

City of Mansfield, Ohio Finance Department Report

01/01/10 to 06/30/10

**Kelly Blankenship
Finance Director**

City of Mansfield, Ohio

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July 30, 2010

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To: Mansfield City Council Members
Mayor Don Culliver
Elected Officials
City Employees
Citizens of Mansfield

As we close the first half of 2010, the looming deficit and how to address it remains the top agenda item for not only Mansfield, but many other entities as well. All of you should be keenly aware by now that our largest financial burden is the Safety Fund and currently City Council is weighing whether to allow the voters of Mansfield to determine if the income-earners should be footing more of the bill. Therefore, I will devote more time to helping you understand the financial situation in the Safety Fund.

The Safety Services Departments were removed from the General Fund and set aside in a Special Revenue Fund when the first income tax devoted to their operations went into effect. The benefit of this method is transparency in the expenditures as well as better analysis of revenue sources meeting or not meeting the needs of the departments.

The first income tax devoted to the safety services was 0.5% in addition to the permanent 1.0% levied by the City and 0.25% additional tax voted to keep the roads in good repair. It was enacted in 1988 and has been renewed every four years, making our total income tax rate 1.75% since then. The safety tax is scheduled to expire in 2011; however, the administration is seeking an increase of 0.25%, which will bring the City's total income tax rate to 2.0%.

Below is a picture of the income tax distribution for every dollar available for use by the Safety Fund. Indeed, the Safety Fund receives ninety-seven cents (\$0.97) of every dollar collected. The other funds that get a sliver of the buck are: General Fund, one half cent (\$0.005); Industrial Development, one cent (\$0.01); and the Airport, one and one half cents (\$0.015).



Safety Fund – 97%	General Fund – 0.5%	Industrial Development – 1%	Airport – 1.5%
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Income tax revenue represents the largest source of funds to support the safety services. Even after the voted tax is calculated, the safety fund requires most of the discretionary income tax to support its expenditure levels. With steeply declining revenues (20% since 2007) and static expenditures, it is easy to see how the Safety Fund has driven the City to fiscal watch status.

Now let's take a look at the Income Tax Distribution per Dollar Collected:

	2005	2006	2007	2008	2009	June 30, 2010
Fund	Actual amount per \$1.00					
General Fund	0.0276	0.0165	0.0350	0.0043	0.0050	0.0045
Street Const.	0.0025	0.0006	0.0063	0.0120	0.0023	0.0000
Industrial Development	0.0126	0.0116	0.0113	0.0094	0.0131	0.0110
Airport	0.0212	0.0234	0.0194	0.0230	0.0162	0.0167
Safety Fund	0.9362	0.9478	0.9279	0.9513	0.9634	0.9678
Total	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

You can see that the Safety Fund's share of the Income Tax Distribution is on a steady increase. Please refer to page 20 of this report for a graphical distribution of the Income Tax pie.

The next page is a chart compiling information about the Safety Services Fund revenues, expenses and changes in fund balance to help you see how the revenue collections compare with the expenses. It's clear from the chart that as revenues grew, expenses grew faster – culminating in a \$2 million deficiency of revenues versus expenditures for 2009.

We carried over a deficit in the Safety Fund of \$1.8 million from last year. We are projecting a year-end deficit for safety services salaries alone to be \$5.5 million as of the most recent pay period. If the ballot initiative for an increase in the income tax for safety services is successful, the additional revenue is projected to be just under \$3 million. Unfortunately, that is still not enough to get the fund moving in the right direction. The deficit at this rate will continue to grow unless further significant cuts to expenses are made.

In other news, we are making great progress with the software implementation. I took a small team to Troy, Michigan to interview their implementation team about their experience with the software conversion and it was well worth the trip. I'm excited about the changes that will be forthcoming as we move from our current hindrances to the new world of instantaneous information and greater transparency and analysis.

I hope this report will be helpful as you consider decisions regarding the financial future of the City.

Respectfully,



Kelly Blankenship, Finance Director

CITY OF MANSFIELD, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
SAFETY SERVICES FUND
FOR THE YEARS 2005 - 2009

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Revenues:					
Property and other local taxes	\$ 19,030,291	\$ 19,782,688	\$ 19,912,814	\$ 20,297,261	\$ 17,818,139
Charges for services	1,280,570	1,113,554	1,194,336	1,254,489	1,254,549
Licenses, permits and fees.	84,106	97,362	101,846	148,211	106,938
Fines and forfeitures.	132,125	127,673	118,771	126,440	158,143
Intergovernmental	262,116	140,122	93,126	101,894	115,854
Other	70,720	46,345	38,141	9,149	33,965
Total revenues	20,859,928	21,307,744	21,459,034	21,937,444	19,487,588
Expenditures:					
Current:					
Public safety					
Personal services.	12,731,257	13,127,665	13,441,521	13,992,409	13,477,144
Fringe benefits.	2,944,060	2,970,585	3,103,417	2,633,139	3,194,616
Materials and supplies	561,934	526,831	561,447	481,427	355,449
Contractual services	4,552,474	4,468,905	4,411,992	4,763,526	4,632,981
Capital outlay	379,633	660,179	896,280	469,373	155,588
Other.	171,369	184,148	199,025	112,158	43,616
Total expenditures	21,340,727	21,938,313	22,613,682	22,452,032	21,859,394
Deficiency of revenues under expenditures	(480,799)	(630,569)	(1,154,648)	(514,588)	(2,371,806)
Other financing sources (uses):					
Repayment on loan from other funds	(50,000)	(50,000)	(50,000)	(50,000)	-
Loans from other funds	920,000	-	-	-	1,764,198
Transfers in	-	319,133	1,159,586	-	606,023
Transfers out	(182,717)	(427,931)	-	(141,357)	(381,664)
Total other financing sources (uses)	687,283	(158,798)	1,109,586	(191,357)	1,988,557
Net change in fund balance	206,484	(789,367)	(45,062)	(705,945)	(383,249)
Fund balance at beginning of year	538,438	806,805	197,223	599,933	197,153
Prior year encumbrances appropriated	61,883	179,785	447,772	303,165	186,096
Fund balance at end of year.	\$ 806,805	\$ 197,223	\$ 599,933	\$ 197,153	\$ -

SOURCE: City of Mansfield, Ohio Comprehensive Annual Financial Reports for the years ended 2005 through 2009.

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Revenues and Expenditures

As of June 30, 2010 the City received 51.29% of estimated revenue and expended or encumbered 54.30% of appropriations. The General Fund received 60.86% of estimated revenue, and expended or encumbered 58.38% of appropriations. The Safety Services Fund received 58.57% of estimated revenue, and expended or encumbered 73.10% of appropriations.

Second quarter revenue comparisons show decreases in funds supported by taxes. General Fund and Safety Services Fund revenues were down \$170,221 and \$144,253, respectively, from the previous year. Revenues increased \$735,301 in the Water Fund mainly because of higher commercial collections. First half revenues increased \$392,394 in the Sewer Fund. The internal bond payment of \$260,000 was received earlier this year and contributed to the increase.

First half expenditure comparisons show decreases in all of the major funds. Expenditures in the General Fund are down \$1,834,586 because of departmental cost cutting methods and the timing of certain interfund transfers. The decrease in expenditures does not reflect the upcoming reversal of Parks Department expenditures in the Water Fund. Expenditures in the Safety Services Fund are down \$1,355,730. This reduction in expenditures can be attributed to an increase in the number of safety services grants. All safety services grant activity is located in the Grant Fund. First half expenditures in the Water Fund were down \$1,332,175 because of various cuts and timing of interfund transfers. The Parks Department reversal will lower 2010 expenditures even further. First half expenditures in the Sewer Fund were down \$1,137,540 partly because of a reduction in contract services with the Street and Engineering Departments. The timing of health insurance transfers also contributed to the lower costs.

The City's overall cash balance increased in the second quarter due to the timing of receipts; however, the Safety Service Fund and Reid Industrial Park Fund continue to operate with negative cash balances. We are currently waiting on grant and loan reimbursements from the Ohio Department of Development for the Reid Industrial Park Project. The Safety Services Fund will continue to operate with a negative cash balance unless expenditures are significantly cut, or a new revenue source is identified.

