



**City of Pataskala, Ohio**  
**Finance Department**  
**Report to Council**  
*For the Period Ended*  
*June 30, 2012*







# **City of Pataskala, Ohio Finance Department**

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**Report to City Council  
For the Period Ended  
June 30, 2013**

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**James M. Nicholson**  
*Finance Director*



**CITY OF PATASKALA, OHIO**  
**June 2013 Finance Dept. Report to Council**

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*Finance Department*

James M. Nicholson  
Finance Director

Janice A. Smith  
Finance Manager

**TO:** City Council Members  
Steve Butcher, Mayor  
Tim Boland, City Administrator

**FROM:** Jamie Nicholson

**DATE:** July 9, 2013

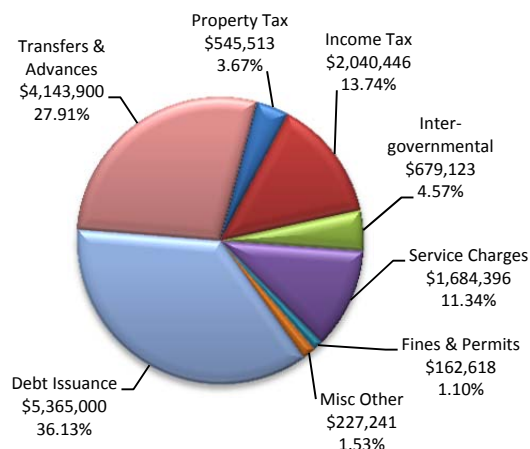
**RE:** **June 2012 Financial Condition Report**

During the month of June, we completed the 2012 financial reporting and CAFR development processes. The final report has been submitted to, and accepted by, the Ohio Auditor of State's office. We also worked on the following: (1) participated in presentations by two software vendors (New World Systems & Tyler Technologies) to review their current accounting system offerings; (2) reviewed ERP system options and prepared a summary of findings for presentation to the Finance Committee; (3) met with representatives of Staples Advantage to identify potential opportunities for cost savings on office and janitorial supplies; (4) developed a draft version of a revised investment policy; (5) completed compilation of employee information for the human resources system implementation; (6) met with a vendor regarding online payment capabilities for Mayor's Court; (7) attended the annual Council of Governments (RITA) meeting; and (8) developed employee schedules for the automated timekeeping and scheduling system and installed time clocks.

July 2013 will continue to be a very busy month, in that we plan to: (1) begin development of capital planning templates for 2014 CIP process; (2) complete the implementation of the human resources management system (HR Performer); (3) continue to work on the accounting system replacement project, bringing a recommendation to the Finance Committee; (4) continue the implementation process for the automated timekeeping system; and (5) begin the evaluation and development of a banking and depository services RFP.

We've now reached the mid-point of the year, and are now beginning to turn our sights on to 2014. I am pleased, however, to present this report on the financial condition of the city as of June 30, 2013. On a year to-date cash basis, the city has collected approximately \$14.8 million in total revenue from all sources, or 59.93% of the full-year budget. This total is distorted, however, by the inclusion of nearly \$5.4 million in debt issuance revenue, \$4.1 million in transfer/advance revenue and the collection in March of \$545 thousand in property taxes. Excluding the \$9.5 million in debt/transfer revenue from the equation, as well as adjusting for the timing of the property tax revenues would result in year to-date

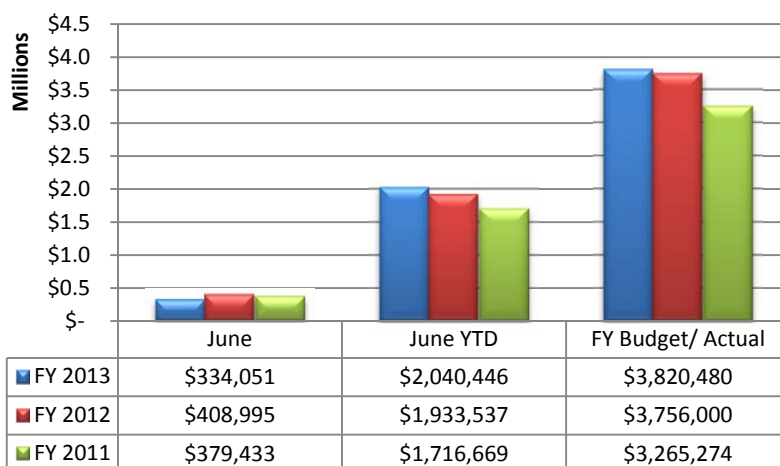
**YTD Revenue by Source**



collection rate that is equal to 46.41% of budget. This amount is running slightly below the 6-month straight-line rate of 50%. The variance was primarily the result of: (1) income tax collections running \$130.2 thousand above the straight-line rate; (2) \$40.8 thousand in estate tax revenues (100% of budget); and (3) service charge revenues running \$106.2 thousand above budget; offset by \$1.7 million in grants/loans not yet received (\$500 thousand – Mink Street/OPWC, \$225 thousand – MARCS tower/LGIF, \$745 – SRTS, \$275 thousand – CHIP/CDBG). The revenue projections were reviewed and updated during May to reflect the current collection trends. Included in this was an increase of \$316.9 thousand in income tax revenue.

Income tax collections for the month were \$334,051 and were 18.32% lower than last year when compared to June 2012. Total year to-date collections are \$2.04 million (53.41% of budget), and when compared to the June 2012 YTD total of \$1.93 million, are \$106.9 thousand or 5.53% higher. The full-year 2013 budget is currently projected to be \$3.82 million. It is important to note that the June 2012 year to-date collections were 51.48% of full-year actual collections, and the 2011 collections were 52.57% of the full-year total collections. While it is possible that the estimates may be slightly understated, conservatism is important when making future revenue projections. We will closely monitor collections and adjust the forecast if appropriate to do so.

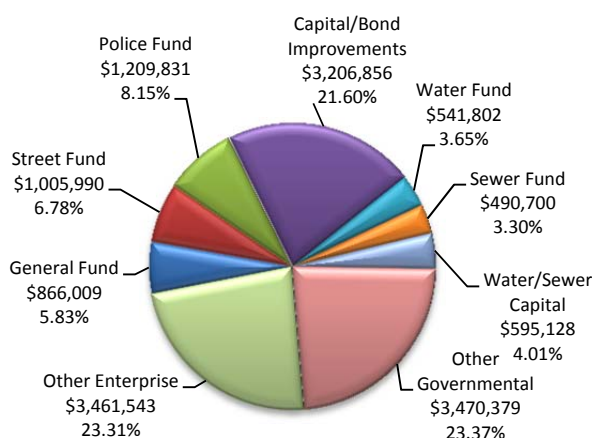
**Income Tax Collections - All Funds**



The city has received its first-half property tax settlement from Licking County. Total property taxes received to-date are \$545.5 thousand, and are \$70.7 thousand, or 14.89% higher than the same period in 2012. The increase is due to: (1) higher real property tax collections (up \$26.1 thousand, or 6.31%); and

(2) increased TIF payments in lieu of taxes (PILOT) which were up by \$51.8 thousand, or 100.2%; offset by (3) non-receipt of tangible personal property tax in 2013 (down \$6.5 thousand). The 2013 budget in this line is \$1.07 million and is projected to be up by \$150.8 thousand (16.43%) above the 2012 full-year collections. This total includes \$206.1 thousand in TIF receipts, and approximately \$5.3 thousand in other property tax revenues.

**YTD Revenue by Fund**



and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2013, a total of \$2.85 million is budgeted, with \$1.70 million of the total expected to come from grants and loans. Through June 30, a total of \$679.1 thousand has been collected (23.79% of the category

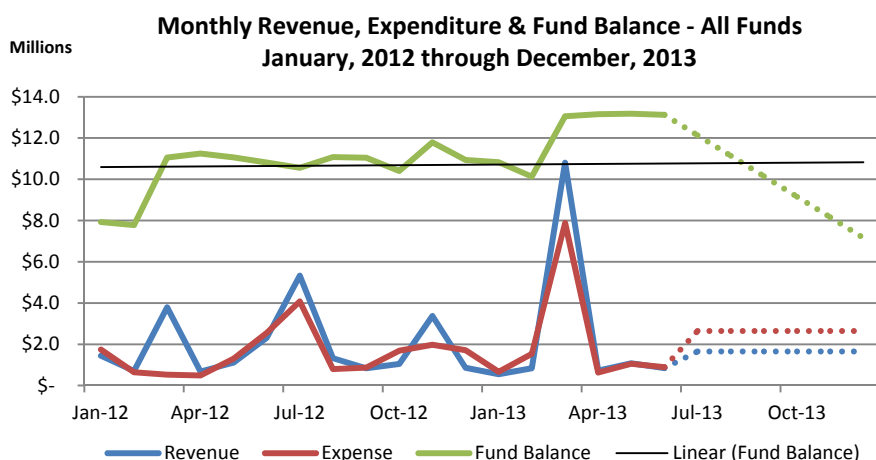


budget) has been collected. Most of the current shortfall is due to: nearly \$500 thousand in Mink Street grant/loan proceeds from OPWC to be received later in 2013; \$703.7 thousand in Safe Routes to School grants not yet received; \$215.9 thousand in CHIP/CDBG project reimbursements not received; and \$225 thousand MARCS LGIF loan not yet received.

Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. For 2013, approximately \$3.16 million has been budgeted for total service charge revenues. Year to-date collections are \$1.68 million, or 53.36% of the budget. The six-month total is up by \$437.8 thousand (35.16%) when compared to the same period in 2012. At \$2.98 million or 94.55% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through June 30 are \$1.60 million, or 53.76% of the full-year budget in this line item. In comparison, June 2012 year to-date collections were \$1.17 million and represented 45.19% of the full-year 2012 actual collections. This would indicate that collections are continuing to run ahead of the 2013 estimates. Provided that the current trend continues, water and sewer service charge revenues could be running between \$300-500 thousand better than budget on a full-year basis. We will continue to monitor this line closely and amend it upward as appropriate.

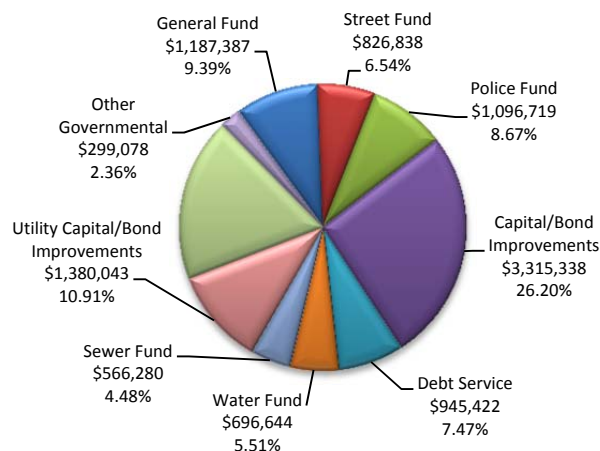
With six months under our belt in 2013, spending appears to continue to be in line with expectations, although several areas have accelerated annual spending into the first-half of 2013. As of June 30, the combined total unencumbered balance as a percentage of the budget (for all funds) is 36.74%, and is consistent with last month's ratio of 36.47%. Current budget projections indicate that the city should end the year at a rate of 25.09%, slightly above the target range of 15-25%.

The general fund ended the month of June 2013 with an unencumbered balance of \$210,138 and is down by \$870.2 thousand, or 80.55% from June 2012. The Street (B1) fund unencumbered fund balance decreased by \$89.9 thousand (12.22%), while the Police (B13) fund declined by \$462.4 thousand (27.96%) from 2012 as well. Much of the decline is the result of increased spending from the funds on projects and equipment.



### YTD Expenditures by Fund

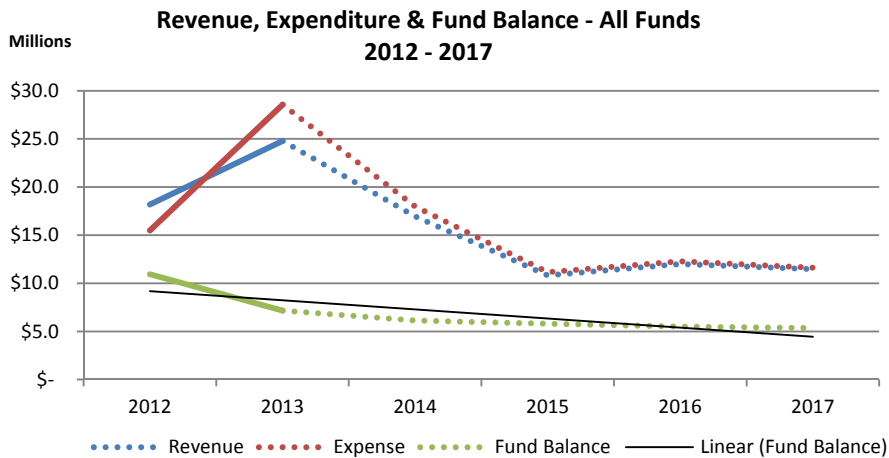
(excludes encumbrances)



decreased by \$89.9 thousand (12.22%), while the Police (B13) fund declined by \$462.4 thousand (27.96%) from 2012 as well. Much of the decline is the result of increased spending from the funds on projects and equipment.

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

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



Current projections call for the balance to gradually decline each year through 2017. This is due to expenses either exceeding or being roughly equal to revenues in each of those years. We will be updating these projections during the development of the 2014 budget.

While these balance declines were not unanticipated, it will be important for the city to continue to closely monitor

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

I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: A1 – General Fund; B1 – Street Fund; B13 – Police Fund; C6 – Capital Improvements; and E1/E2 – Water/Sewer Funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO  
CASH BALANCE RECONCILIATION  
AS OF JUNE 30, 2013**

**BANK/FINANCIAL INSTITUTION BALANCES:**

<b>PNB Council Checking Account (per stmt)</b>	\$	489.87
Outstanding checks		(116,186.67)
O/S check sweep pending		116,186.67
Bank error correction in-transit		-
Other unidentified reconciling item		-
<b>Total PBB Council Checking Account</b>	<b>\$</b>	<b>489.87</b>
<b>PNB Council Sweep Acct (per stmt)</b>	\$	6,629,232.85
Other in-transit		-
O/S check sweep pending		(116,186.67)
<b>Total PNB Council Sweep</b>	<b>\$</b>	<b>6,513,046.18</b>
<b>Combined PNB Council Account</b>	<b>\$</b>	<b>6,513,536.05</b>
<b>PNB Payroll Checking Account (per stmt)</b>	\$	1.00
Outstanding checks		-
Deposits in-transit		-
<b>Total PNB Council Checking Account</b>	<b>\$</b>	<b>1.00</b>
<b>PNB Water-Sewer Checking Acct (per stmt)</b>	\$	73.00
Deposits in-transit		-
Outstanding checks		(28,440.94)
O/S check sweep pending		28,440.94
Bank error/other correction in-transit		-
<b>Total PNB Water-Sewer Checking</b>	<b>\$</b>	<b>73.00</b>
<b>PNB Water-Sewer Sweep Acct (per stmt)</b>	\$	2,112,799.58
Deposits in-transit		-
O/S check sweep pending		(28,440.94)
Bank error correction/other in-transit		-
<b>Total PNB Water-Sewer Sweep</b>	<b>\$</b>	<b>2,084,358.64</b>
<b>Combined PNB Water-Sewer Account</b>	<b>\$</b>	<b>2,084,431.64</b>
<b>PNB Fire Escrow Account</b>	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
<b>Total PBB Council Checking Account</b>	<b>\$</b>	<b>24,000.00</b>
<b>Petty Cash Funds</b>	\$	-
<b>Investments (at cost)</b>		
PNB CD 6881	\$	4,430.65
STAR Ohio - Governmental		3,000,196.64
STAR Ohio - Utility		1,500,104.52
<b>Total Investments</b>	<b>\$</b>	<b>4,504,731.81</b>
<b>Total Statement Cash Balance</b>	<b>\$</b>	<b>13,126,699.50</b>

**(Not included in total bank balances)**

<b>PNB Mayors Court Account</b>	\$	16,359.23
Deposits in transit		-
Outstanding checks/ACH		(16,134.23)
Bank error/corrections		-
<b>Total Mayors Court</b>	<b>\$</b>	<b>225.00</b>

<b>Statement Balance vs System Cash</b>	<b>\$</b>	<b>-</b>
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**SYSTEM FUND CASH BALANCES:**

