



**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

**FINANCIAL FORECAST  
FOR THE YEAR TO DATE JUNE 30, 2013 & DECEMBER 31, 2013**

***PREPARED BY THE FINANCE DEPARTMENT***

**CITY OF GROVEPORT  
FRANKLIN COUNTY**

**TABLE OF CONTENTS**

<b><u>TITLE</u></b>	<b><u>PAGE</u></b>
Summary and Purpose of the Forecast	1
Financial Forecast - General Fund	3
Financial Forecast – General Fund Departments:	
Police	4
Community Affairs	5
Recreation	6-7
Golf	8
Building	9
Administration	10-12
General Fund Revenue Assumptions	13
General Fund Expenditure Assumption	18



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**MUNICIPAL BUILDING**  
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City Council, Mayor and City Administrator  
City of Groveport  
100 Blacklick Street  
Groveport, Ohio 43125

The Finance Department has prepared the accompanying forecasted statement of revenues, expenditures, and changes in fund balances for the total **General Fund and General Fund Departments** of the City of Groveport, Franklin County (the City) for the year to date June 30, 2013 and as projected at December 31, 2013. The purpose of this report is to provide a reasonable estimate of the City's revenues, expenditures, and fund balances and not to provide absolute assurance of the amounts projected.

The City may expend money from the City's **General Fund**, or main operating fund, so long as it meets a proper public purpose and complies with the budget constraints adopted by City Council. This fund is also the benchmark to determine fiscal watch or emergency status pursuant to Ohio Revised Code Sections 118.02-.03. Finally, this fund may be used to supplement the operations of other City funds (i.e. Street Fund, Water Fund, etc.) pursuant to a budget shortfall or projected operating deficit.

Members of Council, the Mayor, Administration, and City employees should utilize the information provided within the accompanying report as a management tool and should realize there will be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. Any material changes after review of this report should be considered.

#### **EXECUTIVE SUMMARY OF ASSUMPTIONS AND ACCOUNTING POLICIES**

Based upon the projections contained within this report, we are forecasting a General Fund balance of \$1,807,657 at December 31, 2013, an increase of \$579,974 from December 31, 2012. Although projected revenues at December 31, 2013 are expected to exceed estimates, we are also expecting to spend approximately 101.32% of total appropriations within the General Fund noting that the increase in fund balance is primarily attributed to higher income tax collections.

In addition, the purpose of this report is to provide insight of the many departments funded by the General Fund, including the Police Department, Golf Course, Recreation, and Building and Zoning. When reviewing this report for these applicable departments, revenue sources are not sufficient to cover projected operating expenditures within these departments and the reliance on tax revenues to cover projected deficits is apparent. This is illustrated by the negative projected balance as projected at December 31, 2013 for each department via the **Net Change in Operations**.

*Cash basis revenues* are projected to be \$13,172,314 at December 31, 2013 noting higher expected income tax collections, charges for service revenues (recreation, golf course) along with the re-issuance of \$500,000 in bond anticipation notes for golf course renovations and lease proceeds of \$453,759.

*Cash basis expenditures* are projected to be \$12,592,340 at December 31, 2013 noting significant expenditures for tax incentive payments, school sharing payments, \$757,312 for capital outlay and \$615,579 for debt service payments.

Please review the accompanying revenue and expenditure assumptions in conjunction with the forecast provided. The Administration looks forward to any questions you may have.



Jeff Green  
Finance Director

**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GENERAL FUND (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

	<u>BUDGET AT JUNE 30, 2013</u>	<u>ACTUAL AT JUNE 30, 2013</u>	<u>PROJECTED AT DECEMBER 31, 2013</u>	<u>POSITIVE (NEGATIVE) VARIANCE</u>	<u>% COLLECTED/ EXPENDED</u>
<b>Revenues:</b>					
Income taxes . . . . .	\$ 8,275,105	\$ 4,524,129	\$ 8,747,762	\$ 472,657	105.71%
Property and other taxes . . . . .	322,001	137,731	266,547	(55,454)	82.78%
Charges for services . . . . .	2,508,300	1,307,153	2,674,836	166,536	106.64%
Fines and forfeitures . . . . .	27,000	13,967	27,933	933	103.46%
Intergovernmental . . . . .	171,792	105,255	151,379	(20,413)	88.12%
Investment income . . . . .	52,500	19,632	39,264	(13,236)	74.79%
Reimbursements . . . . .	27,283	27,283	72,676	45,393	266.38%
Other . . . . .	182,100	47,286	172,548	(9,552)	94.75%
Total revenues . . . . .	<u>11,566,081</u>	<u>6,182,436</u>	<u>12,152,945</u>	<u>586,864</u>	<u>105.07%</u>
<b>Expenditures:</b>					
Current:					
Security of persons and property . . . . .	3,072,537	1,424,621	2,687,482	385,055	87.47%
General government . . . . .	3,667,031	1,966,911	2,942,852	724,179	80.25%
Public health and welfare . . . . .	42,000	16,056	32,115	9,885	76.46%
Community environment . . . . .	747,431	325,328	555,981	191,450	74.39%
Leisure time activity . . . . .	2,978,159	1,454,525	4,398,732	(1,420,573)	147.70%
Economic development . . . . .	12,500	9,181	12,000	500	96.00%
Capital outlay . . . . .	718,252	534,712	757,312	(39,060)	105.44%
Debt service:					
Principal retirement . . . . .	606,777	106,777	606,777	-	100.00%
Interest and fiscal charges . . . . .	700	700	8,802	(8,102)	1257.43%
Total expenditures . . . . .	<u>11,845,387</u>	<u>5,838,811</u>	<u>12,002,053</u>	<u>(156,666)</u>	<u>101.32%</u>
Excess of revenues over expenditures . . . . .	<u>(279,306)</u>	<u>343,625</u>	<u>150,892</u>	<u>743,530</u>	
<b>Other financing sources (uses):</b>					
Bond proceeds . . . . .	95,607	-	-	(95,607)	0.00%
Sale of capital assets . . . . .	1,000	13,000	13,000	12,000	1300.00%
Transfers in . . . . .	52,610	52,610	52,610	-	100.00%
Transfers (out) . . . . .	(590,287)	(590,287)	(590,287)	-	100.00%
Note proceeds . . . . .	500,000	-	500,000	-	100.00%
Lease proceeds . . . . .	453,759	412,034	453,759	-	100.00%
Total other financing sources (uses) . . . . .	<u>512,689</u>	<u>(112,643)</u>	<u>429,082</u>	<u>(83,607)</u>	<u>-19.49%</u>
Net change in fund balances . . . . .	233,383	230,982	579,974		
<b>Fund balances at beginning of year</b>	<u>1,227,683</u>	<u>1,227,683</u>	<u>1,227,683</u>		
<b>Fund balances at end of year</b> . . . . .	<u>\$ 1,461,066</u>	<u>\$ 1,458,665</u>	<u>\$ 1,807,657</u>		

**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND - POLICE (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

ACCOUNT	DESCRIPTION	EST. REVENUE	YTD RECEIPTS AT JUNE 30, 2013	PROJECTED RECEIPTS AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%COLL
101.00.41690	POLICE REPORT FEE'S	400.00	234.00	468.00	68.00	117.00%
101.00.41236	GRANTS	60,000.00	-	16,236.67	(43,763.33)	27.06%
101.00.41610	FINES & FORFEITURES	27,000.00	13,966.64	27,933.28	933.28	103.46%
<b>TOTAL REVENUES</b>		<b>87,400.00</b>	<b>14,200.64</b>	<b>44,637.95</b>	<b>(42,762.05)</b>	<b>51.07%</b>

  

ACCOUNT	DESCRIPTION	REVISED APP	YTD EXPENSES AT JUNE 30, 2013	PROJECTED EXPENDITURES AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%USED
101.01.52110	WAGES & SALARIES	1,737,743.00	753,853.49	1,507,706.98	230,036.02	86.76%
101.01.52111	DENTAL, VISION, LIFE	34,907.00	18,555.11	33,500.00	1,407.00	95.97%
101.01.52112	OPERS	40,199.00	7,275.54	14,551.08	25,647.92	36.20%
101.01.52113	WORKERS COMP.	36,046.38	36,046.38	36,046.38	-	100.00%
101.01.52114	MEDICARE	24,763.00	10,930.90	21,861.80	2,901.20	88.28%
101.01.52115	OHIO POLICE & FIRE	334,715.00	199,469.82	345,000.00	(10,285.00)	103.07%
101.01.52116	HRA REIMBURSEMENT	127,650.00	58,489.86	88,489.86	39,160.14	69.32%
101.01.52117	HEALTH CARE	429,108.62	181,248.60	344,289.10	84,819.52	80.23%
101.01.52200	TRAVEL & TRANSPORT	6,000.00	2,679.91	5,359.82	640.18	89.33%
101.01.52201	EDUCATIONAL EXPENSE	18,000.00	2,870.00	10,820.00	7,180.00	60.11%
101.01.52202	FUEL	65,000.00	29,421.93	58,843.86	6,156.14	90.53%
101.01.52300	CONTRACTUAL SERVICE	63,050.00	26,510.55	53,021.10	10,028.90	84.09%
101.01.52304	IT SUPPORT	23,680.00	23,680.00	23,680.00	-	100.00%
101.01.52310	UTILITIES & COMM.	20,000.00	11,403.24	20,000.00	-	100.00%
101.01.52370	ADVERTISING	600.00	433.87	600.00	-	100.00%
101.01.52420	OPERATING SUPPLIES	54,575.00	38,823.47	54,575.00	-	100.00%
101.01.52430	MAINTENANCE-REPAIR	56,500.00	22,928.01	52,900.00	3,600.00	93.63%
101.01.52440	CAPITAL	60,000.00	-	16,236.67	43,763.33	27.06%
<b>TOTAL EXPENDITURES</b>		<b>3,132,537.00</b>	<b>1,424,620.68</b>	<b>2,687,481.65</b>	<b>445,055.35</b>	<b>85.79%</b>
<b>NET CHANGE IN OPERATIONS</b>		<b>(3,045,137.00)</b>	<b>(1,410,420.04)</b>	<b>(2,642,843.70)</b>	<b>(487,817.40)</b>	

