



**CITY OF PATASKALA  
MONTHLY FINANCIAL REPORT  
FOR THE YEAR TO DATE MAY 31, 2010**

***PREPARED BY THE FINANCE DEPARTMENT***

**CITY OF PATASKALA  
MONTHLY FINANCIAL REPORT**

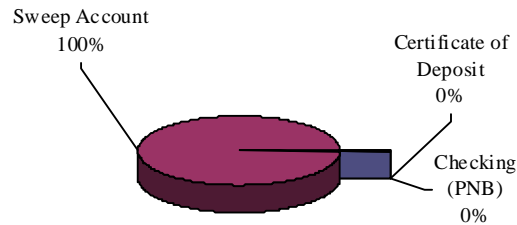
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# CITY DEPOSITS AND INVESTMENTS

## A. City Investments by Category

Investments by Category



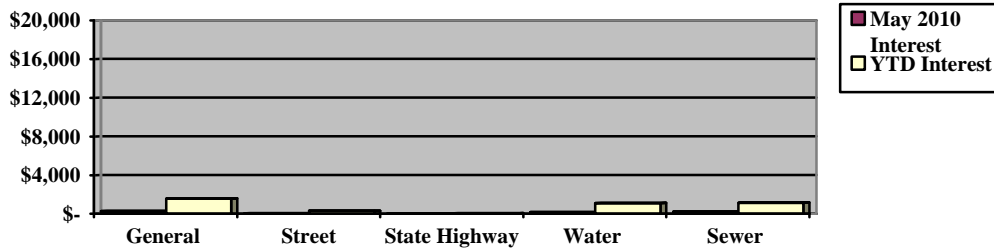
| <u>Investment Type</u>                    | <u>Interest Rate</u> | <u>Amount Invested</u> | <u>Monthly Interest</u> | <u>Year to Date Interest</u> | <u>Projected Interest at 12/31/10</u> |
|---|----------------------|------------------------|-------------------------|------------------------------|---------------------------------------|
| Checking Account (Park National Bank)     | N/A                  | \$0                    | \$0                     | \$0                          | \$0                                   |
| Checking Account-W/S (Park National Bank) | N/A                  | 0                      | 0                       | 0                            | 0                                     |
| Sweep Account – W/S                       | 0.51%                | 3,146,562              | 368                     | 2,258                        | 6,000                                 |
| Insurance Account                         | N/A                  | 0                      | 0                       | 0                            | 0                                     |
| Sweep Account – Ins.                      | 0.10%                | 45,012                 | 4                       | 7                            | 600                                   |
| Sweep Account                             | 0.51%                | 2,984,631              | 343                     | 1,932                        | 5,000                                 |
| Certificates of Deposit                   | 1.00%                | 4,343                  | 0                       | 19                           | 100                                   |
| <b>Totals</b>                             |                      | <u>\$6,180,548</u>     | <u>\$715</u>            | <u>\$4,216</u>               | <u>\$11,700</u>                       |

To improve cash management, cash received by the City is pooled and invested. Individual fund integrity is maintained through City records. The City’s investments are pooled amongst all funds with the exception of the certificate of deposit which were purchased with Mobile Park Trust Fund monies. All interest earned from the certificates of deposit are recorded within the Mobile Park Trust Fund.

**CITY DEPOSITS AND INVESTMENTS**  
(Continued)

**B. City Investment Earnings**

**Interest Earned by Fund**



|                   | General | Street (B 1) | Highway (B2) | Water (E 1) | Sewer (E2) |
|-------------------|---------|--------------|--------------|-------------|------------|
| May 2010 Interest | \$ 282  | \$ 54        | \$ 11        | \$ 170      | \$ 197     |
| YTD Interest      | 1,575   | 302          | 61           | 1,106       | 1,152      |

Investment earnings for the month of May 2010 totaled \$715 in comparison to May 2009 interest earnings of \$4,107. Investment income is less based on the significant differences in interest rates and the overall financial markets.

The Finance Department will seek the highest return on investment of City monies while maintaining the following investment objectives and guidelines:

- 1) Preservation of capital and protection of principal while maintaining diversification to avoid losses;
- 2) Strive to achieve a fair & save average of return and provide liquidity to enable operating requirements;
- 3) Exercise degree of judgment and care;
- 4) Bank account relationships managed to secure adequate services while minimizing costs.