**Month-End Fund Cash Balances:**

A1 - General Fund	\$	630,038.10
<b>Total General Funds</b>	<b>\$</b>	<b>630,038.10</b>
B1 - Street Fund	\$	879,076.53
B2 - State Highway		23,711.41
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		914.44
B8 - Permissive License Tax		319,140.79
B9 - Street Levy		-
B10 - Recreation Fund		75,056.49
B11 - Park Use		19,789.51
B13 - Police Levy		1,267,004.85
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		38,676.47
B18 - Alcohol Enforcement & Education		5,921.10
B19 - Law Enforcement Trust		3,958.96
B20 - Pataskala Mobile Home Park		4,430.65
B30 - FEMA Fund		9.00
B32 - CHIP Fund		132,416.05
B33 - Safe Routes to School		17,250.66
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		366.91
C4 - Community Development Block Grant		92,619.83
<b>Total Special Revenue</b>	<b>\$</b>	<b>2,882,529.75</b>
D1 - Debt Service Fund	\$	260,113.47
D2 - Street Bond		30,067.19
<b>Total Debt Service</b>	<b>\$</b>	<b>290,180.66</b>
C2 - State Issue II Capital Improvements	\$	2,603,239.14
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		1,060,009.78
C7 - Bond Improvements		1,109,092.08
B36 - SR 310 TIF		734,018.26
<b>Total Capital Projects</b>	<b>\$</b>	<b>5,513,289.18</b>
B70 - Construction Account/Project	\$	202,125.65
F1 - Fire Escrow Fund		24,000.00
<b>Total Escrow Funds</b>	<b>\$</b>	<b>226,125.65</b>
<b>Total Governmental Funds</b>	<b>\$</b>	<b>9,542,163.34</b>
E1 - Water Fund	\$	354,216.05
E2 - Sewer Fund		1,195,380.25
E5 - Water Capital Improvements		353,621.32
E6 - Sewer Capital Improvements		337,829.01
E7 - Water Bond Improvements		243,985.56
E8 - Sewer Bond Improvements		504,980.26
E9 - Oaks Assessment		20,658.84
E12 - Water Debt Service		286,198.13
E13 - Sewer Debt Service		287,666.36
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>3,584,536.16</b>
<b>Total All Funds</b>	<b>\$</b>	<b>13,126,699.50</b>

**CITY OF PATASKALA, OHIO  
YEAR TO-DATE FUND BALANCE DETAIL  
AS OF JUNE 30, 2013**

		+	-	=	-	=
Fund Number / Description	December 31, 2012 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	June 30, 2013 Unencumbered Fund Balance
A1 - General Fund	\$ 951,416.27	\$ 866,009.16	\$ 1,187,387.33	\$ 630,038.10	\$ 419,900.23	\$ 210,137.87
<b>Total General Funds</b>	<b>\$ 951,416.27</b>	<b>\$ 866,009.16</b>	<b>\$ 1,187,387.33</b>	<b>\$ 630,038.10</b>	<b>\$ 419,900.23</b>	<b>\$ 210,137.87</b>
B1 - Street Fund	\$ 699,924.23	\$ 1,005,990.02	\$ 826,837.72	\$ 879,076.53	\$ 233,366.52	\$ 645,710.01
B2 - State Highway	52,871.18	25,535.05	54,694.82	23,711.41	7,018.10	16,693.31
B3 - Ecological Preservation	1,000.00	-	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	677.23	-	914.44	-	914.44
B8 - Permissive License Tax	361,810.47	113,957.12	156,626.80	319,140.79	122,332.41	196,808.38
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	15,628.44	76,975.14	17,547.09	75,056.49	9,821.30	65,235.19
B11 - Park Use	27,377.51	13,040.00	20,628.00	19,789.51	-	19,789.51
B13 - Police Levy	1,153,892.58	1,209,831.06	1,096,718.79	1,267,004.85	185,803.62	1,081,201.23
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	36,240.45	7,361.00	4,924.98	38,676.47	420.95	38,255.52
B18 - Alcohol Enforcement & Education	5,521.10	400.00	-	5,921.10	-	5,921.10
B19 - Law Enforcement Trust	2,561.96	1,397.00	-	3,958.96	-	3,958.96
B20 - Pataskala Mobile Home Park	4,430.65	-	-	4,430.65	-	4,430.65
B30 - FEMA Fund	-	36,605.00	36,596.00	9.00	-	9.00
B32 - CHIP Fund	110,382.40	24,703.00	2,669.35	132,416.05	90,516.06	41,899.99
B33 - Safe Routes to School	2,145.05	15,282.46	176.85	17,250.66	-	17,250.66
B34 - ODNR Recreational Trail	-	-	-	-	-	-
B50 - Police K-9	696.10	-	-	696.10	-	696.10
B60 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
C4 - Community Development Block Grant	93,777.83	-	1,158.00	92,619.83	50,145.00	42,474.83
<b>Total Special Revenue</b>	<b>\$ 2,569,354.07</b>	<b>\$ 2,531,754.08</b>	<b>\$ 2,218,578.40</b>	<b>\$ 2,882,529.75</b>	<b>\$ 699,423.96</b>	<b>\$ 2,183,105.79</b>
D1 - Debt Service Fund	\$ 168,836.58	\$ 1,036,698.75	\$ 945,421.86	\$ 260,113.47	\$ -	\$ 260,113.47
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
<b>Total Debt Service</b>	<b>\$ 198,903.77</b>	<b>\$ 1,036,698.75</b>	<b>\$ 945,421.86</b>	<b>\$ 290,180.66</b>	<b>\$ -</b>	<b>\$ 290,180.66</b>
C2 - State Issue II Capital Improvements	\$ -	\$ 2,604,283.00	\$ 1,043.86	\$ 2,603,239.14	\$ 84,429.14	\$ 2,518,810.00
C3 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
C5 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
C6 - Capital Improvements	777,583.79	396,856.11	114,430.12	1,060,009.78	23,395.41	1,036,614.37
C7 - Bond Improvements	1,500,000.00	2,810,000.00	3,200,907.92	1,109,092.08	262,349.37	846,742.71
B36 - SR 310 TIF	630,499.28	103,518.98	-	734,018.26	-	734,018.26
<b>Total Capital Projects</b>	<b>\$ 2,915,012.99</b>	<b>\$ 5,914,658.09</b>	<b>\$ 3,316,381.90</b>	<b>\$ 5,513,289.18</b>	<b>\$ 370,173.92</b>	<b>\$ 5,143,115.26</b>
B70 - Construction Account/Project	\$ 200,065.16	\$ 5,072.45	\$ 3,011.96	\$ 202,125.65	\$ 4,068.94	\$ 198,056.71
F1 - Fire Escrow Fund	24,000.00	-	-	24,000.00	-	24,000.00
<b>Total Agency/Fiduciary Funds</b>	<b>\$ 224,065.16</b>	<b>\$ 5,072.45</b>	<b>\$ 3,011.96</b>	<b>\$ 226,125.65</b>	<b>\$ 4,068.94</b>	<b>\$ 222,056.71</b>
<b>Total Governmental Funds</b>	<b>\$ 6,858,752.26</b>	<b>\$ 10,354,192.53</b>	<b>\$ 7,670,781.45</b>	<b>\$ 9,542,163.34</b>	<b>\$ 1,493,567.05</b>	<b>\$ 8,048,596.29</b>
E1 - Water Fund	\$ 509,058.28	\$ 541,801.80	\$ 696,644.03	\$ 354,216.05	\$ 224,009.58	\$ 130,206.47
E2 - Sewer Fund	1,270,960.23	490,700.02	566,280.00	1,195,380.25	242,748.39	952,631.86
E5 - Water Capital Improvements	441,164.44	274,428.71	361,971.83	353,621.32	111,857.62	241,763.70
E6 - Sewer Capital Improvements	774,167.58	320,698.91	757,037.48	337,829.01	13,225.00	324,604.01
E7 - Water Bond Improvements	343,000.00	-	99,014.44	243,985.56	78,131.11	165,854.45
E8 - Sewer Bond Improvements	667,000.00	-	162,019.74	504,980.26	130,618.95	374,361.31
E9 - Oaks Assessment	-	29,081.24	8,422.40	20,658.84	10,131.74	10,527.10
E12 - Water Debt Service	6,651.99	1,685,439.09	1,405,892.95	286,198.13	268,538.49	17,659.64
E13 - Sewer Debt Service	67,762.20	1,151,895.32	931,991.16	287,666.36	64,781.75	222,884.61
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	-	-	-	-	-
<b>Total Enterprise Funds</b>	<b>\$ 4,079,765.10</b>	<b>\$ 4,494,045.09</b>	<b>\$ 4,989,274.03</b>	<b>\$ 3,584,536.16</b>	<b>\$ 1,144,042.63</b>	<b>\$ 2,440,493.53</b>
<b>Total All Funds</b>	<b>\$ 10,938,517.36</b>	<b>\$ 14,848,237.62</b>	<b>\$ 12,660,055.48</b>	<b>\$ 13,126,699.50</b>	<b>\$ 2,637,609.68</b>	<b>\$ 10,489,089.82</b>

\$ - 36.74%

CITY OF PATASKALA, OHIO  
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS  
AS OF JUNE 30, 2013

Fund Number / Description	December 31, 2012 Total Cash Balance	FY 2013 Estimated Revenues	FY 2013 Budget Expenditures	FY 2012 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2013 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of June 30, 2013	FY 2013 Est Revenue Adjustments	EOY Projected Fund Balances as of June 30, 2013	Balance as % of Budget
<b>A1 - General Fund</b>												
<b>Total General Funds</b>												
B1 - Street Fund	\$ 951,416.27	\$ 1,648,901.26	\$ 1,974,711.00	\$ 47,347.40	\$ 2,022,058.40	\$ 578,259.13	\$ 272,200.00	\$ (5,816.84)	\$ 2,288,441.56	\$ 58,490.00	\$ 370,365.97	16.18%
B2 - State Highway	\$ 699,924.23	\$ 1,750,030.00	\$ 1,720,164.00	\$ 51,290.35	\$ 1,771,454.35	\$ 678,499.88	\$ 24,000.00	\$ (4,629.11)	\$ 1,790,825.24	\$ 143,787.00	\$ 802,915.99	44.83%
B3 - Ecological Preservation	\$ 52,871.18	\$ 51,061.00	\$ 45,000.00	\$ 31,947.02	\$ 76,947.02	\$ 26,985.16	-	\$ (218.47)	\$ 76,728.55	-	\$ 27,203.63	35.43%
B5 - JEDD Income Tax	\$ 1,000.00	-	-	-	-	\$ 1,000.00	-	-	-	-	\$ 1,000.00	100.00%
B8 - Permissive License Tax	\$ 237.21	-	-	-	-	\$ 237.21	-	-	-	-	\$ 237.21	100.00%
B9 - Street Levy	\$ 361,810.47	\$ 220,000.00	\$ 363,600.00	\$ 77,358.40	\$ 440,958.40	\$ 140,852.07	\$ 20,000.00	\$ (8,374.94)	\$ 452,583.46	-	\$ 129,227.01	28.55%
B10 - Recreation Fund	\$ 15,628.44	\$ 78,000.00	\$ 72,923.00	\$ 100.00	\$ 73,023.00	\$ 20,605.44	\$ 5,000.00	\$ (100.00)	\$ 77,923.00	\$ 1,000.00	\$ 16,705.44	21.44%
B11 - Park Use	\$ 27,377.51	\$ 17,500.00	\$ 15,000.00	-	\$ 15,000.00	\$ 29,877.51	\$ 15,000.00	-	\$ 30,000.00	-	\$ 14,877.51	49.59%
B13 - Police Levy	\$ 1,153,892.58	\$ 2,283,500.00	\$ 2,443,186.00	\$ 25,053.23	\$ 2,468,239.23	\$ 969,153.35	\$ 233,960.00	\$ (4,101.53)	\$ 2,698,097.70	\$ 195,880.05	\$ 935,174.93	34.66%
B14 - Immobilization	\$ 490.00	-	-	-	-	\$ 490.00	-	-	-	-	\$ 490.00	100.00%
B17 - Mayor's Court Computer	\$ 36,240.45	\$ 13,000.00	\$ 12,800.00	\$ 420.95	\$ 13,220.95	\$ 36,019.50	\$ 1,000.00	-	\$ 14,220.95	-	\$ 35,019.50	246.25%
B18 - Alcohol Enforcement & Education	\$ 5,521.10	\$ 500.00	\$ 500.00	-	\$ 500.00	\$ 5,521.10	-	-	\$ 500.00	-	\$ 5,521.10	1104.22%
B19 - Law Enforcement Trust	\$ 2,561.96	\$ 1,000.00	\$ 1,000.00	-	\$ 1,000.00	\$ 2,561.96	-	-	\$ 1,000.00	-	\$ 2,836.96	283.70%
B20 - Pataskala Mobile Home Park	\$ 4,430.65	-	-	-	-	\$ 4,430.65	-	-	-	-	\$ 4,430.65	100.00%
B30 - FEMA Fund	-	-	-	-	-	-	\$ 36,596.00	-	\$ 36,596.00	-	\$ 9.00	0.02%
B32 - CHIP Fund	\$ 110,382.40	\$ 240,000.00	\$ 240,000.00	-	\$ 240,000.00	\$ 110,382.40	-	-	\$ 240,000.00	-	\$ 110,382.40	45.99%
B33 - Safe Routes to School	\$ 2,145.05	\$ 741,430.00	\$ 741,430.00	-	\$ 741,430.00	\$ 2,145.05	\$ 7,678.05	-	\$ 749,108.05	\$ 7,678.05	\$ 2,145.05	0.29%
B34 - ODNR Recreational Trail	-	-	-	-	-	-	-	-	-	-	-	100.00%
B50 - Police K-9	\$ 696.10	-	-	-	-	\$ 696.10	-	-	-	-	\$ 696.10	100.00%
B60 - Sequential/temial Fund	\$ 366.91	-	-	-	-	\$ 366.91	-	-	-	-	\$ 366.91	100.00%
C4 - Community Development Block Grant	\$ 93,777.83	\$ 92,000.00	\$ 92,000.00	-	\$ 92,000.00	\$ 93,777.83	\$ 45,000.00	-	\$ 137,000.00	-	\$ 48,777.83	35.60%
<b>Total Special Revenue</b>	<b>\$ 2,569,354.07</b>	<b>\$ 5,488,021.00</b>	<b>\$ 5,747,603.00</b>	<b>\$ 186,169.95</b>	<b>\$ 5,933,772.95</b>	<b>\$ 2,123,607.82</b>	<b>\$ 388,234.05</b>	<b>\$ (17,424.05)</b>	<b>\$ 6,304,582.95</b>	<b>\$ 385,225.10</b>	<b>\$ 2,138,017.22</b>	<b>33.91%</b>
D1 - Debt Service Fund	\$ 168,836.58	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 178,515.58	\$ 30,300.00	\$ -	\$ 2,587,232.00	\$ 77,938.90	\$ 226,154.48	0.00%
D2 - Street Bond	\$ 30,067.19	-	-	-	-	\$ 30,067.19	-	-	-	-	\$ 30,067.19	0.00%
<b>Total Debt Service</b>	<b>\$ 198,903.77</b>	<b>\$ 2,566,611.00</b>	<b>\$ 2,556,932.00</b>	<b>\$ -</b>	<b>\$ 2,556,932.00</b>	<b>\$ 208,582.77</b>	<b>\$ 30,300.00</b>	<b>\$ -</b>	<b>\$ 2,587,232.00</b>	<b>\$ 77,938.90</b>	<b>\$ 256,221.67</b>	<b>0.00%</b>
C2 - State Issue II Capital Improvements	\$ 59.08	\$ 3,104,283.00	\$ 3,104,283.00	\$ -	\$ 3,104,283.00	\$ -	\$ -	\$ -	\$ 3,104,283.00	\$ -	\$ -	0.00%
C3 - Courter Bridge Improvement	\$ 6,870.84	-	-	-	-	\$ 59.08	-	-	-	-	\$ 59.08	100.00%
C5 - Municipal Building Purchase	\$ 777,583.79	\$ 481,250.00	\$ 778,088.00	\$ 180,318.49	\$ 958,406.49	\$ 300,427.30	\$ 33,650.00	\$ (83,766.57)	\$ 908,289.92	\$ 26,000.00	\$ 376,543.87	41.46%
C6 - Capital Improvements	\$ 1,500,000.00	\$ 3,494,283.00	\$ 4,244,283.00	-	\$ 4,244,283.00	\$ 750,000.00	\$ 115,000.00	-	\$ 4,359,283.00	\$ 115,000.00	\$ 750,000.00	17.20%
C7 - Bond Improvements	\$ 630,499.28	\$ 106,081.02	\$ 2,500.00	\$ 14.41	\$ 2,514.41	\$ 734,065.89	-	\$ (14.41)	\$ 2,500.00	\$ 100,000.00	\$ 834,080.30	33363.21%
<b>Total Capital Projects</b>	<b>\$ 2,915,012.99</b>	<b>\$ 7,185,897.02</b>	<b>\$ 8,129,154.00</b>	<b>\$ 180,332.90</b>	<b>\$ 8,309,486.90</b>	<b>\$ 1,791,423.11</b>	<b>\$ 148,650.00</b>	<b>\$ (83,780.98)</b>	<b>\$ 8,374,355.92</b>	<b>\$ 241,000.00</b>	<b>\$ 1,967,554.09</b>	<b>23.49%</b>
B70 - Construction Account/Project	\$ 200,065.16	\$ -	\$ 175,000.00	\$ 260.00	\$ 175,260.00	\$ 24,805.16	\$ -	\$ (260.00)	\$ 175,000.00	\$ 5,000.00	\$ 30,065.16	17.18%
F1 - Fire Escrow Fund	\$ 24,000.00	-	\$ 24,000.00	-	\$ 24,000.00	\$ -	\$ -	-	\$ 24,000.00	-	\$ -	0.00%
<b>Total Fiduciary/Agency</b>	<b>\$ 224,065.16</b>	<b>\$ -</b>	<b>\$ 199,000.00</b>	<b>\$ 260.00</b>	<b>\$ 199,260.00</b>	<b>\$ 24,805.16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 199,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 30,065.16</b>	<b>15.11%</b>
<b>Total Governmental Funds</b>	<b>\$ 6,858,752.26</b>	<b>\$ 16,889,430.28</b>	<b>\$ 18,607,400.00</b>	<b>\$ 414,110.25</b>	<b>\$ 19,021,510.25</b>	<b>\$ 4,726,672.29</b>	<b>\$ 839,384.05</b>	<b>\$ (107,281.87)</b>	<b>\$ 19,753,612.43</b>	<b>\$ 767,654.00</b>	<b>\$ 4,762,224.11</b>	<b>24.11%</b>
E1 - Water Fund	\$ 509,058.28	\$ 1,163,846.00	\$ 1,256,332.00	\$ 24,800.94	\$ 1,281,132.94	\$ 391,771.34	\$ 36,250.00	\$ (17,006.51)	\$ 1,300,376.43	\$ (50,000.00)	\$ 322,527.85	24.80%
E2 - Sewer Fund	\$ 1,270,960.23	\$ 1,066,793.00	\$ 1,285,391.00	\$ 55,917.65	\$ 1,341,308.65	\$ 996,444.58	\$ 38,750.00	\$ (18,426.23)	\$ 1,361,632.42	\$ (76,543.00)	\$ 899,577.81	66.07%
E5 - Water Capital Improvements	\$ 441,164.44	\$ 350,652.00	\$ 185,990.00	\$ 200,253.30	\$ 386,243.30	\$ 405,573.14	\$ 112,500.00	\$ (23,662.00)	\$ 475,081.30	\$ 67,500.00	\$ 384,235.14	80.88%
E6 - Sewer Capital Improvements	\$ 774,167.58	\$ 431,109.00	\$ 377,666.00	\$ 302,264.99	\$ 679,930.99	\$ 525,345.59	\$ 116,000.00	\$ (4,882.92)	\$ 791,048.07	\$ 109,500.00	\$ 523,728.51	66.21%
E7 - Water Bond Improvements	\$ 343,000.00	-	\$ 343,000.00	-	\$ 343,000.00	-	-	-	\$ 343,000.00	-	-	0.00%
E8 - Sewer Bond Improvements	\$ 667,000.00	-	\$ 667,000.00	-	\$ 667,000.00	-	-	-	\$ 667,000.00	-	-	0.00%
E9 - Oaks Assessment	-	\$ 19,312.00	-	-	-	\$ 19,312.00	\$ 19,000.00	-	\$ 19,000.00	\$ 18,850.00	\$ 19,162.00	100.85%
E12 - Water Debt Service	\$ 6,651.99	\$ 2,013,990.00	\$ 2,013,990.00	-	\$ 2,013,990.00	\$ 6,651.99	\$ 10,000.00	-	\$ 2,023,990.00	\$ 107,000.00	\$ 103,651.99	5.12%
E13 - Sewer Debt Service	\$ 67,762.20	\$ 1,810,666.00	\$ 1,810,666.00	-	\$ 1,810,666.00	\$ 67,762.20	\$ 6,000.00	-	\$ 1,816,666.00	\$ 86,000.00	\$ 147,762.20	8.13%
E14 - Water Treatment Plant #2	\$ 0.38	-	-	-	-	\$ 0.38	-	-	-	-	\$ 0.38	100.00%
E15 - WWTTP Phase II	-	-	-	-	-	-	-	-	-	-	-	100.00%
<b>Total Enterprise Funds</b>	<b>\$ 4,079,765.10</b>	<b>\$ 6,856,368.00</b>	<b>\$ 7,940,035.00</b>	<b>\$ 583,236.88</b>	<b>\$ 8,523,271.88</b>	<b>\$ 2,412,861.22</b>	<b>\$ 338,500.00</b>	<b>\$ (63,977.66)</b>	<b>\$ 8,797,794.22</b>	<b>\$ 262,307.00</b>	<b>\$ 2,400,645.88</b>	<b>27.29%</b>
<b>Total All Funds</b>	<b>\$ 10,938,517.36</b>	<b>\$ 23,745,798.28</b>	<b>\$ 26,547,435.00</b>	<b>\$ 997,347.13</b>	<b>\$ 27,544,782.13</b>	<b>\$ 7,139,533.51</b>	<b>\$ 1,177,884.05</b>	<b>\$ (171,259.53)</b>	<b>\$ 28,551,406.65</b>	<b>\$ 1,029,961.00</b>	<b>\$ 7,162,869.99</b>	<b>25.09%</b>

