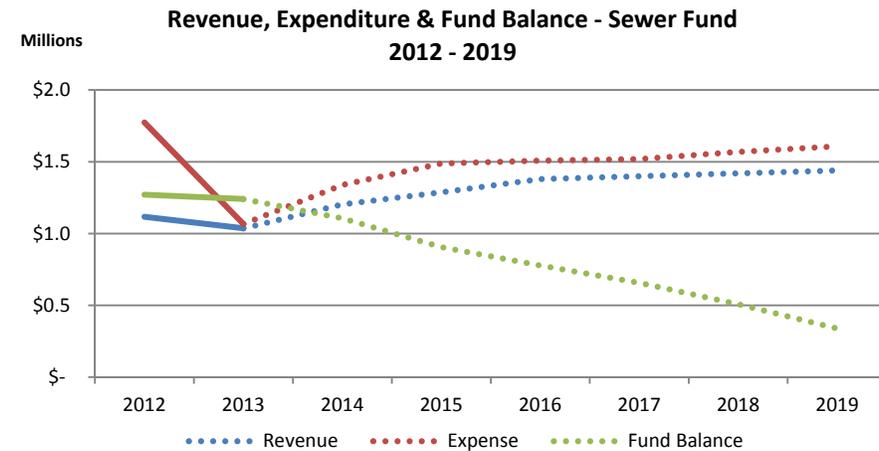
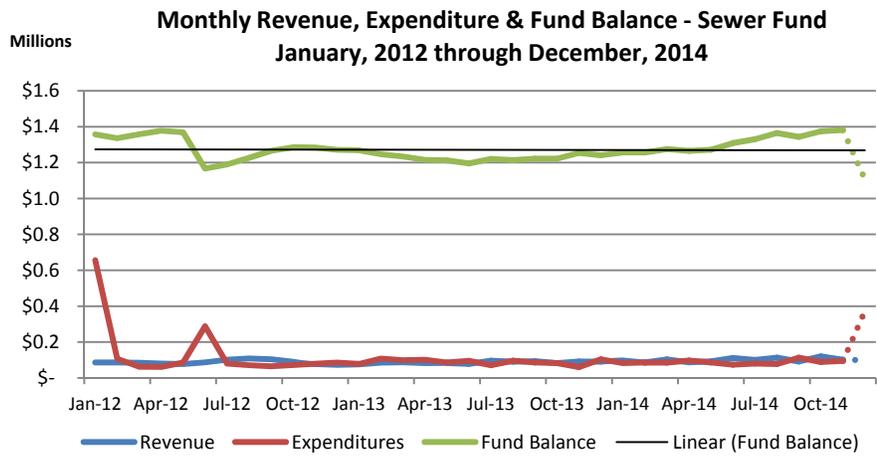
The chart on the top of the following page plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the

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

As you can see from the chart, the balance in the Sewer Utility fund has been stable but declining over the past nearly 3-year period illustrated in the chart. The

trend line illustrates that the overall trend, however, is a gradual decline in fund balance. The January 2012 spike reflected transfers of \$277 thousand to the Sewer Capital Improvement (652) fund and \$308.2 thousand to the Sewer Debt Service (654) fund. With the exception of those anomalies, revenues have tracked fairly closely to revenues, although spending has frequently exceeded revenue. It is these transfers

that have primarily caused the trend line to be negatively sloped.



Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline every year over the following five years, with expenditures generally exceeding revenues.