**C. Collateralization of City Monies**

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by collateral pledged to the City by the financial institution or by a collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. FDIC coverage is provided up to \$250,000 for each interest and non-interest bearing account with the same financial institution. Any remaining deposits in excess of FDIC coverage must be collateralized by pledged (the financial institution matches an investment against remaining deposits) or pooled (the financial institution pools the City's monies with other governments into one large collateral pool securing all participating governments). The following table summarizes collateralization of the City's funds:

| <u>Financial Institution</u> | <u>Investment Type</u> | <u>Amount Invested</u> | <u>FDIC</u> | <u>Additional Collateral</u> | <u>Over/(Under) Collateralized</u> |
|------------------------------|------------------------|------------------------|-------------|------------------------------|------------------------------------|
| Park National Bank           | Checking               | \$0                    | \$250,000   | \$0                          | \$250,000                          |
| Park National Bank           | Sweep                  | 6,176,205              | 0           | 6,176,205                    | 0                                  |
| Park National Bank           | CD                     | 4,343                  | 4,343       | 0                            | 0                                  |

**CITY OF PATASKALA GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended May 31, 2010 and 2009**

|                                   | <u>YTD Ended<br/>May 2010</u> | <u>Budget</u>    | <u>YTD %<br/>Received/Expended</u> | <u>YTD Ended<br/>May 2009</u> |
|-----------------------------------|-------------------------------|------------------|------------------------------------|-------------------------------|
| <b>Revenues:</b>                  |                               |                  |                                    |                               |
| Real Estate Taxes                 | \$451,230                     | \$905,000        | 49.86%                             | \$444,600                     |
| Personal Property Taxes           | 0                             | 0                | 0.00%                              | 0                             |
| Rollback & Homestead              | 4,008                         | 131,892          | 3.04%                              | 8,750                         |
| Local Government                  | 34,818                        | 87,325           | 39.87%                             | 36,219                        |
| Estate Taxes                      | 69,806                        | 10,300           | 677.73%                            | 3,043                         |
| Permits                           | 38,676                        | 65,770           | 58.80%                             | 35,332                        |
| Mayor's Court                     | 41,387                        | 93,500           | 44.26%                             | 48,548                        |
| Interest                          | 1,575                         | 12,100           | 13.02%                             | 4,764                         |
| Rent                              | 51,376                        | 105,000          | 48.93%                             | 40,000                        |
| Miscellaneous                     | 75,845                        | 172,290          | 44.02%                             | 76,184                        |
| <b>Total Revenues</b>             | <b>768,721</b>                | <b>1,583,177</b> | <b>48.56%</b>                      | <b>697,440</b>                |
| <b>Expenses</b>                   |                               |                  |                                    |                               |
| <b>Salaries and Wages:</b>        |                               |                  |                                    |                               |
| Police                            | 25,673                        | 68,206           | 37.64%                             | 29,415                        |
| Zoning                            | 53,851                        | 147,908          | 36.41%                             | 60,365                        |
| Mayor,Court Security and Clerk    | 19,238                        | 47,379           | 40.60%                             | 17,375                        |
| Administrator & Public Serv. Dir. | 20,052                        | 52,402           | 38.27%                             | 19,640                        |
| Law Director                      | 50,627                        | 121,740          | 0.00%                              | 0                             |
| Council and Clerk                 | 19,733                        | 49,879           | 39.56%                             | 21,384                        |
| Finance Director & Mgr.           | 28,888                        | 75,768           | 38.13%                             | 28,447                        |
| Parks/Personnel Board/L&B         | 73                            | 4,643            | 1.57%                              | 38                            |
| <b>Retirement and Insurance</b>   |                               |                  |                                    |                               |
| Police                            | 11,855                        | 29,244           | 40.54%                             | 11,268                        |
| Zoning                            | 25,169                        | 77,319           | 32.55%                             | 28,975                        |
| Mayor,Court Security and Clerk    | 5,595                         | 14,462           | 38.69%                             | 5,521                         |
| Administrator & Public Serv. Dir. | 7,351                         | 13,461           | 54.61%                             | 9,229                         |
| Law Director                      | 10,062                        | 19,492           | 0.00%                              | 0                             |
| Council and Clerk                 | 5,815                         | 10,593           | 54.89%                             | 4,130                         |
| Finance Director & Mgr.           | 7,225                         | 19,284           | 37.47%                             | 8,061                         |
| Parks/Personnel Board/L&B         | 112                           | 750              | 14.93%                             | 99                            |
| Street Lighting                   | 19,545                        | 50,000           | 39.09%                             | 18,678                        |
| Health Department                 | 59,300                        | 59,300           | 100.00%                            | 57,500                        |
| Office Supplies                   | 11,434                        | 30,875           | 37.03%                             | 11,515                        |
| Vehicle & Building Repairs        | 18,501                        | 36,750           | 50.34%                             | 14,958                        |
| Contractual Services              | 20,588                        | 99,009           | 20.79%                             | 22,963                        |
| Utility - Electric                | 9,198                         | 28,100           | 32.73%                             | 8,374                         |
| Telephone                         | 4,994                         | 26,447           | 18.88%                             | 9,775                         |
| Utility - Gas                     | 2,565                         | 10,000           | 25.65%                             | 3,456                         |
| Cleaning                          | 7,462                         | 17,910           | 41.66%                             | 7,462                         |
| Building Debt Payment             | 0                             | 150,000          | 0.00%                              | 0                             |
| Auditor Fees                      | 15,441                        | 31,000           | 49.81%                             | 8,756                         |
| Legal Services                    | 15,000                        | 46,000           | 32.61%                             | 72,883                        |