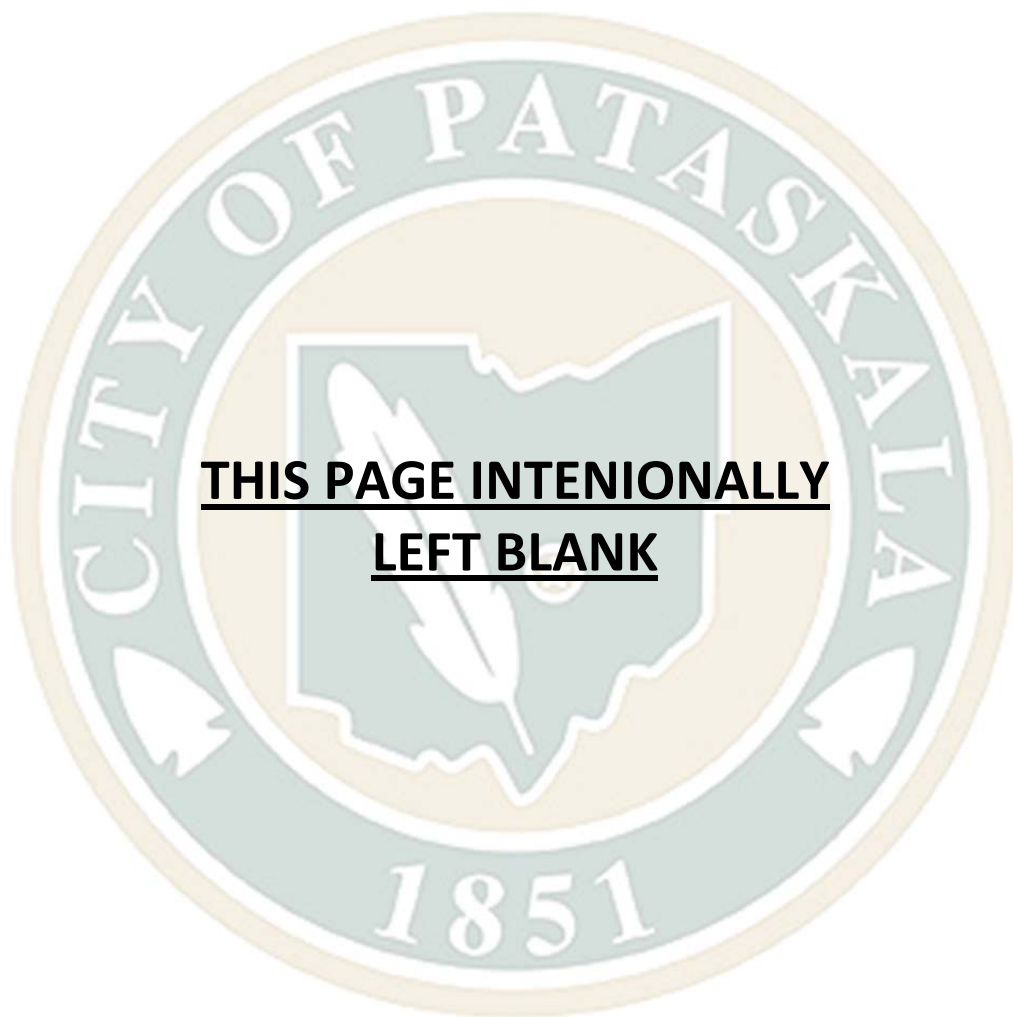
**CITY OF PATASKALA, OHIO**  
**2013 REVENUE BUDGET ANALYSIS - All Funds Summary**  
**THROUGH JUNE 30, 2013**

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>1 - Taxes</b>	<b>\$ 334,051.02</b>	<b>\$ 2,585,959.19</b>	<b>\$ 4,888,467.28</b>	<b>\$ 2,302,508.09</b>	<b>\$ 4,426,617.28</b>	<b>\$ 461,850.00</b>
1 - Property Taxes	\$ -	\$ 545,513.29	\$ 1,067,987.28	\$ 522,473.99	\$ 922,987.28	\$ 145,000.00
2 - Income Taxes	\$ 334,051.02	\$ 2,040,445.90	\$ 3,820,480.00	\$ 1,780,034.10	\$ 3,503,630.00	\$ 316,850.00
<b>2 - Intergovernmental</b>	<b>\$ 132,760.00</b>	<b>\$ 679,123.18</b>	<b>\$ 2,854,618.05</b>	<b>\$ 2,175,494.87</b>	<b>\$ 2,797,835.00</b>	<b>\$ 56,783.05</b>
1 - State-Shared Taxes & Permits	\$ 98,484.39	\$ 629,611.08	\$ 1,145,125.00	\$ 515,513.92	\$ 1,103,520.00	\$ 41,605.00
2 - Grants & Loans	\$ 34,275.61	\$ 39,985.46	\$ 1,698,993.05	\$ 1,659,007.59	\$ 1,691,315.00	\$ 7,678.05
3 - Special Assessments	\$ -	\$ 9,526.64	\$ 10,500.00	\$ 973.36	\$ 3,000.00	\$ 7,500.00
<b>3 -Charges for Service</b>	<b>\$ 289,614.37</b>	<b>\$ 1,684,396.09</b>	<b>\$ 3,156,400.00</b>	<b>\$ 1,472,003.91</b>	<b>\$ 3,119,400.00</b>	<b>\$ 37,000.00</b>
1 - Water & Sewer	\$ 289,614.37	\$ 1,604,289.95	\$ 2,984,400.00	\$ 1,380,110.05	\$ 2,947,400.00	\$ 37,000.00
2 - Other Fees & Charges	\$ -	\$ 80,106.14	\$ 172,000.00	\$ 91,893.86	\$ 172,000.00	\$ -
<b>4 - Fines, Licenses &amp; Permits</b>	<b>\$ 26,390.51</b>	<b>\$ 162,618.14</b>	<b>\$ 251,800.00</b>	<b>\$ 89,181.86</b>	<b>\$ 229,650.00</b>	<b>\$ 22,150.00</b>
1 - Fines & Forfeitures	\$ 13,676.41	\$ 104,053.19	\$ 168,900.00	\$ 64,846.81	\$ 159,250.00	\$ 9,650.00
2 - Licenses & Permits	\$ 12,714.10	\$ 58,564.95	\$ 82,900.00	\$ 24,335.05	\$ 70,400.00	\$ 12,500.00
<b>5 - Miscellaneous Revenue</b>	<b>\$ 43,218.52</b>	<b>\$ 5,592,241.02</b>	<b>\$ 9,227,069.90</b>	<b>\$ 3,634,828.88</b>	<b>\$ 9,037,166.00</b>	<b>\$ 189,903.90</b>
1 - Investment Income	\$ 518.61	\$ 4,091.42	\$ 5,500.00	\$ 1,408.58	\$ 4,010.00	\$ 1,490.00
2 - Other Misc Revenue	\$ 42,699.91	\$ 5,588,149.60	\$ 9,221,569.90	\$ 3,633,420.30	\$ 9,033,156.00	\$ 188,413.90
<b>6 - Transfers &amp; Advances</b>	<b>\$ 20,000.00</b>	<b>\$ 4,143,900.00</b>	<b>\$ 4,397,404.05</b>	<b>\$ 253,504.05</b>	<b>\$ 4,135,130.00</b>	<b>\$ 262,274.05</b>
1 - Interfund Advances	\$ 20,000.00	\$ 4,143,900.00	\$ 4,375,404.05	\$ 231,504.05	\$ 4,113,130.00	\$ 262,274.05
2 - Interfund Transfers	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
<b>Grand Total</b>	<b>\$ 846,034.42</b>	<b>\$ 14,848,237.62</b>	<b>\$ 24,775,759.28</b>	<b>\$ 9,927,521.66</b>	<b>\$ 23,745,798.28</b>	<b>\$ 1,029,961.00</b>

CITY OF PATASKALA, OHIO  
2013 EXPENDITURE BUDGET ANALYSIS - All Funds  
THROUGH JUNE 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget	Adjs
1 - Wages & Benefits	\$ 274,036.75	\$ 1,892,381.83	\$ 40.08	\$ 4,050,540.00	\$ 2,158,118.09	\$ 4,054,040.00	\$ -	\$ (3,500.00)	
3 - Contractual Services	\$ 72,731.04	\$ 561,216.50	\$ 470,417.29	\$ 1,761,371.06	\$ 729,737.27	\$ 1,460,596.00	\$ 67,665.06	\$ 233,110.00	
4 - Supplies & General Operating	\$ 126,994.33	\$ 959,988.71	\$ 649,622.19	\$ 2,360,755.86	\$ 751,144.96	\$ 2,145,336.00	\$ 106,919.86	\$ 108,500.00	
5 - Capital Outlay	\$ 246,666.28	\$ 1,777,021.20	\$ 1,174,078.14	\$ 9,596,635.68	\$ 6,645,536.34	\$ 8,362,633.00	\$ 651,502.68	\$ 582,500.00	
6 - Debt Service	\$ 154,043.81	\$ 3,288,951.24	\$ 343,451.98	\$ 6,441,700.00	\$ 2,809,296.78	\$ 6,376,700.00	\$ -	\$ 65,000.00	
7 - Transfers & Advances	\$ 20,000.00	\$ 4,180,496.00	\$ -	\$ 4,340,404.05	\$ 159,908.05	\$ 4,148,130.00	\$ -	\$ 192,274.05	
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Grand Total</b>	<b>\$ 894,472.21</b>	<b>\$12,660,055.48</b>	<b>\$ 2,637,609.68</b>	<b>\$28,551,406.65</b>	<b>\$13,253,741.49</b>	<b>\$26,547,435.00</b>	<b>\$ 826,087.60</b>	<b>\$ 1,177,884.05</b>	





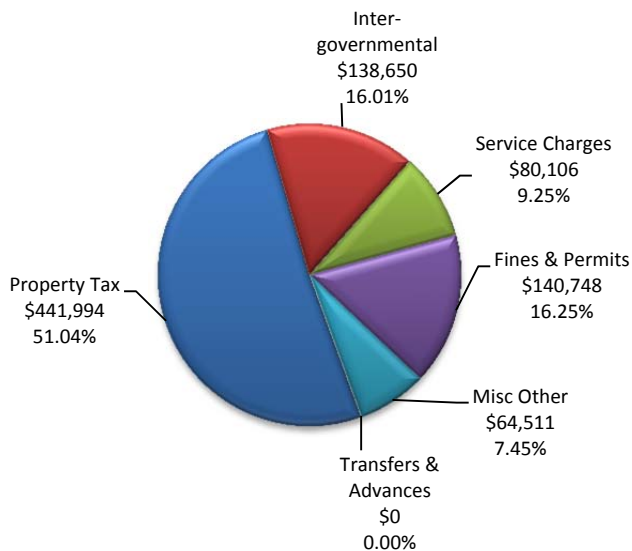
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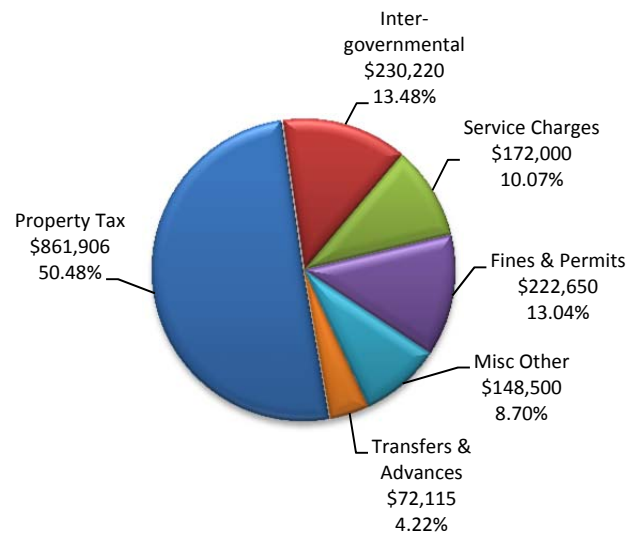
## General Fund (A1)

**Revenue** – On a year to-date basis, the general fund has been credited with total revenue of approximately \$866.0 thousand, which reflects 50.72% of budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes 52.96% of budget. It is clear that through June 30, general fund revenues are running ahead of budget when compared to a straight-line rate of 50%.

