



Dave Yost  
Auditor of State



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Dave Yost

## Long Term Planning

### LGOC

Presented by: Dave Thompson  
Local Government Services

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## PROBLEM

- Lack of long-term financial planning has been a key contributor to some of the biggest challenges facing Ohio local governments



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## WHAT THEY DO

- Many local governments in Ohio have tried to deal with the current recession by the traditional budget method of balancing revenues and expenditures



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National Advisory Council on  
State and Local Budget  
(NACSLB)

Indicates the broad scope of a good budgeting process include:

- A) Long Term Perspective
- B) Establish linkage to organizational goals
- C) Provides incentives to government management and employees
- D) Focused on results and outcomes



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Failure to plan for periods longer than traditional budget year results in:

- A) Management by crisis
- B) Hasty decisions
- C) "Emergency" expenditure cuts or tax increases



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危机

*"Written in Chinese, the word 'crisis' is composed of two characters. One represents **Danger** and the other represents **Opportunity**"*

**John F. Kennedy**



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## BETTER SOLUTION

Rather than treating the current fiscal crisis as an *insurmountable problem*, many organizations have taken the opportunity to:

- plan for the longer term
- focus resources on public priorities



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## Framework for developing your Local Government's Financial Planning System



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## Long-Term Financial Planning before the Recession

- Combines Financial Forecasting with Financial Strategizing to:
  - Identify future challenges & opportunities
  - Causes of fiscal imbalances
  - Strategies to secure financial sustainability



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## Long-Term Financial Planning after the recession

### GFOA White Paper:

- Financial sustainability as it relates to Long Term Planning signifies practices:
  - Directing one-time revenues away from recurring sources of expenditures
  - Taking into account long term maintenance & operating costs when planning and evaluating capital projects



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## Long-Term Financial Planning after the recession

### GFOA White Paper:

- Current recession has taught us that sustainability is necessary but insufficient
- This type of system is balanced but a severe economic downturn can unbalance the system or even collapse it



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## Challenges for Local Government Officials

- Outside economic adjustments
- Natural disasters
- Political Pressures
- Policy changes at other levels of government



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## What to do?

- Finance officers must strive to help their organization go beyond sustainability to a system that is adaptive and regenerative
  - The system must be resilient



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## Jamais Cascio

- Fellow at the Institute for Ethics & Emerging Technologies
  - Identifies 8 Characteristics of a resilient system



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## 8 Characteristics

- Diversity
- Redundancy
- Decentralization
- Transparency
- Collaboration
- Fail Gracefully
  - Flexibility
  - Foresight



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## DIVERSITY

- Keeping a multi-faceted perspective on financial health
  - Planners viewpoint not limited to focusing on revenues and expenditures
  - Land use patterns, demographic trends and long-term liabilities (debt payments & retirement costs) must be monitored
- Maintain a Diversity of funds to reduce reliance on the General Fund
- Enlarge the base of supportive constituents



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## REDUNDANCY

- Maintain a reserve policy
  - to prevent use for recurring expenditures and
  - to specify purpose of reserves
- Institutionalize financial planning through governance practices
  - financial policies and citizen engagement
- Pursue multiple strategies for long-term financial health



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## REDUNDANCY

- Fund balances, or reserves, are the KEY to redundancy
- Basis of strong reserves is good financial policy supporting reserves
- Policy should prohibit fund balances from being used for recurring expenditures
  - Save providing temporary budget stabilization in economic downturn



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## REDUNDANCY

- Financially resilient governments are distinguished by
  - the adoption of a policy supporting a financial planning process that assesses the long-term financial implications of current and
  - proposed operating and capital budgets, financial policies and service policies



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## REDUNDANCY

- In addition to formal policies, community engagement can help assure the continuity of financial planning and related practices
  - Mentor Schools has a special citizen subcommittee focused on financial planning. The School Board is subject to a variety of pressures and issues. However, the subcommittee never lets the Board forget the importance of the District's long-term financial health



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## REDUNDANCY

- Rely on a combination of strategies to cope with economic downturn:
  - Short & Long-term revenue enhancements
  - Expenditure reductions
  - And if necessary drawdown on reserves



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## DECENTRALIZATION

- Making managers manage their cost and revenue structures
- Engage departments in:
  - identifying issues, analyzing them and developing strategies
  - financial modeling and forecasting
- Develop an organization-wide strategic framework that departments can innovate within



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## DECENTRALIZATION

- The bedrock of Decentralization
  - all departments are responsible for their own budgets
- Involving departments in financial forecasting and modeling
  - hones their understanding of the financial condition,
  - and their perception of the need for solid, long-term financial strategy
  - can also improve quality of forecast.
- In today's economic reality historical data not as useful in making prediction. Qualitative judgment is more important than ever



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## TRANSPARENCY

- Promote transparency in key areas like:
  - Goals & objectives, forecast assumption, and reserve standards
- Make sure everyone involved in the planning process knows:
  - What are the goals
  - How did we arrive at them
  - What activities will be undertaken in pursuit of goals



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## TRANSPARENCY

- The assumptions that drive revenue/expenditure trends should be available to entire planning team.
  - Key assumptions may include:
    - population/enrollment trends
    - employee head count
    - changes in property values
    - changes in consumer behavior
- What amounts will the government endeavor to hold in reserve, and why?
  - Clarity in this area is essential to maintaining credibility and integrity



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## COLLABORATION

- Build Elected Officials service priorities into the plan
- Provide Elected Officials a role in the planning process- a role they can thrive in
- Orient Elected Officials to the planning process
- Use **Key Indicators** to help officials stay informed of financial condition



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## COLLABORATION

- Not every official will be comfortable discussing financial issues, but all can discuss and appreciate service issues
- Elected official's role can be such tasks as
  - Identifying and confirming critical issues, deliberate and approve critical assumptions, & implementation of plan through budget process
- Key Indicators of financial condition should be established and communicated to help Elected Officials remain confident that they have a handle on financial condition



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## COLLABORATION

- Mentor Schools keeps its Board up to date on three KEY INDICATORS
  - Percent of budget spent on personnel
    - 85% is the upper threshold
  - Recurring revenues vs. expenditures
    - Including biannual forecast updates
  - Enrollment trends vs. staffing



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## FAIL GRACEFULLY

- Recognize changing conditions to make a soft landing
  
- Promote credibility and open dialogue to learn from and correct failure



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## FAIL GRACEFULLY

- Few predicted the severity of the current economic downturn. When caught in a financial decline, resilient governments quickly:
  - recognize it and react by updating forecast, modeling new scenarios to define financial parameters within which they must develop new strategies.
  - continually monitor the environment for change and maintain open communications with departments



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## FAIL GRACEFULLY

- A projected imbalance (deficit) isn't cause for recrimination- it is an opportunity to take preventive action to avoid crisis
- Financially resilient governments are careful not to position forecast as a prediction of future financial position but rather a tool to:
  - Recognize longer term issues that require a strategic approach
  - Establish service parameters within which service strategies must operate



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## FLEXIBILITY

- Regularly diagnose the strategic environment to know when flexibility may be required
- Create financial models to show the impact of changes
- Evolve and adapt the planning process itself



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## FLEXIBILITY

- Financially resilient governments
  - constantly monitor their environment and financial condition to see if financial strategies are working
  - gauge whether a change in approach is necessary
- Financial modeling and scenario analyses
  - permit governments to determine the impact of changes in assumptions and financial strategies
- Planning processes should evolve as needed to
  - address new issues
  - accommodate new stakeholders
  - keep up with best practices
  - adapt to changing needs of organization



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## FORESIGHT

- Develop effective forecasting techniques
- Build capacity among staff and elected officials for strategic diagnosis
- Complement financial planning with other long-term plans



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## FORESIGHT

- Financial forecasts are the crux of foresight
  - Use forecasts to identify parameters within which to develop and execute strategies rather than predict the future
  - Involve others in forecasting
    - Operating departments can improve qualitative judgment applied to forecast.
    - Elected officials can review critical assumptions
  - Develop capacity for flexible scenario modeling to show impact of different possible futures



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## FORESIGHT

- Other departments outside of Finance often put a great deal of effort into their own long-term plans.
  - These plans can be a foresight into financial conditions
- Successful long-term financial planning builds interest in better long term planning in other areas
  - Mentor Schools has seen improvement in long-term planning in the areas of Capital, Maintenance, Technology, Instruction, Equipment replacement, and Enrollment trending.
    - These improved studies enhance the quality of the forecast and help identify possible points of future fiscal failure



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## CONCLUSION

- A resilient long-term financial planning process is essential in order for a local government to provide a consistent program of public services despite the current volatile economic environment
- Most importantly, governments that develop resilient long-term planning processes have the opportunity to maintain trust and confidence of their constituents and continue to create a value for the public through government action



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## NOTES

- Information for this presentation came from three primary sources
  - Building a Financially Resilient Government through Long-Term Financial Planning
    - The Government Finance Officers Association
  - Mentor Public Schools – Fiscal Projections
    - Pursuing excellence in an era of declining revenues
  - National Advisory Council on State and Local Budget 2008



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## Local Government Services

88 East Broad Street  
Columbus, Ohio 43215

**Dave Thompson**

Presenter Phone: (800) 345-2519

Presenter Fax: (614) 728-8027

E-mail: [dbthompson@ohioauditor.gov](mailto:dbthompson@ohioauditor.gov)



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Dave Yost

[www.ohioauditor.gov](http://www.ohioauditor.gov)

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**Dave Yost**  
Auditor of State

88 East Broad Street  
Columbus, Ohio 43215

Phone: (800) 282-0370 Fax: (614) 466-4490

E-mail: [contactus@ohioauditor.gov](mailto:contactus@ohioauditor.gov)

[www.ohioauditor.gov](http://www.ohioauditor.gov)

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## **BENEFITS OF FIVE YEAR PLANNING**

**Presented by**

**David Thompson**

**Assistant Chief Local Government Services**

Village of Somewhere  
Financial Recovery Plan

December 7, 2012

**Village of Somewhere Financial Recovery Plan  
December 7, 2012**

**Introduction**

**Background**

At the request of the Mayor of the Village of Somewhere, the Auditor of State's Office conducted an analysis of the Village to determine if the fiscal condition of the Village had deteriorated to the point that a declaration of fiscal watch or fiscal emergency was appropriate. The analysis identified the existence of two fiscal emergency conditions and declared the Village to be in fiscal emergency on December 29, 2005. The declaration of emergency prompted the creation of a Financial Planning and Supervision Commission to oversee and direct the Village's financial recovery. By statute, the Village Council had to adopt a recovery plan and submit the plan to the Commission for approval within one hundred twenty days of the Commission's first meeting and update the plan as circumstances warrant.