**CITY OF PATASKALA GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended May 31, 2010 and 2009**  
**(Continued)**

|                                     |                |                  |               |                |
|-------------------------------------|----------------|------------------|---------------|----------------|
| Magistrate                          | 4,881          | 17,000           | 28.71%        | 4,250          |
| Liability Insurance                 | 23,552         | 30,000           | 78.51%        | 20,747         |
| Miscellaneous                       | 38,825         | 115,270          | 33.68%        | 18,931         |
| Contingency                         | 0              | 486,542          | 0.00%         | 0              |
| Capital Improvements                | 17,113         | 507,000          | 3.38%         | 8,949          |
| Police Vehicle Lease Payment        | 0              | 0                | 0.00%         | 0              |
|                                     | <hr/>          | <hr/>            |               | <hr/>          |
| <b>Total Expenditures</b>           | <b>559,718</b> | <b>2,493,733</b> | <b>22.44%</b> | <b>533,144</b> |
|                                     | <hr/>          | <hr/>            |               | <hr/>          |
| Excess of Revenues Over(Under)      |                |                  |               |                |
| Expenditures                        | 209,003        | (910,556)        | 0             | 164,296        |
|                                     | <hr/>          | <hr/>            |               | <hr/>          |
| Fund Balance at 12/31/09 & 12/31/08 | 910,556        | 910,556          | 0             | 534,918        |
|                                     | <hr/>          | <hr/>            |               | <hr/>          |
| Fund Balance at 05/31/10 & 05/30/09 | 1,119,559      | 0                | 0.00%         | 699,214        |
|                                     | <hr/> <hr/>    | <hr/> <hr/>      |               | <hr/> <hr/>    |

**GENERAL FUND ANALYSIS**

The General Fund avoided a deficit spending situation with revenues exceeding expenditures by \$209,003 through May 31, 2010.

**Expenditures:** Expenditures were \$26,574 higher as compared to May 31, 2009. Expenditure line items which increased 50% from the same period 2009 include the Law Director Wages and benefits (increase of \$50,627 and \$10,062, respectively, noting this was included in legal services in 2009), Auditor Fees increased \$6,685 which relates to both County and State Auditor, Miscellaneous increased \$19,894, and capital improvements increased \$8,164.

**Revenues:** Revenues increased \$71,281 from the same period May 2009 which is primarily attributed to increases in real estate taxes, estate taxes, rental and planning and zoning permit revenues.