**YTD General Fund Revenue by Source**



**General Fund Revenue - Budget**

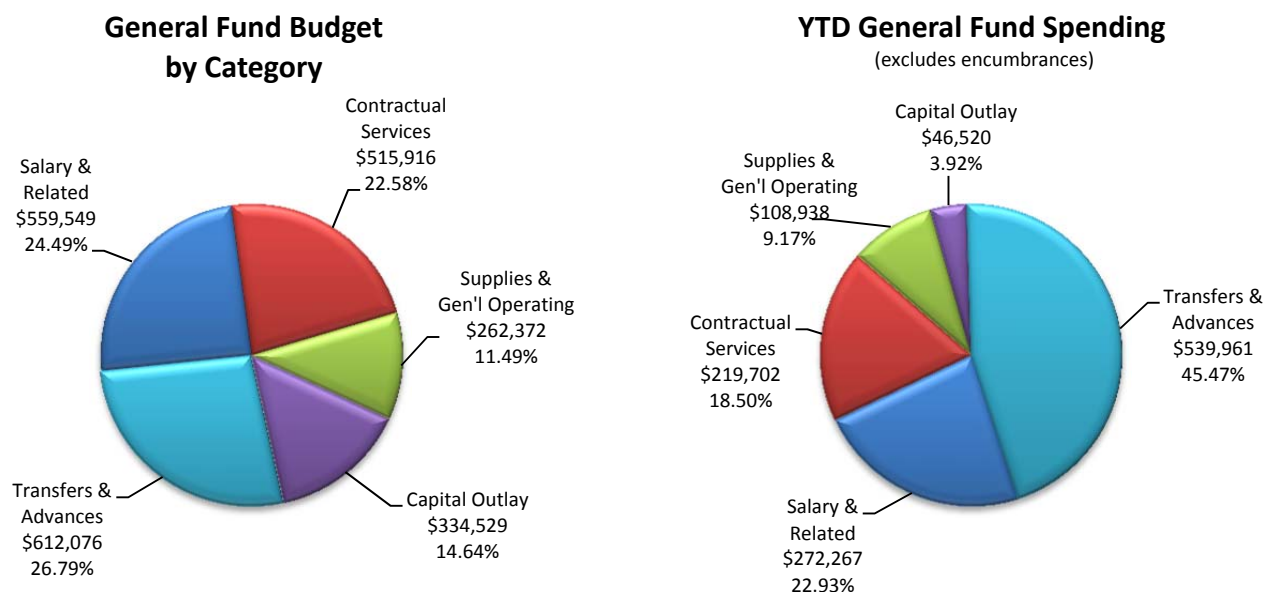


The largest revenue source for the general fund is property taxes, which account for 50.48% of the 2013 fund revenue budget. The 2013 budget is \$861.9 thousand, and is projected to up by \$61.0 thousand (7.62%) from 2012 full-year collections. To-date, the general fund has received \$442.0 thousand in property taxes, or 51.28% of budget. This total is up by \$25.4 thousand (6.09%) from the same period in 2012.

Intergovernmental revenues represent the second largest revenue category for the general fund. For 2013, it is projected to account for approximately \$230.2 thousand (13.48% of budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. Through June 30, the fund has received \$138.7 thousand in this category, and is running ahead of budget by \$23.5 thousand (10.23%). The total is up by \$1.9 thousand, or 1.4%, from the same six-month period in 2012 and is due to: increased special assessments for property maintenance, etc. (up \$6.0), \$2.0 thousand grant received in 2012 (non-recurring in 2013), and increased estate tax revenue (up \$12.4); offset by lower local government fund (LGF) revenues (down \$14.9 thousand).

Fines, licenses and permits revenue is the other major general fund revenue source. The 2013 budget in this category is \$222.7 thousand (13.04% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$140.7 thousand in this category to-date (63.21% of budget), and is down by \$1.6 thousand (1.13%) from 2012. The variance is due to increased collection of building permits and licenses (up \$19.0 thousand or 71.4%), offset by reduced fines and forfeitures (down \$20.6 thousand or 17.76%).

**Expenditures** – The general fund has a total appropriated expenditure budget for 2013 of approximately \$2.29 million. Total spending through June 30 is \$1.19 million, and is equal to 51.89% of the budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 38.62% of budget versus a straight-line basis of 50%. Most of the categories are within the straight-line rate with the exception of capital outlay, which is only 13.91% of budget.



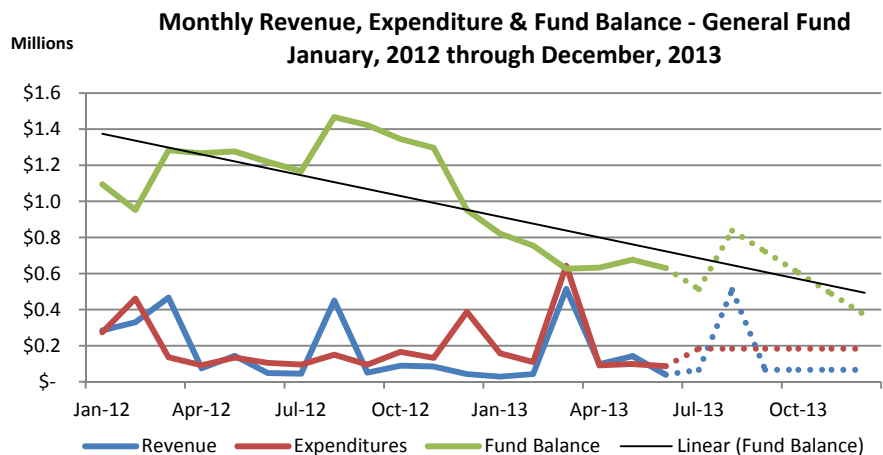
Other than interfund transfers and advances, salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$559.5 thousand, or 24.49% of the general fund budget. Spending through June 30 is \$272.3 thousand, or 48.66% budget. This category is in-line with expectations through six months when compared to the straight-line rate of 50%.

Contractual services is another major expense category in the general fund. The 2013 budget in this category is \$516.0 thousand (22.58% of budget) and provides for non-employee personal services. Spending through June 30 is \$219.7 thousand, or 42.58% of budget, and is running below budget on a year to-date basis. Including encumbrances (i.e., purchase orders) in the total, 72.55% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather it is typically disbursed in large 'chunks' to the vendors and consultants when the services are provided. We will continue to monitor this category closely to ensure that spending remains within the approved budget.

Supplies and general operating expenditures is another significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$262.4 thousand, or 11.49% of the fund's budget. Spending to-date is \$108.9 thousand or 40.9% of budget. Including encumbrances in the calculation, the total spent or committed is \$186.3 thousand (70.14% of budget). Spending in this category is up by \$26.3 thousand (31.78%) from the same six-month period in 2012. Much of the variance is due to: annual dues and memberships being paid in January for the entire year; copier lease payments; and additional community communication piece mailings.

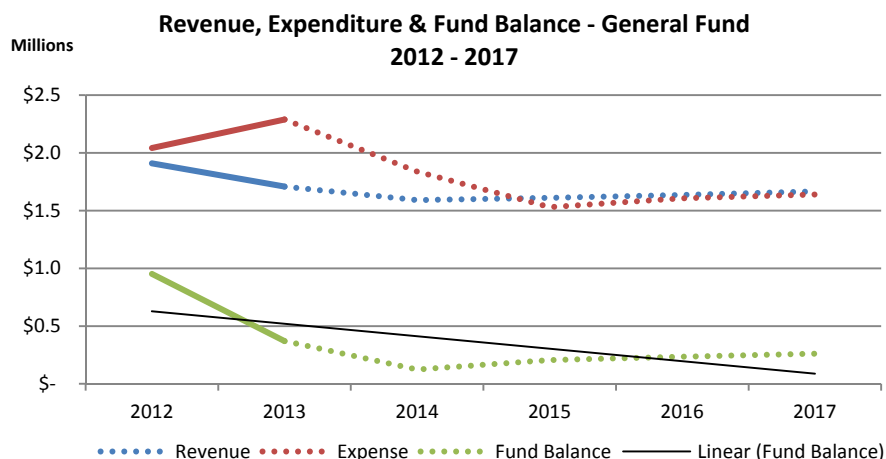
**Fund Balance** – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street and Police functions are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods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

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



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

As you can see from the chart, the general fund has been declining consistently over the past 18 months. With the exception of August 2013, it also is projected to decline. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The expense pike in February 2012 was the result of: (1) payment of \$100 thousand on the municipal building note; (2) annual payment of \$60 thousand to the Licking County Board of Health; and (3) a \$26 thousand interfund transfer. The expense spike in December 2012 was primarily the result of the annual note payment on the municipal building debt. The March 2013 spike reflects the refunding of the 2012 notes.



Current projections call for the balance to decline through 2014, and then stabilize. The primary driver of the stabilization is the final balloon payment on the municipal building note will be made in 2014. From that point on, the revenues and expenditures are projected to gradually grow over the following three years.

CITY OF PATASKALA, OHIO  
JUNE 2013 YTD ANALYSIS - General Fund (A1)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>Beginning Fund Balance</b>	\$ 951,416	\$ 951,416			\$ 1,083,726	\$ 1,083,726				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ 441,994	\$ 861,906	\$ 419,912	51.28%	\$ 416,607	\$ 944,941	\$ 528,334	44.09%	\$ 25,388	6.09%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ 441,994</b>	<b>\$ 861,906</b>	<b>\$ 419,912</b>	<b>51.28%</b>	<b>\$ 416,607</b>	<b>\$ 944,941</b>	<b>\$ 528,334</b>	<b>44.09%</b>	<b>\$ 25,388</b>	<b>6.09%</b>
<b>Intergovernmental</b>										
State Shared Taxes & Permits	\$ 129,124	\$ 219,720	\$ 90,596	58.77%	\$ 131,251	\$ 241,170	\$ 109,919	54.42%	\$ (2,128)	-1.62%
Grants & Loans	-	-	-	0.00%	2,000	-	(2,000)	100.00%	(2,000)	-100.00%
Special Assessments	9,527	10,500	973	90.73%	3,481	3,000	(481)	116.04%	6,046	173.67%
<b>Total Intergovernmental</b>	<b>\$ 138,650</b>	<b>\$ 230,220</b>	<b>\$ 91,570</b>	<b>60.23%</b>	<b>\$ 136,733</b>	<b>\$ 244,170</b>	<b>\$ 107,437</b>	<b>56.00%</b>	<b>\$ 1,918</b>	<b>1.40%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	80,106	172,000	91,894	46.57%	80,629	159,500	78,871	50.55%	(523)	-0.65%
<b>Total Charges for Service</b>	<b>\$ 80,106</b>	<b>\$ 172,000</b>	<b>\$ 91,894</b>	<b>46.57%</b>	<b>\$ 80,629</b>	<b>\$ 159,500</b>	<b>\$ 78,871</b>	<b>50.55%</b>	<b>\$ (523)</b>	<b>-0.65%</b>
<b>Fines, Licenses &amp; Permits</b>										
Fines & Forfeitures	\$ 95,223	\$ 157,250	\$ 62,027	60.56%	\$ 115,792	\$ 150,000	\$ 34,208	77.19%	\$ (20,569)	-17.76%
Building, Licenses & Permits	45,220	64,650	19,430	69.95%	26,221	60,000	33,779	43.70%	18,999	72.46%
Other Permits	305	750	445	40.67%	340	-	(340)	100.00%	(35)	-10.29%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 140,748</b>	<b>\$ 222,650</b>	<b>\$ 81,902</b>	<b>63.21%</b>	<b>\$ 142,353</b>	<b>\$ 210,000</b>	<b>\$ 67,647</b>	<b>67.79%</b>	<b>\$ (1,605)</b>	<b>-1.13%</b>
<b>Other Sources</b>										
Investment Income	\$ 4,091	\$ 5,500	\$ 1,409	74.39%	\$ 3,301	\$ 4,000	\$ 699	82.52%	\$ 791	23.95%
Rental Income	48,433	105,000	56,567	46.13%	59,920	100,000	40,080	59.92%	(11,487)	-19.17%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	11,986	38,000	26,014	31.54%	7,329	5,000	(2,329)	146.59%	4,656	63.53%
<b>Total Other Sources</b>	<b>\$ 64,511</b>	<b>\$ 148,500</b>	<b>\$ 83,989</b>	<b>43.44%</b>	<b>\$ 70,551</b>	<b>\$ 109,000</b>	<b>\$ 38,449</b>	<b>64.73%</b>	<b>\$ (6,040)</b>	<b>-8.56%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ (216,636)	-100.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 72,115</b>	<b>\$ 72,115</b>	<b>0.00%</b>	<b>\$ 216,636</b>	<b>\$ 216,636</b>	<b>\$ -</b>	<b>100.00%</b>	<b>\$ (216,636)</b>	<b>-100.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 866,009</b>	<b>\$ 1,707,391</b>	<b>\$ 841,382</b>	<b>50.72%</b>	<b>\$ 1,063,508</b>	<b>\$ 1,884,247</b>	<b>\$ 820,739</b>	<b>56.44%</b>	<b>\$ (197,498)</b>	<b>-18.57%</b>
<b>Adjustments:</b>										
- Elim Impact of Interfund transfers/advances	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ 216,636	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ (72,115)</b>	<b>\$ 72,115</b>	<b>-100.00%</b>	<b>\$ (216,636)</b>	<b>\$ (216,636)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 216,636</b>	<b>-100.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 866,009</b>	<b>\$ 1,635,276</b>	<b>\$ 769,267</b>	<b>52.96%</b>	<b>\$ 846,872</b>	<b>\$ 1,667,611</b>	<b>\$ 820,739</b>	<b>50.78%</b>	<b>\$ 19,138</b>	<b>2.26%</b>

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 272,267	\$ 559,549	\$ 287,282	51.34%	\$ 40	\$ 287,242	51.33%	\$ 377,672	\$ (105,405)	-27.91%
Contractual Services	219,702	515,916	296,214	57.42%	154,597	141,617	27.45%	217,061	2,641	1.22%
Supplies & General Operating	108,938	266,372	157,434	59.10%	77,887	79,546	29.86%	82,666	26,272	31.78%
Capital Outlay	46,520	334,529	288,010	86.09%	187,375	100,634	30.08%	124,850	(78,330)	-62.74%
Debt Service	-	-	-	0.00%	-	-	0.00%	100,000	(100,000)	-100.00%
Transfers & Advances	539,961	612,076	72,115	11.78%	-	72,115	11.78%	26,400	513,561	1945.31%
<b>Grand Total Expenditures</b>	<b>\$ 1,187,387</b>	<b>\$ 2,288,442</b>	<b>\$ 1,101,054</b>	<b>48.11%</b>	<b>\$ 419,900</b>	<b>\$ 681,154</b>	<b>29.76%</b>	<b>\$ 928,648</b>	<b>\$ 258,739</b>	<b>27.86%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (539,961)	\$ (612,076)	\$ (1,152,037)	188.22%	\$ -	\$ 72,115	11.78%	\$ (26,400)	\$ (513,561)	1945.31%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (539,961)</b>	<b>\$ (612,076)</b>	<b>\$ (72,115)</b>	<b>11.78%</b>	<b>\$ -</b>	<b>\$ 72,115</b>	<b>11.78%</b>	<b>\$ (26,400)</b>	<b>\$ (513,561)</b>	<b>1945.31%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 647,426</b>	<b>\$ 1,676,366</b>	<b>\$ 1,028,939</b>	<b>61.38%</b>	<b>\$ 419,900</b>	<b>\$ 609,039</b>	<b>36.33%</b>	<b>\$ 902,248</b>	<b>\$ (254,822)</b>	<b>-28.24%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 630,038</b>	<b>\$ 370,366</b>			<b>\$ 210,138</b>			<b>\$ 1,218,585</b>		