**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE:  
GENERAL FUND-COMMUNITY AFFAIRS (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

ACCOUNT	DESCRIPTION	EST. REVENUE	YTD RECEIPTS AT JUNE 30, 2013	PROJECTED RECEIPTS AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%COLL
101.00.41830	DONATIONS-USER FEE'S	500.00	-	-	(500.00)	0.00%
101.00.41831	TOWNHALL - PLAYGROUP	1,500.00	685.00	1,400.00	(100.00)	93.33%
101.00.41832	TOWNHALL - MISC. PROGRAMS	7,500.00	2,098.50	5,000.00	(2,500.00)	66.67%
101.00.41833	TOWNHALL - DANCE	3,000.00	1,854.00	3,708.00	708.00	123.60%
101.00.41834	TOWNHALL - RENTAL/SEC.DEPOSIT/CC	850.00	180.00	360.00	(490.00)	42.35%
<b>TOTAL REVENUES</b>		<b>13,350.00</b>	<b>4,817.50</b>	<b>10,468.00</b>	<b>(2,882.00)</b>	<b>78.41%</b>

  

DEPT 03	DESCRIPTION	REVISED APP	YTD EXPENSES AT JUNE 30, 2013	PROJECTED EXPENDITURES AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%USED
<b>DEPT 03</b>	<b>COMMUNITY AFFAIRS</b>					
101.03.52110	WAGES & SALARIES	227,000.00	114,952.12	227,000.00	-	100.00%
101.03.52111	DENTAL, VISION, LIFE	4,285.00	1,717.46	3,550.00	735.00	82.85%
101.03.52112	OPERS	38,709.00	19,202.11	38,590.00	119.00	99.69%
101.03.52113	WORKERS COMP	4,998.74	4,998.74	4,998.74	-	100.00%
101.03.52114	MEDICARE	3,302.00	1,666.85	3,300.00	2.00	99.94%
101.03.52116	HRA REIMBURSEMENT	16,650.00	9,707.79	15,700.00	950.00	94.29%
101.03.52117	HEALTH CARE	55,787.26	17,512.21	37,800.00	17,987.26	67.76%
101.03.52200	TRAVEL & TRANSPORT	600.00	136.16	600.00	-	100.00%
101.03.52201	EDUCATIONAL EXPENSE	1,100.00	99.00	1,100.00	-	100.00%
101.03.52300	CONTRACTUAL SERVICE	29,441.00	10,757.27	21,514.54	7,926.46	73.08%
101.03.52304	IT SUPPORT	7,400.00	7,400.00	7,400.00	-	100.00%
101.03.52310	UTILITIES & COMM.	40,000.00	21,886.97	40,000.00	-	100.00%
101.03.52370	ADVERTISING	15,750.00	5,657.55	12,200.00	3,550.00	77.46%
101.03.52402	KIDS SPACE	8,400.00	1,120.15	7,000.00	1,400.00	83.33%
101.03.52403	NATURE CENTER	1,000.00	439.11	1,000.00	-	100.00%
101.03.52404	CONTRACT INSTRUCTOR	15,000.00	2,459.63	7,000.00	8,000.00	46.67%
101.03.52420	OPERATING SUPPLIES	25,000.00	5,492.80	25,000.00	-	100.00%
101.03.52430	MAINTENANCE-REPAIR	28,767.00	5,943.45	28,767.00	-	100.00%
101.03.52440	CAPITAL	73,461.00	16,325.00	73,461.00	-	100.00%
<b>TOTAL COMMUNITY AFFAIRS</b>		<b>596,651.00</b>	<b>247,474.37</b>	<b>555,981.28</b>	<b>40,669.72</b>	<b>93.18%</b>
<b>TOTAL EXPENDITURES</b>		<b>596,651.00</b>	<b>247,474.37</b>	<b>555,981.28</b>	<b>40,669.72</b>	<b>93.18%</b>
<b>NET CHANGE IN OPERATIONS</b>		<b>(583,301.00)</b>	<b>(242,656.87)</b>	<b>(545,513.28)</b>	<b>(43,551.72)</b>	

**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND-RECREATION (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

ACCOUNT	DESCRIPTION	EST. REVENUE	YTD RECEIPTS	PROJECTED	POSITIVE/(NEGATIVE)	%COLL
			AT JUNE 30, 2013	RECEIPTS AT 12/31/13	VARIANCE AT 12/31/13	
101.00.41511	AC INDOOR	40,000.00	24,073.00	48,146.00	8,146.00	120%
101.00.41512	AC MEMBERSHIP FEE'S	340,000.00	126,038.39	326,000.00	(14,000.00)	96%
101.00.41513	RC MEMBERSHIP FEE'S	1,025,000.00	481,260.29	962,520.58	(62,479.42)	94%
101.00.41520	AC CONCESSIONS	6,000.00	-	3,000.00	(3,000.00)	50%
101.00.41530	RECREATION PROGRAM FEE	20,000.00	33,411.50	66,823.00	46,823.00	334%
101.00.41531	RECREATION ATHLETICS	125,000.00	64,884.25	129,768.50	4,768.50	104%
101.0041532	SILVER SNEAKERS	10,000.00	39,717.00	70,000.00	60,000.00	700%
101.00.41534	PARKS	100.00	1,160.00	1,500.00	1,400.00	1500%
101.00.41536	FITNESS INSTRUCTORS	65,000.00	35,809.39	70,000.00	5,000.00	108%
101.00.41537	REC CAPITAL-CONTRA REVENUE ACCT	(35,000.00)	(19,183.16)	(35,000.00)	-	100%
<b>TOTAL RECREATION REVENUES</b>		<b>1,596,100.00</b>	<b>787,170.66</b>	<b>1,642,758.08</b>	<b>46,658.08</b>	<b>103%</b>

DEPT 17	DESCRIPTION	REVISED APP	YTD EXPENSES	PROJECTED	POSITIVE/(NEGATIVE)	%USED
			AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	
101.17.52110	RECREATION CENTER					
101.17.52110	WAGES & SALARIES	131,714.00	67,033.78	131,714.00	-	100%
101.17.52111	DENTAL, VISION, LIFE	2,550.00	1,339.27	2,550.00	-	100%
101.17.52112	OPERS	22,392.00	11,389.71	22,392.00	-	100%
101.17.52113	WORKERS COMP	3,047.88	3,047.88	3,047.88	-	100%
101.17.52114	MEDICARE	1,910.00	971.96	1,910.00	-	100%
101.17.52116	HRA REIMBURSEMENT	5,550.00	1,791.17	5,550.00	-	100%
101.17.52117	HEALTH CARE	18,339.12	12,060.00	24,120.00	(5,780.88)	132%
101.17.52200	TRAVEL & TRANSPORT	2,450.00	-	2,000.00	450.00	82%
101.17.52201	EDUCATIONAL EXPENSE	2,175.00	-	2,000.00	175.00	92%
101.17.52300	CONTRACTUAL SERVICE	100.00	-	100.00	-	100%
101.17.52304	IT SUPPORT	16,280.00	16,299.00	16,299.00	(19.00)	100%
101.17.52310	UTILITIES & COMM.	600.00	430.48	800.00	(200.00)	133%
101.17.52370	ADVERTISING	600.00	337.28	600.00	-	100%
101.17.52420	OPERATING SUPPLIES	1,050.00	832.18	1,000.00	50.00	95%
<b>TOTAL RECREATION CENTER</b>		<b>208,758.00</b>	<b>115,532.71</b>	<b>214,082.88</b>	<b>(5,324.88)</b>	<b>103%</b>