**CITY OF PATASKALA POLICE LEVY FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended May 31, 2010 and 2009**

|                                     | <u>YTD Ended<br/>May 2010</u> | <u>Budget</u>    | <u>YTD %<br/>Received/Expended</u> | <u>YTD Ended<br/>May 2009</u> |
|-------------------------------------|-------------------------------|------------------|------------------------------------|-------------------------------|
| <b>Revenues:</b>                    |                               |                  |                                    |                               |
| Real Estate Taxes                   | \$720,042                     | \$1,550,000      | 46.45%                             | \$704,912                     |
| Personal Property Taxes             | 0                             | 0                | 0.00%                              | 0                             |
| Rollback & Homestead                | 3,430                         | 171,805          | 2.00%                              | 9,760                         |
| School Resource Officer Grant       | 0                             | 0                | 0.00%                              | 0                             |
| Miscellaneous                       | 21,107                        | 21,195           | 99.58%                             | 12,221                        |
| <b>Total Revenues</b>               | <u>744,579</u>                | <u>1,743,000</u> | <u>42.72%</u>                      | <u>726,893</u>                |
| <b>Expenses</b>                     |                               |                  |                                    |                               |
| Salaries & Wages                    | 248,531                       | 679,691          | 36.57%                             | 301,651                       |
| Retirement & Insurance              | 210,220                       | 395,678          | 53.13%                             | 130,012                       |
| Contractual Services                | 1,056                         | 12,000           | 8.80%                              | 330                           |
| Supplies/Computer Equip.            | 3,581                         | 27,937           | 12.82%                             | 4,861                         |
| Lab, Legal Fees & Examinations      | 3,402                         | 11,920           | 28.54%                             | 2,356                         |
| Evidence Storage                    | 550                           | 1,732            | 31.76%                             | 550                           |
| Officer Tuition                     | 0                             | 6,000            | 0.00%                              | 1,842                         |
| Task Force                          | 0                             | 0                | 0.00%                              | 2,500                         |
| Phones, Pagers, Internet            | 8,691                         | 29,911           | 29.06%                             | 8,907                         |
| Travel & Investigation              | 1,350                         | 6,050            | 0.00%                              | 259                           |
| County Auditor/Audit Fees           | 13,818                        | 36,200           | 0.00%                              | 12,985                        |
| Fuel                                | 17,730                        | 50,000           | 35.46%                             | 14,474                        |
| Publications/Membership             | 144                           | 3,500            | 4.11%                              | 20                            |
| Uniforms & Related Equip.           | 2,333                         | 28,000           | 8.33%                              | 5,156                         |
| Vehicle Maintenance & Repairs       | 5,059                         | 41,875           | 12.08%                             | 13,365                        |
| Capital Improvements/Purchases      | 8,750                         | 10,000           | 87.50%                             | 6,151                         |
| Miscellaneous                       | 5,451                         | 32,024           | 17.02%                             | 7,361                         |
| Liability Insurance                 | 17,815                        | 20,000           | 89.08%                             | 19,145                        |
| Payroll Processing Fees             | 1,282                         | 3,615            | 35.46%                             | 1,257                         |
| Electric                            | 3,613                         | 9,000            | 40.14%                             | 3,095                         |
| Columbia Gas                        | 4,812                         | 12,000           | 40.10%                             | 6,218                         |
| ADT Security                        | 345                           | 1,386            | 24.89%                             | 213                           |
| Police Car Lease                    | 182,803                       | 193,162          | 94.64%                             | 95,817                        |
| Contingency                         | 0                             | 612,744          | 0                                  | 0                             |
| <b>Total Expenditures</b>           | <u>741,336</u>                | <u>2,224,425</u> | <u>33.33%</u>                      | <u>638,525</u>                |
| Excess of Revenues Over(Under)      |                               |                  |                                    |                               |
| Expenditures                        | 3,243                         | (481,425)        | 0                                  | 88,368                        |
| Fund Balance at 12/31/09 & 12/31/08 | <u>481,425</u>                | <u>481,425</u>   | <u>0</u>                           | <u>270,162</u>                |
| Fund Balance at 05/31/10 & 05/31/09 | <u>484,668</u>                | <u>0</u>         | <u>0.00%</u>                       | <u>358,530</u>                |

**POLICE LEVY FUND ANALYSIS**

The Police Levy Fund avoided a deficit spending situation with revenues exceeding expenditures by \$3,243.

**Expenditures:** Expenditures increased \$102,811 from May 2009 which is attributed to the former police chief's retirement incentive paid which is reflected in the benefits line item and also the retirement of the police vehicle lease.

**Revenues:** Revenues increased \$17,686 which is attributed to City receiving sale of police vehicles of \$18,000 and higher real estate taxes.

**CITY OF PATASKALA**  
**STREET AND STREET LEVY FUNDS**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Years to Date Ended May 31, 2010 and 2009**