**CITY OF PATASKALA, OHIO**  
**2013 REVENUE BUDGET ANALYSIS - General Fund (A1)**  
**THROUGH JUNE 30, 2013**

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>A 1 - General Fund</b>	<b>\$ 40,014.29</b>	<b>\$866,009.16</b>	<b>\$ 1,707,391.26</b>	<b>\$841,382.10</b>	<b>\$ 1,648,901.26</b>	<b>\$ 58,490.00</b>
<b>1 - Taxes</b>	<b>\$ -</b>	<b>\$441,994.31</b>	<b>\$ 861,906.26</b>	<b>\$419,911.95</b>	<b>\$ 816,906.26</b>	<b>\$ 45,000.00</b>
1 - Property Taxes	\$ -	\$441,994.31	\$ 861,906.26	\$419,911.95	\$ 816,906.26	\$ 45,000.00
1 - Real Property Taxes	\$ -	\$439,244.81	\$ 856,627.26	\$417,382.45	\$ 811,627.26	\$ 45,000.00
2 - Other Property Taxes	\$ -	\$ 2,749.50	\$ 5,279.00	\$ 2,529.50	\$ 5,279.00	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2 - Intergovernmental</b>	<b>\$ 4,061.71</b>	<b>\$138,650.43</b>	<b>\$ 230,220.00</b>	<b>\$ 91,569.57</b>	<b>\$ 217,720.00</b>	<b>\$ 12,500.00</b>
1 - State-Shared Taxes & Permits	\$ 4,061.71	\$129,123.79	\$ 219,720.00	\$ 90,596.21	\$ 214,720.00	\$ 5,000.00
1 - Local Government Fund	\$ 3,801.87	\$ 23,515.13	\$ 48,000.00	\$ 24,484.87	\$ 68,000.00	\$ (20,000.00)
2 - Rollback/Homestead	\$ -	\$ 56,869.43	\$ 113,220.00	\$ 56,350.57	\$ 113,220.00	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ 259.84	\$ 272.51	\$ 500.00	\$ 227.49	\$ 500.00	\$ -
5 - Liquor Permits	\$ -	\$ 7,687.40	\$ 15,000.00	\$ 7,312.60	\$ 11,000.00	\$ 4,000.00
6 - Estate Tax	\$ -	\$ 40,779.32	\$ 41,000.00	\$ 220.68	\$ 20,000.00	\$ 21,000.00
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Special Assessments	\$ -	\$ 9,526.64	\$ 10,500.00	\$ 973.36	\$ 3,000.00	\$ 7,500.00
1 - Special Assessments	\$ -	\$ 9,526.64	\$ 10,500.00	\$ 973.36	\$ 3,000.00	\$ 7,500.00
<b>3 -Charges for Service</b>	<b>\$ -</b>	<b>\$ 80,106.14</b>	<b>\$ 172,000.00</b>	<b>\$ 91,893.86</b>	<b>\$ 172,000.00</b>	<b>\$ -</b>
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ -	\$ 80,106.14	\$ 172,000.00	\$ 91,893.86	\$ 172,000.00	\$ -
1 - Franchise Fees	\$ -	\$ 48,195.26	\$ 140,000.00	\$ 91,804.74	\$ 150,000.00	\$ (10,000.00)
2 - Tower Lease	\$ -	\$ 31,910.88	\$ 32,000.00	\$ 89.12	\$ 22,000.00	\$ 10,000.00
<b>4 - Fines, Licenses &amp; Permits</b>	<b>\$ 20,663.96</b>	<b>\$140,747.69</b>	<b>\$ 222,650.00</b>	<b>\$ 81,902.31</b>	<b>\$ 208,150.00</b>	<b>\$ 14,500.00</b>
1 - Fines & Forfeitures	\$ 11,249.86	\$ 95,222.74	\$ 157,250.00	\$ 62,027.26	\$ 155,250.00	\$ 2,000.00
1 - Fines & Forfeitures	\$ 11,249.86	\$ 95,222.74	\$ 157,250.00	\$ 62,027.26	\$ 155,250.00	\$ 2,000.00
2 - Licenses & Permits	\$ 9,414.10	\$ 45,524.95	\$ 65,400.00	\$ 19,875.05	\$ 52,900.00	\$ 12,500.00
1 - Building Licenses & Permits	\$ 9,259.10	\$ 45,219.95	\$ 64,650.00	\$ 19,430.05	\$ 52,150.00	\$ 12,500.00
2 - Miscellaneous Permits	\$ 155.00	\$ 305.00	\$ 750.00	\$ 445.00	\$ 750.00	\$ -
<b>5 - Miscellaneous Revenue</b>	<b>\$ 15,288.62</b>	<b>\$ 64,510.59</b>	<b>\$ 148,500.00</b>	<b>\$ 83,989.41</b>	<b>\$ 162,010.00</b>	<b>\$ (13,510.00)</b>
1 - Investment Income	\$ 518.61	\$ 4,091.42	\$ 5,500.00	\$ 1,408.58	\$ 4,010.00	\$ 1,490.00
1 - Investment Income	\$ 518.61	\$ 4,091.42	\$ 5,500.00	\$ 1,408.58	\$ 4,010.00	\$ 1,490.00
2 - Other Misc Revenue	\$ 14,770.01	\$ 60,419.17	\$ 143,000.00	\$ 82,580.83	\$ 158,000.00	\$ (15,000.00)
1 - Rental Income	\$ 13,551.08	\$ 48,433.32	\$ 105,000.00	\$ 56,566.68	\$ 105,000.00	\$ -
4 - Miscellaneous Income	\$ 1,218.93	\$ 11,985.85	\$ 38,000.00	\$ 26,014.15	\$ 53,000.00	\$ (15,000.00)
<b>6 - Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,115.00</b>	<b>\$ 72,115.00</b>	<b>\$ 72,115.00</b>	<b>\$ -</b>
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
<b>Grand Total</b>	<b>\$ 40,014.29</b>	<b>\$866,009.16</b>	<b>\$ 1,707,391.26</b>	<b>\$841,382.10</b>	<b>\$ 1,648,901.26</b>	<b>\$ 58,490.00</b>

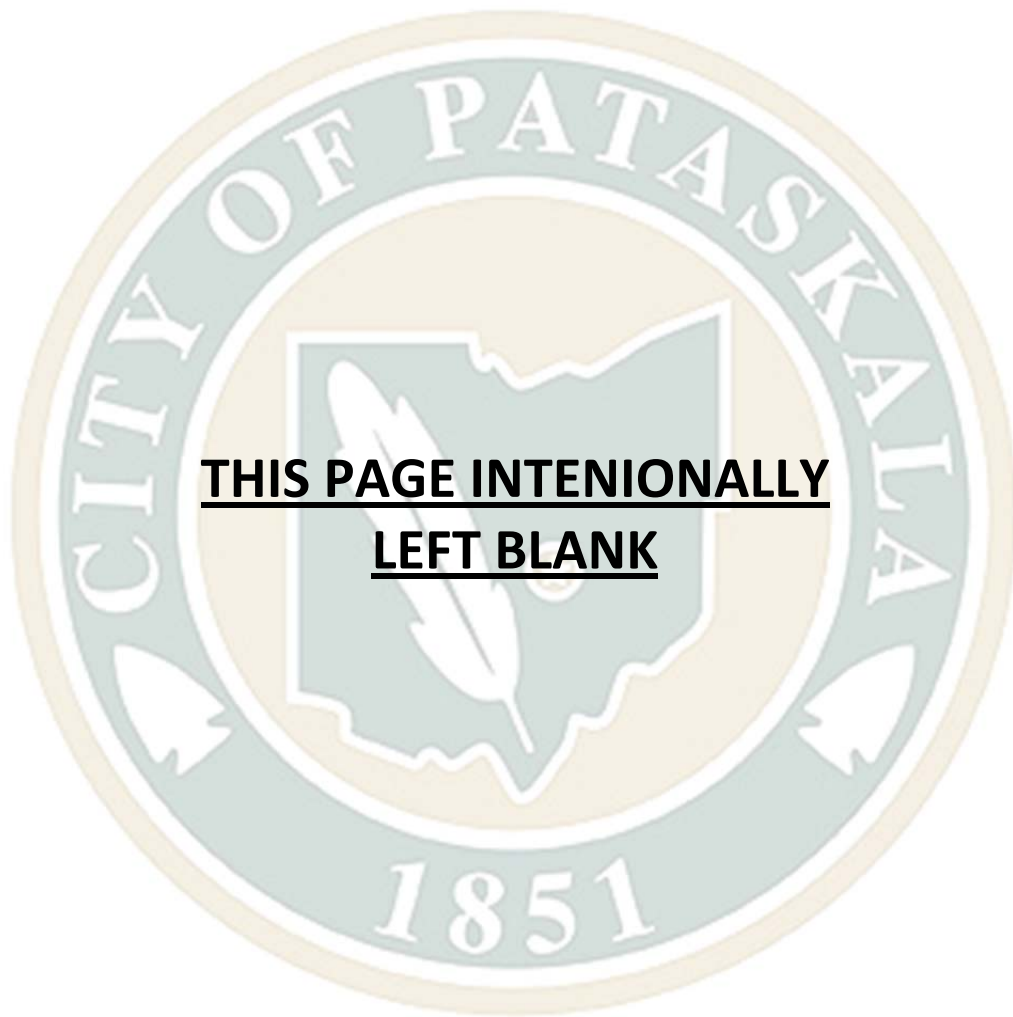
CITY OF PATASKALA, OHIO  
2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)  
THROUGH JUNE 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
<b>A 1 - General Fund</b>	<b>\$ 86,629.98</b>	<b>\$ 1,187,387.33</b>	<b>\$ 419,900.23</b>	<b>\$ 2,288,441.56</b>	<b>\$ 681,154.00</b>	<b>\$ 1,974,711.00</b>	<b>\$ 41,530.56</b>	<b>\$ 272,200.00</b>
<b>00 - Police</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>01 - Mayor</b>	<b>\$ 1,289.25</b>	<b>\$ 9,862.30</b>	<b>\$ 469.33</b>	<b>\$ 18,399.00</b>	<b>\$ 8,067.37</b>	<b>\$ 18,399.00</b>	<b>\$ -</b>	<b>\$ -</b>
1 - Wages & Benefits	\$ 1,250.70	\$ 9,267.19	\$ -	\$ 15,399.00	\$ 6,131.81	\$ 15,399.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 38.55	\$ 595.11	\$ 469.33	\$ 2,000.00	\$ 935.56	\$ 2,000.00	\$ -	\$ -
<b>02 - Finance Director</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 14,000.00</b>	<b>\$ 4,000.00</b>	<b>\$ 11,500.00</b>	<b>\$ -</b>	<b>\$ 2,500.00</b>
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ 10,000.00	\$ 12,500.00	\$ 2,500.00	\$ 10,000.00	\$ -	\$ 2,500.00
<b>03 - Finance Manager</b>	<b>\$ 5,431.51</b>	<b>\$ 42,058.96</b>	<b>\$ 12,636.71</b>	<b>\$ 84,977.00</b>	<b>\$ 30,281.33</b>	<b>\$ 77,477.00</b>	<b>\$ -</b>	<b>\$ 7,500.00</b>
1 - Wages & Benefits	\$ 3,014.64	\$ 20,596.17	\$ -	\$ 41,989.00	\$ 21,392.83	\$ 41,989.00	\$ -	\$ -
3 - Contractual Services	\$ 273.02	\$ 8,415.26	\$ 5,840.64	\$ 16,048.00	\$ 1,792.10	\$ 16,048.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 2,143.85	\$ 13,047.53	\$ 6,796.07	\$ 26,940.00	\$ 7,096.40	\$ 19,440.00	\$ -	\$ 7,500.00
<b>04 - Finance Assistant</b>	<b>\$ -</b>	<b>\$ 466.24</b>	<b>\$ -</b>	<b>\$ 466.24</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 466.24</b>	<b>\$ -</b>
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ 466.24	\$ -	\$ 466.24	\$ -	\$ -	\$ 466.24	\$ -
<b>05 - Legal</b>	<b>\$ 6,554.06</b>	<b>\$ 45,004.70</b>	<b>\$ 49,960.00</b>	<b>\$ 116,408.00</b>	<b>\$ 21,443.30</b>	<b>\$ 79,748.00</b>	<b>\$ 2,410.00</b>	<b>\$ 34,250.00</b>
1 - Wages & Benefits	\$ 2,335.17	\$ 16,158.86	\$ -	\$ 30,748.00	\$ 14,589.14	\$ 30,748.00	\$ -	\$ -
3 - Contractual Services	\$ 3,750.00	\$ 22,700.00	\$ 49,960.00	\$ 75,660.00	\$ 3,000.00	\$ 39,000.00	\$ 2,410.00	\$ 34,250.00
4 - Supplies & General Operating	\$ 468.89	\$ 6,145.84	\$ -	\$ 10,000.00	\$ 3,854.16	\$ 10,000.00	\$ -	\$ -
<b>06 - Magistrate/Mayor's Court</b>	<b>\$ 1,450.00</b>	<b>\$ 9,437.50</b>	<b>\$ 13,562.50</b>	<b>\$ 23,000.00</b>	<b>\$ -</b>	<b>\$ 23,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
3 - Contractual Services	\$ 1,450.00	\$ 9,437.50	\$ 13,562.50	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -
<b>07 - Administrator</b>	<b>\$ 3,764.41</b>	<b>\$ 51,442.48</b>	<b>\$ 13,103.91</b>	<b>\$ 135,296.24</b>	<b>\$ 70,749.85</b>	<b>\$ 111,763.00</b>	<b>\$ 9,283.24</b>	<b>\$ 14,250.00</b>
1 - Wages & Benefits	\$ 2,718.07	\$ 18,898.10	\$ -	\$ 36,763.00	\$ 17,864.90	\$ 36,763.00	\$ -	\$ -
3 - Contractual Services	\$ 857.95	\$ 16,933.36	\$ 9,450.00	\$ 69,047.50	\$ 42,664.14	\$ 60,000.00	\$ 9,047.50	\$ -
4 - Supplies & General Operating	\$ 188.39	\$ 15,611.02	\$ 3,653.91	\$ 29,485.74	\$ 10,220.81	\$ 15,000.00	\$ 235.74	\$ 14,250.00
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>08 - Service Director</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136.99</b>	<b>\$ 136.99</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136.99</b>	<b>\$ -</b>
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99	\$ -
<b>09 - Licking County Auditor</b>	<b>\$ -</b>	<b>\$ 10,186.58</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ 14,813.42</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
3 - Contractual Services	\$ -	\$ 10,186.58	\$ -	\$ 25,000.00	\$ 14,813.42	\$ 25,000.00	\$ -	\$ -
<b>10 - State Auditor</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,296.63</b>	<b>\$ 5,000.00</b>	<b>\$ 2,703.37</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
3 - Contractual Services	\$ -	\$ -	\$ 2,296.63	\$ 5,000.00	\$ 2,703.37	\$ 5,000.00	\$ -	\$ -
<b>11 - Council</b>	<b>\$ 5,933.45</b>	<b>\$ 43,275.56</b>	<b>\$ 7,574.69</b>	<b>\$ 95,797.72</b>	<b>\$ 44,947.47</b>	<b>\$ 85,516.00</b>	<b>\$ 4,281.72</b>	<b>\$ 6,000.00</b>
1 - Wages & Benefits	\$ 5,673.99	\$ 39,107.23	\$ -	\$ 76,516.00	\$ 37,408.77	\$ 76,516.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 720.56	\$ 3,961.69	\$ 5,991.45	\$ 1,309.20	\$ 4,000.00	\$ 1,991.45	\$ -
4 - Supplies & General Operating	\$ 259.46	\$ 3,447.77	\$ 3,613.00	\$ 13,290.27	\$ 6,229.50	\$ 5,000.00	\$ 2,290.27	\$ 6,000.00
<b>12 - Council Clerk</b>	<b>\$ 44.53</b>	<b>\$ 375.11</b>	<b>\$ 924.89</b>	<b>\$ 2,500.00</b>	<b>\$ 1,200.00</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>	<b>\$ -</b>
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ 44.53	\$ 375.11	\$ 924.89	\$ 2,500.00	\$ 1,200.00	\$ 2,500.00	\$ -	\$ -
<b>13 - Street Lights</b>	<b>\$ 5,095.77</b>	<b>\$ 25,337.77</b>	<b>\$ 34,662.23</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
3 - Contractual Services	\$ 5,095.77	\$ 25,337.77	\$ 34,662.23	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
<b>14 - Court Clerk</b>	<b>\$ 5,215.38</b>	<b>\$ 31,885.60</b>	<b>\$ 3,234.83</b>	<b>\$ 76,708.00</b>	<b>\$ 41,587.57</b>	<b>\$ 74,208.00</b>	<b>\$ -</b>	<b>\$ 2,500.00</b>
1 - Wages & Benefits	\$ 4,254.08	\$ 27,614.10	\$ -	\$ 60,708.00	\$ 33,093.90	\$ 60,708.00	\$ -	\$ -
3 - Contractual Services	\$ 369.60	\$ 747.60	\$ 430.40	\$ 2,500.00	\$ 1,322.00	\$ -	\$ -	\$ 2,500.00
4 - Supplies & General Operating	\$ 591.70	\$ 3,523.90	\$ 2,804.43	\$ 13,500.00	\$ 7,171.67	\$ 13,500.00	\$ -	\$ -
<b>15 - Court Security</b>	<b>\$ 404.08</b>	<b>\$ 2,520.48</b>	<b>\$ -</b>	<b>\$ 4,849.00</b>	<b>\$ 2,328.52</b>	<b>\$ 4,849.00</b>	<b>\$ -</b>	<b>\$ -</b>
1 - Wages & Benefits	\$ 404.08	\$ 2,520.48	\$ -	\$ 4,849.00	\$ 2,328.52	\$ 4,849.00	\$ -	\$ -
<b>16 - LC Health Board</b>	<b>\$ -</b>	<b>\$ 61,500.00</b>	<b>\$ -</b>	<b>\$ 63,345.00</b>	<b>\$ 1,845.00</b>	<b>\$ 63,345.00</b>	<b>\$ -</b>	<b>\$ -</b>
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -	\$ -
<b>17 - Lands &amp; Buildings</b>	<b>\$ 18,206.10</b>	<b>\$ 98,027.46</b>	<b>\$ 160,627.49</b>	<b>\$ 387,962.40</b>	<b>\$ 129,307.45</b>	<b>\$ 213,500.00</b>	<b>\$ 17,462.40</b>	<b>\$ 157,000.00</b>
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 4,925.52	\$ 29,092.68	\$ 26,123.33	\$ 73,000.00	\$ 17,783.99	\$ 73,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 11,363.48	\$ 24,826.94	\$ 11,469.76	\$ 50,933.32	\$ 14,636.62	\$ 50,500.00	\$ 433.32	\$ -
5 - Capital Outlay	\$ 1,917.10	\$ 44,107.84	\$ 123,034.40	\$ 264,029.08	\$ 96,886.84	\$ 90,000.00	\$ 17,029.08	\$ 157,000.00
6 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>18 - Parks &amp; Recreation</b>	<b>\$ -</b>	<b>\$ 75,446.87</b>	<b>\$ 48,752.70</b>	<b>\$ 128,166.00</b>	<b>\$ 3,966.43</b>	<b>\$ 78,166.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>
1 - Wages & Benefits	\$ -	\$ 446.87	\$ -	\$ 2,666.00	\$ 2,219.13	\$ 2,666.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ 48,752.70	\$ 50,000.00	\$ 1,247.30	\$ -	\$ -	\$ 50,000.00
7 - Transfers & Advances	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ -



CITY OF PATASKALA, OHIO  
2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)  
THROUGH JUNE 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
<b>19 - Liability Insurance</b>	\$ -	\$ 6,087.44	\$ -	\$ 9,503.00	\$ 3,415.56	\$ 22,003.00	\$ -	\$ (12,500.00)
3 - Contractual Services	\$ -	\$ 6,087.44	\$ -	\$ 9,503.00	\$ 3,415.56	\$ 22,003.00	\$ -	\$ (12,500.00)
<b>20 - Planning &amp; Zoning</b>	\$ 29,805.26	\$ 170,967.53	\$ 32,836.36	\$ 407,668.42	\$ 203,864.53	\$ 362,864.00	\$ 4,344.42	\$ 40,460.00
1 - Wages & Benefits	\$ 16,672.88	\$ 127,259.93	\$ -	\$ 259,124.00	\$ 131,864.07	\$ 258,614.00	\$ -	\$ 510.00
3 - Contractual Services	\$ 8,026.21	\$ 16,791.74	\$ 6,150.00	\$ 72,909.55	\$ 49,967.81	\$ 60,000.00	\$ 1,959.55	\$ 10,950.00
4 - Supplies & General Operating	\$ 2,694.49	\$ 24,504.18	\$ 21,098.04	\$ 67,634.87	\$ 22,032.65	\$ 36,250.00	\$ 2,384.87	\$ 29,000.00
5 - Capital Outlay	\$ 2,411.68	\$ 2,411.68	\$ 5,588.32	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ -
<b>21 - Planning Commission</b>	\$ 55.50	\$ 1,136.03	\$ 2,062.82	\$ 7,602.12	\$ 4,403.27	\$ 6,475.00	\$ 1,127.12	\$ -
1 - Wages & Benefits	\$ -	\$ 571.73	\$ -	\$ 4,975.00	\$ 4,403.27	\$ 4,975.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 55.50	\$ 564.30	\$ 2,062.82	\$ 2,627.12	\$ -	\$ 1,500.00	\$ 1,127.12	\$ -
<b>22 - BZA</b>	\$ 309.90	\$ 1,285.29	\$ 503.58	\$ 5,054.00	\$ 3,265.13	\$ 5,564.00	\$ -	\$ (510.00)
1 - Wages & Benefits	\$ -	\$ 288.87	\$ -	\$ 3,554.00	\$ 3,265.13	\$ 4,064.00	\$ -	\$ (510.00)
4 - Supplies & General Operating	\$ 309.90	\$ 996.42	\$ 503.58	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -
<b>23 - Personnel BOR</b>	\$ 3.34	\$ 259.63	\$ 40.08	\$ 4,054.00	\$ 3,754.29	\$ 4,054.00	\$ -	\$ -
1 - Wages & Benefits	\$ 3.34	\$ 259.63	\$ 40.08	\$ 3,554.00	\$ 3,254.29	\$ 3,554.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
<b>24 - General Office</b>	\$ 1,645.02	\$ 25,356.44	\$ 26,312.20	\$ 54,518.43	\$ 2,849.79	\$ 47,500.00	\$ 2,018.43	\$ 5,000.00
3 - Contractual Services	\$ 247.20	\$ 11,751.05	\$ 2,159.95	\$ 13,911.00	\$ -	\$ 12,000.00	\$ 1,911.00	\$ -
4 - Supplies & General Operating	\$ 1,397.82	\$ 13,605.39	\$ 24,152.25	\$ 40,607.43	\$ 2,849.79	\$ 35,500.00	\$ 107.43	\$ 5,000.00
<b>25 - Contingency Fund</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>26 - Sesquicentennial Fund</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>27 - Park Use Fund</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>28 - Project Manager</b>	\$ 1,422.42	\$ 10,506.36	\$ 202.29	\$ 20,954.00	\$ 10,245.35	\$ 20,204.00	\$ -	\$ 750.00
1 - Wages & Benefits	\$ 1,391.37	\$ 9,277.78	\$ -	\$ 18,704.00	\$ 9,426.22	\$ 18,704.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 31.05	\$ 1,228.58	\$ 202.29	\$ 2,250.00	\$ 819.13	\$ 1,500.00	\$ -	\$ 750.00
<b>30 - Human Resources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>31 - Charter Review</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>32 - CHIP Fund</b>	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
<b>33 - ODNR Trail Fund</b>	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
<b>33 - SRTS Fund</b>	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
<b>34 - CDBG Fund</b>	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 57,000.00	\$ -	\$ (35,000.00)
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 57,000.00	\$ -	\$ (35,000.00)
<b>35 - Debt Service</b>	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
<b>Grand Total</b>	\$ 86,629.98	\$ 1,187,387.33	\$ 419,900.23	\$ 2,288,441.56	\$ 681,154.00	\$ 1,974,711.00	\$ 41,530.56	\$ 272,200.00



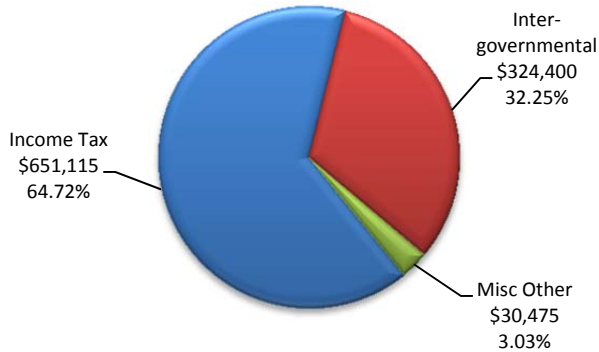
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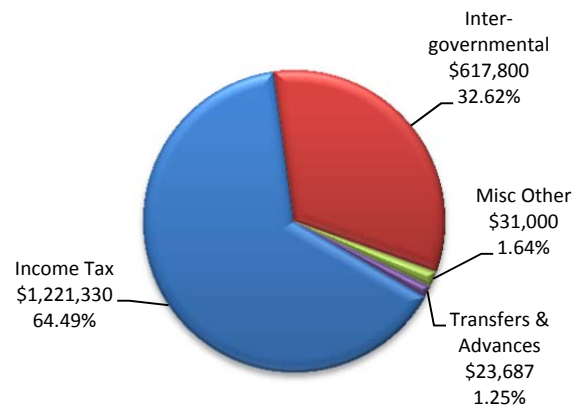
## Street Fund (B1)

**Revenue** – On a year to-date basis, the Street fund has been credited with total revenue of approximately \$1.0 million, which reflects 53.12% of budget. Total revenue to date is up by \$250.1 thousand (33.09%) from the same six-month period in 2012. The fund's primary revenue sources are income taxes and intergovernmental revenues.

**YTD Street Fund Revenue by Source**

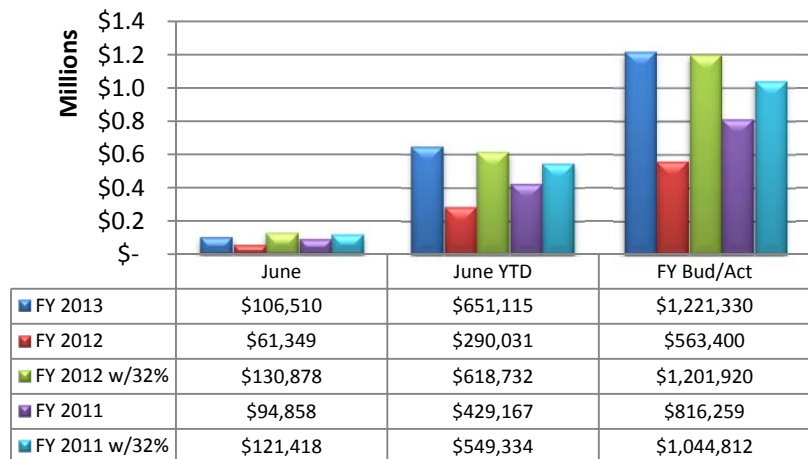


**Street Fund Revenue - Budget**



Income tax collections in June were \$106.5 thousand, and are up by \$45.2 thousand (73.61%) compared to the same period in 2012. Year to-date income tax revenues credited to the fund are \$651.1 thousand, and represent 53.31% of budget. In comparison, collections through June 2012 were \$290.0 thousand, and represented 51.48% of the 2012 full-year collections. Accounting for the change in revenue allocation to the fund (from 15% to 32% of total collections) and correcting for a data entry in May 2012, it appears that collections are running slightly ahead last year at this point in time. We will continue to closely monitor the rate of collection and adjust the forecast when and if appropriate to do so. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage had not been modified in 2011 and 2012. In both 2011 and 2012, the fund would have received a lower distribution than in 2012 when calculating the amount 'as-if' the fund was receiving the current allocation percentage in that year.

**Income Tax Collections - Street Fund**

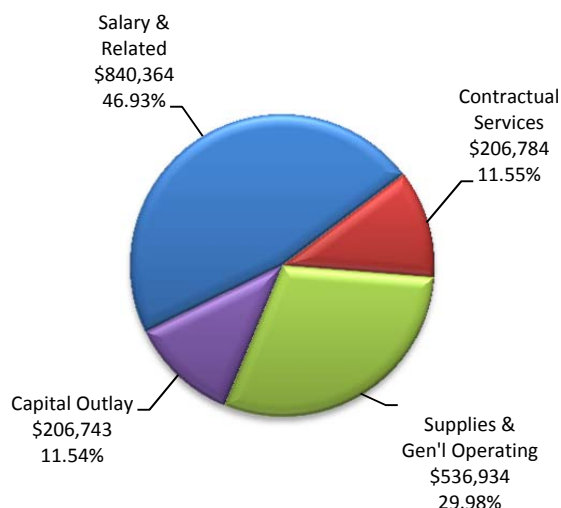


Intergovernmental revenues in the Street fund are budgeted at \$617.8 thousand and represent 32.62% of the fund's revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$324.4 thousand in this category (52.51% of budget), and is up by 2.29% when compared to the same six-month period in 2012. Compared to a straight-line basis of 50%, collections are in line with expectations.

The other category, Other Sources, is budgeted at \$31 thousand, and the city has received \$30.1 thousand to-date. The revenue budget was recently increased in this category to reflect the higher than planned receipts. We will most likely increase the forecast again in this revenue line due to higher than anticipated collections.

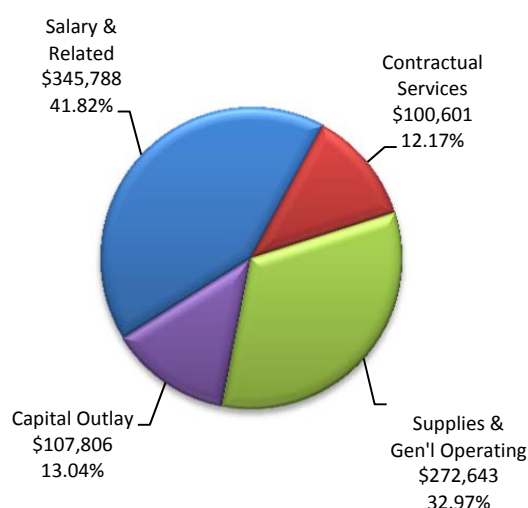
**Expenditures** – The Street fund has a total appropriated expenditure budget for 2013 of approximately \$1.79 million. Total spending through June 30 was \$826.8 thousand and is equal to 46.17% of budget. The total compares favorably to the six-month straight-line basis of 50%.

**Street Fund Budget by Category**



**YTD Street Fund Spending**

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$840.4 thousand, or 46.93% of the fund's budget. Spending through June 30 is \$345.8 thousand, or 41.15% of budget. The favorable YTD variance (\$74.4 thousand) and was the result of several open budgeted positions, partially offset by full-year funding of employee HRA accounts.

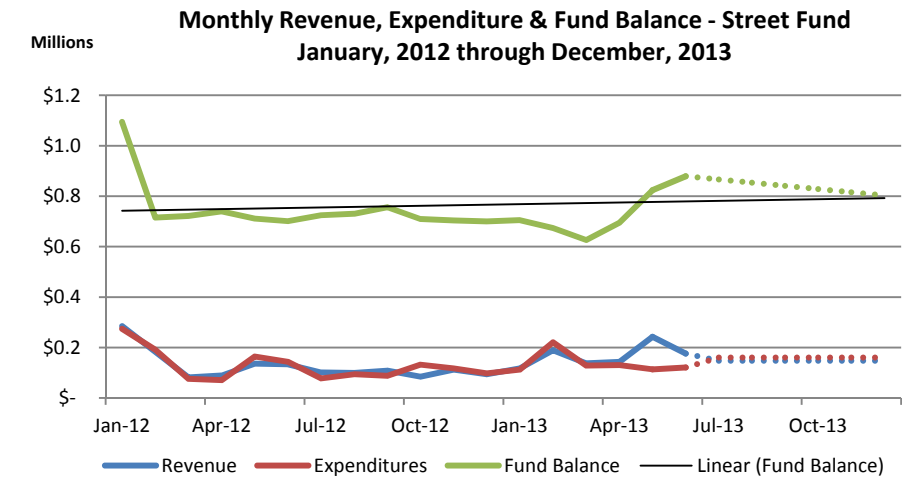
Supplies and general operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$536.9 thousand, or 29.98% of the fund's budget. Spending to-date is \$272.6 thousand, or 50.78% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$350.8 thousand or 65.33% of the budget. Most of the YTD variance is the result of full-year purchase orders for utilities, fuel, etc.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2013 budget in this category is \$206.7 thousand (11.54% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending to-date is \$107.8 thousand, or

52.14% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$197.4 thousand or 95.49% of the budget. This higher rate of spending is due to the purchase of, or orders placed for, new capital equipment such as trucks, mowers, etc.

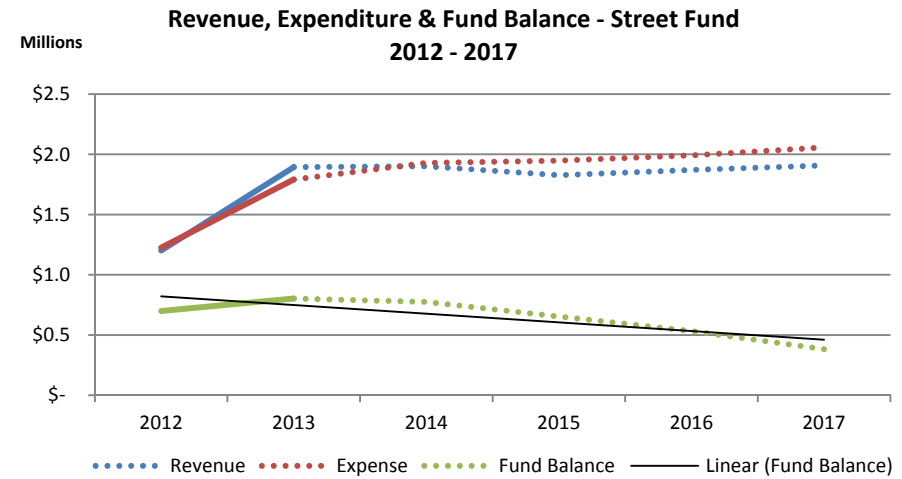
**Fund Balance** – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating

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



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

As you can see from the chart, the Street fund has been generally stable, although down from January 2012. The revenue spike in May 2013 is the result of better than anticipated income tax collections.



Other than that item, revenues and spending have been closely matched. The growth in spending in 2013 is the result of the addition and replacement of Public Service staff. Current projections (see chart on the left) call for the balance to increase through 2013, then slowly decline over the following 4 years.