**Purpose**

The purpose of this plan is to identify the steps that will be taken by the Village to eliminate the fiscal emergency conditions identified in the analysis. For each step, the plan discloses estimated commencement and completion dates. In addition, the plan contains assurances that the Village's actions will conform to State statute regarding budgeting and appropriating and that the Village will adhere to monthly limitations for expenditures and encumbrances that are consistent with the plan.

**Timing**

The initial meeting of the Financial Planning and Supervision Commission was held on April 12, 2006. The original plan was adopted by the Council of the Village of Somewhere on August 3, 2006, and subsequently amended as needed but, at a minimum, once a year.

**Additional Information**

In order to better envision the results of the proposed corrective actions, the plan includes a financial forecast for the next five years. The forecast includes estimated revenues and expenditures for each fund of the Village, specifically identifying the changes generated by each corrective action. The plan also contains a list of anticipated capital acquisitions and detailed schedules of the Village's required debt service payments.

**Village of Somewhere Financial Recovery Plan  
December 7, 2012**

**Introduction**

**General Approach**

The declaration of fiscal emergency was based on significant deficits in the General and Water Operating funds as of December 31, 2004, and November 30, 2005, as well as deficit treasury balances at December 31, 2004, and November 30, 2005. The steps identified below reflect the actions taken or to be taken by the Village to eliminate these deficits. The forecast indicates that the deficits have been eliminated.

**Steps to Eliminate the Fiscal Emergency Conditions**

1. Changes to revenue sources:

Action	Begin	Completion
a. Property tax revenue collections are based on estimated assessed valuations for the given year. The triennial update occurred in 2011 and began collection in 2012 with the next scheduled update to be in 2017.	1/1/2011	Ongoing
b. The Village passed a five year 3 mill renewal levy in November 2010 for fire department operations.	1/1/2011	12/31/2015
c. Sewer rates are to increase 2 percent in 2013 and 2014, and 3 percent in 2015 through 2017.	1/1/2013	12/31/2017
d. The Village enacted a 1 percent income tax on January 1, 2006 (with no tax credit for taxes paid to other municipalities). All revenue is recorded in the General Fund.	1/1/2006	Ongoing

**Village of Somewhere Financial Recovery Plan  
December 7, 2012**

2. Establish annual expenditure levels that are consistent with historical patterns:

Action	Begin	Completion
a. A 2 percent salary increase is scheduled for all employees in 2013 and thereafter, with the exception of the elected officials.	1/1/2013	Ongoing
b. The fire chief will receive a \$400 per year increase in salary through 2017.	1/1/2013	12/31/2017
c. The village clerk/treasurer will receive a 2 percent increase in salary through 2017.	1/1/2013	12/31/2017
d. Various supplies and materials and contractual services are estimated to increase 3 to 10 percent per year.	1/1/2013	Ongoing
e. General insurance costs are estimated to increase 10 percent per year. Medical insurance costs are estimated to increase 20 percent per year.	1/1/2013	Ongoing
f. Utility rates (electric and gas) are estimated to increase 12 to 15 percent per year.	1/1/2013	Ongoing
g. Audit costs are estimated to increase for biennial audits.	1/1/2013	Ongoing
h. UAN costs are estimated to increase 10 percent annually.	1/1/2013	Ongoing

Village of Somewhere Financial Recovery Plan

General Fund Summary

	2013	2014	2015	2016	2017
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Revenues</b>					
Property Taxes	\$28,510	\$28,510	\$28,510	\$28,510	\$28,510
Income Taxes	46,920	47,860	48,820	49,800	50,795
Intergovernmental	20,455	20,455	20,455	20,455	20,455
Licenses and Permits	2,560	2,560	2,560	2,560	2,560
Interest	25	25	25	25	25
<b>Total Revenues</b>	<b>98,470</b>	<b>99,410</b>	<b>100,370</b>	<b>101,350</b>	<b>102,345</b>
<b>Expenditures</b>					
<b>Security of Persons and Property - Fire Department</b>					
Contractual Services	9,500	9,500	9,500	9,500	9,500
Capital Outlay	900	0	0	0	0
<b>Total Security of Persons and Property - Fire Department</b>	<b>10,400</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
<b>Security of Persons and Property - Street Lighting</b>					
Contractual Services	8,500	8,500	9,775	9,775	9,775
<b>Security of Persons and Property - EMS</b>					
Contractual Services	5,000	5,000	5,000	5,000	5,000
<b>Total Security of Persons and Property</b>	<b>23,900</b>	<b>23,000</b>	<b>24,275</b>	<b>24,275</b>	<b>24,275</b>
<b>Public Health Services - County Health Department</b>					
Contractual Services	2,625	2,760	2,900	3,045	3,200
<b>Parks</b>					
Capital Outlay	16,000	0	0	0	0
<b>General Government</b>					
<b>Mayor</b>					
Personal Services	2,725	2,730	2,731	2,735	2,735
<b>Council</b>					
Personal Services	5,100	5,105	5,110	5,115	5,120
<b>Clerk/Treasurer</b>					
Personal Services	11,550	11,980	12,439	12,933	13,475
Contractual Services	5,325	5,645	5,995	7,615	6,754
Supplies and Materials	1,575	1,655	1,740	1,829	1,920
<b>Total Clerk/Treasurer</b>	<b>18,450</b>	<b>19,280</b>	<b>20,174</b>	<b>22,377</b>	<b>22,149</b>
<b>Lands/Buildings</b>					
Personal Services	4,485	4,575	4,675	4,765	4,855
Contractual Services	24,000	26,230	28,644	31,340	34,351
Supplies and Materials	2,835	2,980	3,135	3,290	3,455
Capital Outlay	17,000	7,000	0	0	0
<b>Total Lands/Buildings</b>	<b>48,320</b>	<b>40,785</b>	<b>36,454</b>	<b>39,395</b>	<b>42,661</b>
<b>Property Tax Collection Fees</b>					
Contractual Services	1,660	1,680	1,695	1,710	1,730
<b>Audit Fees</b>					
Contractual Services	8,500	0	9,350	0	10,285
<b>Solicitor</b>					
Contractual Services	1,650	1,700	1,750	1,800	1,858
<b>Income Tax</b>					
Contractual Services	3,060	3,120	3,185	3,250	3,319
<b>Other General Government</b>					
Contractual Services	0	0	0	0	0
<b>Total General Government</b>	<b>89,465</b>	<b>74,400</b>	<b>80,449</b>	<b>76,382</b>	<b>89,857</b>
<b>Total Expenditures</b>	<b>131,990</b>	<b>100,160</b>	<b>107,624</b>	<b>103,702</b>	<b>117,332</b>
<b>Change in Fund Balance</b>	<b>(33,520)</b>	<b>(750)</b>	<b>(7,254)</b>	<b>(2,352)</b>	<b>(14,987)</b>
<b>Fund Balance Beginning of Year</b>	<b>97,364</b>	<b>63,844</b>	<b>63,094</b>	<b>55,840</b>	<b>53,488</b>
<b>Fund Balance End of Year</b>	<b>\$63,844</b>	<b>\$63,094</b>	<b>\$55,840</b>	<b>\$53,488</b>	<b>\$38,501</b>

Village of Somewhere Financial Recovery Plan

Street Maintenance Fund Summary

	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted	2017 Forecasted
<b>Revenues</b>					
State Levied Shared Taxes	\$16,490	\$16,490	\$16,490	\$16,490	\$16,490
Interest	25	25	25	25	25
<b>Total Revenues</b>	<b>16,515</b>	<b>16,515</b>	<b>16,515</b>	<b>16,515</b>	<b>16,515</b>
<b>Expenditures</b>					
<b>Street Maintenance</b>					
Personal Services	6,540	6,680	6,820	6,955	7,100
Contractual Services	160	171	180	190	200
Supplies and Materials	4,200	4,410	4,635	4,869	5,115
Capital Outlay	29,000	4,500	4,500	13,000	5,000
<b>Total Street Maintenance</b>	<b>39,900</b>	<b>15,761</b>	<b>16,135</b>	<b>25,014</b>	<b>17,415</b>
<b>Storm Sewer</b>					
Supplies and Materials	945	995	1,045	1,100	1,155
<b>Total Expenditures</b>	<b>40,845</b>	<b>16,756</b>	<b>17,180</b>	<b>26,114</b>	<b>18,570</b>
<b>Change in Fund Balance</b>	<b>(24,330)</b>	<b>(241)</b>	<b>(665)</b>	<b>(9,599)</b>	<b>(2,055)</b>
<b>Fund Balance Beginning of Yea</b>	<b>49,108</b>	<b>24,778</b>	<b>24,537</b>	<b>23,872</b>	<b>14,273</b>
<b>Fund Balance End of Year</b>	<b>\$24,778</b>	<b>\$24,537</b>	<b>\$23,872</b>	<b>\$14,273</b>	<b>\$12,218</b>

Village of Somewhere Financial Recovery Plan

Auto Permissive Fund Summary

	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted	2017 Forecasted
Revenues					
State Levied Shared Taxes	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Interest	20	15	10	5	5
Total Revenues	1,020	1,015	1,010	1,005	1,005
Expenditures					
Capital Outlay	6,600	4,000	4,000	4,000	4,000
Change in Fund Balance	(5,580)	(2,985)	(2,990)	(2,995)	(2,995)
Fund Balance Beginning of Year	23,673	18,093	15,108	12,118	9,123
Fund Balance End of Year	<u>\$18,093</u>	<u>\$15,108</u>	<u>\$12,118</u>	<u>\$9,123</u>	<u>\$6,128</u>

Village of Somewhere Financial Recovery Plan

Fire Department Fund Summary

	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted	2017 Forecasted
<b>Revenues</b>					
Property Taxes	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140
Intergovernmental	2,235	2,235	2,235	2,235	2,235
Charges for Services	22,000	22,000	22,000	22,000	22,000
<b>Total Revenues</b>	<b>32,375</b>	<b>32,375</b>	<b>32,375</b>	<b>32,375</b>	<b>32,375</b>
<b>Expenditures</b>					
Personal Services	2,515	3,215	3,935	4,670	5,405
Contractual Services	19,135	20,890	22,825	24,960	27,315
Supplies and Materials	9,240	9,705	10,195	10,710	11,255
Capital Outlay	15,000	0	0	0	0
<b>Total Expenditures</b>	<b>45,890</b>	<b>33,810</b>	<b>36,955</b>	<b>40,340</b>	<b>43,975</b>
<b>Change in Fund Balance</b>	<b>(13,515)</b>	<b>(1,435)</b>	<b>(4,580)</b>	<b>(7,965)</b>	<b>(11,600)</b>
<b>Fund Balance Beginning of Year</b>	<b>66,957</b>	<b>53,442</b>	<b>52,007</b>	<b>47,427</b>	<b>39,462</b>
<b>Fund Balance End of Year</b>	<b>\$53,442</b>	<b>\$52,007</b>	<b>\$47,427</b>	<b>\$39,462</b>	<b>\$27,862</b>