City of Mansfield, Ohio
Statement of Actual and Estimated Revenues
As of June 30, 2010

	<u>2010 Actual & Estimated Revenue (2nd Qtr)</u>			<u>2009 Actual & Estimated Revenue (2nd Qtr)</u>		
	<u>Estimated Revenue</u>	<u>Actual Y-T-D Revenue</u>	<u>Percent Received</u>	<u>Estimated Revenue*</u>	<u>Actual Y-T-D Revenue</u>	<u>Percent Received</u>
<u>General Fund</u>						
General Fund	\$ 9,987,068.00	\$ 6,078,193.60	60.86%	\$ 11,555,912.00	\$ 6,248,415.09	54.07%
<u>Special Revenue Funds</u>						
Street Fund	1,908,931.00	997,409.76	52.25%	2,702,164.00	1,643,601.09	60.83%
State Highway Fund	140,626.00	73,232.97	52.08%	151,201.00	74,534.75	49.30%
RCAdvancement Fund	1,044,258.00	437,971.22	41.94%	1,042,692.00	544,733.06	52.24%
Community Development Fund	4,048,988.00	1,674,205.91	41.35%	2,724,759.45	852,878.00	31.30%
Drug Enforcement Fund	5,000.00	903.43	18.07%	5,001.00	2,956.17	59.11%
Law Enforcement Fund	96,100.00	28,961.53	30.14%	165,589.00	195,551.20	118.09%
Safety-Services Fund	17,964,357.00	10,521,706.73	58.57%	19,848,133.00	10,665,959.58	53.74%
Permissive Sales Tax Fund	650,000.00	337,960.22	51.99%	904,001.00	450,693.48	49.86%
Industrial Development Fund	312,238.00	141,099.48	45.19%	370,424.00	192,841.43	52.06%
Indigent Drivers Fund	45,000.00	29,335.41	65.19%	35,001.00	20,257.57	57.88%
Court Computerization Fund	56,000.00	33,228.95	59.34%	170,001.00	121,246.75	71.32%
Local Law Enforcement Fund	28,860.00	20,860.00	72.28%	156,618.00	753.43	0.48%
Grant Fund	11,463,384.00	2,189,111.86	19.10%	2,619,592.50	664,050.08	25.35%
Probation Fund	159,000.00	92,772.15	58.35%	124,601.00	88,961.58	71.40%
Court Costs Fund	655,000.00	337,726.50	51.56%	860,000.00	191,312.74	22.25%
<u>Debt Service Fund</u>						
Debt Service Fund	1,426,630.00	1,426,626.86	100.00%	1,311,665.00	1,144,642.50	87.27%
<u>Capital Improvement Funds</u>						
Street Resurfacing Fund	2,928,571.00	1,586,771.68	54.18%	3,242,858.00	1,685,371.85	51.97%

City of Mansfield, Ohio
Statement of Actual and Estimated Revenues
As of June 30, 2010

	<u>2010 Actual & Estimated Revenue (2nd Qtr)</u>			<u>2009 Actual & Estimated Revenue (2nd Qtr)</u>		
	<u>Estimated Revenue</u>	<u>Actual Y-T-D Revenue</u>	<u>Percent Received</u>	<u>Estimated Revenue*</u>	<u>Actual Y-T-D Revenue</u>	<u>Percent Received</u>
Issue II Improvements Fund	1,874,012.00	552,386.02	29.48%	680,000.00	179,818.18	26.44%
Section 108/Fire Station Fund	424,929.00	174,929.60	41.17%	2,481,250.00	5,030.91	0.20%
WWTP Final Clarification Fund	51,174.00	51,173.05	100.00%	1,049,561.00	-	0.00%
Fixed Asset Acquisition Fund	-	-	-	51,793.00	36,418.50	70.32%
Reid Industrial Park Fund	2,073,565.00	23,532.49	1.13%	1,154,547.00	693,938.45	60.10%
<u>Enterprise Funds</u>						
Water Fund	6,550,100.00	4,047,971.72	61.80%	6,600,800.00	3,312,670.29	50.19%
Sewer Fund	7,551,944.00	3,917,077.80	51.87%	7,901,137.00	3,524,683.65	44.61%
Airport Fund	481,407.00	257,846.25	53.56%	448,254.00	257,312.16	57.40%
<u>Internal Service Funds</u>						
Garage Operating Fund	1,365,500.00	580,362.79	42.50%	1,411,032.00	738,881.91	52.36%
Information Technology Fund	767,033.00	226,806.75	29.57%	400,711.00	203,137.69	50.69%
Utility Collections Fund	2,044,808.00	824,190.25	40.31%	1,725,077.00	920,996.45	53.39%
Health Insurance Fund	7,171,772.00	4,512,023.60	62.91%	7,154,083.00	4,570,614.45	63.89%
OML Self Insurance Fund	1,500,000.00	1,102,313.14	73.49%	484,657.00	470,957.00	97.17%
Workers Compensation Fund	852,829.00	371,415.04	43.55%	853,932.00	803,176.94	94.06%
Benefit Fund	2,746,243.00	1,250,474.53	45.53%	2,828,699.00	1,433,559.43	50.68%
<u>Trust Funds</u>						
Sub-Division Fees Fund	7,500.00	-	0.00%	23.20	-	0.00%
Unclaimed Money Fund	15,000.00	39,793.08	265.29%	-	4,276.47	100.00%
Adopt-A-Park Fund	1,000.00	900.00	90.00%	1,001.00	850.00	84.92%
Safety Town Fund	10,344.00	6,745.00	65.21%	11,500.00	7,680.00	66.78%

City of Mansfield, Ohio
Statement of Actual and Estimated Revenues
As of June 30, 2010

	<u>2010 Actual & Estimated Revenue (2nd Qtr)</u>			<u>2009 Actual & Estimated Revenue (2nd Qtr)</u>		
	<u>Estimated Revenue</u>	<u>Actual Y-T-D Revenue</u>	<u>Percent Received</u>	<u>Estimated Revenue*</u>	<u>Actual Y-T-D Revenue</u>	<u>Percent Received</u>
<u>Agency Funds</u>						
Income Tax Holding Fund	20,500,000.00	11,939,103.98	58.24%	22,700,000.00	12,316,545.65	54.26%
OSP Fines - Law Library Fund	66,500.00	36,783.66	55.31%	60,000.00	28,572.95	47.62%
Sewer/Street Opening Fund	3,500.00	1,680.00	48.00%	3,500.00	1,775.00	50.71%
Building Security Fund	30,000.00	15,752.12	52.51%	30,000.00	31,194.44	103.98%
Transient Occupancy Tax Fund	200,000.00	77,258.17	38.63%	190,001.00	72,413.17	38.11%
Board of Standards Fund	2,186.07	1,022.07	46.75%	6,488.00	602.39	9.28%
Utility Deposit Fund	500.00	-	0.00%	500.00	-	0.00%
TOTALS	<u>\$ 109,211,857.07</u>	<u>\$ 56,019,619.37</u>	<u>51.29%</u>	<u>\$ 106,218,759.15</u>	<u>\$ 54,403,866.43</u>	<u>51.22%</u>

* Estimated revenue figures are as of 12/31/09.

City of Mansfield, Ohio
Statement of Expenditures, Encumbrances & Appropriations
As of June 30, 2010