CITY OF PATASKALA, OHIO
 NOVEMBER 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)
Beginning Fund Balance	\$ 1,240,504	\$ 1,240,504			\$ 1,270,960	\$ 1,270,960				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental										
State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service										
General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Utility Charges	1,090,117	1,194,881	104,764	91.23%	932,919	985,000	52,081	94.71%	157,198	16.85%
Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 1,090,117	\$ 1,194,881	\$ 104,764	91.23%	\$ 932,919	\$ 985,000	\$ 52,081	94.71%	\$ 157,198	16.85%
Fines & Forfeitures										
Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments										
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ 5,014	\$ 2,750	\$ (2,264)	182.33%	\$ -	\$ -	\$ -	0.00%	\$ 5,014	100.00%
Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Miscellaneous Income	9,288	6,500	(2,788)	142.89%	11,630	12,500	870	93.04%	(2,343)	-20.14%
Total Other Sources	\$ 14,302	\$ 9,250	\$ (5,052)	154.61%	\$ 11,630	\$ 12,500	\$ 870	93.04%	\$ 2,671	22.97%
Interfund Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,104,418	\$ 1,204,131	\$ 99,713	91.72%	\$ 944,549	\$ 1,008,457	\$ 63,908	93.66%	\$ 159,869	16.93%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	0.00%
Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 1,104,418	\$ 1,204,131	\$ 99,713	91.72%	\$ 944,549	\$ 997,500	\$ 52,951	94.69%	\$ 159,869	16.93%

	YTD 2014	2014 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2013	YTD 2014 H/(L) YTD 2013	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 493,747	\$ 561,898	\$ 68,151	12.13%	\$ 11,920	\$ 56,231	10.01%	\$ 497,121	\$ (3,375)	-0.68%
Contractual Services	256,699	439,290	182,591	41.56%	168,033	14,558	3.31%	75,168	181,531	241.50%
General Operating	210,203	332,348	122,145	36.75%	71,829	50,316	15.14%	360,976	(150,773)	-41.77%
Capital Outlay	3,250	4,687	1,437	30.66%	1,437	-	0.00%	9,305	(6,055)	-65.07%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	20,000	(20,000)	-100.00%
Grand Total Expenditures	\$ 963,899	\$ 1,338,223	\$ 374,324	27.97%	\$ 253,219	\$ 121,105	9.05%	\$ 962,571	\$ 1,329	0.14%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (20,000)	\$ 20,000	-100.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (20,000)	\$ 20,000	-100.00%
Adjusted Grand Total Expenditures	\$ 963,899	\$ 1,338,223	\$ 374,324	27.97%	\$ 253,219	\$ 121,105	9.05%	\$ 942,571	\$ 21,329	2.26%
Ending Fund Balance	\$ 1,381,023	\$ 1,106,412			\$ 1,127,804			\$ 1,252,939		
										(based on non-adjusted expenditures)

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

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$1,104,418.37	\$1,204,131.00	\$ 99,712.63	\$1,152,881.00	\$ 51,250.00
Charges for Service	\$1,090,116.72	\$1,194,881.00	\$104,764.28	\$1,152,881.00	\$ 42,000.00
Utility	\$1,090,116.72	\$1,194,881.00	\$104,764.28	\$1,152,881.00	\$ 42,000.00
Miscellaneous Revenue	\$ 14,301.65	\$ 9,250.00	\$ (5,051.65)	\$ -	\$ 9,250.00
Investment Income	\$ 5,014.08	\$ 2,750.00	\$ (2,264.08)	\$ -	\$ 2,750.00
Other Miscellaneous Revenue	\$ 9,287.57	\$ 6,500.00	\$ (2,787.57)	\$ -	\$ 6,500.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$1,104,418.37	\$1,204,131.00	\$ 99,712.63	\$1,152,881.00	\$ 51,250.00