Village of Somewhere Financial Recovery Plan

Water Operating Fund Summary

	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted	2017 Forecasted
<b>Revenues</b>					
Charges for Services	\$204,075	\$204,075	\$204,075	\$204,075	\$204,075
Intergovernmental	0	0	80,000	0	0
<b>Total Revenues</b>	<b>204,075</b>	<b>204,075</b>	<b>284,075</b>	<b>204,075</b>	<b>204,075</b>
<b>Expenses</b>					
<b>Administration</b>					
Personal Services	1,585	1,586	1,590	1,595	1,600
<b>Billing</b>					
Personal Services	7,167	7,440	7,885	8,295	8,735
Contractual Services	510	602	550	820	590
Supplies and Materials	165	170	175	180	185
<b>Total Billing</b>	<b>7,842</b>	<b>8,212</b>	<b>8,610</b>	<b>9,295</b>	<b>9,510</b>
<b>Filtration</b>					
Personal Services	36,470	39,665	43,405	47,785	52,940
Contractual Services	42,273	42,434	51,779	52,679	63,809
Supplies and Materials	28,673	30,105	31,615	33,201	34,865
Capital Outlay	44,800	31,000	88,000	24,000	8,000
<b>Total Filtration</b>	<b>152,216</b>	<b>143,204</b>	<b>214,799</b>	<b>157,665</b>	<b>159,614</b>
<b>Debt Service</b>					
Principal Retirement	24,820	25,210	25,605	25,905	26,305
Interest Expense	11,000	10,645	10,280	9,905	9,515
<b>Total Debt Service</b>	<b>35,820</b>	<b>35,855</b>	<b>35,885</b>	<b>35,810</b>	<b>35,820</b>
<b>Total Expenses</b>	<b>197,463</b>	<b>188,857</b>	<b>260,884</b>	<b>204,365</b>	<b>206,544</b>
<b>Change in Fund Balance</b>	<b>6,612</b>	<b>15,218</b>	<b>23,191</b>	<b>(290)</b>	<b>(2,469)</b>
<b>Fund Balance Beginning of Year</b>	<b>50,346</b>	<b>56,958</b>	<b>72,176</b>	<b>95,367</b>	<b>95,077</b>
<b>Fund Balance End of Year</b>	<b>\$56,958</b>	<b>\$72,176</b>	<b>\$95,367</b>	<b>\$95,077</b>	<b>\$92,608</b>

Village of Somewhere Financial Recovery Plan

Wastewater Operating Fund Summary

	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted	2017 Forecasted
<b>Revenues</b>					
Charges for Services	\$151,980	\$155,020	\$159,670	\$164,460	\$169,395
<b>Expenses</b>					
Administration					
Personal Services	1,600	1,601	1,605	1,606	1,610
Billing					
Personal Services	7,170	7,515	7,890	8,295	8,740
Contractual Services	0	4	5	6	7
Supplies and Materials	170	180	190	250	210
Total Billing	7,340	7,699	8,085	8,551	8,957
Supply					
Personal Services	36,200	39,517	43,400	47,960	53,335
Contractual Services	44,795	44,060	52,365	52,089	61,851
Supplies and Materials	10,380	10,910	11,465	12,045	12,650
Capital Outlay	13,800	1,000	1,000	1,000	1,000
Total Supply	105,175	95,487	108,230	113,094	128,836
Debt Service					
Principal Retirement	36,470	37,200	37,945	38,700	19,555
Interest Expense	3,400	2,670	1,925	1,170	385
Total Debt Service	39,870	39,870	39,870	39,870	19,940
Total Expenses	153,985	144,657	157,790	163,121	159,343
Change in Fund Balance	(2,005)	10,363	1,880	1,339	10,052
Fund Balance Beginning of Yea	26,108	24,103	34,466	36,346	37,685
Fund Balance End of Year	\$24,103	\$34,466	\$36,346	\$37,685	\$47,737

Village of Somewhere Recovery Plan

Forecasted Capital Needs

Dept	Description	2013	2014	2015	2016	2017
General Admin	Town Hall Roof	\$6,000	\$0	\$0	\$0	\$0
General Admin	Replace Lighting	1,800	0	0	0	0
General Admin	Replace Linoleum	1,200	0	0	0	0
General Admin	Village Hall Tuck Pointing	8,000	0	0	0	0
General Admin	Electricity to Bus Garage	0	7,000	0	0	0
	<b>Total General Admin</b>	<b>\$17,000</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
General Park	Tree Replacement	\$6,000	\$0	\$0	\$0	\$0
General Park	Shelter House - Concrete Work, Posts, Roof	10,000	0	0	0	0
	<b>Total General Park</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
General Fire	Replace Lighting	\$900	\$0	\$0	\$0	\$0
	<b>Total General Fire</b>	<b>\$900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Street	Water Main at Creek (Fix Bridge)	\$0	\$0	\$0	\$8,000	\$0
Street	Truck and Plow	25,000	0	0	0	0
Street	Catch Basin and Tile Repair	4,000	4,500	4,500	5,000	5,000
	<b>Total Street</b>	<b>\$29,000</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$13,000</b>	<b>\$5,000</b>
Permissive	Chip and Seal	\$5,300	\$4,000	\$4,000	\$4,000	\$4,000
Permissive	OPWC Share of Project	1,300	0	0	0	0
	<b>Total Permissive</b>	<b>\$6,600</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
Fire Grant	Turnout Gear (100% Grant)	\$0	\$15,000	\$0	\$0	\$0
Fire Grant	Grass Buggy (95% Grant)	19,000	0	0	0	0
	<b>Total Fire Grant</b>	<b>\$19,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Fire	Grass Bugey (95% FEMA Grant)	\$1,000	\$0	\$0	\$0	\$0
Fire	Computer	1,000	0	0	0	0
Fire	Computer Software	1,000	0	0	0	0
Fire	Radios	6,000	0	0	0	0
Fire	Large Diameter Hose	6,000	0	0	0	0
	<b>Total Fire Department</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Water	Membrane	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Water	Line Locating Equipment	5,000	0	0	0	0
Water	Filter Beds	0	23,000	0	0	0
Water	Water Tower Check	30,000	0	0	0	0
Water	2 Inch Waterline Upgrade (Grant)	0	0	80,000	0	0
Water	Software	1,000	1,000	1,000	1,000	1,000
Water	Replace Lighting	1,800	0	0	0	0
Water	Waterline Replacement underneath creek	0	0	0	16,000	0
	<b>Total Water</b>	<b>\$44,800</b>	<b>\$31,000</b>	<b>\$88,000</b>	<b>\$24,000</b>	<b>\$8,000</b>
Sewer	Blowers (3)	\$6,000	\$0	\$0	\$0	\$0
Sewer	Replace Lighting	1,800	0	0	0	0
Sewer	Software	1,000	1,000	1,000	1,000	1,000
Sewer	Lift Station Electrical	1,000	0	0	0	0
Sewer	Spare Pumps for Lift Station	4,000	0	0	0	0
	<b>Total Sewer</b>	<b>\$13,800</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Total - All Funds</b>		<b>\$162,100</b>	<b>\$62,500</b>	<b>\$97,500</b>	<b>\$42,000</b>	<b>\$18,000</b>
Fire	Nonbudgeted Capital					
	New Truck (Partially funded by grant)	\$0	\$0	\$0	\$0	\$40,000
	<b>Total Fire</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>
	<b>Total Nonbudgeted Capital</b>	<b>\$33,000</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>

Village of Somewhere Financial Recovery Plan

Forecasted Total Debt Service by Year

Debt Issue	Payment Schedule	2013	2014	2015	2016	2017
\$209,000 USDA/RD Waterworks System Mortgage Revenue Bonds	March 1	\$11,960	\$11,998	\$12,027	\$11,947	\$11,961
\$233,763 OWDA Water Treatment Plant Construction Loan #2	1st Half	5,987	5,987	5,987	5,987	5,987
	2nd Half	5,987	5,987	5,987	5,987	5,987
\$237,639 OPWC Wells & Water Treatment Plant Facilities	1st Half	5,941	5,941	5,941	5,941	5,941
	2nd Half	5,941	5,941	5,941	5,941	5,941
\$778,298 OWDA Waste Water Treatment Plant Loan #1	1st Half	19,933	19,933	19,933	19,933	19,933
	2nd Half	19,933	19,933	19,933	19,933	0
<b>Total Debt Service</b>		<b>\$75,682</b>	<b>\$75,720</b>	<b>\$75,749</b>	<b>\$75,669</b>	<b>\$55,750</b>

Village of Somewhere Financial Recovery Plan

\$209,000 USDA/RD

Annual payment paid to USDA/RD from Water Fund

Payment Due	Principal	Interest	Total Principal and Interest	Principal Balance
				\$180,200
3/1/2013	\$3,400	\$8,560	\$11,960	176,800
3/1/2014	3,600	8,398	11,998	173,200
3/1/2015	3,800	8,227	12,027	169,400
3/1/2016	3,900	8,047	11,947	165,500
3/1/2017	4,100	7,861	11,961	161,400
3/1/2018	4,300	7,667	11,967	157,100
3/1/2019	4,600	7,462	12,062	152,500
3/1/2020	4,700	7,244	11,944	147,800
3/1/2021	5,000	7,021	12,021	142,800
3/1/2022	5,200	6,783	11,983	137,600
3/1/2023	5,400	6,536	11,936	132,200
3/1/2024	5,700	6,280	11,980	126,500
3/1/2025	6,000	6,009	12,009	120,500
3/1/2026	6,200	5,724	11,924	114,300
3/1/2027	6,600	5,429	12,029	107,700
3/1/2028	6,900	5,116	12,016	100,800
3/1/2029	7,100	4,788	11,888	93,700
3/1/2030	7,600	4,451	12,051	86,100
3/1/2031	7,900	4,090	11,990	78,200
3/1/2032	8,200	3,715	11,915	70,000
3/1/2033	8,700	3,325	12,025	61,300
3/1/2034	9,100	2,912	12,012	52,200
3/1/2035	9,500	2,480	11,980	42,700
3/1/2036	9,900	2,028	11,928	32,800
3/1/2037	10,400	1,558	11,958	22,400
3/1/2038	11,000	1,064	12,064	11,400
3/1/2039	11,400	542	11,942	0
	<u>\$180,200</u>	<u>\$143,317</u>	<u>\$323,517</u>	