	2010 Expenditures, Encumbrances & Appropriations (2nd Qtr)				2009 Expenditures, Encumbrances & Appropriations (2nd Qtr)			
	Appropriations	Actual Y-T-D Expenditures	Outstanding Encumbrances	Percent Expended/ Encumbered	Appropriations*	Actual Y-T-D Expenditures	Outstanding Encumbrances**	Percent Expended/ Encumbered
<u>General Fund</u>								
General Fund	\$ 10,191,862.42	\$ 5,374,786.37	\$ 575,298.86	58.38%	\$ 13,202,715.45	\$ 7,209,372.56	\$ 743,810.24	60.24%
<u>Special Revenue Funds</u>								
Street Fund	2,216,848.16	1,336,885.54	112,183.74	65.37%	2,945,696.49	1,887,133.61	203,641.97	70.98%
State Highway Fund	181,460.00	2,422.00	-	1.33%	169,437.00	1,075.50	824.50	1.12%
RCAdvancement Fund	922,635.76	450,895.52	61,743.90	55.56%	1,052,865.39	490,529.82	3,078.86	46.88%
Community Development Fund	4,369,416.82	1,008,819.05	132,439.93	26.12%	2,894,186.60	766,062.31	112,093.76	30.34%
Drug Enforcement Fund	37,519.00	3,000.00	-	8.00%	40,880.00	7,044.16	-	17.23%
Law Enforcement Fund	196,090.00	113,038.03	4,821.90	60.11%	327,520.00	236,501.32	1,008.28	72.52%
Safety-Services Fund	16,242,779.82	10,366,966.67	1,506,373.21	73.10%	20,232,051.02	11,722,697.04	1,265,952.50	64.20%
Permissive Sales Tax Fund	1,339,344.35	27,432.82	450,984.31	35.72%	1,635,673.89	507,155.10	204,939.59	43.54%
Industrial Development Fund	503,107.00	101,054.08	108,451.73	41.64%	1,059,341.22	568,183.70	91,939.51	62.31%
Indigent Drivers Fund	96,930.00	2,750.00	4,110.00	7.08%	38,261.00	500.00	500.00	2.61%
Court Computerization Fund	486,717.00	127,946.84	8,349.72	28.00%	670,880.90	167,716.94	60,382.21	34.00%
Local Law Enforcement Fund	172,421.00	34,378.42	-	19.94%	247,214.54	11,611.41	-	4.70%
Grant Fund	12,012,769.16	2,377,162.53	1,301,280.68	30.62%	3,012,676.87	454,123.71	90,459.41	18.08%
Probation Fund	225,005.94	70,161.28	17,561.68	38.99%	145,992.99	63,935.52	19,010.83	56.82%
Court Costs Fund	951,568.00	285,804.45	61,092.78	36.46%	1,177,039.00	440,118.81	39,048.30	40.71%
<u>Debt Service Fund</u>								
Debt Service Fund	1,450,588.00	468,092.50	-	32.27%	1,311,665.00	109,486.25	-	8.35%
<u>Capital Improvement Funds</u>								
Street Resurfacing Fund	3,877,102.52	74,613.31	1,805,967.76	48.50%	3,976,412.97	777,753.66	2,326,080.08	78.06%
Issue II Improvements Fund	1,874,012.00	552,386.02	-	29.48%	680,000.00	179,818.18	-	26.44%
Section 108/Fire Station Fund	621,014.11	388,724.39	30,223.20	67.46%	2,996,290.27	329,538.31	40,465.09	12.35%
WWTP Final Clarification Fund	89,213.00	89,212.49	-	100.00%	1,089,250.00	-	-	0.00%
Fixed Asset Acquisition Fund	763,291.00	-	-	0.00%	2,002.00	-	-	0.00%
Reid Industrial Park Fund	1,641,794.00	244,036.37	27,207.60	16.52%	872,967.00	817,175.86	-	93.61%
<u>Enterprise Funds</u>								
Water Fund	7,649,781.85	3,428,445.01	597,017.74	52.62%	8,949,083.48	4,760,619.70	731,203.60	61.37%
Sewer Fund	11,221,243.93	3,789,065.42	2,127,769.85	52.73%	13,012,344.29	4,926,605.34	2,642,702.96	58.17%

City of Mansfield, Ohio
Statement of Expenditures, Encumbrances & Appropriations
As of June 30, 2010

	2010 Expenditures, Encumbrances & Appropriations (2nd Qtr)				2009 Expenditures, Encumbrances & Appropriations (2nd Qtr)			
	Appropriations	Actual Y-T-D Expenditures	Outstanding Encumbrances	Percent Expended/ Encumbered	Appropriations*	Actual Y-T-D Expenditures	Outstanding Encumbrances**	Percent Expended/ Encumbered
Airport Fund	479,083.00	217,810.73	48,370.27	55.56%	477,772.83	282,225.14	9,406.05	61.04%
<u>Internal Service Funds</u>								
Garage Operating Fund	1,406,499.74	621,362.88	52,921.69	47.94%	1,420,921.84	763,773.70	17,625.96	54.99%
Information Technology Fund	769,444.87	229,218.98	272,700.32	65.23%	457,909.00	265,379.03	19,277.99	62.16%
Utility Collections Fund	2,061,214.38	840,597.25	297,001.76	55.19%	1,758,032.05	954,100.93	8,126.52	54.73%
Health Insurance Fund	7,162,818.80	4,531,424.40	-	63.26%	7,154,083.00	4,570,614.45	-	63.89%
OML Self Insurance Fund	1,500,000.00	1,180,350.74	95,620.45	85.06%	484,657.00	470,957.00	13,700.00	100.00%
Workers Compensation Fund	812,243.00	354,259.00	432,983.01	96.92%	875,756.00	875,754.90	-	100.00%
Benefit Fund	2,718,160.00	1,250,474.53	1,467,685.47	100.00%	2,828,399.27	1,433,559.43	1,262,713.57	95.33%
<u>Trust Funds</u>								
Sub-Division Fees Fund	45,793.00	-	-	0.00%	5,943.00	-	-	0.00%
Unclaimed Money Fund	73,615.00	5,139.12	-	6.98%	44,316.00	3,050.00	-	6.88%
Adopt-A-Park Fund	5,158.00	270.78	188.00	8.89%	4,769.00	250.00	200.00	9.44%
Safety Town Fund	14,288.00	1,063.12	115.75	8.25%	15,543.00	516.98	262.50	5.01%
<u>Agency Funds</u>								
Income Tax Holding Fund	20,543,937.00	11,983,256.72	-	58.33%	22,700,000.00	12,316,852.86	-	54.26%
OSP Fines - Law Library Fund	70,522.00	40,805.86	-	57.86%	60,000.00	28,572.95	-	47.62%
Sewer/Street Opening Fund	21,867.00	400.00	-	1.83%	21,042.00	200.00	-	0.95%
Building Security Fund	92,865.00	41,529.32	-	44.72%	90,902.00	23,482.70	-	25.83%
Transient Occupancy Tax Fund	212,492.71	74,928.94	14,821.94	42.24%	201,592.00	69,036.07	-	34.25%
Board of Standards Fund	2,669.84	757.16	-	28.36%	6,973.00	534.69	170.84	10.12%
Utility Deposit Fund	1,350.00	-	-	0.00%	1,550.00	200.00	-	12.90%
TOTALS	\$ 117,328,536.18	\$ 52,091,728.64	\$ 11,615,287.25	54.30%	\$ 120,352,608.36	\$ 58,493,819.64	\$ 9,908,625.12	56.84%

* Appropriation figures are as of 12/31/09.

** All outstanding encumbrances are as of June 30, 2009 except for the Fixed Asset Acquisition Fund and Reid Industrial Park Fund. Outstanding encumbrances for these two funds are as of December 31, 2009 due to the reduction in appropriations at year end.

City of Mansfield, Ohio
Cash Balances by Fund
As of June 30, 2010

Fund	Cash Balance April 30, 2010	Cash Balance May 31, 2010	Cash Balance June 30, 2010
<u>General Fund</u>			
General Fund (101)	\$ 491,352.85	\$ 615,557.58	\$ 687,292.60
<u>Special Revenue Funds</u>			
Street Fund (202)	(78,356.54)	(42,042.78)	(9,417.58)
State Highway Fund (203)	87,143.70	98,101.75	111,645.54
RCAdvancement Fund (205)	96,636.63	62,518.79	108,906.83
Community Development Fund (207)	412,772.84	336,923.16	986,766.20
Drug Enforcement Fund (210)	29,951.97	30,151.97	30,423.10
Law Enforcement Fund (211)	97,139.71	96,843.13	98,010.63
Safety-Services Fund (214)	(1,877,501.19)	(1,257,978.31)	(1,566,611.70)
Permissive Sales Tax Fund (215)	929,285.82	955,108.87	1,014,463.12
Industrial Development Fund (216)	242,470.14	219,249.93	230,917.04
Indigent Drivers Fund (217)	74,230.75	76,403.61	78,515.68
Court Computerization Fund (219)	352,925.63	339,342.80	335,999.41
Local Law Enforcement Fund (222)	136,883.65	133,426.43	130,043.97
Grant Fund (224)	139,414.88	164,406.88	361,337.53
Probation Fund (225)	80,740.27	82,614.20	88,616.94
Court Costs Fund (226)	354,050.91	346,351.48	348,490.25
<u>Debt Service Fund</u>			
Debt Service Fund (301)	1,174,985.02	982,492.52	982,492.52
<u>Capital Improvement Funds</u>			
Street Resurfacing Fund (404)	1,981,309.12	2,218,965.38	2,499,213.17
Issue II Improvements Fund (409)	-	-	-
Section 108/Fire Station Fund (411)	93,982.74	82,405.14	75,919.14
WWTP Final Clarification Fund (413)	-	-	-
Fixed Asset Acquisition Fund (414)	763,291.08	763,291.08	763,291.08
Reid Industrial Park Fund (417)	(442,029.28)	(598,114.58)	(652,273.95)
<u>Enterprise Funds</u>			
Water Fund (502)	1,378,019.12	1,524,771.25	1,982,460.11
Sewer Fund (503)	7,062,382.10	7,123,114.74	7,146,829.60
Airport Fund (504)	50.00	50.00	37,762.43