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

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 963,899.47	\$ 253,219.15	\$ 1,338,223.35	\$ 121,104.73	\$ 1,293,815.00	\$ 45,408.35	\$ (1,000.00)
General Government	\$ 59,849.89	\$ 4,571.25	\$ 89,609.00	\$ 25,187.86	\$ 106,609.00	\$ -	\$ (17,000.00)
Salary & Related	\$ 18,010.86	\$ 832.89	\$ 34,082.00	\$ 15,238.25	\$ 58,582.00	\$ -	\$ (24,500.00)
Contractual Services	\$ 41,839.03	\$ 3,738.36	\$ 55,527.00	\$ 9,949.61	\$ 48,027.00	\$ -	\$ 7,500.00
Court & Legal	\$ 44,600.13	\$ 10,724.36	\$ 59,006.00	\$ 3,681.51	\$ 48,006.00	\$ -	\$ 11,000.00
Salary & Related	\$ 34,618.61	\$ 705.88	\$ 39,006.00	\$ 3,681.51	\$ 38,006.00	\$ -	\$ 1,000.00
Contractual Services	\$ 9,981.52	\$ 10,018.48	\$ 20,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
Finance	\$ 48,889.04	\$ 1,641.21	\$ 58,457.00	\$ 7,926.75	\$ 57,822.00	\$ 2,135.00	\$ (1,500.00)
Salary & Related	\$ 39,859.07	\$ 475.09	\$ 47,722.00	\$ 7,387.84	\$ 50,222.00	\$ -	\$ (2,500.00)
Contractual Services	\$ 9,029.97	\$ 1,166.12	\$ 10,735.00	\$ 538.91	\$ 7,600.00	\$ 2,135.00	\$ 1,000.00
Sewer Utility	\$ 810,560.41	\$ 236,282.33	\$ 1,131,151.35	\$ 84,308.61	\$ 1,081,378.00	\$ 43,273.35	\$ 6,500.00
Salary & Related	\$ 401,258.15	\$ 9,906.20	\$ 441,088.00	\$ 29,923.65	\$ 431,628.00	\$ 410.00	\$ 9,050.00
Contractual Services	\$ 195,848.88	\$ 153,110.17	\$ 353,028.22	\$ 4,069.17	\$ 290,000.00	\$ 28,028.22	\$ 35,000.00
General Operating	\$ 210,203.38	\$ 71,828.76	\$ 332,347.93	\$ 50,315.79	\$ 359,750.00	\$ 10,147.93	\$ (37,550.00)
Capital Outlay	\$ 3,250.00	\$ 1,437.20	\$ 4,687.20	\$ -	\$ -	\$ 4,687.20	\$ -
Grand Total	\$ 963,899.47	\$ 253,219.15	\$ 1,338,223.35	\$ 121,104.73	\$ 1,293,815.00	\$ 45,408.35	\$ (1,000.00)

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

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

Bank CD	\$ 3,239,822.81	\$ 3,239,028.24	\$ 794.57	1.279%
Non-Bank CD	984,559.45	980,000.00	4,559.45	1.463%
Total Certificates of Deposit	\$ 4,224,382.26	\$ 4,219,028.24	\$ 5,354.02	1.322%

U.S. Government

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

Government Sponsored Enterprise (GSE) Securities

FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	99,870.00	99,750.00	120.00	1.071%
FHLB	731,812.95	730,406.25	1,406.70	1.332%
FFCB	-	-	-	0.000%
Total GSE	\$ 831,682.95	\$ 830,156.25	\$ 1,526.70	1.301%

Other Investments:

Park National Bank Sweep	\$ 6,515,417.63	\$ 6,515,417.63	\$ -	0.150%
STAR Ohio	1,501,024.68	1,501,024.68	-	0.000%
Raymond James Money Market	17,821.32	17,821.32	-	0.060%
Total Other	\$ 8,034,263.63	\$ 8,034,263.63	\$ -	0.122%