Village of Somewhere Financial Recovery Plan

\$233,763 OWDA Water Treatment Plant Construction Loan #2

Semi annual payment made to OWDA from Water Fund  
Account 2921

Payment Due	Principal	Interest	Total Principal and Interest	Principal Balance
				\$121,884
1/1/2013	\$4,721	\$1,266	\$5,987	117,163
7/1/2013	4,815	1,172	5,987	112,348
1/1/2014	4,816	1,171	5,987	107,532
7/1/2014	4,911	1,076	5,987	102,621
1/1/2015	4,912	1,075	5,987	97,709
7/1/2015	5,010	977	5,987	92,699
1/1/2016	5,010	977	5,987	87,689
7/1/2016	5,110	877	5,987	82,579
1/1/2017	5,110	877	5,987	77,469
7/1/2017	5,212	775	5,987	72,257
1/1/2018	5,213	774	5,987	67,044
7/1/2018	5,316	671	5,987	61,728
1/1/2019	5,317	680	5,997	56,411
7/1/2019	5,422	565	5,987	50,989
1/1/2020	5,423	564	5,987	45,566
7/1/2020	5,531	456	5,987	40,035
1/1/2021	5,532	454	5,986	34,503
7/1/2021	5,642	345	5,987	28,861
1/1/2022	5,641	346	5,987	23,220
7/1/2022	5,755	232	5,987	17,465
1/1/2023	5,754	233	5,987	11,711
7/1/2023	5,870	117	5,987	5,841
1/1/2024	5,841	146	5,987	0
	<u>\$121,884</u>	<u>\$15,826</u>	<u>\$137,710</u>	

Village of Somewhere Financial Recovery Plan

\$237,639 OPWC Wells & Water Treatment Plant Facilities

Semi annual payment made to OPWC from Water Fund

Payment Due	Principal	Interest	Total Principal and Interest	Principal Balance
				\$77,232
1/1/2013	\$5,941	\$0	\$5,941	71,291
7/1/2013	5,941	0	5,941	65,350
1/1/2014	5,941	0	5,941	59,409
7/1/2014	5,941	0	5,941	53,468
1/1/2015	5,941	0	5,941	47,527
7/1/2015	5,941	0	5,941	41,586
1/1/2016	5,941	0	5,941	35,645
7/1/2016	5,941	0	5,941	29,704
1/1/2017	5,941	0	5,941	23,763
7/1/2017	5,941	0	5,941	17,822
1/1/2018	5,941	0	5,941	11,881
7/1/2018	5,941	0	5,941	5,940
1/1/2019	5,940	0	5,940	0
	<u>\$77,232</u>	<u>\$0</u>	<u>\$77,232</u>	

Village of Somewhere Financial Recovery Plan

\$778,298 OWDA Waste Water Treatment Plant Loan #1

Semi annual payment paid to OWDA from Sewer Fund  
Account 2920

Payment Due	Principal	Interest	Total Principal and Interest	Principal Balance
				\$169,858
1/1/2013	\$18,053	\$1,880	\$19,933	151,805
7/1/2013	18,415	1,518	19,933	133,390
1/1/2014	18,414	1,519	19,933	114,976
7/1/2014	18,783	1,150	19,933	96,193
1/1/2015	18,782	1,151	19,933	77,411
7/1/2015	19,159	774	19,933	58,252
1/1/2016	19,158	775	19,933	39,094
7/1/2016	19,542	391	19,933	19,552
1/1/2017	19,552	381	19,933	0
	<u>\$169,858</u>	<u>\$9,539</u>	<u>\$179,397</u>	

# KEY FINANCIAL INDICATORS

## OPERATING

- Loss/Level of Local Government Revenue
- Loss of Inheritance Tax Revenue
- Level of Zoning Fees
- Level of Park Rental Fees
- Healthcare Costs
- Streamlining job duties and positions

## CAPITAL

- Cost and how to get revenue for paving roads – maintain maintenance schedule
- Cost and maintenance of sewer plant to avoid EPA issues and fines
- Level of water rates – what is needed to maintain water lines and keep them on a maintenance schedule

## NOTES:

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VILLAGE OF ANYWHERE 123 MAIN STREET ANYWHERE, OH 12345

General Fund:

1. The Village still intends to enroll in Workers' Comp programs to reduce the cost of coverage.
2. The Village has entered into a Purchase Agreement with the Somewhere County Commissioners for the property at 213 South Main Street. The agreement allows time for the County to make all necessary inspections to the property to see if the purchase is feasible. If the County decides to purchase the property, any proceeds from the sale of the building will be applied to the loans for the property at 213 South Main Street in accordance with Ohio Revised Code Section 5705.10. Regardless of the sale price of the property, the Village will realize a savings in the utility bills that will no longer exist.
3. The Village Cost Allocation Plan is in the process of being completed by Magix Consulting and should be completed by December 2013.
4. Employees are now required to pay 15% of the cost of insurance benefits. This is an increase of 5% from the previous amount.
5. The Village will no longer contract for custodian services effective October 1, 2013.
6. The Village will no longer maintain a Mayor's Court. All cases will be heard by Somewhere County Court. Some revenue will still be received by the Village for cases where the violation was a local law. The Village will also no longer be responsible for the cost of housing inmates.
7. The Village will lay off two administrative employees. The Mayor's Court employee will be relieved of approximately 80% of her job duties as a result of the elimination of Mayor's Court. Her remaining duties will be consolidated into another position.
8. The credit for tax paid to other municipalities on Income Tax Returns will be reduced from ½% to 0%. This change is effect for the 2014 tax year. Those taxes will be collected on the 2015 filings.
9. Village Council and the Mayor will be closely monitoring the number of mutual aid EMS runs taken for the Village of Anywhere. The EMS Department is expected to improve their coverage of the runs through better scheduling. This increase in revenue will benefit both the General Fund and Fire/EMS Fund.

Village of Anywhere, Ohio					
Village Plan to Address Financial Issues					
SECTION/AREA	Item #	Report Comment	AMOUNT SAVED OR AMOUNT TO BE GENERATED	DATE COMPLETED or IMPLEMENTED	COMPLETED BY
<b>Changes to Address General Fund Deficit:</b>					
All departments	1	No employee raises in 2013	\$60,000.00	January 2013	Council
General-Parks/Rec	2	No funds budgeted for swimming pool for 2013	-	January 2013	Council
General-Tax/Finance	3	Did not fill assistant's position	\$20,000.00	May 2012	Admin
All departments	4	Employees paying 10% of insurance costs	\$28,000.00	June 2012	Payroll
General-Police	5	3 full time employees replaced by part time employees	\$92,000.00	July 2012	Police Chief
General-Administration	6	Centrex telephone contract with AT&T	\$7,500.00	August 2012	Finance Dir
All departments	7	Electric service broker	\$18,000.00	October 2012	Finance Dir
General-Parks/Rec	8	No seasonal parks employee in 2013	\$9,000.00	May 2013	Council
General Municipal	9	Avaya Contract Expiration	\$1,590.00	June 2013	Finance Dir
All departments	10	Workers' Comp Programs	-	TBD	Finance Dir
General-Parks/Rec	11	Community Building Lease	\$8,000.00	January 2013	Council
General-Council	12	Consolidation of the Council Clerk position	\$5,200.00	March 2013	Council
General-Police	13	Layoffs and management of overtime	\$25,000.00	March 2013	Police Chief
General Municipal	14	Selling property at 213 S. Main St.	-	TBD	Council
General	15	Allocation of 50% of EMS Billing revenue to Fire/EMS	(\$180,000.00)	March 2013	Council
All departments	16	Development of a Cost Allocation Plan	-	TBD	Finance Dir
All departments	17	Employee Insurance Benefits	\$27,000.00	March 2013	Council
General	18	Property Insurance Policy	-	TBD	Finance Dir
General-all departments	19	Employee share of insurance increased to 15%	\$1,414.50	October 2013	Council
General-all departments	20	Employee share of insurance increased to 15%	\$5,658.00	January 2014	Council
General	21	No custodian beginning October 2013	\$1,040.00	October 2013	Council
General	22	No custodian for 2014	\$4,160.00	January 2014	Council
General-Mayor	23	Elimination of Mayor's Court October-December 2013	\$5,500.00	October 2013	Council
General-Mayor	24	Elimination of Mayor's Court October-December 2013	\$6,000.00	January 2014	Council
General-Admin & Mayor	25	Layoff of 2 employees and consolidation of positions	\$6,300.00	October 2013	Council
General-Admin & Mayor	26	Layoff of 2 employees and consolidation of positions	\$34,000.00	January 2014	Council
General-Admin & Mayor	27	Layoff of 2 employees and consolidation of positions	\$76,000.00	January 2015	Council
General-Income Tax	28	Income Tax Reciprocity Credit reduced to 0%	\$70,000.00	January 2015	Council
General	29	Monitor the amount of mutual aid runs	\$15,000.00	January 2014	Mayor
<b>GENERAL FUND NET AMOUNT GENERATED</b>			<b>\$346,362.50</b>		