DEPT 18	PARKS	REVISED APP	YTD EXPENSES	PROJECTED	POSITIVE/(NEGATIVE)	%USED
			AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	
101.18.52110	WAGES & SALARIES	449,315.00	226,465.19	446,305.00	3,010.00	99%
101.18.52200	TRAVEL & TRANSPORT	625.00	94.19	500.00	125.00	80%
101.18.52201	EDUCATIONAL EXPENSE	2,500.00	300.00	1,200.00	1,300.00	48%
101.18.52202	FUEL	20,000.00	2,772.43	5,544.86	14,455.14	28%
101.18.52300	CONTRACTUAL SERVICE	13,594.00	4,123.80	13,594.00	-	100%
101.18.52310	UTILITIES & COMM.	6,000.00	3,209.27	6,000.00	-	100%
101.18.52420	OPERATING SUPPLIES	71,650.00	22,572.27	64,485.00	7,165.00	90%
101.18.52430	MAINTENANCE-REPAIR	29,050.00	3,945.64	26,145.00	2,905.00	90%
101.18.52440	CAPITAL	12,000.00	7,375.00	7,375.00	4,625.00	61%
<b>TOTAL PARKS</b>		<b>604,734.00</b>	<b>270,857.79</b>	<b>571,148.86</b>	<b>33,585.14</b>	<b>94%</b>

DEPT 19	ACQUATIC CENTER	REVISED APP	YTD EXPENSES	PROJECTED	POSITIVE/(NEGATIVE)	%USED
			AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	
101.19.52110	WAGES & SALARIES	319,286.00	83,633.18	167,266.36	152,019.64	52%
101.19.52200	TRAVEL & TRANSPORT	1,213.00	-	1,000.00	213.00	82%
101.19.52201	EDUCATIONAL EXPENSE	3,125.00	2,292.50	3,125.00	-	100%
101.19.52300	CONTRACTUAL SERVICE	10,317.00	1,291.50	7,567.00	2,750.00	73%
101.19.52301	REFUNDS	2,500.00	1,355.00	1,500.00	1,000.00	60%
101.19.52310	UTILITIES & COMM.	93,600.00	930.34	93,600.00	-	100%
101.19.52370	ADVERTISING	8,000.00	6,533.52	7,200.00	800.00	90%
101.19.52420	OPERATING SUPPLIES	46,170.00	19,615.17	45,000.00	1,170.00	97%
101.19.52430	MAINTENANCE-REPAIR	16,330.00	11,926.60	16,000.00	330.00	98%
101.19.52440	CAPITAL	37,000.00	6,828.00	18,850.00	18,150.00	51%
<b>TOTAL ACQUATIC CENTER</b>		<b>537,541.00</b>	<b>134,405.81</b>	<b>361,108.36</b>	<b>176,432.64</b>	<b>67%</b>

**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GENERAL FUND-RECREATION (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

ACCOUNT	DESCRIPTION	EST. REVENUE	YTD RECEIPTS AT JUNE 30, 2013	PROJECTED RECEIPTS AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	% COLL
<b>DEPT 23</b>	<b>REC CENTER OPERATIONS</b>					
101.23.52110	WAGES & SALARIES	385,056.00	162,506.56	325,013.12	60,042.88	84%
101.23.52200	TRAVEL & TRANSPORT	1,050.00	31.30	500.00	550.00	48%
101.23.52201	EDUCATIONAL EXPENSE	3,000.00	250.00	1,500.00	1,500.00	50%
101.23.52300	CONTRACTUAL SERVICE	141,414.00	60,366.06	140,000.00	1,414.00	99%
101.23.52301	REFUNDS	2,500.00	1,327.14	2,200.00	300.00	88%
101.23.52310	UTILITIES & COMM.	283,820.00	104,172.34	210,000.00	73,820.00	74%
101.23.52370	ADVERTISING	26,000.00	6,664.10	20,000.00	6,000.00	77%
101.23.52420	OPERATING SUPPLIES	24,980.00	10,789.48	24,000.00	980.00	96%
101.23.52430	MAINTENANCE-REPAIR	57,850.00	26,665.90	56,000.00	1,850.00	97%
101.23.52440	CAPITAL	55,000.00	-	55,000.00	-	100%
<b>TOTAL RECREATION CENTER OPERATIONS</b>		<b>980,670.00</b>	<b>372,772.88</b>	<b>834,213.12</b>	<b>146,456.88</b>	<b>85%</b>
<b>DEPT 24</b>	<b>RECREATION FITNESS</b>					
		<b>REVISED APP</b>	<b>YTD EXPENSES AT JUNE 30, 2013</b>	<b>PROJECTED RECEIPTS AT 12/31/13</b>	<b>POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13</b>	<b>%USED</b>
101.24.52110	WAGES & SALARIES	118,936.00	65,769.56	116,000.00	2,936.00	98%
101.24.52201	EDUCATIONAL EXPENSE	2,505.00	25.00	2,000.00	505.00	80%
101.24.52300	CONTRACTUAL SERVICE	70,703.00	25,032.54	63,632.00	7,071.00	90%
101.24.52301	REFUNDS	500.00	100.00	200.00	300.00	40%
101.24.52310	UTILITIES & COMM.	350.00	256.75	350.00	-	100%
101.24.52370	ADVERTISING	1,500.00	-	1,500.00	-	100%
101.24.52420	OPERATING SUPPLIES	7,080.00	1,526.67	5,600.00	1,480.00	79%
101.24.52430	MAINTENANCE-REPAIR	5,300.00	2,425.54	5,000.00	300.00	94%
<b>TOTAL RECREATION FITNESS</b>		<b>206,874.00</b>	<b>95,136.06</b>	<b>194,282.00</b>	<b>12,592.00</b>	<b>94%</b>
<b>DEPT 25</b>	<b>RECREATION ATHLETICS</b>					
		<b>REVISED APP</b>	<b>YTD EXPENSES AT JUNE 30, 2013</b>	<b>PROJECTED RECEIPTS AT 12/31/13</b>	<b>POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13</b>	<b>%USED</b>
101.25.52110	WAGES & SALARIES	40,441.00	7,880.13	15,760.26	24,680.74	39%
101.25.52200	TRAVEL & TRANSPORT	525.00	-	525.00	-	100%
101.25.52201	EDUCATIONAL EXPENSE	2,505.00	1,392.20	2,145.00	360.00	86%
101.25.52300	CONTRACTUAL SERVICE	84,847.00	29,089.70	80,000.00	4,847.00	94%
101.25.52301	REFUNDS	1,000.00	430.00	860.00	140.00	86%
101.25.52310	UTILITIES & COMM.	350.00	300.48	601.00	(251.00)	172%
101.25.52370	ADVERTISING	3,250.00	1,724.88	3,250.00	-	100%
101.25.52420	OPERATING SUPPLIES	22,928.00	9,004.19	22,000.00	928.00	96%
<b>TOTAL RECREATION ATHLETICS</b>		<b>155,846.00</b>	<b>49,821.58</b>	<b>125,141.26</b>	<b>30,704.74</b>	<b>80%</b>
<b>ACCOUNT</b>	<b>DESCRIPTION</b>					
<b>DEPT 26</b>	<b>RECREATION PROGRAMS</b>					
		<b>REVISED APP</b>	<b>YTD EXPENSES AT JUNE 30, 2013</b>	<b>PROJECTED RECEIPTS AT 12/31/13</b>	<b>POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13</b>	<b>%USED</b>
101.26.52110	WAGES & SALARIES	69,390.00	34,695.74	58,500.00	10,890.00	84%
101.26.52200	TRAVEL & TRANSPORT	525.00	-	500.00	25.00	95%
101.26.52201	EDUCATIONAL EXPENSE	400.00	325.00	400.00	-	100%
101.26.52300	CONTRACTUAL SERVICE	8,530.00	116.00	1,000.00	7,530.00	12%
101.26.52310	UTILITIES & COMM.	400.00	256.75	400.00	-	100%
101.26.52370	ADVERTISING	2,150.00	294.60	1,800.00	350.00	84%
101.26.52420	OPERATING SUPPLIES	5,940.00	1,684.72	5,940.00	-	100%
<b>TOTAL RECREATION PROGRAM</b>		<b>87,335.00</b>	<b>37,372.81</b>	<b>68,540.00</b>	<b>18,795.00</b>	<b>78%</b>
<b>DEPT 27</b>	<b>AQUATIC INDOOR</b>					
		<b>REVISED APP</b>	<b>YTD EXPENSES AT JUNE 30, 2013</b>	<b>PROJECTED RECEIPTS AT 12/31/13</b>	<b>POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13</b>	<b>%USED</b>
101.27.52110	WAGES & SALARIES	239,684.00	84,956.70	169,913.40	69,770.60	71%
101.27.52200	TRAVEL & TRANSPORT	1,213.00	-	606.50	606.50	50%
101.27.52201	EDUCATIONAL EXPENSE	3,125.00	717.50	2,725.00	400.00	87%
101.27.52300	CONTRACTUAL SERVICE	4,107.00	1,189.50	4,107.00	-	100%
101.27.52301	REFUNDS	500.00	-	250.00	250.00	50%
101.27.52310	UTILITIES & COMM.	1,200.00	581.93	1,200.00	-	100%
101.27.52370	ADVERTISING	1,000.00	229.32	1,000.00	-	100%
101.27.52420	OPERATING SUPPLIES	15,385.00	12,181.30	15,385.00	-	100%
101.27.52430	MAINTENANCE-REPAIR	14,500.00	4,040.22	14,500.00	-	100%
<b>TOTAL ACQUATIC INDOOR</b>		<b>280,714.00</b>	<b>103,896.47</b>	<b>209,686.90</b>	<b>71,027.10</b>	<b>75%</b>
<b>DEPT 04</b>	<b>SENIOR CENTER</b>					
		<b>REVISED APP</b>	<b>YTD EXPENSES AT JUNE 30, 2013</b>	<b>PROJECTED RECEIPTS AT 12/31/13</b>	<b>POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13</b>	<b>%USED</b>
101.04.52110	WAGES & SALARIES	86,853.00	45,760.71	86,853.00	-	100%
101.04.52200	TRAVEL & TRANSPORT	300.00	-	100.00	200.00	33%
101.04.52201	EDUCATIONAL EXPENSE	350.00	-	150.00	200.00	43%
101.04.52300	CONTRACTUAL	9,215.00	2,422.86	9,215.00	-	100%
101.04.52310	UTILITIES & COMM.	1,600.00	208.75	1,600.00	-	100%
101.04.52370	ADVERTISING	1,000.00	437.54	1,000.00	-	100%
101.04.52400	OPERATING SUPPLIES	4,000.00	678.10	2,000.00	2,000.00	50%
101.04.52430	MAINTENANCE-REPAIR	2,750.00	183.44	1,375.00	1,375.00	50%
<b>TOTAL SENIOR CENTER</b>		<b>106,068.00</b>	<b>49,691.40</b>	<b>102,293.00</b>	<b>3,775.00</b>	<b>96%</b>
<b>DEPT 05</b>	<b>SENIOR TRANSPORTATION</b>					
		<b>REVISED APP</b>	<b>YTD EXPENSES AT JUNE 30, 2013</b>	<b>PROJECTED RECEIPTS AT 12/31/13</b>	<b>POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13</b>	<b>%USED</b>
101.05.52110	WAGES & SALARIES	95,063.00	36,262.76	67,500.00	27,563.00	71%
101.05.52201	EDUCATIONAL EXPENSE	460.00	-	460.00	-	100%
101.05.52202	FUEL	8,310.00	2,104.08	8,310.00	-	100%
101.05.52310	UTILITIES & COMM.	1,740.00	975.78	1,740.00	-	100%
101.05.52420	OPERATING SUPPLIES	1,200.00	108.04	600.00	600.00	50%
101.05.52430	MAINTENANCE-REPAIR	11,400.00	5,037.00	11,400.00	-	100%
<b>TOTAL SENIOR TRANSPORTATION</b>		<b>118,173.00</b>	<b>44,487.66</b>	<b>90,010.00</b>	<b>28,163.00</b>	<b>76%</b>
<b>TOTAL EXPENDITURES</b>		<b>2,657,779.00</b>	<b>1,029,161.28</b>	<b>2,255,896.22</b>	<b>28,163.00</b>	<b>85%</b>
<b>NET CHANGE IN OPERATIONS</b>			<b>(241,990.62)</b>	<b>(613,138.14)</b>		