|                                     | <u>YTD Ended<br/>May 2010</u> | <u>Budget</u>    | <u>YTD %<br/>Received/Expended</u> | <u>YTD Ended<br/>May 2009</u> |
|-------------------------------------|-------------------------------|------------------|------------------------------------|-------------------------------|
| <b>Revenues:</b>                    |                               |                  |                                    |                               |
| Real Estate Taxes                   | \$0                           | \$0              | 0.00%                              | \$0                           |
| Personal Property Taxes             | 0                             | 0                | 0.00%                              | 0                             |
| Rollback & Homestead                | 1,715                         | 29,902           | 5.74%                              | 1,715                         |
| Gas Tax                             | 203,141                       | 405,000          | 50.16%                             | 200,219                       |
| Motor Vehicle Registration          | 48,722                        | 142,000          | 34.31%                             | 47,956                        |
| Grants                              | 0                             | 250,000          | 0.00%                              | 0                             |
| Interest                            | 302                           | 0                | 100.00%                            | 1,971                         |
| Miscellaneous                       | 2,210                         | 5,500            | 40.18%                             | 12,484                        |
| <b>Total Revenues</b>               | <b>256,090</b>                | <b>832,402</b>   | <b>30.77%</b>                      | <b>264,345</b>                |
| <b>Expenses</b>                     |                               |                  |                                    |                               |
| Salaries & Wages                    | 116,980                       | 269,055          | 43.48%                             | 117,315                       |
| Retirement & Insurance              | 42,561                        | 147,295          | 28.90%                             | 49,110                        |
| Contractual Services                | 1,205                         | 70,982           | 1.70%                              | 2,750                         |
| Utility - Electric                  | 2,545                         | 5,000            | 50.90%                             | 2,762                         |
| Utility - Gas                       | 2,956                         | 8,500            | 34.78%                             | 3,724                         |
| Uniforms & Related Equip.           | 2,917                         | 7,000            | 41.67%                             | 3,972                         |
| Permits & Registrations             | 3,010                         | 5,000            | 60.20%                             | 3,600                         |
| Supplies                            | 62                            | 31,257           | 0.20%                              | 88                            |
| Engineering Fees                    | 129,559                       | 191,922          | 67.51%                             | 32,706                        |
| Phones                              | 1,685                         | 5,000            | 33.70%                             | 1,495                         |
| Vehicle Fuel & Oil                  | 10,199                        | 28,500           | 35.79%                             | 5,758                         |
| Vehicle Repairs                     | 6,078                         | 35,020           | 17.36%                             | 8,724                         |
| Street Repair                       | 6,915                         | 130,693          | 5.29%                              | 11,113                        |
| Miscellaneous                       | 7,212                         | 17,941           | 40.20%                             | 19,429                        |
| Street Signs/Street Light Repairs   | 3,056                         | 10,000           | 30.56%                             | 4,790                         |
| Gravel/Salt                         | 61,129                        | 103,180          | 59.25%                             | 14,834                        |
| Tree/Roof Maintenance               | 0                             | 15,000           | 0.00%                              | 695                           |
| Capital Improvements                | 0                             | 350,000          | 0.00%                              | 0                             |
| Liability Insurance                 | 8,553                         | 14,000           | 61.09%                             | 8,025                         |
| Auditor Fees                        | 780                           | 4,000            | 0.00%                              | 0                             |
| <b>Total Expenditures</b>           | <b>407,402</b>                | <b>1,449,345</b> | <b>0.00%</b>                       | <b>290,890</b>                |
| Excess of Revenues Over(Under)      |                               |                  |                                    |                               |
| Expenditures                        | (151,312)                     | (616,943)        | 0%                                 | (26,545)                      |
| Fund Balance at 12/31/09 & 12/31/08 | 616,943                       | 616,943          | 0                                  | 630,859                       |
| Fund Balance at 05/31/10 & 05/31/09 | 465,631                       | 0                | 0                                  | 604,314                       |

**STREET AND STREET LEVY FUND ANALYSIS**

The Street and Street Levy Funds incurred a deficit spending situation noting that expenditures exceeded revenues by \$151,312. The Street Fund (B1) and Street Levy (B9) Funds had cash balances of \$463,662 and \$1,969 as of May 31, 2010. Increased expenditures associated with engineering fees for McIntosh Road Bridge project and also salt.