Village of Anywhere															
Schedule of Revenues, Expenditures and Changes in Fund Balance															
For The Years Ended December 31, 2010, 2011 and 2012 Actual;															
Forecasted Years Ending December 31, 2013, 2014, 2015, 2016 and 2017															
General Fund															
	Year	Year		Year		Year		Year		Year		Year		Year	
	2010	2011	Percent	2012	Percent	2013	Percent	2014	Percent	2015	Percent	2016	Percent	2017	Percent
	Actual	Actual	Change	Actual	Change	Forecasted	Change	Forecasted	Change	Forecasted	Change	Forecasted	Change	Forecasted	Change
<b>Revenues</b>															
Municipal Income Taxes	\$748,857	\$791,854	5.74%	\$831,416	5.00%	\$783,000	-5.82%	\$793,000	1.28%	\$863,000	8.83%	\$863,000	0.00%	\$863,000	0.00%
Property Taxes	60,844	59,777	-1.75%	58,966	-1.36%	58,500	-0.79%	58,000	-0.85%	58,000	0.00%	58,000	0.00%	58,000	0.00%
Charges for Services	206,778	328,099	58.67%	387,328	18.05%	179,200	-53.73%	179,200	0.00%	179,200	0.00%	179,200	0.00%	179,200	0.00%
Fines, Licenses and Permits	77,149	73,827	-4.31%	71,897	-2.61%	61,500	-14.46%	61,500	0.00%	61,500	0.00%	61,500	0.00%	61,500	0.00%
Intergovernmental	851,903	84,885	-90.04%	225,819	166.03%	50,000	-77.86%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
Interest	3,422	2,435	-28.84%	2,182	-10.39%	2,500	14.57%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%
Donations	14,126	562	-96.02%	21,772	3774.02%	0	-100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other	47,054	50,091	6.45%	46,417	-7.33%	44,500	-4.13%	15,000	-66.29%	15,000	0.00%	15,000	0.00%	15,000	0.00%
<b>Total Revenues</b>	<b>2,010,133</b>	<b>1,391,530</b>	<b>-30.77%</b>	<b>1,645,797</b>	<b>18.27%</b>	<b>1,179,200</b>	<b>-28.35%</b>	<b>1,159,200</b>	<b>-1.70%</b>	<b>1,229,200</b>	<b>6.04%</b>	<b>1,229,200</b>	<b>0.00%</b>	<b>1,229,200</b>	<b>0.00%</b>
<b>Other Financing Sources</b>															
Sale of Assets	0	0		0		0		0		0		0		0	
Proceeds from Sale of Notes	600,000	36,925	-93.85%	0	-100.00%	0		0		0		0		0	
Operating Transfers In	0	0		0		0		0		0		0		0	
Advances In	0	0		0		0		0		0		0		0	
Other	0	0		0		0		0		0		0		0	
<b>Total Other Financing Sources</b>	<b>600,000</b>	<b>36,925</b>	<b>-93.85%</b>	<b>0</b>	<b>-100.00%</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>Total Revenues and Other Financing Sources</b>	<b>2,610,133</b>	<b>1,428,455</b>	<b>-45.27%</b>	<b>1,645,797</b>	<b>15.22%</b>	<b>1,179,200</b>	<b>-28.35%</b>	<b>1,159,200</b>	<b>-1.70%</b>	<b>1,229,200</b>	<b>6.04%</b>	<b>1,229,200</b>	<b>0.00%</b>	<b>1,229,200</b>	<b>0.00%</b>
<b>Expenditures</b>															
<b>General Government</b>															
<b>Mayor and Administrative Office:</b>															
Personal Services	219,057	236,761	8.08%	159,684	-32.55%	157,493	-1.37%	129,000	-18.09%	89,000	-31.01%	89,000	0.00%	89,000	0.00%
Materials and Supplies	31,134	38,287	22.97%	22,313	-41.72%	14,000	-37.26%	14,000	0.00%	14,000	0.00%	14,000	0.00%	14,000	0.00%
Contractual Services	255,538	372,085	45.61%	282,269	-24.14%	173,000	-38.71%	175,000	1.16%	175,000	0.00%	175,000	0.00%	175,000	0.00%
<b>TOTAL MAYOR AND ADMINISTRATIVE OFFICES</b>	<b>505,729</b>	<b>647,133</b>	<b>27.96%</b>	<b>464,266</b>	<b>-28.26%</b>	<b>344,493</b>	<b>-25.80%</b>	<b>318,000</b>	<b>-7.69%</b>	<b>278,000</b>	<b>-12.58%</b>	<b>278,000</b>	<b>0.00%</b>	<b>278,000</b>	<b>0.00%</b>
<b>Income Tax</b>															
Personal Services	39,119	39,590	1.20%	35,846	-9.46%	33,093	-7.68%	33,093	0.00%	33,093	0.00%	33,093	0.00%	33,093	0.00%
Materials and Supplies	1,958	4,464	127.99%	4,406	-1.30%	4,000	-9.21%	4,000	0.00%	4,000	0.00%	4,000	0.00%	4,000	0.00%
Contractual Services	18,881	23,668	25.35%	15,276	-35.46%	7,000	-54.18%	7,000	0.00%	7,000	0.00%	7,000	0.00%	7,000	0.00%
<b>TOTAL INCOME TAX</b>	<b>59,958</b>	<b>67,722</b>	<b>12.95%</b>	<b>55,528</b>	<b>-18.01%</b>	<b>44,093</b>	<b>-20.59%</b>	<b>44,093</b>	<b>0.00%</b>	<b>44,093</b>	<b>0.00%</b>	<b>44,093</b>	<b>0.00%</b>	<b>44,093</b>	<b>0.00%</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>565,687</b>	<b>714,855</b>	<b>26.37%</b>	<b>519,794</b>	<b>-27.29%</b>	<b>388,586</b>	<b>-25.24%</b>	<b>362,093</b>	<b>-6.82%</b>	<b>322,093</b>	<b>-11.05%</b>	<b>322,093</b>	<b>0.00%</b>	<b>322,093</b>	<b>0.00%</b>
<b>SECURITY OF PERSONS AND PROPERTY</b>															
<b>Police</b>															
Personal Services	535,202	648,178	21.11%	658,897	1.65%	508,000	-22.90%	505,100	-0.57%	505,100	0.00%	505,100	0.00%	505,100	0.00%
Materials and Supplies	34,892	31,574	-9.51%	32,374	2.53%	33,000	1.93%	33,000	0.00%	33,000	0.00%	33,000	0.00%	33,000	0.00%
Contractual Services	26,134	32,094	22.81%	37,701	17.47%	48,140	27.69%	45,000	-6.52%	46,000	2.22%	47,000	2.17%	48,000	2.13%
<b>TOTAL POLICE DEPARTMENT</b>	<b>596,228</b>	<b>711,846</b>	<b>19.39%</b>	<b>728,972</b>	<b>2.41%</b>	<b>589,140</b>	<b>-19.18%</b>	<b>583,100</b>	<b>-1.03%</b>	<b>584,100</b>	<b>0.17%</b>	<b>585,100</b>	<b>0.17%</b>	<b>586,100</b>	<b>0.17%</b>
<b>STREET LIGHTS</b>															
Contractual Services	50,220	41,780	-16.81%	51,787	23.95%	50,000	-3.45%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
<b>TOTAL STREET LIGHTS</b>	<b>50,220</b>	<b>41,780</b>	<b>-16.81%</b>	<b>51,787</b>	<b>23.95%</b>	<b>50,000</b>	<b>-3.45%</b>	<b>50,000</b>	<b>0.00%</b>	<b>50,000</b>	<b>0.00%</b>	<b>50,000</b>	<b>0.00%</b>	<b>50,000</b>	<b>0.00%</b>
<b>TOTAL SECURITY OF PERSONS OF PROPERTY</b>	<b>646,448</b>	<b>753,626</b>	<b>16.58%</b>	<b>780,759</b>	<b>3.60%</b>	<b>639,140</b>	<b>-18.14%</b>	<b>633,100</b>	<b>-0.95%</b>	<b>634,100</b>	<b>0.16%</b>	<b>635,100</b>	<b>0.16%</b>	<b>636,100</b>	<b>0.16%</b>

Schedule of Revenues, Expenditures Cont.														
LEISURE TIME ACTIVITIES														
<b>PARKS</b>														
Personal Services	11,065	8,405	-24.04%	8,596	2.27%	0	-100.00%	0	0	0	0	0	0	0
Materials and Supplies	10,350	22,264	115.11%	11,315	-49.18%	4,700	-58.46%	4,700	0.00%	4,700	0.00%	4,700	0.00%	4,700
Contractual Services	7,027	8,146	15.92%	8,759	7.53%	8,000	-8.67%	8,000	0.00%	8,000	0.00%	8,000	0.00%	8,000
<b>TOTAL PARKS</b>	<b>28,442</b>	<b>38,815</b>	<b>36.47%</b>	<b>28,670</b>	<b>-26.14%</b>	<b>12,700</b>	<b>-55.70%</b>	<b>12,700</b>	<b>0.00%</b>	<b>12,700</b>	<b>0.00%</b>	<b>12,700</b>	<b>0.00%</b>	<b>12,700</b>
<b>SWIMMING POOL</b>														
Personal Services	12,604	17,441	38.38%	17,397	-0.25%	0	-100.00%	0	0	0	0	0	0	0
Materials and Supplies	14,082	9,303	-33.94%	5,155	-44.59%	0	-100.00%	0	0	0	0	0	0	0
Contractual Services	3,681	4,961	34.77%	5,659	14.07%	1,750	-69.08%	1,750	0.00%	1,750	0.00%	1,750	0.00%	1,750
<b>TOTAL SWIMMING POOL</b>	<b>30,367</b>	<b>31,705</b>	<b>4.41%</b>	<b>28,211</b>	<b>-11.02%</b>	<b>1,750</b>	<b>-93.80%</b>	<b>1,750</b>	<b>0.00%</b>	<b>1,750</b>	<b>0.00%</b>	<b>1,750</b>	<b>0.00%</b>	<b>1,750</b>
<b>OTHER LEISURE TIME ACTIVITIES - TREE COMMISSION</b>														
Materials and Supplies	0	0		0		0		0		0		0		0
Contractual Services	0	500		0	-100.00%	0		500	500	0.00%	500	0.00%	500	0.00%
<b>TOTAL OTHER LEISURE TIME ACTIVITIES</b>	<b>0</b>	<b>500</b>		<b>0</b>	<b>-100.00%</b>	<b>0</b>		<b>500</b>	<b>500</b>	<b>0.00%</b>	<b>500</b>	<b>0.00%</b>	<b>500</b>	<b>0.00%</b>
<b>TOTAL LEISURE TIME ACTIVITIES</b>	<b>58,809</b>	<b>71,020</b>	<b>20.76%</b>	<b>56,881</b>	<b>-19.91%</b>	<b>14,450</b>	<b>-74.60%</b>	<b>14,950</b>	<b>3.46%</b>	<b>14,950</b>	<b>0.00%</b>	<b>14,950</b>	<b>0.00%</b>	<b>14,950</b>
<b>OTHER</b>														
Capital Outlay	1,352,500	35,476	-97.38%	1,518	-95.72%	1,000	-34.12%	0	-100.00%	0	0	0	0	0
Other	0	0		5,723		0	-100.00%	0	0	0	0	0	0	0
<b>Debt Service (Police):</b>														
Principal	10,338	33,564	224.67%	6,073	-81.91%	7,129	17.39%	7,377	3.48%	7,633	3.47%	7,097	-7.02%	0
Interest	1,654	1,236	-25.27%	635	-48.62%	975	53.54%	727	-25.44%	471	-35.21%	205	-56.48%	0
<b>Debt Service (Mayor &amp; Admin):</b>														
Principal	22,254	41,161	84.96%	43,426	5.50%	45,619	5.05%	47,695	4.55%	49,865	4.55%	51,941	4.16%	54,131
Interest	53,734	79,718	48.36%	78,764	-1.20%	75,175	-4.56%	73,099	-2.76%	70,929	-2.97%	68,854	-2.93%	66,664
<b>Debt Service (Tax):</b>														
Principal	0	0		0		0		0		0		0		0
Interest	0	0		0		0		0		0		0		0
<b>TOTAL OTHER</b>	<b>1,440,480</b>	<b>191,155</b>	<b>-86.73%</b>	<b>136,139</b>	<b>-28.78%</b>	<b>129,898</b>	<b>-4.58%</b>	<b>128,898</b>	<b>-0.77%</b>	<b>128,898</b>	<b>0.00%</b>	<b>128,097</b>	<b>-0.62%</b>	<b>120,795</b>
<b>TOTAL EXPENDITURES</b>	<b>2,711,424</b>	<b>1,730,656</b>	<b>-36.17%</b>	<b>1,493,573</b>	<b>-13.70%</b>	<b>1,172,074</b>		<b>1,139,041</b>	<b>-2.82%</b>	<b>1,100,041</b>	<b>-3.42%</b>	<b>1,100,240</b>	<b>0.02%</b>	<b>1,093,938</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(701,291)</b>	<b>(339,126)</b>		<b>152,224</b>		<b>7,126</b>		<b>20,159</b>		<b>129,159</b>		<b>128,960</b>		<b>135,262</b>
<b>Other Financing Uses</b>														
All other Financing Uses	0	0		0		0		0		0		0		0
Operating Transfers Out	0	0		0		0		0		0		0		0
Advances Out	0	0		0		0		0		0		0		0
Total Other Financing Uses	0	0		0		0		0		0		0		0
<b>Total Expenditures and Other Financing Uses</b>	<b>2,711,424</b>	<b>1,730,656</b>	<b>-36.17%</b>	<b>1,493,573</b>	<b>-13.70%</b>	<b>1,172,074</b>	<b>-21.53%</b>	<b>1,139,041</b>	<b>-2.82%</b>	<b>1,100,041</b>	<b>-3.42%</b>	<b>1,100,240</b>	<b>0.02%</b>	<b>1,093,938</b>
<b>Excess of Revenues and Other Financing Sources under Expenditures and Other Financing Uses</b>														
Cash Balance January 1	49,694	(51,597)		(353,798)		(201,574)		(194,448)		(174,289)		(45,130)		83,830
Cash Balance December 31	(51,597)	(353,798)		(201,574)		(194,448)		(174,289)		(45,130)		83,830		219,092
<b>Less Encumbrances and Reserves:</b>														
Estimated Encumbrances December 31	0	0		0		0		0		0		0		0
<b>Reservations of Fund Balance</b>														
Budget Reserve	0	0		0		0		0		0		0		0
Total Reservations of Fund Balance	0	0		0		0		0		0		0		0
<b>Unencumbered/Unreserved Fund Balance (Deficit) June 30</b>	<b>(51,597)</b>	<b>(353,798)</b>		<b>(201,574)</b>		<b>(194,448)</b>		<b>(174,289)</b>		<b>(45,130)</b>		<b>83,830</b>		<b>219,092</b>