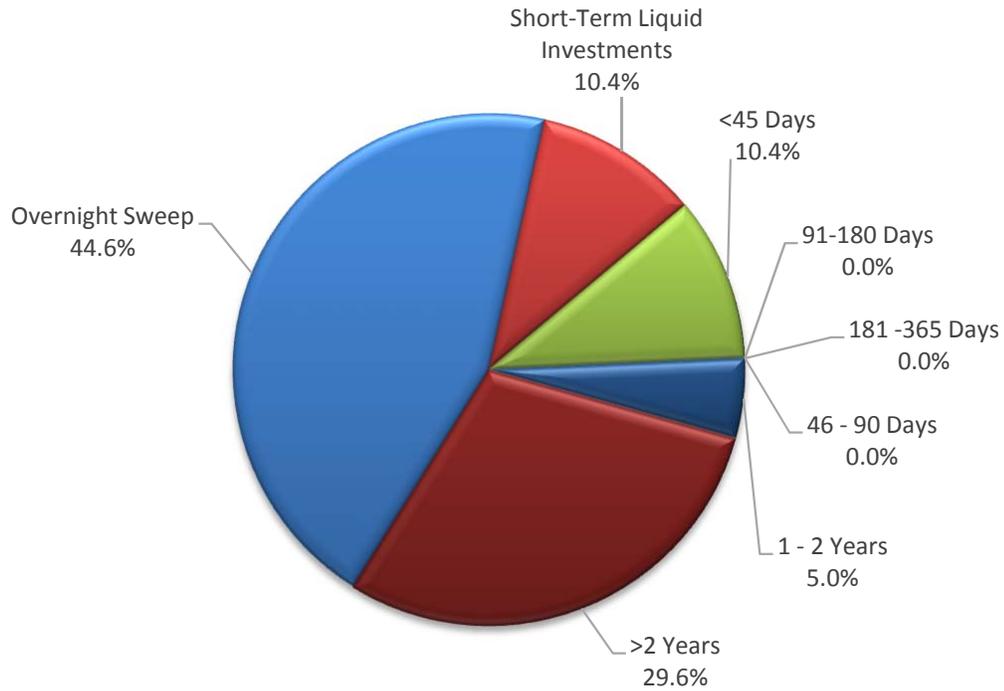
Total Investment Portfolio	\$ 13,090,328.84	\$ 13,083,448.12	\$ 6,880.72	0.584%
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Investments by Institution:

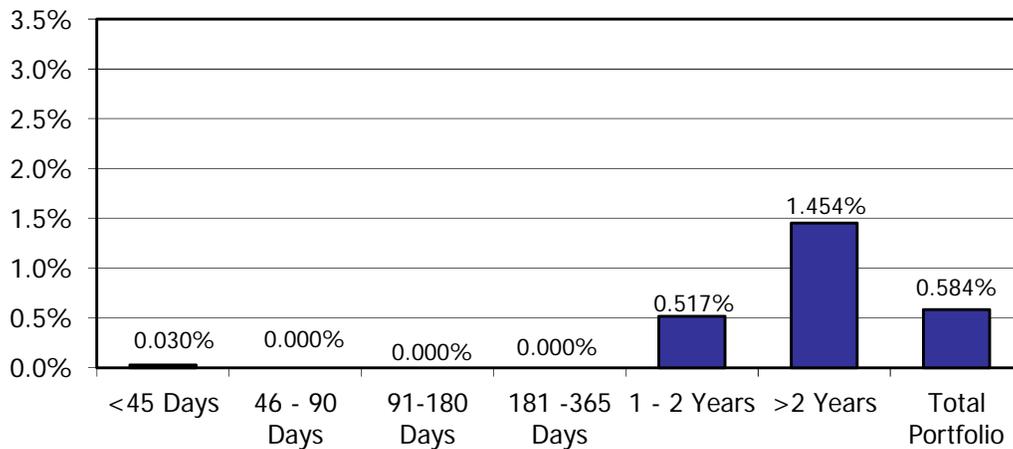
STAR Ohio	\$ 1,501,024.68	\$ 1,501,024.68	\$ -	
Park National Bank	6,515,417.63	6,515,417.63	-	
Raymond James	5,073,886.53	5,067,005.81	6,880.72	
Total Investment Portfolio	\$ 13,090,328.84	\$ 13,083,448.12	\$ 6,880.72	

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

Investment Maturity Composition



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



City of Pataskala Account Summary

Account No. 28852868

Closing Value \$5,073,886.53



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



THE CARILLON GROUP
RaymondJames & Associates, Inc.
10050 INNOVATION DRIVE #160 | MIAMISBURG, OH 45342 | (888) 281-3655 | (937) 401-1914
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
Beginning Balance	\$ 5,068,279.10	\$ 3,339,539.53
Deposits	0.00	1,698,596.10
Income	541.16	39,574.13
Withdrawals	0.00	(17,662.60)
Expenses	0.00	0.00
Change in Value	5,066.27	13,839.37
Ending Balance	\$ 5,073,886.53	\$ 5,073,886.53
Purchases	0.00	(2,200,744.27)
Sales/Redemptions	0.00	495,000.00