**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GENERAL FUND -GOLF (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

ACCOUNT	DESCRIPTION	EST. REVENUE	YTD RECEIPTS AT JUNE 30, 2013	PROJECTED RECEIPTS AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%COLL
101.00.41592	GOLF	\$ 625,000.00	\$ 298,700.54	\$ 639,810.00	\$ 14,810.00	102.37%
101.00.41593	GOLF CONCESSIONS	35,000.00	4,642.78	11,220.00	(23,780.00)	32.06%
101.00.41715	LEASE PROCEEDS - #12	291,476.29	291,476.29	291,476.29	-	100.00%
101.00.41716	LEASE PROCEEDS - #010	101,108.00	101,108.00	101,108.00	-	100.00%
101.00.41710	SALE OF NOTES	500,000.00	-	500,000.00	-	100.00%
101.00.41594	GOLF GIFT CERTIFICATES	-	325.00	625.00	625.00	100.00%
<b>TOTAL GOLF REVENUES</b>		<b>1,552,584.29</b>	<b>696,252.61</b>	<b>1,544,239.29</b>	<b>(8,345.00)</b>	<b>99.46%</b>

ACCOUNT	DESCRIPTION	REVISED APP	YTD EXPENSES AT JUNE 30, 2013	PROJECTED EXPENDITURES AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%USED
<b>DEPT 20</b>	<b>GOLF (GENERAL)</b>					
101.20.52110	WAGES & SALARIES	\$ 236,579.00	\$ 105,179.73	\$ 210,359.46	\$ 26,219.54	88.92%
101.20.52200	TRAVEL & TRANSPORT	500.00	.00	-	500.00	0.00%
101.20.52201	EDUCATIONAL EXPENSE	9,000.00	4,581.25	6,000.00	3,000.00	66.67%
101.20.52300	CONTRACTUAL SERVICE	64,500.00	31,540.86	63,081.72	1,418.28	97.80%
101.20.52304	IT SUPPORT	7,400.00	7,400.00	7,400.00	-	100.00%
101.20.52310	UTILITIES & COMM.	75,000.00	25,103.38	50,206.76	24,793.24	66.94%
101.20.52370	ADVERTISING	11,000.00	249.00	498.00	10,502.00	4.53%
101.20.52420	OPERATING SUPPLIES	65,500.00	57,190.00	65,000.00	500.00	99.24%
101.20.52430	MAINTENANCE-REPAIR	26,534.00	25,249.42	26,534.00	-	100.00%
101.20.52431	REAL ESTATE TAX FEE	1,466.00	1,465.02	1,466.00	-	100.00%
101.20.52440	CAPITAL	478,004.02	45,271.28	90,542.56	387,461.46	18.94%
101.20.52441	CAPITAL OUTLAY - LEASE	291,476.29	291,476.29	291,476.29	-	100.00%
101.20.52440	PRINCIPAL RETIREMENT	500,000.00	-	500,000.00	-	100.00%
101.20.52440	INTEREST RETIREMENT	-	-	8,102.00	(8,102.00)	-100.00%
101.20.52610	LEASE PRINCIPAL	75,535.69	75,535.69	75,535.69	-	100.00%
101.20.52611	LEASE INTEREST	300.00	300.00	300.00	-	100.00%
<b>TOTAL GOLF GENERAL</b>		<b>\$1,842,795.00</b>	<b>\$670,541.92</b>	<b>\$1,396,502.48</b>	<b>\$446,292.52</b>	<b>75.78%</b>

ACCOUNT	DESCRIPTION	REVISED APP	YTD EXPENSES AT JUNE 30, 2013	PROJECTED EXPENDITURES AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%USED
<b>DEPT 21</b>	<b>GOLF (MAINTENANCE)</b>					
101.21.52110	WAGES & SALARIES	\$ 462,698.00	\$ 208,876.42	\$ 417,752.84	\$ 44,945.16	90.29%
101.21.52200	TRAVEL & TRANSPORT	1,000.00	.00	-	1,000.00	0.00%
101.21.52201	EDUCATIONAL EXPENSE	2,055.00	200.00	400.00	1,655.00	19.46%
101.21.52202	FUEL	22,000.00	5,248.68	22,000.00	-	100.00%
101.21.52300	CONTRACTUAL SERVICE	16,000.00	7,535.57	15,071.14	928.86	94.19%
101.21.52420	OPERATING SUPPLIES	123,500.00	35,969.45	120,000.00	3,500.00	97.17%
101.21.52430	MAINTENANCE-REPAIR	50,500.00	29,610.07	43,500.00	7,000.00	86.14%
101.21.52440	CAPITAL	108,865.00	101,108.00	101,108.00	7,757.00	92.87%
101.21.52610	LEASE PRINCIPAL	26,202.00	26,202.00	26,202.00	-	100.00%
101.21.52611	LEASE INTEREST	300.00	300.00	300.00	-	100.00%
<b>TOTAL GOLF MAINTENANCE</b>		<b>\$813,120.00</b>	<b>\$415,050.19</b>	<b>\$746,333.98</b>	<b>\$66,786.02</b>	<b>91.79%</b>

<b>TOTAL GOLF EXPENDITURES</b>		<b>\$2,655,915.00</b>	<b>\$1,085,592.11</b>	<b>\$2,142,836.46</b>	<b>\$513,078.54</b>	<b>80.68%</b>
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<b>NET CHANGE IN OPERATIONS</b>			<b>(389,339.50)</b>	<b>(598,597.17)</b>		
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**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE:  
GENERAL FUND - BUILDING (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