**CITY OF PATASKALA  
MAYOR'S COURT NET PROFIT (LOSS) FROM OPERATIONS  
FOR THE YEAR TO DATE ENDED MAY 31, 2010**

|  | Court Revenues      |                    |                      |  |                      | Net Profit (Loss)<br>From Operations |                      |
|--|---------------------|--------------------|----------------------|--|----------------------|--------------------------------------|----------------------|
|  | YTD<br>Expenditures | YTD<br>Court Costs | YTD<br>Computer Fund | YTD<br>Fines                             | YTD<br>State of Ohio |                                      | YTD<br>Miscellaneous |
| <b>Expenditures:</b>   |                     |                    |                      |  |                      |                                      |                      |
| City of Pataskala  | \$37,696            | \$13,285           | \$0                  | \$28,102                                 | \$0                  | \$0                                  | \$3,691              |
| Capital Recovery System Inc.                                     | 63                  | 0                  | 0                    | 0  | 0                    | 0                                    | (63)                 |
| Treasurer of State   | 11,249              | 0                  | 0                    | 0  | 11,249               | 0                                    | 0                    |
| Court Computer   | 3,044               | 0                  | 3,044                | 0  | 0                    | 0                                    | 0                    |
| Refunds  | 0                   | 0                  | 0                    | 0  | 0                    | 0                                    | 0                    |
| Bank Charges   | 453                 | 0                  | 0                    | 0  | 0                    | 0                                    | (453)                |
| Unapplied Collections  | 3,676               | 0                  | 0                    | 0  | 0                    | 0                                    | (3,676)              |
| <b>Total Mayor's Court</b>                                       | <b>\$ 56,181</b>    | <b>\$ 13,285</b>   | <b>\$ 3,044</b>      | <b>\$ 28,102</b>                         | <b>\$ 11,249</b>     | <b>\$0</b>                           | <b>\$ (501)</b>      |
| <b>Reconciliation of Mayor's Court Cash Receipts Paid to the</b> |                     |                    |                      | <b>Bank Balance at December 31, 2009</b> |                      | <b>14,201</b>                        |                      |
| <b>General Fund with Additional Mayor's Court Costs:</b>         |                     |                    |                      | <b>Bank Balance at May 31, 2010</b>      |                      | <b>\$ 13,700</b>                     |                      |
| General Fund Mayor's Court Cash Receipts (page 4)                |                     | 41,387             |                      |  |                      |                                      |                      |
| Salary & Benefits- Mayor Court Clerk & Court Security            |                     | (11,954)           |                      |  |                      |                                      |                      |
| Legal Services   |                     | (18,000)           |                      |  |                      |                                      |                      |
| Magistrate   |                     | (4,881)            |                      |  |                      |                                      |                      |
| Court Jail Fees  |                     | (252)              |                      |  |                      |                                      |                      |
| Miscellaneous  |                     | (2,293)            |                      |  |                      |                                      |                      |
| <b>Net Profit (Loss) From Operations with</b>                    |                     |                    |                      |  |                      |                                      |                      |
| <b>Additional Mayor's Court Costs</b>                            |                     | <b>\$ 4,007</b>    |                      |  |                      |                                      |                      |

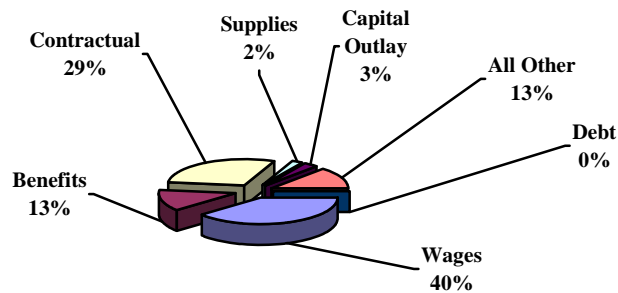
**MAYOR'S COURT OPERATIONS ANALYSIS**

Through the month ending May 31, 2010, the Mayor's Court had revenues in excess of expenditures by \$501. The Reconciliation of Mayor's Court Cash Receipts Paid to the General Fund with Additional Mayor's Court Costs (which these costs are generally supplemented by the General Fund) resulted in net income of \$4,007 through May 31, 2010. The Mayor's Court bank account had cash and cash equivalents on hand of \$13,700 for the year to date ended May 31, 2010.

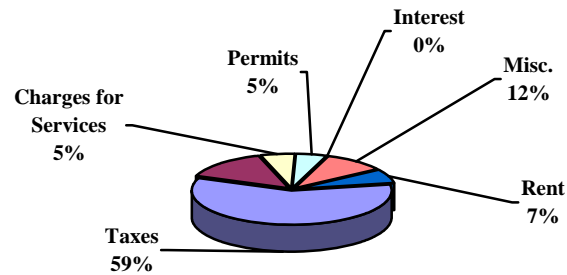
## CITY OF PATASKALA FUND BALANCE STATUS REPORT