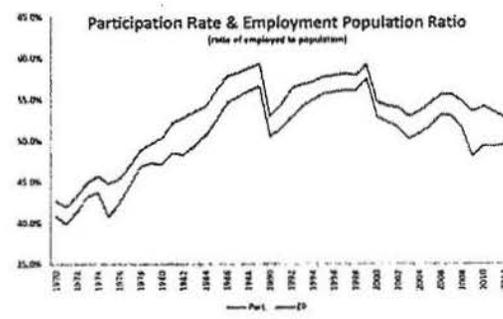
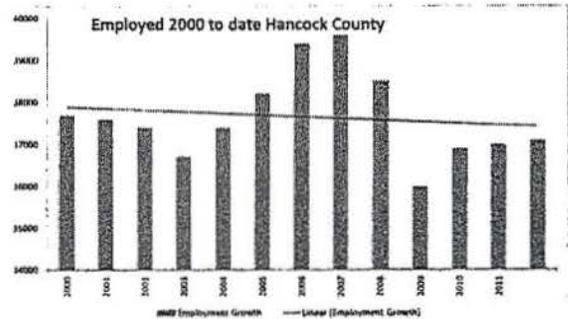
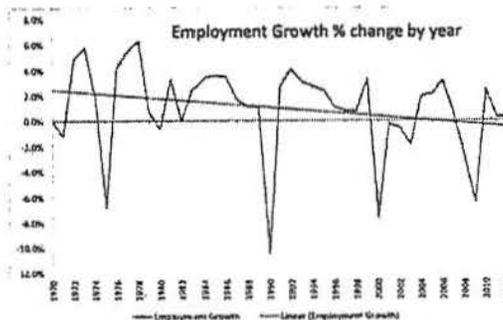
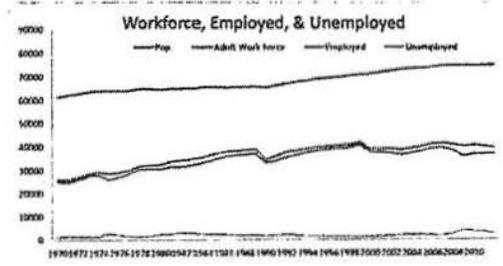
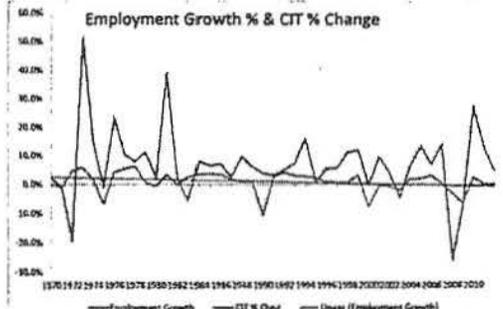
# Civilian Labor Force Estimates for Hancock County by Ohio Department of Job and Family Services

For Hancock County

Year	Pop.	Avg. Labor Force	Avg. Emp.	Part. Rate	Avg. Unemp. Rate	Unemp. Rate	Unemp. Rate	% Chg	EP Ratio	
1970	61217	26200	24000	0.0%	42.6%	1300	4.2	4.22%	2.2%	40.8%
1971	62000	26000	24700	-1.2%	41.8%	1300	5	5.00%	-1.1%	39.8%
1972	62700	27300	25900	4.9%	43.2%	1200	4.3	4.43%	-19.5%	41.5%
1973	63400	28500	27400	5.8%	45.0%	1100	3.7	3.88%	51.5%	43.2%
1974	63800	29200	27900	1.8%	45.7%	1800	4.5	4.49%	14.9%	43.7%
1975	63900	29500	28000	-4.8%	44.8%	2600	9.1	9.06%	-1.0%	40.7%
1976	63900	29500	27100	-8.2%	45.8%	1300	6.6	6.55%	23.3%	41.4%
1977	64100	30100	28500	5.3%	47.0%	1500	5.0	4.98%	10.5%	44.8%
1978	64800	31700	30400	5.3%	48.2%	1300	4.1	4.10%	8.0%	46.8%
1979	64700	32100	30600	0.7%	49.0%	1500	4.8	4.67%	11.3%	47.3%
1980	64911	32500	30400	-0.7%	50.3%	2100	6.4	6.46%	2.1%	47.3%
1981	64809	33800	31400	3.3%	52.2%	2400	7.1	7.10%	39.1%	48.5%
1982	64889	34200	31400	0.0%	52.7%	2800	8.3	8.42%	2.4%	48.2%
1983	65011	34800	32200	2.5%	53.5%	2700	7.6	7.76%	-5.5%	49.4%
1984	65060	35500	33300	3.4%	54.1%	2300	6.4	6.42%	8.0%	50.8%
1985	65263	36000	34500	3.6%	56.1%	2400	6.5	6.50%	6.4%	52.5%
1986	65384	37800	35700	3.5%	57.8%	2100	5.6	5.56%	7.2%	54.6%
1987	65511	38100	36300	1.7%	58.2%	1900	4.9	4.99%	3.4%	55.8%
1988	65724	38600	36700	1.1%	58.7%	1800	4.8	4.68%	9.7%	56.0%
1989	65877	39000	37200	1.3%	59.3%	1800	4.7	4.67%	6.2%	56.5%
1990	65983	39700	37800	-10.5%	52.8%	1900	4.5	4.61%	3.8%	50.3%
1991	66329	38000	38100	2.7%	54.3%	1300	5.1	5.28%	3.7%	51.0%
1992	67167	37800	35500	4.1%	54.2%	2200	6	6.08%	5.0%	52.0%
1993	67776	38500	36600	8.1%	54.8%	1800	4.8	4.82%	7.4%	54.1%
1994	68477	39100	37600	2.7%	57.1%	1500	3.9	3.32%	16.2%	54.9%
1995	69158	39900	38500	2.4%	57.7%	1400	3.6	3.51%	0.9%	55.7%
1996	69599	40900	38900	1.0%	57.9%	1400	3.6	3.47%	5.4%	55.9%
1997	69902	40600	39200	0.8%	58.1%	1400	3.5	3.45%	5.7%	56.1%
1998	70482	40800	39500	0.8%	57.9%	1300	3.2	3.19%	11.2%	56.0%
1999	71019	42000	40800	3.1%	59.1%	1200	2.8	2.89%	12.0%	57.4%
2000	71321	39600	37700	-7.6%	54.7%	1900	3.3	3.33%	-0.7%	52.6%
2001	71972	39000	37600	-0.8%	54.2%	1400	1.7	1.56%	9.6%	52.7%
2002	72617	39200	37400	-0.5%	54.0%	1700	4.5	4.34%	4.0%	51.6%
2003	73113	38700	36700	-1.9%	52.9%	2000	5.2	5.17%	-4.4%	50.7%
2004	73542	39400	37400	1.9%	53.4%	2000	5.1	5.08%	6.9%	50.9%
2005	73585	40100	38200	3.3%	54.2%	1900	4.8	4.99%	13.5%	51.8%
2006	74187	41200	39400	3.1%	55.0%	1800	4.4	4.87%	7.0%	53.7%
2007	74711	41500	39600	0.5%	55.3%	1900	4.5	4.58%	14.3%	53.0%
2008	74781	40500	38900	-2.8%	54.7%	2400	3.9	3.87%	-26.0%	52.3%
2009	74964	40100	38000	-4.5%	51.5%	4100	10.1	10.22%	-7.4%	48.0%
2010	74932	40200	38900	2.5%	54.2%	3800	8.8	8.89%	27.4%	49.3%
2011	75054	40100	37000	0.8%	53.4%	3100	7.8	7.73%	13.2%	49.3%
2012	75054	39600	37300	0.5%	52.8%	2500	6.2	6.31%	4.4%	49.4%