ACCOUNT	DESCRIPTION	YTD RECEIPTS		PROJECTED		POSITIVE/(NEGATIVE)	
		EST. REVENUE	AT JUNE 30, 2013	RECEIPTS AT 12/31/13	RECEIPTS AT 12/31/13	VARIANCE AT 12/31/13	%COLL
101.00.41620	ZONING APPLICATION FEE	\$ 1,000.00	\$ 5,295.00	\$ 11,650.00	\$ 11,650.00	10,650.00	1165.00%
101.00.41631	OCCUPANCY PERMITS	500.00	10,522.50	20,800.00	20,800.00	20,300.00	4160.00%
101.00.41640	BUILDING PERMIT	72,500.00	69,876.84	148,350.00	148,350.00	75,850.00	204.62%
101.00.41650	MISCELLANEOUS PERMITS	40,000.00	30,220.15	64,000.00	64,000.00	24,000.00	160.00%
101.00.41651	MOWING ASSESSMENTS	10,000.00	6,007.42	11,450.00	11,450.00	1,450.00	100.00%
101.00.41660	PLAN REVIEW	60,000.00	54,759.51	113,420.00	113,420.00	53,420.00	189.03%
101.00.41670	3% STATE FEE	500.00	4,695.61	9,886.00	9,886.00	9,386.00	1977.20%
101.00.41703	INSPECTIONS	400.00	-	-	-	(400.00)	0.00%
101.00.41680	1% STATE	300.00	433.31	866.62	866.62	566.62	288.87%
<b>TOTAL BUILDING AND ZONING REVENUES</b>		<b>185,200.00</b>	<b>181,810.34</b>	<b>380,422.62</b>	<b>380,422.62</b>	<b>195,222.62</b>	<b>205.41%</b>

ACCOUNT	DESCRIPTION	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
		REVISED APP	AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED
<b>DEPT 30</b>	<b>BUILDING &amp; ZONING</b>						
101.30.52110	WAGES & SALARIES	\$ 283,603.00	\$ 138,688.65	\$ 267,800.00	\$ 267,800.00	\$ 15,803.00	94.43%
101.30.52200	TRAVEL & TRANSPORT	1,000.00	297.95	500.00	500.00	500.00	50.00%
101.30.52201	EDUCATIONAL EXPENSE	2,500.00	940.00	1,650.00	1,650.00	850.00	66.00%
101.30.52202	FUEL	3,500.00	294.07	3,500.00	3,500.00	-	100.00%
101.30.52300	CONTRACTUAL SERVICE	157,000.00	59,685.96	157,000.00	157,000.00	-	100.00%
101.30.52301	3% STATE FEE	6,500.00	3,578.51	6,500.00	6,500.00	-	100.00%
101.30.52302	1% STATE FEE	1,500.00	81.06	1,500.00	1,500.00	-	100.00%
101.30.52310	UTILITIES & COMM.	1,000.00	654.74	1,000.00	1,000.00	-	100.00%
101.30.52370	ADVERTISING	1,400.00	249.20	1,400.00	1,400.00	-	100.00%
101.30.52420	OPERATING SUPPLIES	17,100.00	3,688.83	10,000.00	10,000.00	7,100.00	58.48%
101.30.52430	MAINTENANCE-REPAIR	4,000.00	100.00	2,500.00	2,500.00	1,500.00	62.50%
<b>TOTAL BUILDING AND ZONING</b>		<b>\$479,103.00</b>	<b>\$208,258.97</b>	<b>\$453,350.00</b>	<b>\$453,350.00</b>	<b>\$25,753.00</b>	<b>94.62%</b>

**NET CHANGE IN OPERATIONS** **(26,448.63)** **(72,927.38)**

**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GENERAL FUND-ADMINISTRATION (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

ACCOUNT	DESCRIPTION	EST. REVENUE	YTD RECEIPTS AT JUNE 30, 2013	PROJECTED RECEIPTS AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%COLL
<b>GENERAL FUND</b>						
101.00.41110	REAL ESTATE TAX	\$ 262,000.00	\$ 137,068.20	\$ 265,221.20	\$ 3,221.20	101.23%
101.00.41140	INCOME TAX REVENUE	8,215,105.00	4,500,248.19	8,700,000.00	484,895.00	105.90%
101.00.41141	ODOT INCME TAX	60,000.00	23,881.22	47,762.44	(12,237.56)	79.60%
101.00.41150	HOTEL/MOTEL TAX	600.00	661.66	1,323.32	723.32	220.55%
101.00.41210	LOCAL GOVERNMENT	75,330.00	58,445.88	75,330.00	-	100.00%
101.00.41220	ESTATE TAX	-	33,783.94	33,783.94	33,783.94	100.00%
101.00.41221	TRAILER TAX	1.00	1.45	2.90	1.90	290.00%
101.00.41230	CIGARETTE TAX	200.00	225.00	450.00	250.00	225.00%
101.00.41250	LIQUOR LICENSE FEE'S	4,400.00	3,129.70	6,259.40	1,859.40	142.26%
101.00.41280	REAL ESTATE TAX ROLLBACK	31,862.00	9,659.59	19,319.18	(12,542.82)	60.63%
101.00.41510	FRANCHISE FEE'S	63,000.00	34,270.27	68,540.54	5,540.54	108.79%
101.00.41810	SALE OF FIXED ASSETS	1,000.00	13,000.00	13,000.00	12,000.00	1300.00%
101.00.41820	INTEREST EARNINGS	50,000.00	18,875.00	37,750.00	(12,250.00)	75.50%
101.00.41821	INCOME TAX INTEREST	2,500.00	757.00	1,514.00	(986.00)	60.56%
101.00.41840	MISCELLANEOUS	25,000.00	4,535.00	9,070.00	(15,930.00)	36.28%
101.00.41850	REIMBURSEMENTS	27,283.00	27,283.00	72,676.00	45,393.00	266.38%
101.00.41711	PROCEEDS OF BONDS	95,607.00	-	-	(95,607.00)	0.00%
101.00.41712	PROCEEDS OF LEASES	41,724.71	-	41,724.71	-	100.00%
101.00.41714	LEASE PROCEEDS - #11	19,450.00	19,450.00	19,450.00	-	100.00%
101.00.41841	APPLE BUTTER DAY	2,000.00	76.00	2,000.00	-	100.00%
101.00.41860	HEALTH CARE CONTRIBUTION	141,750.00	37,867.00	82,000.00	(59,750.00)	57.85%
101.00.41910	TRANSFER OF FUNDS	52,610.00	52,610.00	52,610.00	-	100.00%
<b>TOTAL GENERAL REVENUES</b>		<b>\$ 9,171,422.71</b>	<b>\$ 4,975,828.10</b>	<b>\$ 9,549,787.63</b>	<b>\$ 378,364.92</b>	<b>104.13%</b>

	DESCRIPTION	REVISED APP	YTD EXPENSES AT JUNE 30, 2013	PROJECTED EXPENDITURES AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%USED
<b>101.06.52340</b>	<b>COUNTY HEALTH</b>	<b>\$ 42,000.00</b>	<b>\$ 16,055.48</b>	<b>\$ 32,115.00</b>	<b>\$ 9,885.00</b>	<b>76.46%</b>

	DESCRIPTION	REVISED APP	YTD EXPENSES AT JUNE 30, 2013	PROJECTED EXPENDITURES AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%USED
<b>DEPT 07</b>	<b>REAL ESTATE TAX COLL.</b>					
101.07.52341	BOARD OF REVIEW	\$ 200.00	\$ -	\$ 200.00	\$ -	100.00%
101.07.52342	DRETAC	2,000.00	803.58	1,607.16	392.84	80.36%
101.07.52343	TAX COLLECTION	50.00	1.71	3.42	46.58	6.84%
101.07.52344	AUDITOR & TREASURER	7,000.00	2,202.82	4,405.64	2,594.36	62.94%
101.07.52371	DELINQUENT TAX-ADV.	150.00	29.51	59.02	90.98	39.35%
101.07.52730	TAX REFUNDS	100.00	4.18	8.36	91.64	8.36%
<b>TOTAL REAL ESTATE TAX COLLECTIONS</b>		<b>\$ 9,500.00</b>	<b>\$ 3,041.80</b>	<b>\$ 6,283.60</b>	<b>\$ 3,216.40</b>	<b>66.14%</b>

	DESCRIPTION	REVISED APP	YTD EXPENSES AT JUNE 30, 2013	PROJECTED EXPENDITURES AT 12/31/13	POSITIVE/(NEGATIVE) VARIANCE AT 12/31/13	%USED
<b>101.08.52345</b>	<b>MUNICIPAL AUDIT</b>	<b>\$ 25,000.00</b>	<b>\$ 7,920.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>100.00%</b>

**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GENERAL FUND-ADMINISTRATION (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

ACCOUNT	DESCRIPTION	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
		REVISED APP	AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED	
<b>DEPT 09</b>	<b>MAYOR</b>						
101.09.52110	WAGES & SALARIES	\$ 164,561.00	\$ 79,948.90	\$ 157,015.00	\$ 7,546.00	95.41%	
101.09.52200	TRAVEL & TRANSPORT	500.00	.00	250.00	250.00	50.00%	
101.09.52201	EDUCATIONAL EXPENSE	1,500.00	367.00	525.00	1,085.00	35.00%	
101.09.52300	CONTRACTUAL SERVICE	14,500.00	6,790.00	13,580.00	920.00	93.66%	
101.09.52420	OPERATING SUPPLIES	1,500.00	1,009.44	1,480.00	20.00	98.67%	
<b>TOTAL MAYOR EXPENDITURES</b>		<b>\$182,561.00</b>	<b>\$88,115.34</b>	<b>\$172,850.00</b>	<b>\$9,821.00</b>	<b>94.68%</b>	