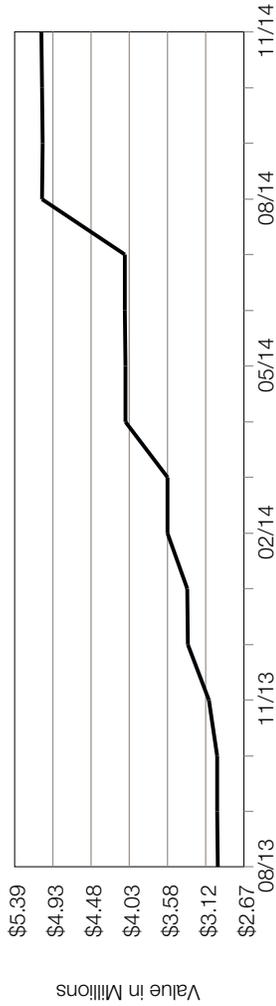
Dollar-Weighted Performance

See Understanding Your Statement for important information about these calculations.

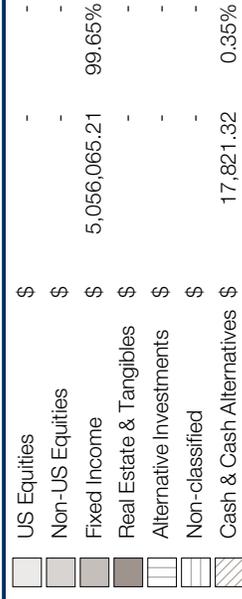
	YTD	2013	2012
Performance Inception 08/23/13	1.42%	0.47%	N/A

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

Value Over Time



Asset Allocation Analysis



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 (JUGXX) - Selected Sweep Option		17,821.320	\$1,000	\$17,821.32	0.01%	\$1.78
Money Markets Total				\$17,821.32		\$1.78

Cash & Cash Alternatives Total

\$17,821.32

\$1.78

Fixed Income ❖

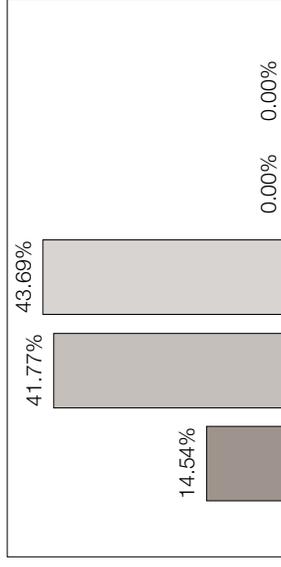
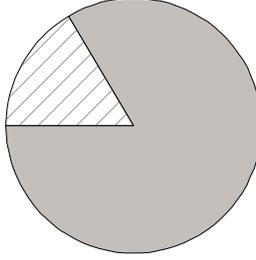
Credit Quality Analysis

Lowest Available *	Current Period Value	Percentage Allocation
56 U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 831,682.95	16.45%
ABS/MBS/CMOs	\$ 0.00	0.00%
FDIC Insured CDs	\$ 4,224,382.26	83.55%
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	\$ 735,394.45	14.54%
1 to < 3 yrs	\$ 2,111,795.91	41.77%
3 to < 7 yrs	\$ 2,208,874.85	43.69%
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 12/27/2014 @ 100.000 (3130A1AX6)	\$245,000.00	\$3,185.00	04/01/2014	\$99.871	\$244,683.95	\$244,938.75 \$(254.80)	\$244,949.88 \$(265.93)
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 12/04/2014 @ 100.000 (313380MZ7)	\$240,000.00	\$2,400.00	02/25/2014	\$99.735	\$239,364.00	\$239,520.00 \$(156.00)	\$239,621.26 \$(257.26)
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 12/20/2014 @ 100.000 (313383FP1)	\$250,000.00	\$2,500.00	12/03/2013	\$99.106	\$247,765.00	\$245,947.50 \$1,817.50	\$246,812.29 \$952.71
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 12/20/2014 @ 100.000 (3134G3WW6)	\$100,000.00	\$1,000.00	11/07/2013	\$99.870	\$99,870.00	\$99,750.00 \$120.00	\$99,822.72 \$47.28
Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Rating: AA+, Long Term Outlook: Stable							
Government Sponsored Enterprise Securities (GSE) Total	\$835,000.00	\$9,085.00			\$831,682.95	\$830,156.25 \$1,526.70	\$831,206.15 \$476.80