City of Mansfield, Ohio
Cash Balances by Fund
As of June 30, 2010

Fund	Cash Balance April 30, 2010	Cash Balance May 31, 2010	Cash Balance June 30, 2010
<u>Internal Service Funds</u>			
Garage Operating Fund (601)	-	-	-
Information Technology Fund (602)	-	-	-
Utility Collections Fund (603)	150.00	150.00	150.00
Health Insurance Fund (606)	-	-	-
OML Self Insurance Fund (607)	552,279.75	35,544.75	(78,037.60)
Workers Compensation Fund (608)	45,092.11	35,817.16	41,105.64
Benefit Fund (609)	-	-	-
<u>Trust Funds</u>			
Sub-Division Fees Fund (702)	38,293.43	38,293.43	38,293.43
Unclaimed Money Fund (703)	73,802.81	78,148.04	93,269.89
Adopt-A-Park Fund (707)	4,758.69	4,858.69	4,787.91
Safety Town Fund (708)	5,889.67	10,689.67	9,626.55
Shade-Tree Commission Fund (710)	7.40	7.40	7.40
<u>Agency Funds</u>			
Income Tax Holding Fund (801)	561,334.69	-	-
OSP Fines - Law Library Fund (802)	12,006.14	17,016.34	-
Sewer/Street Opening Fund (803)	19,407.21	19,007.21	19,647.21
Building Security Fund (805)	69,017.76	70,067.76	37,088.44
Transient Occupancy Tax Fund (808)	-	12,815.49	14,821.94
U.S. Savings Bonds (809)	102.50	102.50	102.50
Board of Standards Fund (811)	625.46	623.18	549.68
Utility Deposit Fund (812)	850.00	850.00	850.00
TOTAL FOR ALL LISTED FUNDS	<u>\$ 14,964,749.54</u>	<u>\$ 14,677,946.64</u>	<u>\$ 16,053,356.65</u>

Investments

The investment portfolio consists of a public funds high yield savings accounts, Star Ohio, securities, and certificates of deposit. The investments reflect all of the cash in the budget. The cash necessary for day-to-day operations is kept in the most liquid form available (checking, savings, etc.). When an excess of cash is not being used for current operations, we invest that money in the highest yielding instrument available while considering the current liquidity needs. As of June 30, 2010, the City had \$8,022,645 (57%) in liquid cash accounts and \$6,020,352 (43%) in securities and/or certificates of deposit.

The next page shows the City's Month End Investment Portfolio for June 30, 2010. Each investment portfolio represents a "snap shot" in time and does not show cash flow during the period.

One major investment instrument utilized by cities is Star Ohio. The interest rate at Star Ohio has dropped over 5% since January of 2007.

The City earned \$201,701 in interest during the first half of 2010. In the General Fund interest earnings were at 55.99% (\$94,629) of the estimate (\$169,000).

City of Mansfield, Ohio
Consolidated Investment Portfolio
As of June 30, 2010

**CASH
ACCOUNTS**

<u>PAR</u>	<u>TYPE</u>	<u>MATURITY DATE</u>	<u>SETTLE DATE</u>	<u>ORIGINAL PRINCIPAL*</u>	<u>PURCHASE YLD</u>	<u>DAYS TO MATURITY</u>
\$ 80,163.17	STAR OHIO RICHLAND	07/01/10	06/30/10	\$ 80,163.17	0.11%	1
5,940,969.43	BANK PFX	07/01/10	06/30/10	5,940,969.43	0.16%	1
2,001,512.77	CHARTER ONE	07/01/10	06/30/10	2,001,512.77	0.20%	1

SECURITIES

<u>PAR</u>	<u>TYPE</u>	<u>MATURITY DATE</u>	<u>SETTLE DATE</u>	<u>ORIGINAL PRINCIPAL*</u>	<u>PURCHASE YLD</u>	<u>DAYS TO MATURITY</u>
1,020,352.03	CDAR	10/14/10	04/14/10	1,020,352.03	0.450%	106
1,000,000.00	CD	07/12/10	12/04/08	1,000,000.00	3.184%	12
1,000,000.00	CD	08/19/10	05/19/09	1,000,000.00	2.000%	50
1,000,000.00	CD	11/19/10	05/19/09	1,000,000.00	2.000%	142
1,000,000.00	CD	12/06/10	12/04/08	1,000,000.00	3.315%	159
1,000,000.00	CD	04/15/11	04/15/09	1,000,000.00	2.500%	289

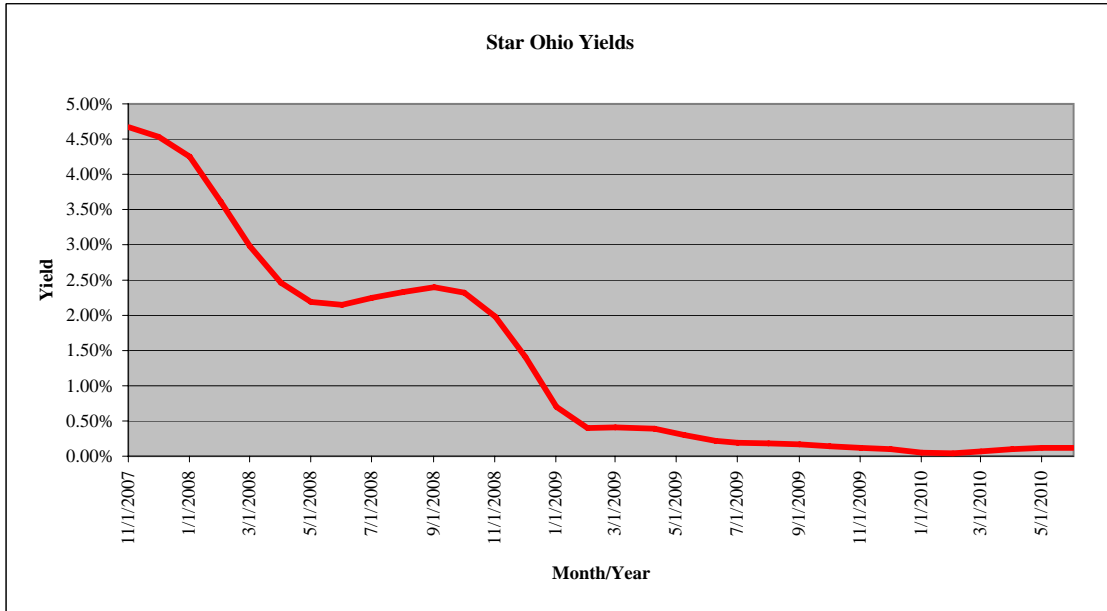
<u>TOTALS</u>	<u>PAR</u>	<u>ORIGINAL PRINCIPAL</u>	<u>WTD MATURITY</u>	<u>WTD YIELD</u>
CASH ACCOUNTS	\$ 8,022,645.37	\$ 8,022,645.37	1	0.17%
SECURITIES	6,020,352.03	6,020,352.03	126	2.24%
TOTAL	\$ 14,042,997.40	\$ 14,042,997.40		

* Does not include accrued interest, if any, paid at time of purchase.

City of Mansfield, Ohio
Investment Portfolio Analysis
2006 - 2010

Year	Cash Accounts	Percentage	Securities	Percentage	Total Investments
2006	\$ 7,107,776.83	29.96%	\$ 16,615,213.90	70.04%	\$ 23,722,990.73
2007	\$ 9,816,719.71	49.62%	\$ 9,966,818.61	50.38%	\$ 19,783,538.32
2008	\$ 2,035,781.03	12.71%	\$ 13,985,208.05	87.29%	\$ 16,020,989.08
2009	\$ 3,132,919.69	28.17%	\$ 7,988,360.00	71.83%	\$ 11,121,279.69
June 2010	\$ 8,022,645.37	57.13%	\$ 6,020,352.03	42.87%	\$ 14,042,997.40