| Fund                         | Balance at<br>12/31/09 | YTD<br>Receipts     | % Received Vs.<br>Budget | YTD<br>Expenditures | % Spent Vs.<br>Budget | Balance at<br>05/31/10 | Outstanding<br>Encumbrances | Unencumbered<br>05/31/10 |
|------------------------------|------------------------|---------------------|--------------------------|---------------------|-----------------------|------------------------|-----------------------------|--------------------------|
| General (A1)                 | \$ 910,556             | \$ 768,721          | 48.56%                   | \$ 559,718          | 22.44%                | \$ 1,119,559           | \$ 115,489                  | \$ 1,004,070             |
| Street Fund (B1)             | 558,509                | 254,375             | 31.72%                   | 349,222             | 25.67%                | 463,662                | 85,337                      | 378,325                  |
| State Highway (B2)           | 72,689                 | 20,483              | 41.89%                   | 9,402               | 7.73%                 | 83,770                 | 4,982                       | 78,788                   |
| Permissive License Tax (B8)  | 327,394                | 183,680             | 27.68%                   | 101,138             | 11.89%                | 409,936                | 216,103                     | 193,833                  |
| Street Levy (B9)             | 58,434                 | 1,715               | 5.64%                    | 58,180              | 65.49%                | 1,969                  | -                           | 1,969                    |
| Recreation (B10)             | 18,974                 | 1,591               | 19.89%                   | 6,168               | 22.87%                | 14,397                 | 3,548                       | 10,849                   |
| Park Use (B11)               | 80,635                 | 9,000               | 60.00%                   | 410                 | 0.43%                 | 89,225                 | -                           | 89,225                   |
| Police Levy (B13)            | 481,425                | 744,579             | 42.72%                   | 741,336             | 33.33%                | 484,668                | 63,546                      | 421,122                  |
| Immobilization (B14)         | 10,649                 | 380                 | 63.33%                   | -                   | 0.00%                 | 11,029                 | -                           | 11,029                   |
| Court Computer (B17)         | 12,497                 | 3,044               | 60.88%                   | 488                 | 2.79%                 | 15,053                 | -                           | 15,053                   |
| Alcohol Enforcement (B18)    | 5,611                  | 175                 | 35.00%                   | -                   | 0.00%                 | 5,786                  | -                           | 5,786                    |
| Law Enforcement Trust (B19)  | 1,767                  | 190                 | 47.50%                   | -                   | 0.00%                 | 1,957                  | -                           | 1,957                    |
| Mobile Park Trust Fund (B20) | 4,325                  | 19                  | 47.50%                   | -                   | 0.00%                 | 4,344                  | -                           | 4,344                    |
| FEMA                         | -                      | -                   | 0.00%                    | -                   | 0.00%                 | -                      | -                           | -                        |
| Police K-9 Unit (B50)        | 1,976                  | -                   | 0.00%                    | 371                 | 14.98%                | 1,605                  | -                           | 1,605                    |
| Sesquential Fund (B60)       | 733                    | -                   | 0.00%                    | 107                 | 8.67%                 | 626                    | 193                         | 433                      |
| Construction Accounts (B70)  | 194,037                | 190                 | 0.95%                    | 946                 | 0.48%                 | 193,281                | -                           | 193,281                  |
| Courter Bridge Improv. (C3)  | 59                     | -                   | 0.00%                    | -                   | 0.00%                 | 59                     | -                           | 59                       |
| Municipal Building (C5)      | 11,333                 | -                   | 0.00%                    | -                   | 0.00%                 | 11,333                 | -                           | 11,333                   |
| CDBG (C4)                    | -                      | -                   | 0.00%                    | -                   | 0.00%                 | -                      | -                           | -                        |
| Street Bond (D2)             | 30,067                 | -                   | 0.00%                    | -                   | 0.00%                 | 30,067                 | -                           | 30,067                   |
| Water Fund (E1)              | 1,176,711              | 318,055             | 40.85%                   | 373,303             | 19.09%                | 1,121,463              | 156,151                     | 965,312                  |
| Sewer Fund (E2)              | 1,859,263              | 459,045             | 20.62%                   | 631,169             | 15.45%                | 1,687,139              | 467,255                     | 1,219,884                |
| Water Debt Service (E12)     | 171,627                | -                   | 0.00%                    | 151,719             | 25.93%                | 19,908                 | -                           | 19,908                   |
| Wastewater Treatment (E14)   | 73,029                 | -                   | 0.00%                    | 6,779               | 9.28%                 | 66,250                 | -                           | 66,250                   |
| <b>Totals</b>                | <b>\$ 6,062,300</b>    | <b>\$ 2,765,242</b> | <b>21.60%</b>            | <b>\$ 2,990,456</b> | <b>15.53%</b>         | <b>\$ 5,837,086</b>    | <b>\$ 1,112,604</b>         | <b>\$ 4,724,482</b>      |