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) Ratings Information: Not Rated	\$245,000.00	\$2,450.00	08/23/2013	\$100.343	\$245,840.35	\$245,000.00	\$840.35
AMERICAN EXPRESS BANK, FSB SALT LAKE CITY, UT FDIC # 35328 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/21/2019 (02587CAW0) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/15/2014	\$99.429	\$243,601.05	\$245,000.00	\$(1,398.95)
BARCLAYS BANK DE WILMINGTON, DE FDIC # 57203 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (06740KHV2) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/15/2014	\$99.435	\$243,615.75	\$245,000.00	\$(1,384.25)
CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JCO) Ratings Information: Not Rated	\$56,000.00	\$420.00	08/27/2013	\$100.221	\$56,123.76	\$56,000.00	\$123.76
CIT BANK SALT LAKE CITY, UT FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.4500% DUE 08/28/2017 (17284CLT9) Ratings Information: Not Rated	\$245,000.00	\$3,552.50	08/23/2013	\$100.835	\$247,045.75	\$245,000.00	\$2,045.75



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
COMMERCIAL BANK FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/15/2014	\$99.559	\$243,919.55	\$245,000.00	\$(1,080.45)
COMPASS BK BIRMINGHAM, AL FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9000% DUE 08/28/2018 (20451PDB9) Ratings Information: Not Rated	\$245,000.00	\$4,655.00	08/23/2013	\$100.869	\$247,129.05	\$245,000.00	\$2,129.05
DISCOVER BK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/28/2018 (254671UT5) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/23/2013	\$100.903	\$247,212.35	\$245,000.00	\$2,212.35
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	\$99.926	\$244,818.70	\$245,000.00	\$(181.30)
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	\$99.780	\$244,461.00	\$245,000.00	\$(539.00)



Fixed Income (continued) ♦

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
GE MONEY BANK DRAPER, UT FDIC # 27314 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .9000% DUE 03/01/2016 (36160KSY2) Ratings Information: Not Rated	\$245,000.00	\$2,205.00	08/27/2013	\$100.182	\$245,445.90	\$245,000.00	\$445.90
GOLDMAN SACHS BANK FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 08/28/2018 (38147JKW1) Ratings Information: Not Rated	\$245,000.00	\$4,777.50	08/23/2013	\$100.996	\$247,440.20	\$245,000.00	\$2,440.20
IBERIABANK LAFAYETTE, LA FDIC # 28100 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.1500% DUE 08/29/2017 (45083ADR0) Ratings Information: Not Rated	\$245,000.00	\$2,817.50	08/25/2014	\$99.381	\$243,483.45	\$245,000.00	\$(1,516.55)
NBT BK NA NORWICH, NY FDIC # 7230 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.1000% DUE 08/20/2019 (628779FN5) Ratings Information: Not Rated	\$245,000.00	\$5,145.00	08/12/2014	\$99.391	\$243,507.95	\$245,000.00	\$(1,492.05)
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	\$100.127	\$245,311.15	\$245,000.00	\$311.15



Fixed Income (continued) ❖

FDIC Insured Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Est. Annual Income	Date Acquired	Price	Value	Total Cost Basis	Gain or (Loss)
SAFRA NATIONAL BANK NEW YORK, NY FDIC # 26876 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .6000% DUE 06/14/2016 (78658AHQ4) Ratings Information: Not Rated	\$245,000.00	\$1,470.00	08/21/2013	\$100.034	\$245,083.30	\$243,917.49	\$1,165.81
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	\$100.108	\$245,264.60	\$245,000.00	\$264.60
TIB INDEPENDENT BANKERSBANK FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/18/14 1.1000% DUE 09/16/2016 Callable 12/18/2014 @ 100.000 (88632YAG1) Ratings Information: Not Rated	\$245,000.00	\$2,695.00	09/06/2013	\$100.032	\$245,078.40	\$245,000.00	\$78.40