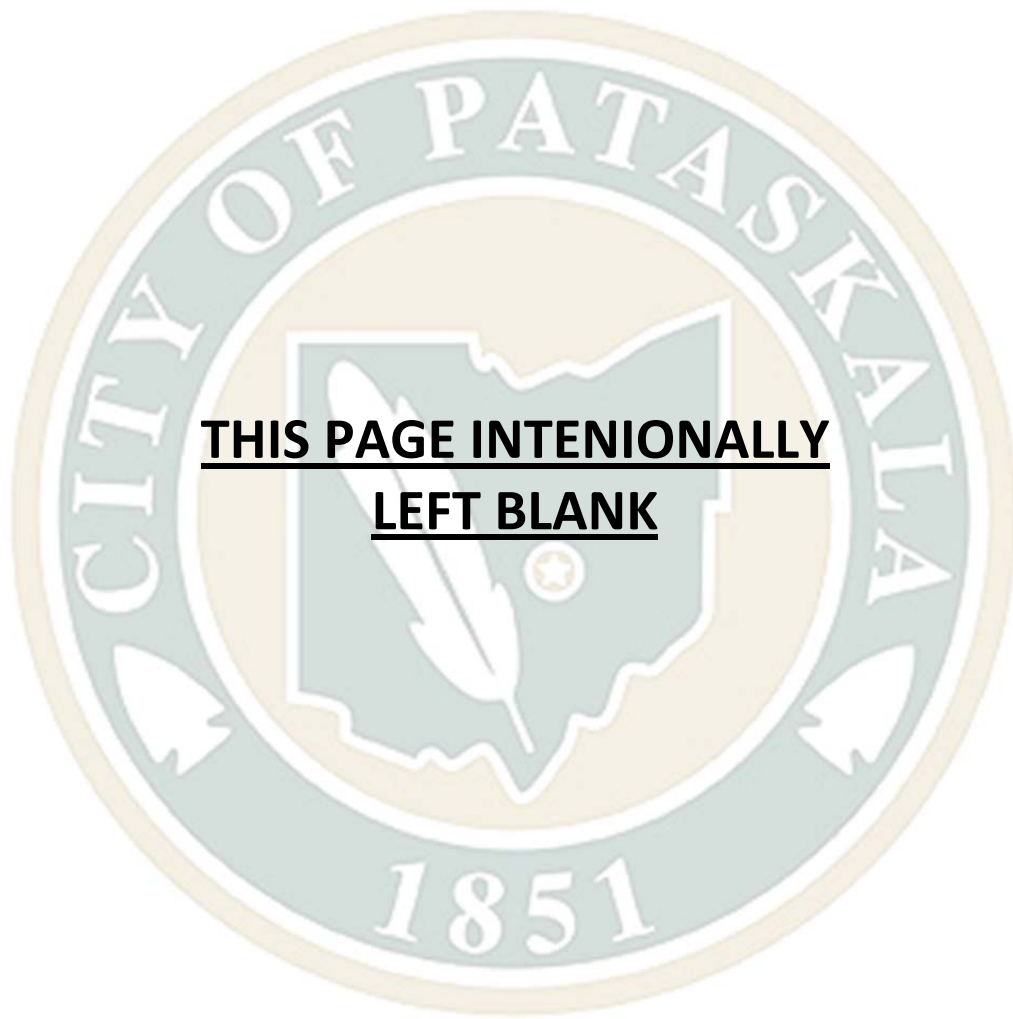
CITY OF PATASKALA, OHIO  
JUNE 2013 YTD ANALYSIS - Street Fund (B1)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>Beginning Fund Balance</b>	\$ 699,924	\$ 699,924			\$ 723,432	\$ 723,432				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	651,115	1,221,330	570,215	53.31%	422,178	395,700	(26,478)	106.69%	228,937	54.23%
<b>Total Taxes</b>	<b>\$ 651,115</b>	<b>\$ 1,221,330</b>	<b>\$ 570,215</b>	<b>53.31%</b>	<b>\$ 422,178</b>	<b>\$ 395,700</b>	<b>\$ (26,478)</b>	<b>106.69%</b>	<b>\$ 228,937</b>	<b>54.23%</b>
<b>Intergovernmental</b>										
State Shared Taxes & Permits	\$ 324,400	\$ 617,800	\$ 293,400	52.51%	\$ 317,137	\$ 550,000	\$ 232,863	57.66%	\$ 7,263	2.29%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ 324,400</b>	<b>\$ 617,800</b>	<b>\$ 293,400</b>	<b>52.51%</b>	<b>\$ 317,137</b>	<b>\$ 550,000</b>	<b>\$ 232,863</b>	<b>57.66%</b>	<b>\$ 7,263</b>	<b>2.29%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fines, Licenses &amp; Permits</b>										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	395	1,000	605	39.53%	529	628	99	84.23%	(134)	-25.27%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	30,079	30,000	(79)	100.26%	16,039	500	(15,539)	3207.85%	14,040	87.54%
<b>Total Other Sources</b>	<b>\$ 30,475</b>	<b>\$ 31,000</b>	<b>\$ 525</b>	<b>98.31%</b>	<b>\$ 16,568</b>	<b>\$ 1,128</b>	<b>\$ (15,440)</b>	<b>1468.81%</b>	<b>\$ 13,906</b>	<b>83.93%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 23,687</b>	<b>\$ 23,687</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,005,990</b>	<b>\$ 1,893,817</b>	<b>\$ 887,827</b>	<b>53.12%</b>	<b>\$ 755,883</b>	<b>\$ 946,828</b>	<b>\$ 190,945</b>	<b>79.83%</b>	<b>\$ 250,107</b>	<b>33.09%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ (23,687)</b>	<b>\$ 23,687</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,005,990</b>	<b>\$ 1,870,130</b>	<b>\$ 864,140</b>	<b>53.79%</b>	<b>\$ 755,883</b>	<b>\$ 946,828</b>	<b>\$ 190,945</b>	<b>79.83%</b>	<b>\$ 250,107</b>	<b>33.09%</b>

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 345,788	\$ 840,364	\$ 494,576	58.85%	\$ -	\$ 494,576	58.85%	\$ 245,259	\$ 100,528	40.99%
Contractual Services	100,601	206,784	106,184	51.35%	65,636	40,548	19.61%	56,964	43,636	76.60%
Supplies & General Operating	272,643	536,934	264,291	49.22%	78,127	186,164	34.67%	184,281	88,362	47.95%
Capital Outlay	107,806	206,743	98,937	47.86%	89,604	9,333	4.51%	159,355	(51,549)	-32.35%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	<b>\$ 826,838</b>	<b>\$ 1,790,825</b>	<b>\$ 963,988</b>	<b>53.83%</b>	<b>\$ 233,367</b>	<b>\$ 730,621</b>	<b>40.80%</b>	<b>\$ 645,860</b>	<b>\$ 180,978</b>	<b>28.02%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 826,838</b>	<b>\$ 1,790,825</b>	<b>\$ 963,988</b>	<b>53.83%</b>	<b>\$ 233,367</b>	<b>\$ 730,621</b>	<b>40.80%</b>	<b>\$ 645,860</b>	<b>\$ 180,978</b>	<b>28.02%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 879,077</b>	<b>\$ 802,916</b>			<b>\$ 645,710</b>			<b>\$ 833,456</b>		

CITY OF PATASKALA, OHIO  
2013 REVENUE BUDGET ANALYSIS - Street Fund (B1)  
THROUGH JUNE 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>B 1 - Street Fund</b>	<b>\$ 176,369.11</b>	<b>\$ 1,005,990.02</b>	<b>\$ 1,893,817.00</b>	<b>\$ 887,826.98</b>	<b>\$ 1,750,030.00</b>	<b>\$ 143,787.00</b>
<b>1 - Taxes</b>	<b>\$ 106,510.21</b>	<b>\$ 651,115.10</b>	<b>\$ 1,221,330.00</b>	<b>\$ 570,214.90</b>	<b>\$ 1,121,230.00</b>	<b>\$ 100,100.00</b>
2 - Income Taxes	\$ 106,510.21	\$ 651,115.10	\$ 1,221,330.00	\$ 570,214.90	\$ 1,121,230.00	\$ 100,100.00
1 - Income Taxes	\$ 106,360.73	\$ 649,693.74	\$ 1,220,000.00	\$ 570,306.26	\$ 1,120,000.00	\$ 100,000.00
2 - ODT Income Taxes	\$ -	\$ 1,271.88	\$ 1,330.00	\$ 58.12	\$ 1,230.00	\$ 100.00
3 - JEDD Income Taxes	\$ 149.48	\$ 149.48	\$ -	\$ (149.48)	\$ -	\$ -
<b>2 - Intergovernmental</b>	<b>\$ 66,889.23</b>	<b>\$ 324,400.36</b>	<b>\$ 617,800.00</b>	<b>\$ 293,399.64</b>	<b>\$ 617,800.00</b>	<b>\$ -</b>
1 - State-Shared Taxes & Permits	\$ 66,889.23	\$ 324,400.36	\$ 617,800.00	\$ 293,399.64	\$ 617,800.00	\$ -
9 - Permissive Tax	\$ 66,889.23	\$ 324,400.36	\$ 617,800.00	\$ 293,399.64	\$ 617,800.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5 - Miscellaneous Revenue</b>	<b>\$ 2,969.67</b>	<b>\$ 30,474.56</b>	<b>\$ 31,000.00</b>	<b>\$ 525.44</b>	<b>\$ 11,000.00</b>	<b>\$ 20,000.00</b>
2 - Other Misc Revenue	\$ 2,969.67	\$ 30,474.56	\$ 31,000.00	\$ 525.44	\$ 11,000.00	\$ 20,000.00
1 - Rental Income	\$ 52.77	\$ 395.30	\$ 1,000.00	\$ 604.70	\$ 1,000.00	\$ -
4 - Miscellaneous Income	\$ 2,916.90	\$ 30,079.26	\$ 30,000.00	\$ (79.26)	\$ 10,000.00	\$ 20,000.00
<b>6 - Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,687.00</b>	<b>\$ 23,687.00</b>	<b>\$ -</b>	<b>\$ 23,687.00</b>
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
<b>Grand Total</b>	<b>\$ 176,369.11</b>	<b>\$ 1,005,990.02</b>	<b>\$ 1,893,817.00</b>	<b>\$ 887,826.98</b>	<b>\$ 1,750,030.00</b>	<b>\$ 143,787.00</b>

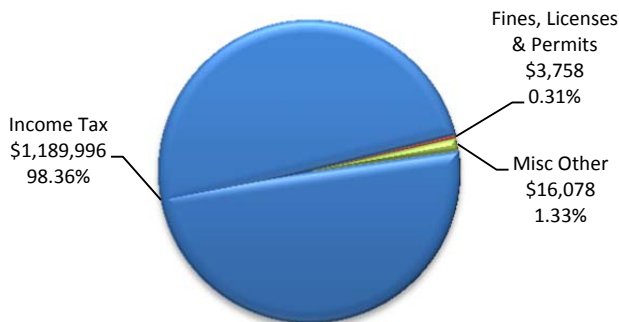


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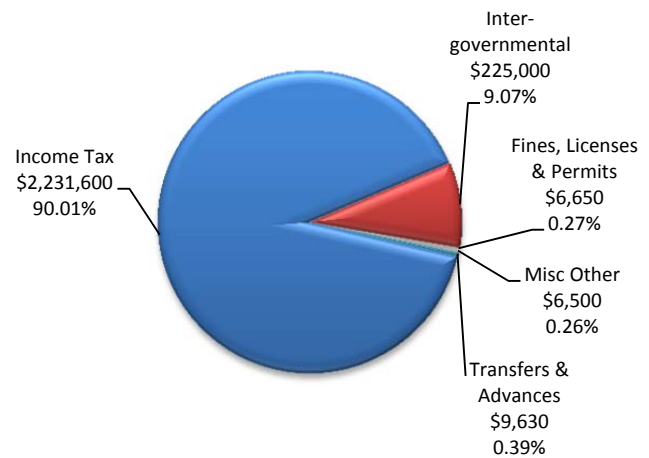
## Police Fund (B13)

**Revenue** – On a year to-date basis, the Police fund has been credited with total revenue of approximately \$1.2 million, which reflects 48.8% of budget. Total revenue to-date is approximately \$829.8 thousand (218.33%) higher than the same six-month period in 2012. The major reason for the increase was the change in the fund's income tax allocation percentage in 2013 from 24% to 32%. The fund's primary revenue sources are income taxes and intergovernmental revenues.

**YTD Police Fund Revenue by Source**

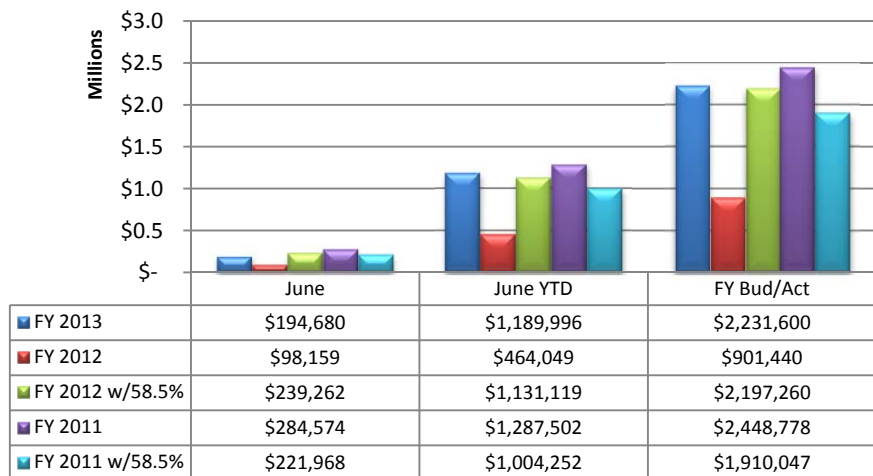


**Police Fund Revenue - Budget**



Year to-date income tax revenues credited to the fund are \$1.19 million and represent 53.32% of the budget. In comparison, collections through June 2012 were \$464.0 thousand and represented 51.48% of the 2012 full-year collections. It is important to note that the allocation to the fund has increased in 2013 from 24% to 58.5%. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) would indicate that collections are running above the 2012 pace for this fund. The current forecast was increased by \$182,100 during the month of May. We will continue to closely monitor the rate of collection and adjust the forecast when, and if, appropriate to do so. The green/light blue bars in the chart above have been restated to reflect the revenue that would have been allocated to the fund in 2011 and 2012 had the percentage been the same in all years.

**Income Tax Collections - Police Fund**



Intergovernmental revenues are budgeted at \$225 thousand and represent 9.07% of the fund's revenue budget. The category is comprised of revenues from other (federal, state and local) governmental

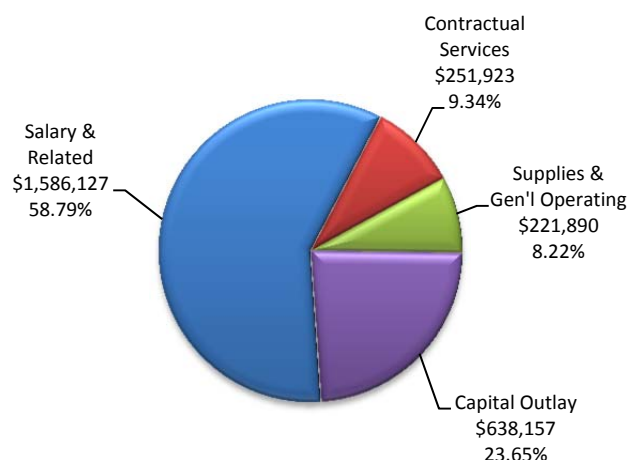


agencies. The revenue currently in the 2013 budget is the LGIF loan (90%) for the construction of a MARCS antenna in the city.

The other major category, Other Sources, has a budget of \$6.5 thousand, and the city has received \$16.1 thousand to-date. These are miscellaneous non-recurring revenue items which are not material. The revenue forecast for this category will be increased in July to reflect the current rate of collections.

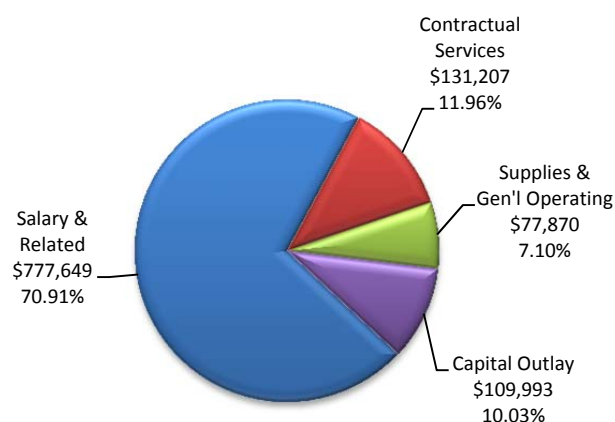
**Expenditures** – The Police fund has a total appropriated expenditure budget for 2013 of approximately \$2.7 million. Total spending through June 31 is \$1.1 million and is equal to 40.65% of the 2013 budget. Total spending to-date compares favorably to the straight-line rate of 50%. If encumbrances (e.g., purchase orders) are included in the total, the total spending (or commitments to spend) is equal to \$1.28 million, or 47.53% of the budget. Spending to date is approximately \$267.1 thousand (32.19%) higher than the same six-month period in 2012. The increase is primarily due to higher wage and benefit costs as the result of filled officer positions that were open for a portion of 2012 (up \$110.0 thousand), higher income tax collection fees and refunds (up \$60.0 thousand), and the timing of the purchase of new cruisers in 2013 (up \$94.6 thousand).