**General Fund Expenditures**



**General Fund Revenues**



## CITY OF PATASKALA FUND DESCRIPTIONS

The following is a description of the City's active funds:

| Fund<br>Number | Fund Name                   | Description   |
|----------------|-----------------------------|---|
| A1             | General Fund                | This fund accounts for all financial resources not accounted for in another fund. The General Fund is the general operating fund of the City and includes funding for such departments as: administration, police, and planning & zoning. The general fund balance is available for any purpose and may be transferred to any other fund. |
| B1             | Street Fund                 | This fund receives 92.5% of motor vehicle and gasoline tax monies received and monies are to be used specifically for City street maintenance, construction and repair.   |
| fB2            | State Highway Fund          | This fund receives 7.5% of motor vehicle and gasoline tax monies received and monies are to be used specifically for state highway road maintenance, construction, and repair for such state highway roads within the City.   |
| B8             | Permissive License Tax Fund | This fund receives monies collected from the sale of licenses from the County Auditor and is to be used for street construction, maintenance and repair.  |
| B9             | Street Levy Fund            | This fund does not have a specific revenue source; however, remaining fund balance is to be used specifically for City street maintenance, construction and repair.   |
| B10            | Recreation Fund             | This fund receives charges for services to operate the Parks and Recreation department and related activities.  |
| B11            | Park Use                    | This fund receives monies from new home and building permits which are to be used specifically for Parks and Recreation capital improvements.   |
| B13            | Police Levy Fund            | This fund receives revenues for a specific property tax levy to account for security of persons and property.   |

## CITY OF PATASKALA FUND DESCRIPTIONS

| Fund<br>Number | Fund Name                            | Description  |
|----------------|--------------------------------------|--|
| B14            | Immobilization Fund                  | This fund receives fines assessed under the Mayor's Court for any offender's immobilized vehicle. Such fees are to be disbursed to the registrar before the vehicle may be released to the offender.   |
| B17            | Court Computer Fund                  | This fund receives fees assessed by the Mayor's Court which are to be used for the computerization of the clerk of court's office. The fee charged to computerize the operations of the Mayor's Court cannot exceed \$3, and in addition to assessing fees to computerize the operations of the court, the Mayor's Court may determine that additional funds are necessary to computerize the office of the clerk of its court. This includes the acquisition and maintenance of legal research software and hardware for Mayor's Court personnel. |
| B18            | Alcohol & Enforcement Education Fund | This fund receives fine monies for the violation of an OVI ordinance established and is to be used for alcohol related trainings and education.  |
| B19            | Law Enforcement Trust Fund           | This fund receives fine monies from the Mayor's Court of which such monies are to be used to maintain, upgrade, and modernize law enforcement training, technology, and any related equipment.   |
| B20            | Mobile Park Trust Fund               | This fund was created for the purpose of accounting for the donated principal associated with the installation and maintenance of the storm sewer line underneath the railroad tracks owned and managed by CSX. This fund will continue to receive interest which may only be used for the described purpose.  |
| B50            | Police K-9 Unit                      | This fund receives grants and donations for the training, care, and upkeep of a investigative police dog for the City police department.   |
| B60            | Sesquicentennial Fund                | This fund was created to receive donations and other proceeds specifically for Sesquicentennial Activities when created in 2000. Any remaining monies are to be used specifically for historical preservation purposes within the City.  |

## CITY OF PATASKALA FUND DESCRIPTIONS

| Fund Number | Fund Name                      | Description   |
|-------------|--------------------------------|---|
| B70         | Construction Accounts          | This fund receives permit monies received by the planning and zoning department associated with new construction within the City. Expenditures from this fund relate to engineering, inspection, and site review fees.  |
| C3          | Courter Bridge Improvement     | This fund receives rollover note proceeds to retire related debt originally used for bridge improvements to the Courter Bridge.   |
| C5          | Municipal Building Purchase    | This fund issued bond anticipation note proceeds for the purchase of the City Municipal Building. The repayment of the outstanding notes is an obligation of the General Fund.  |
| D2          | Street Bond Fund               | This fund collected special assessment levy monies for improvements to Pat Haven Drive. This fund no longer collects monies and the remaining balance is dormant and is available for future City capital improvements. |
| E1          | Water Fund                     | Charges for services in the form of user-fees are assessed for operations, repayment of debt, construction, and any improvements to the City's water utility system.  |
| E2          | Sewer Fund                     | Charges for services in the form of user-fees are assessed for operations, repayment of debt, construction, and any improvements to the City's sewer utility system.  |
| E13         | Water Improvement Fund         | This fund receives bond and note proceeds which will be used to retire existing water bond anticipation notes originally issued for the construction of the City's new Water Treatment Plant.                           |
| E14         | Waste Water Treatment Plant #2 | This fund issued bond anticipation notes for the construction of the City's Waste Water Treatment Plant. Outstanding debt is collateralized by charges for services.  |