DEPT 10	DESCRIPTION	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
		REVISED APP	AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED	
<b>DEPT 10</b>	<b>LEGISLATIVE</b>						
101.10.52110	WAGES & SALARIES	\$ 131,156.00	\$ 53,761.43	\$ 107,522.86	\$ 23,633.14	81.98%	
101.10.52200	TRAVEL & TRANSPORT	1,500.00	.00	200.00	1,300.00	13.33%	
101.10.52201	EDUCATIONAL EXPENSE	1,000.00	45.00	90.00	910.00	9.00%	
101.10.52300	CONTRACTUAL SERVICE	7,600.00	5,226.00	7,600.00	-	100.00%	
101.10.52370	ADVERTISING	900.00	113.00	600.00	300.00	66.67%	
101.10.52401	COMM. SERVICE GRANT	39,000.00	31,750.00	39,000.00	-	100.00%	
101.10.52420	OPERATING SUPPLIES	18,600.00	12,057.27	18,600.00	-	100.00%	
101.10.52440	CAPITAL	20,000.00	14,950.00	14,950.00	5,050.00	74.75%	
<b>TOTAL LEGISLATIVE EXPENDITURES</b>		<b>\$219,756.00</b>	<b>\$117,902.70</b>	<b>\$188,562.86</b>	<b>\$31,193.14</b>	<b>85.81%</b>	

DEPT 11	DESCRIPTION	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
		REVISED APP	AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED	
<b>DEPT 11</b>	<b>ADMINISTRATION</b>						
101.11.52110	WAGES & SALARIES	222,785.00	102,915.44	\$ 221,615.00	\$ 1,170.00	99.47%	
101.11.52200	TRAVEL & TRANSPORT	1,500.00	278.28	556.56	943.44	37.10%	
101.11.52201	EDUCATIONAL EXPENSE	1,500.00	1,017.95	1,375.00	125.00	91.67%	
101.11.52300	CONTRACTUAL SERVICE	297,000.00	141,779.51	283,559.02	13,440.98	95.47%	
101.11.52304	IT SUPPORT	14,800.00	14,800.00	14,800.00	-	100.00%	
101.11.52310	UTILITIES & COMM.	96,600.00	31,486.72	62,973.44	33,626.56	65.19%	
101.11.52370	ADVERTISING	2,500.00	2,500.00	2,500.00	-	100.00%	
101.11.52420	OPERATING SUPPLIES	38,000.00	19,674.63	37,500.00	500.00	98.68%	
101.11.52430	MAINTENANCE-REPAIR	5,500.00	5,500.00	5,500.00	-	100.00%	
101.11.52440	CAPITAL	35,000.00	31,928.69	35,000.00	-	100.00%	
101.11.52441	FOURTH OF JULY	50,000.00	12,384.29	48,250.00	1,750.00	96.50%	
101.11.52442	APPLE BUTTER DAY	16,000.00	189.60	16,000.00	-	100.00%	
101.11.52453	TREES & DECORATIONS	15,000.00	555.34	13,800.00	1,200.00	92.00%	
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>\$796,185.00</b>	<b>365,010.45</b>	<b>\$743,429.02</b>	<b>\$52,755.98</b>	<b>93.37%</b>	

ACCOUNT	DESCRIPTION	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
		REVISED APP	AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED	
<b>DEPT 12</b>	<b>FINANCE</b>						
101.12.52110	WAGES & SALARIES	\$ 293,720.00	\$ 149,821.57	\$ 287,000.00	\$ 6,720.00	97.71%	
101.12.52200	TRAVEL & TRANSPORT	4,500.00	742.73	1,485.46	3,014.54	33.01%	
101.12.52201	EDUCATIONAL EXPENSE	3,500.00	640.00	2,500.00	1,000.00	71.43%	
101.12.52300	CONTRACTUAL SERVICE	150,000.00	71,861.75	143,723.50	6,276.50	95.82%	
101.12.52301	INCOME TAX - FEES	115,000.00	67,989.74	112,000.00	3,000.00	97.39%	
101.12.52302	INCOME TAX-REFUNDS	130,000.00	117,723.19	130,000.00	-	100.00%	
101.12.52303	CASUALTY INSURANCE	70,000.00	100.00	70,000.00	-	100.00%	
101.12.52310	UTILITIES & COMM.	1,200.00	126.75	126.75	1,073.25	10.56%	
101.12.52312	SCHOOL SHARING	1,150,011.00	536,378.00	1,150,011.00	-	100.00%	
101.12.52320	TAX INCENTIVE	150,000.00	96,309.73	96,309.73	53,690.27	64.21%	
101.12.52370	ADVERTISING	100.00	100.00	100.00	-	100.00%	
101.12.52420	OPERATING SUPPLIES	34,000.00	4,814.84	14,000.00	20,000.00	41.18%	
<b>TOTAL FINANCE EXPENDITURES</b>		<b>\$2,102,031.00</b>	<b>\$1,046,608.30</b>	<b>\$2,007,256.44</b>	<b>\$94,774.56</b>	<b>95.49%</b>	

DEPT 13	DESCRIPTION	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
		REVISED APP	AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED	
<b>DEPT 13</b>	<b>ECONOMIC DEVELOPMENT</b>						
101.13.52300	CONTRACTUAL SERVICE	5,000.00	3,600.00	4,500.00	500.00	90.00%	
101.13.52370	ADVERTISING	7,500.00	5,581.04	7,500.00	-	100.00%	
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>\$12,500.00</b>	<b>\$9,181.04</b>	<b>\$12,000.00</b>	<b>\$500.00</b>	<b>96.00%</b>	

ACCOUNT	DESCRIPTION	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
		REVISED APP	AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED	
<b>DEPT 16</b>	<b>LAW DEPARTMENT</b>						
101.16.52110	WAGES & SALARIES	\$ 166,560.00	\$ 87,465.31	\$ 166,225.00	\$ 335.00	99.80%	
101.16.52200	TRAVEL & TRANSPORT	1,600.00	827.81	1,600.00	-	100.00%	
101.16.52201	EDUCATIONAL EXPENSE	900.00	695.00	900.00	-	100.00%	
101.16.52300	CONTRACTUAL SERVICE	25,700.00	5,838.83	18,700.00	7,000.00	72.76%	
101.16.52420	OPERATING SUPPLIES	5,200.00	2,659.28	5,175.00	25.00	99.52%	
101.16.52450	LABOR CONTRACT	1,500.00	1,155.75	1,500.00	-	100.00%	
<b>TOTAL LAW DEPARTMENT</b>		<b>\$ 201,460.00</b>	<b>\$ 98,641.98</b>	<b>\$ 194,100.00</b>	<b>\$ 7,360.00</b>	<b>96.35%</b>	

**CITY OF GROVEPORT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GENERAL FUND-ADMINISTRATION (CASH BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013 AND AS PROJECTED AT DECEMBER 31, 2013

	DESCRIPTION	REVISED APP	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
			AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED	
<b>DEPT 22</b>	<b>HUMAN RESOURCE/ADMIN</b>							
101.22.52110	WAGES & SALARIES	\$ 77,301.00	39,201.85	\$ 77,301.00	\$ -		100.00%	
101.22.52200	TRAVEL & TRANSPORT	750.00	64.41	250.00	500.00		33.33%	
101.22.52201	EDUCATIONAL EXPENSE	7,500.00	4,072.00	5,800.00	1,700.00		77.33%	
101.22.52300	CONTRACTUAL SERVICE	4,000.00	2,066.00	4,000.00	-		100.00%	
101.22.52370	ADVERTISING	2,000.00	2,000.00	2,000.00	-		100.00%	
101.22.52420	OPERATING SUPPLIES	15,000.00	2,336.61	8,000.00	7,000.00		53.33%	
<b>TOTAL HUMAN RESOURCES/ADMIN</b>		<b>\$106,551.00</b>	<b>\$49,740.87</b>	<b>\$97,351.00</b>	<b>\$9,200.00</b>		<b>91.37%</b>	

	DESCRIPTION	REVISED APP	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
			AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED	
<b>DEPT 28</b>								
101.28.52450	TRANSFERS OUT	\$ 590,287.00	\$ 590,287.00	590,287.00	\$ -		100.00%	
101.28.52460	CONTINGENCY	18,492.00	-	-	18,492.00		0.00%	
<b>TOTAL DEPT. 28</b>		<b>\$608,779.00</b>	<b>\$590,287.00</b>	<b>\$590,287.00</b>	<b>\$18,492.00</b>		<b>96.96%</b>	