AVG 10YR	73717	39975	37700	0.1%	54.2%	2275	5.7	5.7%	4.1%	51.1%
AVG	67873	34071	34159	1.0%	51.0%	1843	5.3	5.3%	7.2%	50.2%

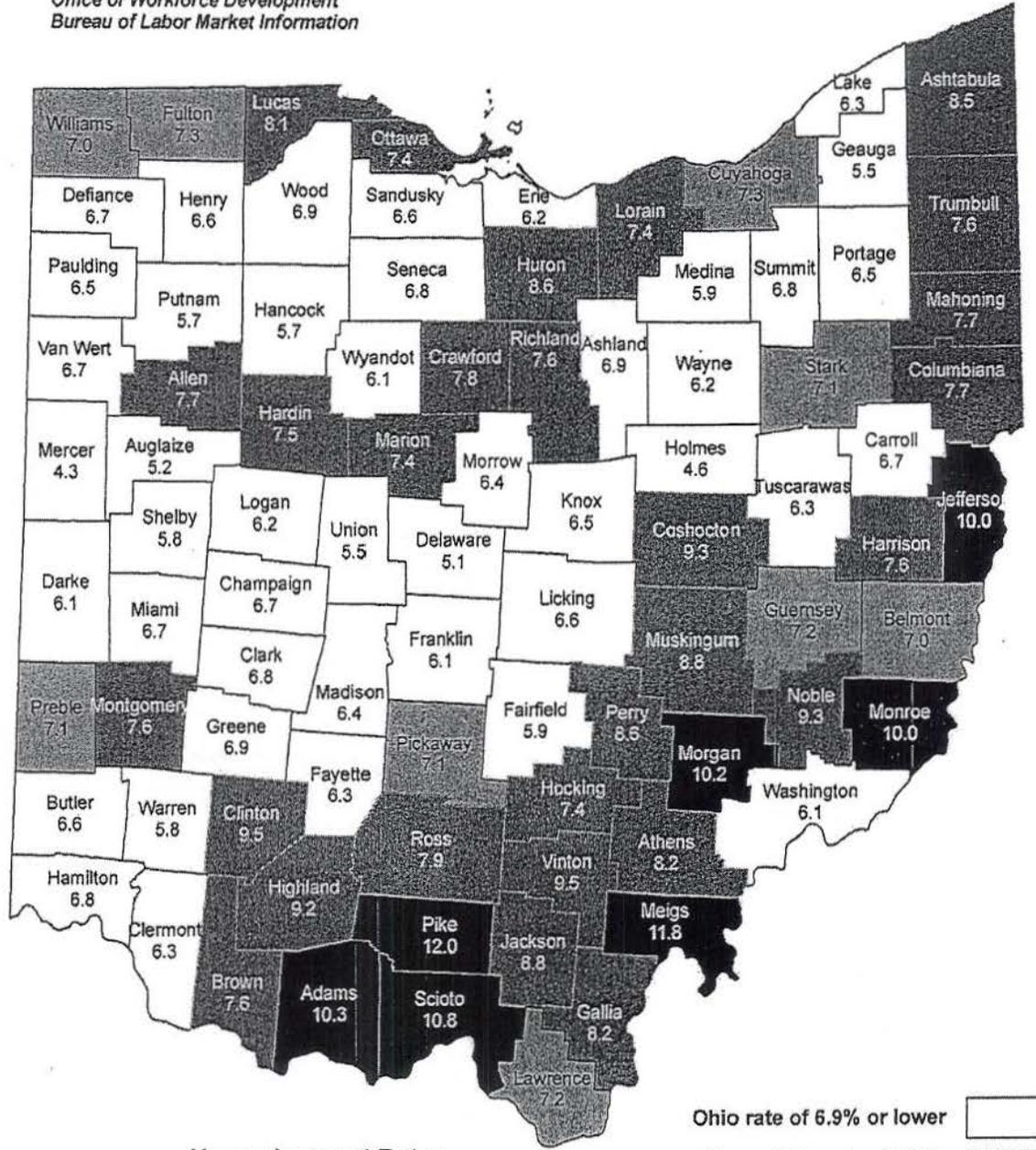
Current Year	On Labor (r)	Employed	Unempl	Rate		
Jan 75056	39500	36100	3400	0.5	-4.70%	
Feb 75056	40000	36600	3400	1.5	0.28%	
Mar 75056	39700	37200	2500	4.5	-1.23%	
Apr 75056	39300	38000	3000	6.2	-0.3	-1.97%
May 75056	39100	36800	2400	5.9	-0.3	1.71%
Jun 75056	39300	36800	2500	6.3	0.4	3.52%
Jul 75056	39400	37600	1800	4.2	-0.1	9.96%
Aug 75056	39800	37800	2000	5.6	-0.8	-0.23%
Sep 75056	40000	37900	2100	5.3	0.3	10.09%
Oct 75056	40000	38000	2000	5.1	-0.2	-0.85%
Nov 75056	39600	37600	2000	5.2	0.1	14.85%
Dec 75056	39300	37300	2000	5.2	0.0	24.47%



Labor force participation rate is % of working age population in work force  
2000-2009 Population from Ohio DQG Final State and County Interannual Estimates 2000 to 2010

# Ohio Not Seasonally Adjusted Unemployment Rates August 2013

Office of Workforce Development  
Bureau of Labor Market Information



## Civilian Labor Force Estimates

For Counties and Cities with Population over 50,000: August 2013<sup>a</sup>

Area	Labor Force <sup>b</sup>	Employment	Unemployment	Unemployment Rates <sup>c</sup>		
				Aug-13	Jul-13	Aug-12
State of Ohio.....	5,777,500	5,377,800	399,600	6.9	7.3	7.0
Adams .....	11,600	10,400	1,200	10.3	10.5	10.2
Allen .....	48,100	44,400	3,700	7.7	8.1	7.4
Ashland .....	26,100	24,300	1,800	6.9	7.4	6.9
Ashtabula .....	46,400	42,500	3,900	8.5	8.9	8.4
Athens .....	27,900	25,600	2,300	8.2	9.0	7.9
Auglaize .....	26,000	24,700	1,400	5.2	5.3	5.3
Belmont .....	32,900	30,600	2,300	7.0	7.2	7.7
Brown .....	21,400	19,700	1,600	7.6	7.9	8.2
Butler .....	190,800	178,200	12,600	6.6	7.1	6.8
Hamilton .....	29,500	27,300	2,100	7.3	7.5	7.4
Carroll .....	13,700	12,800	900	6.7	7.2	7.1
Champaign .....	19,200	18,000	1,300	6.7	7.0	7.5
Clark .....	67,100	62,500	4,600	6.8	7.2	7.3
Springfield .....	27,100	25,100	1,900	7.1	7.7	7.7
Clermont .....	105,500	98,800	6,700	6.3	6.8	6.4
Clinton .....	16,900	15,300	1,600	9.5	9.9	9.9
Columbiana .....	50,900	46,900	3,900	7.7	8.2	7.6
Coshocton .....	16,000	14,600	1,500	9.3	9.7	9.5
Crawford .....	20,500	18,900	1,600	7.8	8.9	7.9
Cuyahoga .....	633,100	586,800	46,300	7.3	7.5	7.7
Cleveland .....	164,500	149,200	15,300	9.3	9.7	9.9
Cleveland Heights.....	26,100	24,500	1,600	6.1	6.3	6.1
Euclid.....	25,200	23,100	2,100	8.3	8.3	8.1
Lakewood .....	31,200	29,400	1,800	5.8	5.9	5.9
Parma.....	42,200	39,300	2,900	6.8	7.2	7.3
Darke .....	27,400	25,700	1,700	6.1	6.3	6.0
Defiance .....	19,100	17,800	1,300	6.7	7.5	6.7
Delaware .....	97,000	92,100	4,900	5.1	5.2	4.9
Erie .....	43,000	40,300	2,700	6.2	6.9	5.9
Fairfield .....	75,900	71,400	4,500	5.9	6.3	6.0
Fayette .....	15,300	14,300	1,000	6.3	6.7	6.8
Franklin .....	636,200	597,600	38,600	6.1	6.3	6.1
Columbus .....	435,000	408,600	26,400	6.1	6.3	6.1
Fulton .....	21,800	20,200	1,600	7.3	8.2	6.8
Gallia .....	13,200	12,100	1,100	8.2	8.6	8.5
Geauga .....	49,700	47,000	2,700	5.5	5.7	5.6
Greene .....	77,700	72,300	5,400	6.9	7.2	7.0
Guemsey .....	18,900	17,500	1,400	7.2	7.8	7.5
Hamilton .....	403,500	376,200	27,300	6.8	7.1	7.0
Cincinnati .....	142,600	131,800	10,800	7.6	8.0	7.8
Hancock .....	40,200	37,900	2,300	5.7	6.1	5.6
Hardin .....	14,600	13,500	1,100	7.5	7.9	7.2
Harrison .....	7,100	6,500	500	7.6	7.8	7.8
Henry .....	15,200	14,200	1,000	6.6	7.5	6.4
Highland .....	18,100	16,400	1,700	9.2	9.6	9.1
Hocking .....	13,600	12,600	1,000	7.4	7.3	7.2
Holmes .....	20,600	19,600	1,000	4.6	4.8	4.4
Huron .....	27,400	25,000	2,400	8.6	11.0	8.1
Jackson .....	14,300	13,100	1,300	8.8	9.1	8.4
Jefferson .....	30,100	27,100	3,000	10.0	10.3	10.9
Knox .....	29,800	27,900	1,900	6.5	6.9	6.4
Lake .....	130,000	121,800	8,200	6.3	6.5	6.2
Mentor .....	27,700	26,100	1,600	5.9	6.0	5.5
Lawrence .....	27,400	25,400	2,000	7.2	7.7	7.8
Licking .....	86,400	80,700	5,700	6.6	6.9	6.1
Logan .....	23,300	21,800	1,400	6.2	6.5	6.4

**Civilian Labor Force Estimates (continued)**  
For Counties plus Cities with Population over 50,000: August 2013<sup>a</sup>