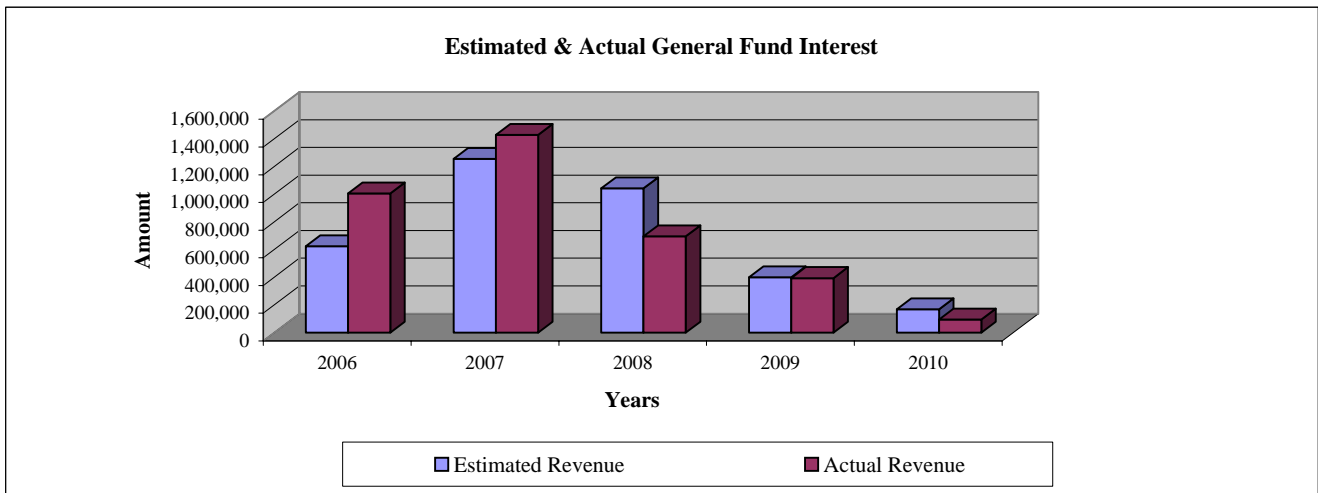
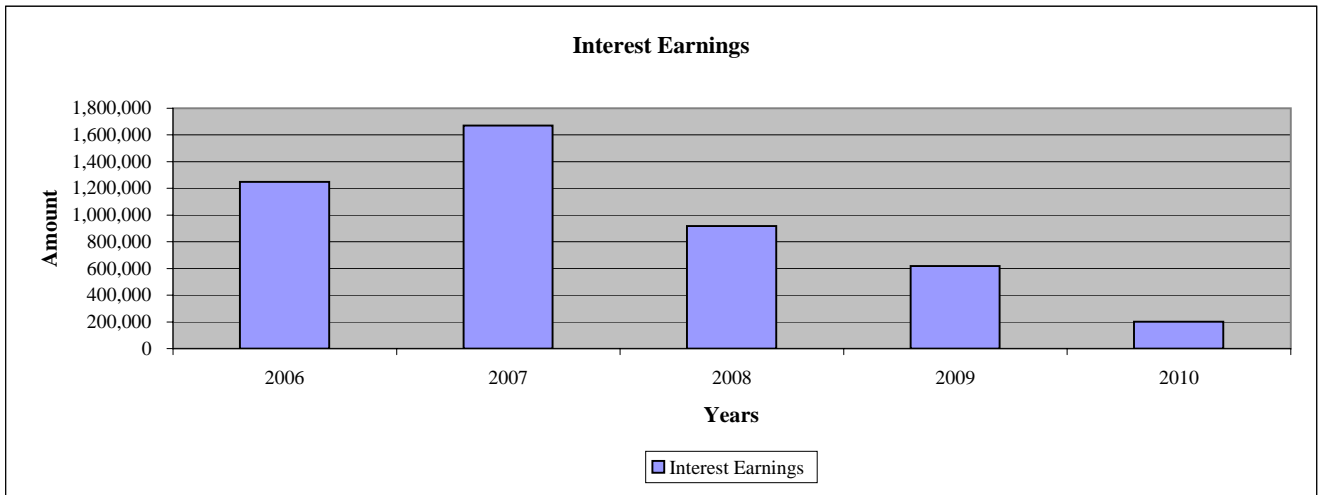
City of Mansfield, Ohio
Star Ohio Average Monthly Yields
As of June 30, 2010



Average Monthly Yields							
2007		2008		2009		2010	
January	5.16%	January	4.25%	January	0.70%	January	0.05%
February	5.16%	February	3.61%	February	0.40%	February	0.04%
March	5.17%	March	2.98%	March	0.41%	March	0.07%
April	5.18%	April	2.46%	April	0.39%	April	0.10%
May	5.17%	May	2.19%	May	0.30%	May	0.12%
June	5.17%	June	2.15%	June	0.22%	June	0.12%
July	5.18%	July	2.25%	July	0.19%	July	
August	5.17%	August	2.33%	August	0.18%	August	
September	5.10%	September	2.40%	September	0.17%	September	
October	4.92%	October	2.32%	October	0.14%	October	
November	4.67%	November	1.98%	November	0.12%	November	
December	4.53%	December	1.41%	December	0.10%	December	

City of Mansfield, Ohio
Interest Earnings (2006 - 2010)
As of June 30, 2010

Source	2006	2007	2008	2009	2010
General Fund	\$ 1,006,482.30	\$ 1,429,261.23	\$ 696,252.39	\$ 394,455.45	\$ 94,628.60
Street Construction	18,455.85	16,269.85	6,297.21	170.76	-
State Highway	1,471.57	2,801.73	1,579.89	469.92	-
Law Enforcement	4,464.51	4,285.99	1,126.74	50.12	-
Industrial Development	12,788.91	11,264.70	12,940.04	10,243.21	5,813.81
Local Law Enforcement	22,797.09	28,393.69	4,603.38	443.72	-
Section 108 Improvement	3,995.94	4,198.98	3,357.07	31.44	1.09
Income Tax	178,291.51	173,264.34	192,677.29	213,685.07	101,257.64
TOTAL	\$ 1,248,747.68	\$ 1,669,740.51	\$ 918,834.01	\$ 619,549.69	\$ 201,701.14



Income Tax Activity

Income Tax collections (including penalty, interest and court costs) totaled \$12,041,491 through the first six months of 2010. This is \$387,497 (3%) less than 2009 collections. Actual revenue in the Income Tax Holding Fund was 58.24% of estimated revenue.

The City issued \$272,797 in income tax refunds in the first half of 2010. This total is 55% less than the amount of refunds issued during the same time last year. At the end of June, the City owed \$12,750 in pending income tax refunds.

Collections from the City's top 50 withholding accounts were down 1.58% from last year's first half collections. Twenty-seven of the City's top 50 employers reported a decrease in taxable wages when comparing the first half of 2009 to the first half of 2010.

City of Mansfield, Ohio
Income Tax Receipt Total Comparisons for 2009 / 2010
As of June 30, 2010

<u>DEPOSIT DATE</u>	<u>INDIVIDUAL DEPOSIT</u>	<u>NET-PROFIT DEPOSIT</u>	<u>WITHHOLDING DEPOSIT</u>	<u>TOTAL - ALL DEPOSIT</u>	<u>PERCENTAGE INC(+)/DEC(-)</u>
January-10	\$ 70,433.67	\$ 111,465.58	\$ 1,755,375.33	\$ 1,937,274.58	-5
January-09	75,505.38	130,044.94	1,838,067.52	2,043,617.84	
February-10	\$ 116,964.11	\$ 58,711.33	\$ 1,481,347.21	\$ 1,657,022.65	-9
February-09	126,551.08	93,927.67	1,603,704.10	1,824,182.85	
March-10	\$ 205,377.07	\$ 258,178.84	\$ 1,469,036.48	\$ 1,932,592.39	0
March-09	188,666.75	181,296.35	1,562,628.53	1,932,591.63	
April-10	\$ 622,275.82	\$ 698,380.75	\$ 1,362,467.40	\$ 2,683,123.97	-12
April-09	654,135.48	924,399.53	1,457,246.35	3,035,781.36	
May-10	\$ 42,001.98	\$ 46,187.97	\$ 1,718,382.16	\$ 1,806,572.11	18
May-09	53,645.24	60,616.96	1,421,387.56	1,535,649.76	
June-10	\$ 69,313.55	\$ 500,822.61	\$ 1,454,768.76	\$ 2,024,904.92	-2
June-09	60,027.56	373,182.45	1,623,954.56	2,057,164.57	
2010	\$ 1,126,366.20	\$ 1,673,747.08	\$ 9,241,377.34	\$ 12,041,490.62	-3
2009	1,158,531.49	1,763,467.90	9,506,988.62	12,428,988.01	

City of Mansfield, Ohio
Monthly Income Tax Collections (Including Penalty and Interest)
Tax Years 2006 - 2010