	DESCRIPTION	REVISED APP	YTD EXPENSES		PROJECTED		POSITIVE/(NEGATIVE)	
			AT JUNE 30, 2013	EXPENDITURES AT 12/31/13	EXPENDITURES AT 12/31/13	VARIANCE AT 12/31/13	%USED	
<b>DEPT 31</b>								
101.31.52110	WAGES & SALARIES	\$ 95,388.00	\$ 23,254.88	\$ 58,350.00	\$ 37,038.00		61.17%	
101.31.52200	TRAVEL & TRANSPORT	2,500.00	66.11	132.22	2,367.78		5.29%	
101.31.52201	EDUCATIONAL EXPENSE	1,000.00	.00	-	1,000.00		0.00%	
101.31.52202	FUEL	.00	.00	-	-		0.00%	
101.31.52300	CONTRACTUAL SERVICE	1,489.28	476.40	952.80	536.48		63.98%	
101.31.52310	UTILITIES & COMMUNICATION	500.00	174.00	348.00	152.00		69.60%	
101.31.52370	ADVERTISING	1,500.00	.00	-	1,500.00		0.00%	
101.31.52420	OPERATING SUPPLIES	5,000.00	3,935.10	5,000.00	-		100.00%	
101.31.52430	MAINTENANCE & REPAIR	1,000.00	644.55	1,000.00	-		100.00%	
101.31.52440	CAPITAL	19,450.00	19,450.00	19,450.00	-		100.00%	
101.31.52610	LEASE PRINCIPAL	5,039.72	5,039.72	5,039.72	-		100.00%	
101.31.52611	LEASE INTEREST	100.00	100.00	100.00	-		100.00%	
<b>TOTAL DEPT. 31</b>		<b>\$132,967.00</b>	<b>\$53,140.76</b>	<b>\$90,372.74</b>	<b>\$39,405.78</b>		<b>67.97%</b>	
<b>TOTAL EXPENDITURES - ADMINISTRATIVE</b>		<b>\$4,439,290.00</b>	<b>\$2,445,645.72</b>	<b>\$4,159,607.66</b>	<b>\$276,603.86</b>		<b>93.70%</b>	
<b>NET CHANGE IN OPERATIONS</b>			<b>\$ 2,530,182.38</b>	<b>\$ 5,390,179.97</b>				

**CITY OF GROVEPORT  
FINANCIAL FORECAST  
FOR THE YTD JUNE 30, 2013 & PROJECTED DECEMBER 31, 2013**

**FORECAST REVENUE ASSUMPTIONS**

REVENUE LINE ITEM	EXPECTATIONS												
<i>Municipal Income Taxes</i>	<p>The City levies a 2% permanent income tax and is levied on substantially all income earned within the City. A full credit is allowed for all income taxes residents pay to other municipalities. Employers within the City are required to withhold income tax on employee compensation and remit to the City at least quarterly.</p> <p>Income taxes represent the largest revenue source within the General Fund noting the following yearly totals on a cash basis:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">2006: \$6,982,474</td> <td style="width: 50%;">2012: \$7,278,112</td> </tr> <tr> <td>2007: \$7,502,873</td> <td></td> </tr> <tr> <td>2008: \$9,112,618</td> <td></td> </tr> <tr> <td>2009: \$6,802,271</td> <td></td> </tr> <tr> <td>2010: \$6,767,958</td> <td></td> </tr> <tr> <td>2011: \$5,816,415</td> <td></td> </tr> </table> <p><b>Revenues at June 30, 2013:</b> Collections through June 30, 2013 total \$4,524,129 which is slightly higher than estimates through June 30, 2012.</p> <p><b>Revenue Projections at December 31, 2013:</b> Based on actual collections through June 30, 2013 and considering collections for the period June 30, 2012 – December 31, 2012, we project income taxes received by the City to be \$8,747,762 at December 31, 2013.</p>	2006: \$6,982,474	2012: \$7,278,112	2007: \$7,502,873		2008: \$9,112,618		2009: \$6,802,271		2010: \$6,767,958		2011: \$5,816,415	
2006: \$6,982,474	2012: \$7,278,112												
2007: \$7,502,873													
2008: \$9,112,618													
2009: \$6,802,271													
2010: \$6,767,958													
2011: \$5,816,415													
<i>Real Estate Taxes</i>	<p>Property taxes include amounts levied against all real and public utility property located in the City. Real and public utility property tax revenue received during 2013 represents collections of 2012 taxes. These revenues are based upon tax rates assigned to assessed valuations noting higher assessed valuations generally equates to higher collection of tax revenues.</p> <p><b>Revenues at June 30, 2013:</b> The Franklin County Auditor has certified the City will receive \$322,001 in real estate taxes for 2013 and we have received \$137,731 at June 30, 2013.</p> <p><b>Revenue Projections at December 31, 2013:</b> Based on actual collections received year-to-date we expect to receive \$266,547 in actual collections.</p>												

REVENUE LINE ITEM	EXPECTATIONS
<b>Intergovernmental Revenue: Rollback and Homestead</b>	<p><b>Revenues at June 30, 2013:</b> The Franklin County Auditor has certified the City will receive \$31,862 in rollback and homestead. Through June 30, 2013, the City has received \$9,660.</p> <p><b>Revenue Projections at December 31, 2013:</b> We expect to collect \$19,319 which is less than the amount certified by the County Auditor.</p>
<b>Intergovernmental Revenue: Local Government</b>	<p>Local government revenue is a share of six State-imposed taxes that is distributed to local governments. Beginning with distributions in the second half of 2005, the General Assembly froze distributions to local governments after reducing those distributions by about 20 percent. A freeze was placed on the Local Government Fund and although the freeze was lifted, growth is expected minimal based on current economic conditions.</p> <p>Governor Kasich's proposed budget effective July 1, 2011 provided cuts to the Local Government Fund which would reduce distributions by 50% over the next two year budget cycle, with a 25% reduction in fiscal year 2012 and 25% reduction in 2013. At this time it is anticipated that local government funding would return to 2010 levels in fiscal year 2014, or the second half of calendar year 2014.</p> <p>Furthermore, governments which had an income tax in place prior to the freeze placed on local government funds were eligible to receive distributions from the State Local Government Fund. However, based on the City not having an income tax in place the City will not receive distributions from the State Local Government Fund unless legislative changes are made.</p> <p><b>June 30, 2013 Revenues:</b> Based on proposed reductions, the City is expected to receive \$75,330 for 2013 and the City has received \$58,446 through June 30, 2013.</p> <p><b>Revenue Projections at December 31, 2013:</b> We expect to receive \$75,330 based on revenue estimates provided by the Franklin County Auditor and Ohio Department of Taxation.</p>

REVENUE LINE ITEM	EXPECTATIONS
<b>Intergovernmental Revenue: <i>Estate Tax</i></b>	<p>Estate tax is collected by the County and distributed generally in two installments. These revenues are contingent upon the death of individuals with large estates and meet estate tax income criteria.</p> <p>Senate Bill 90 is legislation repealed the estate tax for the estates of individuals. Effective January 1, 2013, the City will no longer expect to collect estate tax revenues.</p> <p><b>Revenues at June 30, 2013:</b> Estate taxes received by the City have fluctuated since 2001 which is primarily attributed to changes in estate tax laws as well as the number of estates subject to such tax. The City expected to receive \$0 and actually received \$33,784 through June 30, 2013.</p> <p><b>Revenue Projections at December 31, 2013:</b> Based upon the above, the City expects to receive \$33,784 at December 31, 2013.</p>
<b>Fines and Forfeitures: Mayor's Court</b>	<p>Mayor's Court revenues are derived from the number of citations issued by the City's police force and the subsequent collections of fines and fees.</p> <p><b>Revenues at June 30, 2013:</b> The City estimates it will receive \$27,500 from Mayor's Court Fines and Court Costs and has received \$13,967 through June 30, 2013.</p> <p><b>Revenue Projections at December 31, 2013:</b> Based on actual collections through June 30, 2013 we would expect to collect \$27,933 at December 31, 2013.</p>

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REVENUE LINE ITEM	EXPECTATIONS
<b>Charges for Services: <i>Building</i></b>	<p>These revenues are contingent upon several external factors and may fluctuate significantly from expectations. External factors to consider include the sale of new and existing homes, the possibility of new industry to the City, and the amount of disposable income available which may be invested home improvements.</p> <p><b><i>Revenues at June 30, 2013:</i></b> The City has received \$181,810 through June 30, 2013 which is consistent with estimates through mid-year.</p> <p><b><i>Revenue Projections at December 31, 2013:</i></b> Based on the factors described above, we would expect zoning revenues to remain flat or in-line with budget estimates for the remaining of 2013 and expect to receive \$380,423 at December 31, 2013.</p>
<b>Charges for Services: <i>Recreation</i></b>	<p>The Recreation Department is comprised of revenues from Aquatic Center fees and concessions, recreation center program fees, athletics, silver sneakers, 4<sup>th</sup> of July celebrations, veterans' park, and fitness instructors. The total estimated revenue for recreation in 2013 is \$1,596,100.</p> <p><b><i>Revenues at June 30, 2013:</i></b> Revenues through June 30, 2013 total \$787,171 noting that collections have exceeded estimates through mid-year.</p> <p><b><i>Revenue Projections at December 31, 2013:</i></b> Based on actual activity through June 30, 2013 combined with historical revenues for the 2<sup>nd</sup> half of the year, we expect total revenues for Recreation to be \$1,642,758.</p>
<b>Charges for Services: <i>Golf</i></b>	<p>The 2013 Golf Course Budget is comprised of green fees, concessions, gift certificates, and also the proceeds of note rollover and also lease proceeds of \$500,000 and \$892,584, respectively. The total estimated revenue for recreation in 2013 is \$1,552,584.</p> <p><b><i>Revenues at June 30, 2013:</i></b> Revenues through June 30, 2013 total \$696,253.</p> <p><b><i>Revenue Projections at December 31, 2013:</i></b> Based on actual activity through June 30, 2013 combined with historical revenues for the 2<sup>nd</sup> half of the year, we expect total revenues for Golf Course activities to be \$1,544,239 which includes \$500,000 in bond anticipation notes and lease proceeds.</p>