Area	Labor Force <sup>b</sup>	Employment	Unemployment	Unemployment Rates <sup>c</sup>		
				Aug-13	Jul-13	Aug-12
Lorain .....	157,500	145,800	11,700	7.4	8.1	7.5
Elyria .....	28,700	26,600	2,200	7.6	8.4	7.6
Lorain .....	30,200	27,300	2,900	9.5	10.8	9.5
Lucas .....	210,300	193,300	17,000	8.1	8.5	7.6
Toledo .....	131,500	120,000	11,500	8.7	9.3	8.3
Madison .....	20,300	19,000	1,300	6.4	6.4	6.4
Mahoning .....	111,700	103,100	8,600	7.7	8.6	7.4
Youngstown.....	25,700	23,100	2,600	10.1	11.0	9.5
Marion.....	29,000	26,900	2,100	7.4	7.9	7.4
Medina .....	96,300	90,600	5,700	5.9	6.1	6.0
Meigs .....	8,800	7,800	1,000	11.8	12.4	11.4
Mercer .....	25,300	24,200	1,100	4.3	4.5	4.1
Miami .....	51,900	48,400	3,500	6.7	7.1	6.6
Monroe .....	5,500	5,000	600	10.0	10.3	9.3
Montgomery.....	250,300	231,200	19,000	7.6	8.1	7.7
Dayton .....	59,300	53,900	5,400	9.1	9.6	9.0
Kettering .....	27,900	26,000	1,900	6.8	7.1	6.8
Morgan .....	5,800	5,200	600	10.2	11.0	10.2
Morrow.....	17,500	16,400	1,100	6.4	7.0	6.4
Muskingum .....	37,000	33,800	3,300	8.8	9.3	8.9
Noble .....	5,300	4,800	500	9.3	9.8	9.5
Ottawa .....	20,400	18,900	1,500	7.4	8.0	7.2
Paulding .....	9,900	9,200	600	6.5	6.7	6.4
Perry .....	15,700	14,400	1,300	8.6	9.0	8.7
Pickaway .....	24,700	22,900	1,800	7.1	7.4	7.1
Pike .....	10,000	8,800	1,200	12.0	12.1	12.1
Portage .....	91,300	85,400	5,900	6.5	7.1	6.1
Preble .....	20,200	18,700	1,400	7.1	7.7	7.1
Putnam .....	17,800	16,800	1,000	5.7	6.1	5.3
Richland .....	56,800	52,400	4,300	7.6	8.5	7.8
Mansfield .....	20,400	18,800	1,600	7.8	8.3	7.9
Ross .....	34,700	32,000	2,800	7.9	8.1	7.8
Sandusky .....	32,100	30,000	2,100	6.6	7.2	6.3
Scioto .....	31,300	27,900	3,400	10.8	11.1	10.4
Seneca .....	27,600	25,700	1,900	6.8	7.6	6.7
Shelby.....	25,400	23,900	1,500	5.8	6.0	6.5
Stark .....	186,300	173,200	13,100	7.1	7.3	6.9
Canton .....	32,800	30,000	2,800	8.5	8.7	8.4
Summit .....	282,700	263,600	19,100	6.8	6.9	6.6
Akron .....	98,500	91,100	7,400	7.5	7.7	7.4
Cuyahoga Falls.....	27,400	25,700	1,700	6.3	6.4	6.2
Trumbull .....	100,600	93,000	7,700	7.6	8.5	8.3
Tuscarawas .....	47,100	44,100	3,000	6.3	6.5	6.2
Union .....	27,600	26,000	1,500	5.5	5.8	5.4
Van Wert .....	13,700	12,800	900	6.7	7.1	6.9
Vinton .....	5,400	4,900	500	9.5	9.7	9.9
Warren.....	109,800	103,400	6,400	5.8	6.1	6.2
Washington .....	31,000	29,100	1,900	6.1	6.7	6.4
Wayne .....	56,100	52,600	3,500	6.2	6.4	5.8
Williams .....	19,000	17,700	1,300	7.0	7.9	7.4
Wood .....	66,000	61,500	4,600	6.9	7.3	6.6
Wyandot .....	11,100	10,400	700	6.1	6.7	6.5

[a] These estimates, prepared in cooperation with the Bureau of Labor Statistics, U.S. Department of Labor, are reported by place of residence, NOT seasonally adjusted, and revised to 2011 benchmarks. [b] Civilian labor force equals employment plus unemployment. The employment and unemployment totals may not add to the labor force figure shown due to rounding. Employment includes workers involved in labor-management disputes. [c] Rate equals unrounded unemployment divided by unrounded labor force.

Ohio Dept. of Job and Family Services  
Office of Workforce Development  
Bureau of Labor Market Information

# Key Financial Indicators

## Percent Salaries and Benefits

2005-06	84.90%
2006-07	84.00%
2007-08	83.60%
2008-09	82.17%
2009-10	83.28%
2010-11	84.17%
2011-12	84.93%
2012-13	82.85%
2013-14	82.75%
2014-15	82.76%
2015-16	82.46%
2016-17	82.22%

## Delay Projected Operating Deficits by Managing to Plans

- District Strategic Plan
- Enrollment Projections
- Five Year Budget Plan
- Capital Repair Plan
- Technology Plan

## Economic Challenges

- Unstable national economy- struggling recovery
- Unstable global economy
- Potentially more delinquent property taxes
- Likelihood of higher inflation
- Significant Board of Revision and Board of Tax Appeal activity

## Political Challenges- State

- Outcome of H.B. 136 to expand vouchers
- Impact of new school funding plan
- Impact of 2013-2014 through 2014-2015 State budget

CITIZENS FINANCIAL ADVISORY COMMITTEE  
REVIEWED THE FISCAL PROJECTIONS ON  
OCTOBER 4th AND RECOMMENDS BOARD OF  
EDUCATION APPROVAL

# VISION

## Mentor Schools

### "The Cornerstone of the Community"

- I. Meet and exceed the instructional needs of all students while preparing them for the 21st century and beyond;
- II. Maximize the capacity, effectiveness and efficiency of all our current and future resources;
- III. Communicate and collaborate with internal and external stakeholders;
- IV. Provide a safe and secure environment in which students can grow academically and socially.

MENTOR PUBLIC SCHOOLS

PURSUITING EXCELLENCE IN AN ERA OF DECLINING  
REVENUE

DELAY PROJECTED OPERATING FUND DEFICITS BY  
MANAGING TO PLANS

DISTRICT STRATEGIC PLAN

ENROLLMENT PROJECTIONS

FIVE YEAR BUDGET PLAN

CAPITAL REPAIR PLAN

TECHNOLOGY PLAN

## FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that the District's purposes can best be achieved through excellent fiscal management.

The District's first obligation is the education of its children. However, the Board of Education recognizes the need to frame educational programs within the District's strategic and fiscal plan.

As trustees of the community's investment in plant, facilities, and operational funds, the Board has a responsibility to ensure that the investment is protected and used wisely. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Superintendent of Schools and Chief Financial Officer will keep the Board of Education informed through reports - both oral and written - of the fiscal management of schools.

The Board seeks to achieve the following goals:

- A. To engage in thorough planning with staff involvement in order to develop budgets and to guide expenditures to achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
- B. To establish levels of funding based upon a strategic plan and fiscal plan that will provide high quality education for the district's students.
- C. To use the best available techniques for budget development and management.

Adopted July 18, 2006

## FINANCIAL PLANNING

The Board of Education believes that annual and long-term financial planning are both essential to support current educational programs and the District's long-term educational needs.

Annual financial planning should be an integral part of program planning for the next school year. Such annual financial planning should be a year-round process involving broad participation by the Board of Education, administrators, teachers and other personnel throughout the school district.

The District should also engage in strategic long-term planning and attempt to forecast the need for future educational and capital expenditures and the availability of financial resources to meet those needs. Long-term financial planning should result in the development of a strategy to meet educational needs. The Chief Financial Officer will prepare long-range financial and budget projections for periodic review by the Board and Superintendent. The long-range financial and budget projections must comply with O.R.C. §5705.391 and Ohio Administrative Code 3301-92-04.

The Superintendent and Chief Financial Officer are responsible for the annual and long-term financial planning process and will work in close cooperation with the Board of Education.

Adopted July 18, 2006

ANNUAL BUDGET  
(Annual Appropriation Measures)

BUDGET

The purpose of the annual operating budget is to identify adequate financial resources for the education program and to provide a basis for accountability in fiscal management. The school budget is also the legal basis for the establishment of tax rates.

Public school budgeting is regulated and controlled by statute and state regulations, and requirements of the Board of Education. A budget is required for every fund that a school district uses in its yearly operation.

The Superintendent of Schools and the Chief Financial Officer will be responsible for the preparation of the annual school budget and presentation of the budget to the Board of Education for adoption.

APPROPRIATIONS

As permitted by law, no later than July 1, the Board of Education will pass a temporary appropriation measure to provide for meeting the ordinary expenses of the district until such time as the Board approves the annual appropriation resolution for the year, which will be not later than October 1. Appropriations for the general fund shall have a level of Board control established at the first two levels of function and the first level of object. The Chief Financial Officer shall recommend annually the Board level of control for all other funds contained within the appropriations.

The Chief Financial Officer is directed to establish administrative guidelines and forms to manage appropriation modification below the Board of Education level of control.

The Chief Financial Officer is directed to prepare monthly financial reports for the Board of Education that includes: a written summary of monthly budget activity with statistical comparisons to the previous year's budget; graphic summaries of budget activity; monthly investment activities and current investment portfolio; fund cash position summaries; revenue by fund summaries; appropriations by fund summaries; and a listing of monthly vendor checks.

Adopted July 18, 2006

## FINANCIAL REPORTS

The Board of Education recognizes its responsibility in the oversight of the fiscal management of the school district. In fulfilling this responsibility, the Board of Education's Chief Financial Officer, shall be directed to prepare and present to the Board of Education all legally required financial reports on a timely basis. In addition, the Chief Financial Officer is directed to prepare monthly financial reports for the Board of Education that include:

- A. A written summary of monthly budget activity with statistical comparisons to the previous year's budget
- B. Graphic summaries of budget activity
- C. Monthly investment activities and current investment portfolio
- D. Fund cash position summaries
- E. Revenue by fund summaries
- F. Appropriations by fund summaries
- G. Listing of monthly vendor checks issued

In addition, the Chief Financial Officer is required to submit an annual appropriations to the Board for adoption no later than September 30 of each year and shall prepare a new five year forecast for presentation to the Board not later than October 31 of each year with an update to the five year forecast presented to the Board of Education no later than May 31 of each fiscal year.

The Chief Financial Officer is encouraged to prepare and present to the Board of Education special reports highlighting various aspects of the fiscal management of the school district as well as current public school funding issues.

Adopted July 18, 2006

## Budgeting Policy

City Council, officers, officials, and departments will follow the following guidelines and objectives in all matters relating to the annual budget and in considering amendments to that budget throughout the year.

1. Prepare annually a three year budget outlining the proposed budget for the upcoming year as well as projections for the subsequent two years. The budget will include actual revenues and expenditures for the previous two years for comparative analysis.
2. The budget should include a three year capital improvement plan by fund and department and within each fund, capital outlay requirements should be segregated from operational budget requirements.
3. The budget should provide for a 25-35 percent residual fund balance (uncommitted resources) based on current year expenditures for the city's major operating funds including the General Fund, Electric Fund, Water Fund, Sewer Fund, and Storm Water Fund. Current year expenditures shall include all operating and non-operating expenditures including debt service requirements and transfers to other funds.
4. The budget should disclose significant planning assumptions and outline the nature and effect of any projections which would impede the goal of maintaining a 25-35 percent year-end carryover balance in the city major operating funds outlined in Step 3 above.
5. The budget shall not violate any debt related covenants and should not exceed 35 percent of the city's legal debt margin. The Electric, Water, and Sewer enterprise funds debt service requirements in any given year should not exceed 35 percent of current year expenditures. Should the city's budgeted debt (currently outstanding plus proposed) exceed 35 of the city's legal debt margin or 35 percent of current year expenditures for the referenced enterprise funds, detailed explanation must be provided for council consideration including purpose of the debt, the effect of operational restrictions due to the additional debt, the impact on future proposed budget years, and concurrence by the city's bond counsel as to the reasonableness of the additional debt request.