Month	2006	2007	2008	2009	2010
January	\$ 2,382,213.29	\$ 2,419,158.04	\$ 1,938,471.69	\$ 2,043,617.84	\$ 1,937,274.58
February	1,867,382.94	1,872,262.03	1,915,954.09	1,824,182.85	1,657,022.65
March	1,805,521.91	1,962,429.87	2,090,312.90	1,932,591.63	1,932,592.39
1st Qtr Totals	\$ 6,055,118.14	\$ 6,253,849.94	\$ 5,944,738.68	\$ 5,800,392.32	\$ 5,526,889.62
April	\$ 3,343,960.58	\$ 3,646,458.63	\$ 3,341,267.82	\$ 3,035,781.36	\$ 2,683,123.97
May	2,003,836.37	1,615,337.71	1,721,486.95	1,535,649.76	1,806,572.11
June	1,597,545.78	2,098,253.03	2,173,640.18	2,057,164.57	2,024,904.92
2nd Qtr Totals	\$ 6,945,342.73	\$ 7,360,049.37	\$ 7,236,394.95	\$ 6,628,595.69	\$ 6,514,601.00
July	\$ 2,190,783.21	\$ 2,047,101.40	\$ 1,736,828.64	\$ 1,523,610.23	\$ -
August	1,649,675.59	1,666,298.64	1,807,539.25	1,844,072.75	
September	2,073,130.13	2,234,649.80	2,612,038.59	1,915,914.89	
3rd Qtr Totals	\$ 5,913,588.93	\$ 5,948,049.84	\$ 6,156,406.48	\$ 5,283,597.87	\$ -
October	\$ 1,905,639.13	\$ 2,042,558.81	\$ 1,679,699.29	\$ 1,550,405.80	\$ -
November	1,887,425.33	1,666,249.35	1,915,013.75	1,785,066.00	
December	1,879,305.00	2,681,489.71	2,168,150.76	1,914,870.49	
4th Qtr Totals	\$ 5,672,369.46	\$ 6,390,297.87	\$ 5,762,863.80	\$ 5,250,342.29	\$ -
YTD TOTALS	\$ 24,586,419.26	\$ 25,952,247.02	\$ 25,100,403.91	\$ 22,962,928.17	\$ 12,041,490.62

City of Mansfield, Ohio
Income Tax Collections for Current & Delinquent Tax Years
Collected in 2010

Year	Tax	Penalty	Interest	Court Fees	Total
1994	\$ 10.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10.00
1996	85.64	23.76	10.60	0.00	120.00
1997	75.00	57.86	57.86	0.00	190.72
1998	795.08	321.09	412.19	199.00	1,727.36
1999	489.19	339.14	321.74	84.00	1,234.07
2000	725.45	300.52	254.96	40.00	1,320.93
2001	2,069.64	836.00	749.51	84.00	3,739.15
2002	1,179.59	819.16	609.18	40.00	2,647.93
2003	2,165.88	1,071.95	1,334.08	184.00	4,755.91
2004	9,234.38	1,378.45	1,393.49	196.00	12,202.32
2005	8,825.24	2,414.56	1,981.70	302.00	13,523.50
2006	18,186.16	5,574.15	2,771.22	0.00	26,531.53
2007	122,483.02	11,744.74	12,695.95	0.00	146,923.71
2008	141,827.58	25,041.95	9,013.33	0.00	175,882.86
2009	3,224,384.42	14,287.82	2,620.95	0.00	3,241,293.19
2010	8,406,567.71	2,619.56	200.17	0.00	8,409,387.44
TOTAL	\$ 11,939,103.98	\$ 66,830.71	\$ 34,426.93	\$ 1,129.00	\$ 12,041,490.62
January	\$ 1,926,113.02	\$ 8,126.28	\$ 2,819.28	\$ 216.00	\$ 1,937,274.58
February	1,636,806.82	14,142.48	5,617.35	456.00	1,657,022.65
March	1,917,783.54	10,208.95	4,483.90	116.00	1,932,592.39
April	2,663,395.78	13,893.90	5,665.29	169.00	2,683,123.97
May	1,796,829.17	7,285.05	2,336.89	121.00	1,806,572.11
June	1,998,175.65	13,174.05	13,504.22	51.00	2,024,904.92
July					0.00
August					0.00
September					0.00
October					0.00
November					0.00
December					0.00
TOTALS	\$ 11,939,103.98	\$ 66,830.71	\$ 34,426.93	\$ 1,129.00	\$ 12,041,490.62

City of Mansfield, Ohio
Income Tax Collection Comparisons (2006 - 2010)
Withholding Tax, Net Profit Tax, & Individual Tax

Withholding Taxes

Year	2006	2007	2008	2009	2010
1st Quarter Collections	\$ 5,243,881.78	\$ 5,328,961.65	\$ 5,020,813.28	\$ 5,004,400.15	\$ 4,705,759.02
2nd Quarter Collections	4,700,819.11	4,725,948.28	4,797,856.36	4,502,588.47	4,535,618.32
3rd Quarter Collections	5,200,807.14	5,101,314.52	5,094,300.13	4,486,068.65	0.00
4th Quarter Collections	4,707,900.15	5,177,572.36	4,705,221.70	4,539,976.27	0.00
Pending Refunds	0.00	0.00	0.00	0.00	0.00
Total	\$ 19,853,408.18	\$ 20,333,796.81	\$ 19,618,191.47	\$ 18,533,033.54	\$ 9,241,377.34

Net Profit Taxes

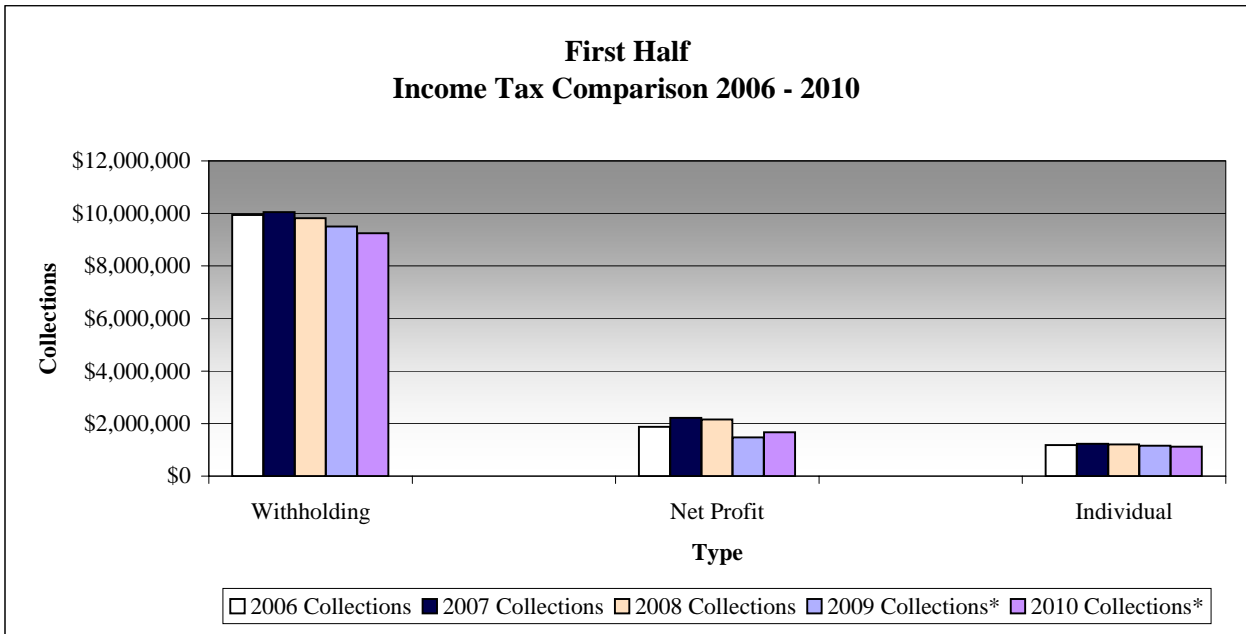
Year	2006	2007	2008	2009	2010
1st Quarter Collections	\$ 452,870.55	\$ 531,055.69	\$ 534,322.20	\$ 405,268.96	\$ 428,355.75
2nd Quarter Collections	1,422,643.79	1,791,678.98	1,615,976.22	1,357,411.94	1,245,391.33
3rd Quarter Collections	557,755.26	684,353.70	883,970.83	625,893.14	0.00
4th Quarter Collections	780,988.00	1,022,863.55	850,701.89	525,233.62	0.00
Pending Refunds	0.00	0.00	0.00	0.00	(4,406.94)
Total	\$ 3,214,257.60	\$ 4,029,951.92	\$ 3,884,971.14	\$ 2,913,807.66	\$ 1,669,340.14

Individual Taxes

Year	2006	2007	2008	2009	2010
1st Quarter Collections	\$ 358,365.81	\$ 393,832.60	\$ 389,603.20	\$ 390,723.21	\$ 392,774.85
2nd Quarter Collections	821,879.83	842,422.11	822,562.37	768,595.28	733,591.35
3rd Quarter Collections	155,026.53	162,681.62	178,135.52	171,636.08	0.00
4th Quarter Collections	183,481.31	189,861.96	206,940.21	185,132.40	0.00
Pending Refunds	0.00	0.00	0.00	0.00	(8,342.93)
Total	\$ 1,518,753.48	\$ 1,588,798.29	\$ 1,597,241.30	\$ 1,516,086.97	\$ 1,118,023.27