REVENUE LINE ITEM	EXPECTATIONS
<i>Other</i>	<p>The City has historically received various reimbursements, refunds, and small dollar transactions which are recorded within this line item. For the purpose of our financial projection, Other revenues will consist of Town Hall donations and programs, miscellaneous revenues, and finally health care contribution related costs. The total estimated revenues for these line items total \$210,383.</p> <p><b>Revenues at June 30, 2013:</b> The City has received the following:</p> <p>Town Hall: \$291 Administration: \$86,278</p> <p><b>Revenue Projections at December 31, 2013:</b> Based on the above actual through June 30, 2013, we expect to receive the following at December 31, 2013:</p> <p>Town Hall: \$582 Administration: \$171,966</p>
<i>Interest</i>	<p>The City has continued to maintain a very conservative investment approach and the current investments are inherent to the available investment options available. Currently, investments are limited to nonnegotiable certificates of deposit combined with its investment through 5<sup>th</sup> 3<sup>rd</sup> Bank Money Market Fund. Total available to invest is currently \$5.5 million.</p> <p><b>Revenues at June 30, 2013:</b> The City estimated it would receive \$52,500 in interest within its permanent budget and has received \$19,632 through June 30, 2013.</p> <p><b>Revenue Projections at December 31, 2013:</b> Based on the City investing an additional \$1.5 million in short-term certificates of deposit, we would expect interest income to be in-line with estimates and expect to receive \$39,264 at December 31, 2013.</p>

**CITY OF GROVEPORT  
FINANCIAL FORECAST  
FOR THE YTD JUNE 30, 2013 & PROJECTED DECEMBER 31, 2013**

**FORECAST EXPENDITURE ASSUMPTIONS**

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The City has historically adopted a balanced budget whereas the prior year carry-over fund balance plus the total amount of revenues certified by the County Auditor equals appropriations approved by Council, thus a balanced budget. Although the City has appropriated all available funds, we have performed an analysis to determine an average of actual expenditures by department in relation to the total appropriations adopted by Council upon reviewing 2012 and 2011 operating budgets for the applicable departments. These assumptions were then used to project expenditures incurred at December 31, 2013 combined with known actual costs to be incurred.

<b>EXPENDITURE LINE ITEM</b>	<b>EXPECTATIONS</b>
<p><b>Security of Persons and Property:</b> <i>Police</i></p>	<p>Security of Persons and Property reflect the costs associated with operating the City's Police Department excluding capital outlay related items.</p> <p><i>Expenditures at June 30, 2013:</i> The police department has spent approximately 45.5% of its 2013 budget through June 30, 2013.</p> <p><i>Expenditure Projections at December 31, 2013:</i> The police department has historically spent 99% of its operating budget and therefore based on 2013 appropriations of \$3,132,537 we project expenditures to be \$2,687,482 which is less than historical averages at December 31, 2013.</p>
<p><b>General Government:</b></p>	<p>General Government expenditures account for those costs to operate the City which may not have a specific or defined revenues source and therefore are paid from income tax or other general revenues. These account line items in the General Fund include expenditures for Board of Review, County Auditor Real Estate Tax Collections, Audit, Mayor, Legislative, Administration, Finance, Law Department, Human Resources, and Operating Transfers Out.</p>

**EXPENDITURE  
LINE ITEM**

**EXPECTATIONS**

*Expenditure Projections at December 31, 2013:* For each of these categories, we have reviewed historical spending trends for these departments and determined the following projected expenditures, plus known costs to be incurred, at December 31, 2013:

Real Estate Tax Collections – 2013 Budget of \$9,500 and historically the City has expended 50% of this line item, however, for 2013 we estimate the City will expend \$6,284 slightly more than historical averages.

Audit Fees - 2013 Budget of \$25,000 and we expect to expend 100% of the amounts budgeted.

Mayor - 2013 Budget of \$182,156 and historically the City has expended 97% of this line item. However, for 2013 it projects that the City will expend \$172,850 at December 31, 2013.

Legislative - 2013 Budget of 219,756 and historically the City has expended 95% of this line item. We project expenditures of \$188,563 at December 31, 2013 which is slightly less than averages.

Administration -2013 Budget of \$796,185 and historically the City has expended 85% of its operating budget. Therefore, we expect total expenditures at December 31, 2013 to be \$743,429 which is comprised of \$711,500 in operating expenditures and \$31,929 in capital related expenditures.

Finance - 2013 Budget of \$2,102,031 and historically the City has expended 88% of this line item which includes operations and school sharing payments. At December 31, 2013 we expect total expenditures to be \$2,007,256 which is comprised of \$1,150,011 in school sharing payments, \$96,310 in tax incentive payments, and \$760,935. Currently we are budgeted to spend 95%.

Law Department - 2013 Budget of \$201,460 which includes \$1,500 for collective bargaining expenditures. Historically the City has expended 93% of this line item and therefore projected expenditures are \$194,100 which is 96% of the operating budget.

Human Resources - 2013 Budget of \$106,551 and historically the City has expended 93% of this line item. Projected expenditures are \$97,351 at December 31, 2013.

**EXPENDITURE  
LINE ITEM**

**EXPECTATIONS**

**Public Health and  
Welfare:** *County  
Health*

The City contracts with the Franklin County Health Department to provide health and related services to its citizens. A contractual agreement exists between the Franklin County Health Department and the City of Groveport.

**Expenditures at June 30, 2013:** Costs paid by the City through June 30 total \$16,055.

**Expenditure Projections at December 31, 2013:** 2013 Budget of \$42,000 and we expect to spend \$32,115 which is 76% off this line item.

**Community  
Environment:**  
*Community Affairs*

These appropriation line items represent costs for Town Hall and other community related functions.

**Expenditure Projections at December 31, 2013:**

Community Affairs - 2013 Budget of \$596,651 and historically the City has expended 93% of this line item which includes operations and program related activities. At December 31, 2013 we expect total expenditures to be \$555,981.

**Leisure Time  
Activity:** *Golf,  
Recreation Center,  
Aquatic Center,  
Parks,*

The City provides recreational activities through its general fund associated with the recreation center, aquatic center and golf course.

**Recreation Center Expenditures at December 31, 2013:** Expenditures at December 31, 2013 are projected to be \$1,436,259 which is 88% of the total operating budget of \$1,639,483.

**Aquatic Center Expenditures at December 31, 2013:** Expenditures at December 31, 2013 are projected to be \$570,795 which is 70% of the total operating budget of \$818,255.

*Parks and  
Recreation*

**Expenditure Projections at December 31, 2013:** Expenditures at December 31, 2013 are projected to be \$571,148 which is 94% of the total operating budget of \$604,734.

*Golf Course*

**Expenditure Projections at December 31, 2013:** Expenditures at December 31, 2013 are projected to be \$2,142,836 which is 81% of the total operating budget of \$2,655,915.

*Senior Center, and  
Senior  
Transportation*

**Expenditure Projections at December 31, 2013:**

Senior Center - 2013 Budget of \$106,068 and historically the City has expended 96% of this line item for operations. At December 31, 2013 we expect total expenditures to be \$102,293.

<b>EXPENDITURE LINE ITEM</b>	<b>EXPECTATIONS</b>
<b>Economic Development</b>	<p data-bbox="545 541 1386 642"><u>Senior Transportation</u> - 2013 Budget of \$118,173 and historically the City has expended 76% of this line item. At December 31, 2013 we expect total expenditures to be \$90,010.</p> <p data-bbox="545 709 1279 743">Costs include contractual services and advertising for the City.</p> <p data-bbox="545 810 1386 907"><i>Expenditure Projections at December 31, 2013:</i> Expenditures at December 31, 2013 are projected to be \$12,000 which is 96% of the total operating budget of \$12,500.</p>
<b>Facilities Manager</b>	<p data-bbox="545 1012 1386 1075">Costs salaries and benefits as well as other operating expenditures associated with the hiring of a facilities manager for the City.</p> <p data-bbox="545 1113 1386 1211"><i>Expenditure Projections at December 31, 2013:</i> Expenditures at December 31, 2013 are projected to be \$90,373 which is 68% of the total operating budget of \$132,967.</p>