FDIC Insured Certificates of Deposit (CDs) Total	\$4,221,000.00	\$55,300.00			\$4,224,382.26	\$4,219,917.49	\$4,464.77
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Fixed Income Total **\$5,056,065.21**

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



Activity Summary

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

Income		Sales / Redemptions			
Type	This Statement	Year to Date	Type	This Statement	Year to Date
Dividends at Eagle-JPM US Gov	\$0.15	\$0.94	Redemptions	\$0.00	\$495,000.00
Interest - Taxable	\$541.01	\$39,573.19	Total Sales/Redemptions	\$0.00	\$495,000.00
Total Income	\$541.16	\$39,574.13			

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
11/18/2014	Income	Interest - Taxable	Beginning Balance TIB INDEPENDENT BANKERSBANK FDIC # 23647 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 12/18/14 1.1000% DUE 09/16/2016 Callable 12/18/2014 @ 100.000 (88632YAG1)			\$228.89	\$17,280.16	Paid on 245,000
11/19/2014	Income	Interest - Taxable	COMMERCIAL BANK FDIC # 22354 CERTIFICATE OF DEPOSIT MONTHLY 1.5000% DUE 05/21/2018 (20143PDC1)			\$312.12	\$17,821.17	Paid on 245,000
11/28/2014	Income	Dividend at Eagle-JPM US Gov	EAGLE-JPM US Gov (JJGXX)			\$0.15	\$17,821.32	INCOME DIVIDEND (REINVEST)



Your Activity (continued)

City of Pataskala Account No. 28852868

Cash Sweep Activity Recap

Eagle-JPM US Gov

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
10/31/2014	Beginning Balance		\$17,280.16				
11/18/2014	Transfer To	\$228.89	\$17,509.05	11/28/2014	Dividend at Eagle-JPM US Gov	\$0.15	\$17,821.32
11/19/2014	Transfer To	\$312.12	\$17,821.17				

Future Payments

Future Interest Payments [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
CATHAY BK LOS ANGELES, CA FDIC # 18503 CERTIFICATE OF DEPOSIT MONTHLY .7500% DUE 02/29/2016 (149159JG0)		11/16/2014	11/30/2014	\$35.67	0.75% coupon x 56,000,000 par value
Future Interest Payments Total				\$35.67	

[◇] Please see Future Payments on the Understanding Your Statement page.

Realized Capital Gains & Losses [○]

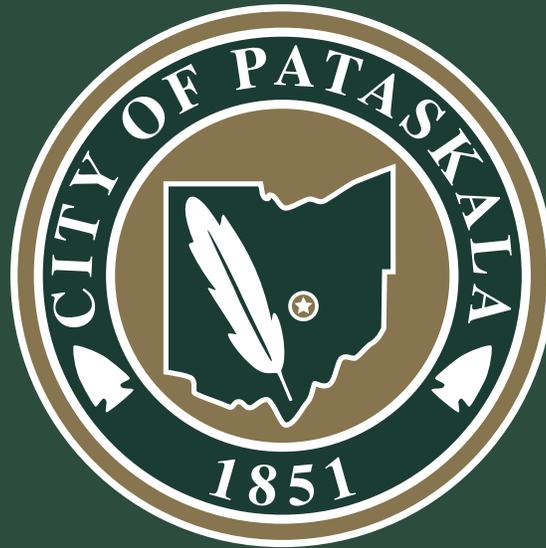
Summary of Gains & Losses

	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
Net Gain / Loss Total	\$0.00	\$213.63





END OF REPORT



**City of Pataskala, Ohio
Finance Department
621 West Broad Street, Suite 2B
Pataskala, Ohio 43062**

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