City of Mansfield, Ohio
First Half Income Tax Collection Comparisons (2006 - 2010)
Withholding Tax, Net Profit Tax, & Individual Tax

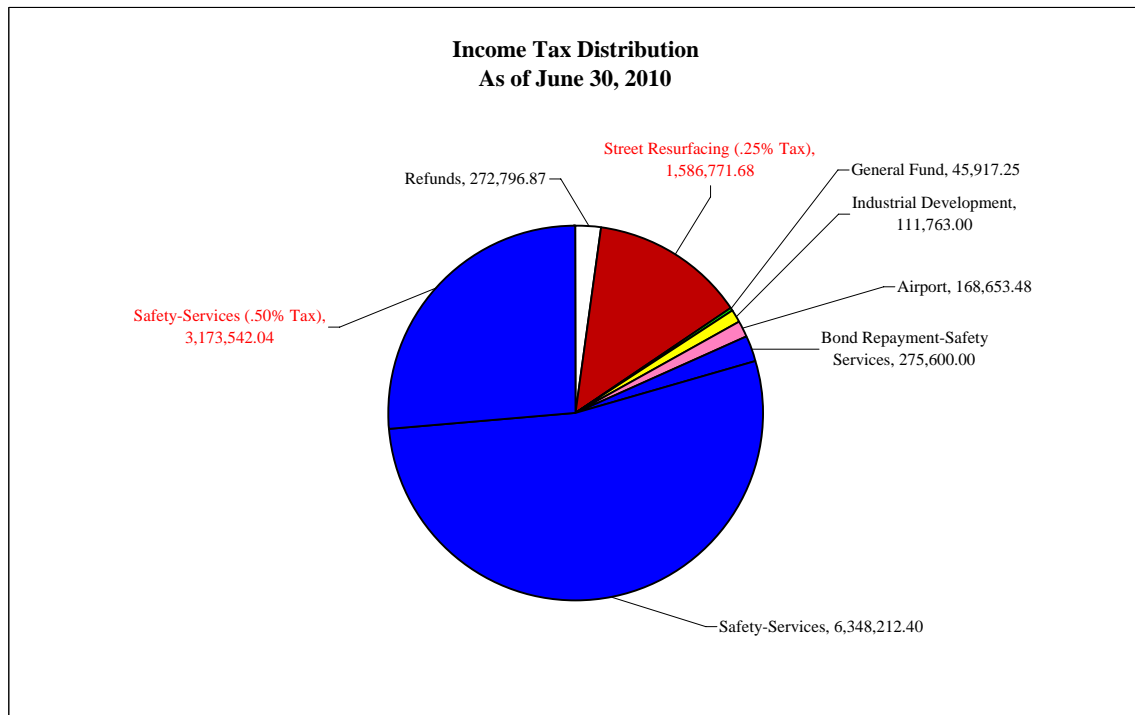
Type	2006 Collections	2007 Collections	2008 Collections	2009 Collections*	2010 Collections*
Withholding	\$ 9,944,701	\$ 10,054,910	\$ 9,818,670	\$ 9,506,943	\$ 9,241,377
Net Profit	1,875,514	2,222,735	2,150,298	1,470,635	1,669,340
Individual	1,180,246	1,236,255	1,212,166	1,157,257	1,118,023
TOTAL	\$ 13,000,461	\$ 13,513,900	\$ 13,181,134	\$ 12,134,835	\$ 12,028,740



*Collections include pending refunds as of June 30th.

**City of Mansfield, Ohio
Income Tax Distribution
As of June 30, 2010**

Type of Distribution	2010		2009	
	Amount	Percentage	Amount	Percentage
Refunds	272,796.87	2.28%	603,325.50	4.90%
Street Resurfacing (.25% Tax)	1,586,771.68	13.24%	1,685,371.85	13.68%
General Fund	45,917.25	0.38%	91,833.00	0.75%
Street Construction	0.00	0.00%	42,208.00	0.34%
Industrial Development	111,763.00	0.93%	120,000.00	0.97%
Airport	168,653.48	1.41%	170,990.53	1.39%
Bond Repayment-Safety Services	275,600.00	2.30%	280,670.00	2.28%
Safety-Services	6,348,212.40	52.98%	5,952,188.39	48.33%
Safety-Services (.50% Tax)	3,173,542.04	26.48%	3,370,265.59	27.36%
TOTAL	11,983,256.72	100.00%	12,316,852.86	100.00%



City of Mansfield, Ohio
Top 50 Withholding Accounts of 2010
(Compared to 2009)

Rank	Amount Paid in 2010	Amount Paid in 2009	Percentage Inc/(Dec)
1	\$ 721,192	\$ 739,844	-2.52%
2	513,720	546,374	-5.98%
3	354,883	375,517	-5.49%
4	275,294	289,726	-4.98%
5	246,930	191,911	28.67%
6	212,516	212,499	0.01%
7	210,471	238,483	-11.75%
8	205,396	249,200	-17.58%
9	186,933	178,845	4.52%
10	142,956	131,209	8.95%
11	139,217	103,147	34.97%
12	135,369	133,017	1.77%
13	134,246	133,206	0.78%
14	118,538	136,498	-13.16%
15	117,999	121,894	-3.20%
16	91,595	106,121	-13.69%
17	91,031	83,772	8.67%
18	73,970	68,817	7.49%
19	68,243	74,089	-7.89%
20	67,968	74,412	-8.66%
21	64,592	59,337	8.86%
22	61,115	63,460	-3.70%
23	58,657	55,628	5.45%
24	55,685	58,687	-5.12%
25	51,725	49,997	3.46%
26	47,528	35,332	34.52%
27	46,498	39,824	16.76%
28	44,607	45,090	-1.07%
29	41,275	34,505	19.62%
30	39,591	39,263	0.84%
31	36,894	33,044	11.65%
32	36,659	52,531	-30.21%
33	33,771	32,337	4.43%
34	32,871	42,223	-22.15%
35	32,462	25,940	25.14%
36	31,972	29,212	9.45%
37	31,671	35,815	-11.57%
38	30,323	31,703	-4.35%

City of Mansfield, Ohio
Top 50 Withholding Accounts of 2010
(Compared to 2009)

Rank	Amount Paid in 2010	Amount Paid in 2009	Percentage Inc/(Dec)
39	29,084	26,429	10.05%
40	27,763	24,889	11.55%
41	27,700	37,456	-26.05%
42	27,168	37,225	-27.02%
43	25,719	26,178	-1.75%
44	25,317	27,799	-8.93%
45	25,017	25,809	-3.07%
46	24,548	19,346	26.89%
47	24,512	25,236	-2.87%
48	24,506	25,203	-2.77%
49	24,438	25,840	-5.43%
50	24,261	26,008	-6.72%
TOTALS	<u>\$ 5,196,396</u>	<u>\$ 5,279,928</u>	<u>-1.58%</u>

Delinquent Income Tax Collections

Delinquent Collections

The City collected \$256,105.70 in delinquent taxes, penalty, interest and court costs in the first half of 2010. This number represents 2.13% of total collections and is \$234,196.48 less than first half 2009 delinquent receipts.

A summary of activity for the first quarter of 2009 and 2010 is as follows:

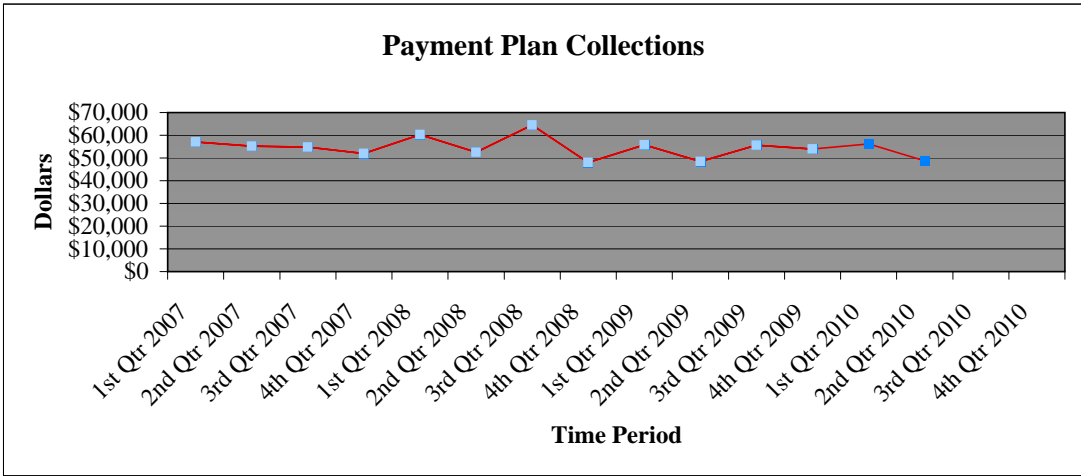
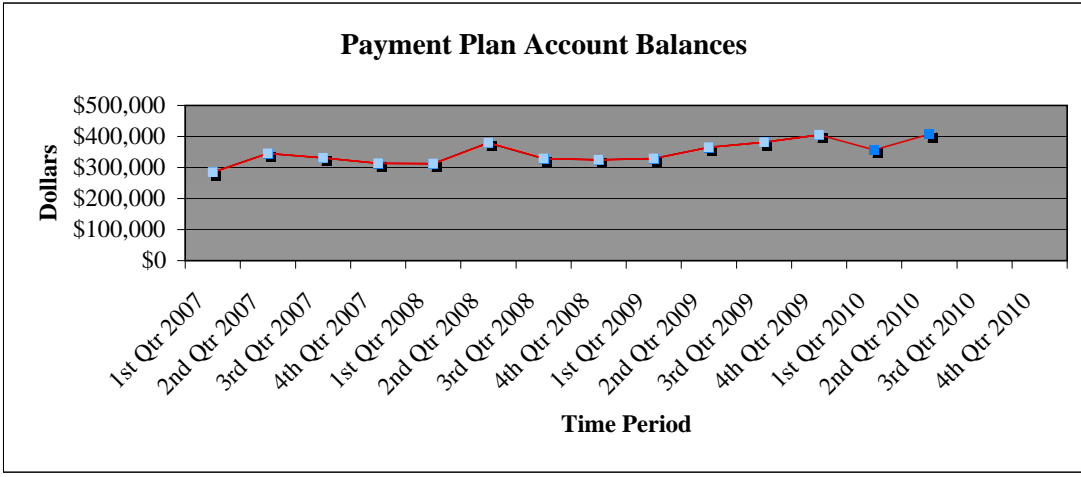
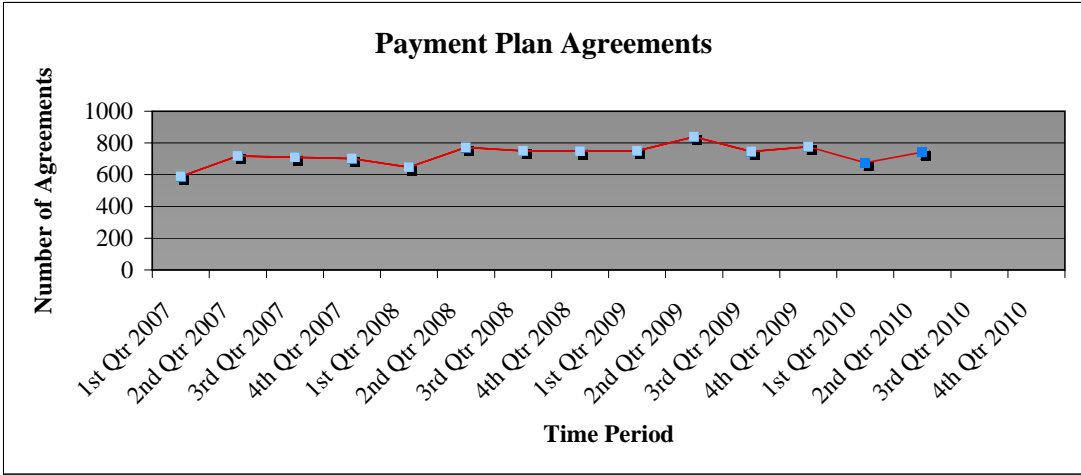
	<u>2010</u>	<u>2009</u>
Payment Plans		
Total number of payment plans	742	839
Total number of payment plan delinquencies	292	311
Total amount collected from payment plan activity	\$104,863	\$104,280
Court Activity		
Total number of criminal cases filed	592	925
Total number of pending court cases	271	528
Total collections from court activity	\$ 86,326	\$130,654

City of Mansfield, Ohio
Total Collections & Delinquent Collections (2000 - 2010)
As of June 30, 2010

<u>YEAR</u>	<u>TOTAL INCOME TAX COLLECTIONS</u>	<u>DELINQUENT INCOME TAX COLLECTIONS</u>	<u>PERCENTAGE OF TOTAL COLLECTIONS</u>
2000	22,779,391.77	1,438,192.53	6.31%
2001	22,679,374.03	948,663.55	4.18%
2002	23,232,422.42	1,218,896.90	5.25%
2003	23,289,855.52	746,589.37	3.21%
2004	22,855,984.07	693,564.19	3.03%
2005	24,229,095.65	668,136.62	2.76%
2006	24,586,419.26	611,973.30	2.49%
2007	25,952,247.02	680,075.10	2.62%
2008	25,100,403.91	613,081.47	2.44%
2009	22,962,928.17	701,130.91	3.05%
2010	12,041,490.62	256,105.70	2.13%

City of Mansfield, Ohio
Payment Plan History (1st Qtr 2007 - 2nd Qtr 2010)
As of June 30, 2010

	<u>1st Quarter</u>	<u>2nd Quarter</u>	<u>3rd Quarter</u>	<u>4th Quarter</u>
2007				
Quarter Ending	03/31/07	06/30/07	09/30/07	12/31/07
Number of Agreements	588	717	710	701
Total Balance Due	\$ 284,517.10	\$ 344,986.02	\$ 330,962.17	\$ 313,191.06
Delinquent Amount (60 days)	\$ 76,477.12	\$ 89,241.75	\$ 83,979.39	\$ 109,959.82
Quarterly Collections	\$ 57,007.69	\$ 55,193.17	\$ 54,730.75	\$ 51,967.63
<hr/>				
2008				
Quarter Ending	03/31/08	06/30/08	09/30/08	12/31/08
Number of Agreements	648	772	751	747
Total Balance Due	\$ 312,218.01	\$ 379,317.18	\$ 329,059.76	\$ 324,337.56
Delinquent Amount (60 days)	\$ 85,592.47	\$ 90,458.52	\$ 118,356.27	\$ 93,778.39
Quarterly Collections	\$ 60,297.28	\$ 52,578.65	\$ 64,447.70	\$ 48,053.21
<hr/>				
2009				
Quarter Ending	3/31/2009	6/30/2009	9/30/2009	12/31/2009
Number of Agreements	751	839	745	777
Total Balance Due	\$ 328,791.83	\$ 365,396.09	\$ 381,519.65	\$ 405,271.20
Delinquent Amount (60 days)	\$ 108,054.67	\$ 114,737.23	\$ 110,196.80	\$ 105,447.40
Quarterly Collections	\$ 55,788.81	\$ 48,518.67	\$ 55,662.18	\$ 53,953.15
<hr/>				
2010				
Quarter Ending	3/31/2010	6/30/2010		
Number of Agreements	676	742		
Total Balance Due	\$ 356,627.48	\$ 407,514.73		
Delinquent Amount (60 days)	\$ 123,517.52	\$ 154,814.64		
Quarterly Collections	\$ 56,157.53	\$ 48,705.12		
<hr/>				



City of Mansfield, Ohio
History of Income Tax Court Activity (2006 - 2010)
As of June 30, 2010

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2nd Qtr 2010</u>
Criminal Cases Filed During Year	2,814	841	1,588	1,957	592
Cases Prosecuted (Cases that actually go to trial)	476	430	250	369	221
Criminal Cases Dismissed With Cost (Taxpayer complied before court)	455	815	721	631	256
Small Claims Cases Filed During Year*	203	173	0	0	0
Judgements Granted	158	110	0	0	0
Total Court Collections	\$ 149,671.98	\$ 149,966.69	\$ 198,260.19	\$ 235,085.73	\$ 86,326.09

* Small Claims cases were discontinued in 2008. All cases are taken to Criminal Court.

Inventory

As of June 30, 2010 the City sold 195 items on Govdeals.com, compared to the 294 items sold in the first half of 2009. The City received \$14,214.66 in online sales, compared to \$46,513.10 received in the first half of 2009.

Types of Items Sold in 2010	
Item	Amount
Automobiles	\$ 5,652.00
Books	117.00
Builders Supplies	402.77
Cable TV Equipment	366.01
Communication Equipment	440.99
Computers, Parts and Supplies	1,470.99
Fire and Police Equipment	600.00
Furniture	413.00
Jewelry	576.77
Landscaping Equipment	507.00
Lumber	300.00
Miscellaneous	475.01
Mowing Equipment	171.00
Photographic Equipment	742.00
Scrap Metal	359.00
Tools	1,621.12
TOTAL	\$ 14,214.66