**Police Fund Budget by Category**



**YTD Police Fund Spending**

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$1.59 million, or 58.79% of the fund's budget. Spending through June 30 is \$777.6 thousand or 49.03 % of budget, and is slightly lower than budget. Compared to FY 2012, spending was up by \$110.0 thousand (16.48%) due to the full-year impact in 2013 of three Patrol Officers hired during 2012.

Supplies and general operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$251.9 thousand, or 9.34% of budget. Spending through June 30 is \$77.9 thousand and is 35.09% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$172.0 thousand (77.52% of budget). Compared to the same six-month period in FY 2012, spending was up by \$2.5 thousand (3.32%).

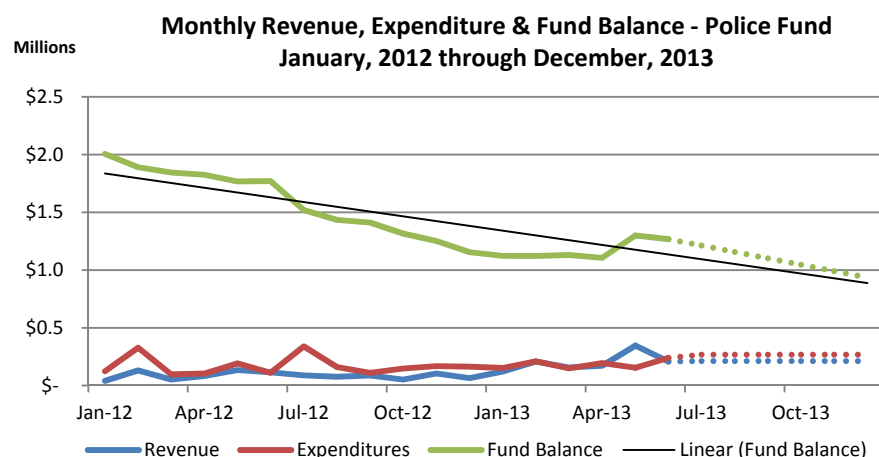
Spending on capital equipment is the other major expense category in the Police fund. The 2013 budget in this category is \$638.2 thousand (23.65% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through June 30 was \$110.0



thousand, or 17.24% of budget. Including encumbrances in the calculation, the total committed to spend is \$160.3 thousand, or 25.12% of budget. The majority of the encumbered amount is for the purchase and installation of MARCS radios. In addition to these purchases, \$250.0 thousand was appropriated (not yet encumbered) for the construction of a MARCS radio tower and \$185.0 thousand was appropriated for the building roof improvements. Most of the funding (90%) for the project will be provided by a 10-year, zero-interest loan from the LGIF program. The remaining budget is to provide a one-year payment on a capital lease for the required replacement radio equipment.

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

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

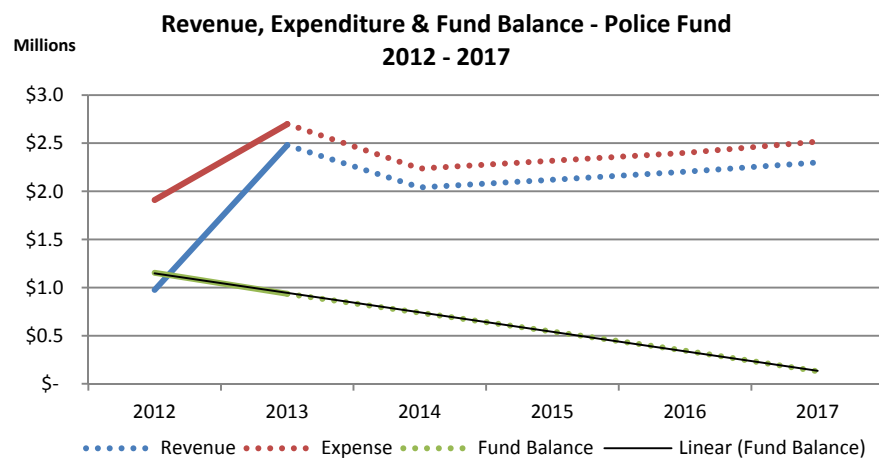


The chart on the left plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines

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

As you can see from the chart, the balance in the Police fund has been continually declining since January 2012. In fact, the only month where revenues exceeded spending was in May. The positive variance in May was the result of better than anticipated income tax collections. Other than that item, expenditures

have regularly exceeded revenues. The growth in spending in 2013 is the result of: (1) the addition three new Police officers; (2) planned purchase of MARCS radios and construction of tower; and (3) Police facility building improvements.



Current projections call for the balance to decline each year over the following 5 years (see chart at left).

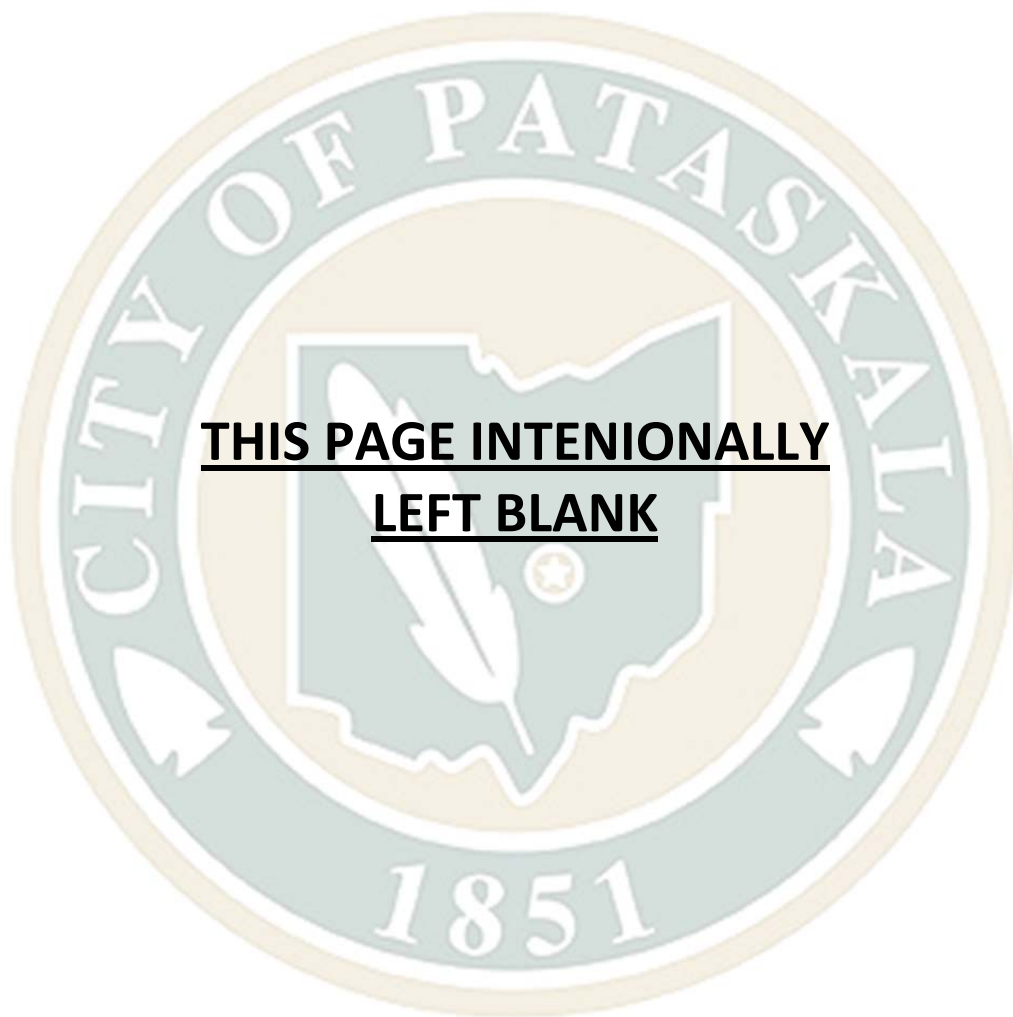
CITY OF PATASKALA, OHIO  
JUNE 2013 YTD ANALYSIS - Police Fund (B13)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,153,893	\$ 1,153,893			\$ 2,087,236	\$ 2,087,236				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	1,189,996	2,231,600	1,041,604	53.32%	331,902	633,120	301,218	52.42%	858,094	258.54%
<b>Total Taxes</b>	<b>\$ 1,189,996</b>	<b>\$ 2,231,600</b>	<b>\$ 1,041,604</b>	<b>53.32%</b>	<b>\$ 331,902</b>	<b>\$ 633,120</b>	<b>\$ 301,218</b>	<b>52.42%</b>	<b>\$ 858,094</b>	<b>258.54%</b>
<b>Intergovernmental</b>										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	225,000	225,000	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fines, Licenses &amp; Permits</b>										
Fines & Forfeitures	\$ 3,758	\$ 6,650	\$ 2,892	56.51%	\$ 3,130	\$ 500	\$ (2,630)	626.00%	\$ 628	20.06%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ 3,758</b>	<b>\$ 6,650</b>	<b>\$ 2,892</b>	<b>56.51%</b>	<b>\$ 3,130</b>	<b>\$ 500</b>	<b>\$ (2,630)</b>	<b>626.00%</b>	<b>\$ 628</b>	<b>20.06%</b>
<b>Other Sources</b>										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	16,078	6,500	(9,578)	247.35%	45,018	5,000	(40,018)	900.36%	(28,941)	-64.29%
<b>Total Other Sources</b>	<b>\$ 16,078</b>	<b>\$ 6,500</b>	<b>\$ (9,578)</b>	<b>247.35%</b>	<b>\$ 45,018</b>	<b>\$ 5,000</b>	<b>\$ (40,018)</b>	<b>900.36%</b>	<b>\$ (28,941)</b>	<b>-64.29%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 9,630</b>	<b>\$ 9,630</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 1,209,831</b>	<b>\$ 2,479,380</b>	<b>\$ 1,269,549</b>	<b>48.80%</b>	<b>\$ 380,050</b>	<b>\$ 638,620</b>	<b>\$ 258,570</b>	<b>59.51%</b>	<b>\$ 829,781</b>	<b>218.33%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ (9,630)</b>	<b>\$ 9,630</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 1,209,831</b>	<b>\$ 2,469,750</b>	<b>\$ 1,259,919</b>	<b>48.99%</b>	<b>\$ 380,050</b>	<b>\$ 638,620</b>	<b>\$ 258,570</b>	<b>59.51%</b>	<b>\$ 829,781</b>	<b>218.33%</b>

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 777,649	\$ 1,586,127	\$ 808,478	50.97%	\$ -	\$ 808,478	50.97%	\$ 667,643	\$ 110,006	16.48%
Contractual Services	131,207	251,923	120,716	47.92%	41,329	79,387	31.51%	71,249	59,958	84.15%
Supplies & General Operating	77,870	221,890	144,020	64.91%	94,135	49,885	22.48%	75,366	2,504	3.32%
Capital Outlay	109,993	638,157	528,164	82.76%	50,339	477,825	74.88%	15,365	94,628	615.87%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	<b>\$ 1,096,719</b>	<b>\$ 2,698,098</b>	<b>\$ 1,601,379</b>	<b>59.35%</b>	<b>\$ 185,804</b>	<b>\$ 1,415,575</b>	<b>52.47%</b>	<b>\$ 829,623</b>	<b>\$ 267,096</b>	<b>32.19%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 1,096,719</b>	<b>\$ 2,698,098</b>	<b>\$ 1,601,379</b>	<b>59.35%</b>	<b>\$ 185,804</b>	<b>\$ 1,415,575</b>	<b>52.47%</b>	<b>\$ 829,623</b>	<b>\$ 267,096</b>	<b>32.19%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 1,267,005</b>	<b>\$ 935,175</b>			<b>\$ 1,081,201</b>			<b>\$ 1,637,663</b>		

CITY OF PATASKALA, OHIO  
2013 REVENUE BUDGET ANALYSIS - Police Fund (B13)  
THROUGH JUNE 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>B13 - Police Levy</b>	<b>\$ 207,441.80</b>	<b>\$1,209,831.06</b>	<b>\$2,479,380.05</b>	<b>\$1,269,548.99</b>	<b>\$2,283,500.00</b>	<b>\$195,880.05</b>
<b>1 - Taxes</b>	<b>\$ 194,679.87</b>	<b>\$1,189,995.55</b>	<b>\$2,231,600.00</b>	<b>\$1,041,604.45</b>	<b>\$2,049,500.00</b>	<b>\$182,100.00</b>
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$ 194,679.87	\$1,189,995.55	\$2,231,600.00	\$1,041,604.45	\$2,049,500.00	\$182,100.00
1 - Income Taxes	\$ 194,440.71	\$1,187,721.39	\$2,229,500.00	\$1,041,778.61	\$2,047,500.00	\$182,000.00
2 - ODT Income Taxes	\$ -	\$ 2,035.00	\$ 2,100.00	\$ 65.00	\$ 2,000.00	\$ 100.00
3 - JEDD Income Taxes	\$ 239.16	\$ 239.16	\$ -	\$ (239.16)	\$ -	\$ -
<b>2 - Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000.00</b>	<b>\$ 225,000.00</b>	<b>\$ 225,000.00</b>	<b>\$ -</b>
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
<b>4 - Fines, Licenses &amp; Permits</b>	<b>\$ 735.00</b>	<b>\$ 3,758.00</b>	<b>\$ 6,650.00</b>	<b>\$ 2,892.00</b>	<b>\$ 4,000.00</b>	<b>\$ 2,650.00</b>
1 - Fines & Forfeitures	\$ 735.00	\$ 3,758.00	\$ 6,650.00	\$ 2,892.00	\$ 4,000.00	\$ 2,650.00
1 - Fines & Forfeitures	\$ 735.00	\$ 3,758.00	\$ 6,650.00	\$ 2,892.00	\$ 4,000.00	\$ 2,650.00
<b>5 - Miscellaneous Revenue</b>	<b>\$ 12,026.93</b>	<b>\$ 16,077.51</b>	<b>\$ 6,500.00</b>	<b>\$ (9,577.51)</b>	<b>\$ 5,000.00</b>	<b>\$ 1,500.00</b>
2 - Other Misc Revenue	\$ 12,026.93	\$ 16,077.51	\$ 6,500.00	\$ (9,577.51)	\$ 5,000.00	\$ 1,500.00
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 12,026.93	\$ 16,077.51	\$ 6,500.00	\$ (9,577.51)	\$ 5,000.00	\$ 1,500.00
<b>6 - Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,630.05</b>	<b>\$ 9,630.05</b>	<b>\$ -</b>	<b>\$ 9,630.05</b>
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
<b>Grand Total</b>	<b>\$ 207,441.80</b>	<b>\$1,209,831.06</b>	<b>\$2,479,380.05</b>	<b>\$1,269,548.99</b>	<b>\$2,283,500.00</b>	<b>\$195,880.05</b>

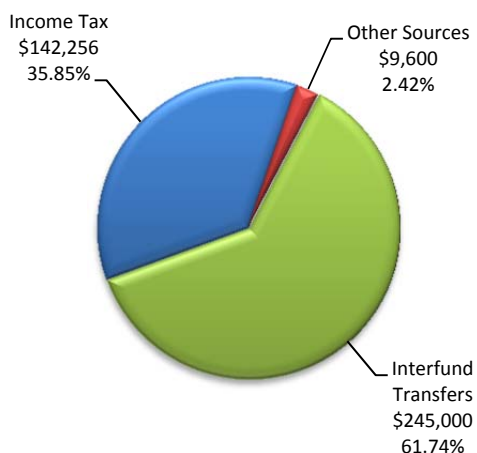


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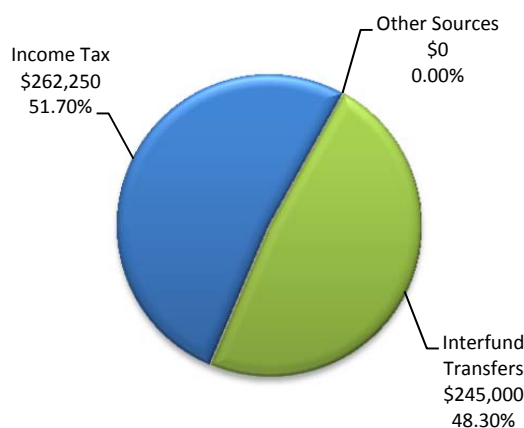
## Capital Improvements Fund (C6)

**Revenue** – The Capital Improvements fund has a 2013 revenue budget of \$507.3 thousand. On a year to-date basis, the fund has received approximately \$396.9 thousand in total revenue, or 78.24% of total budget. Excluding interfund transfers from the calculation results in a total of 57.91% of budget. The fund's primary revenue sources are income taxes and interfund transfers.

**YTD Capital Improvements Fund  
Revenue by Source**

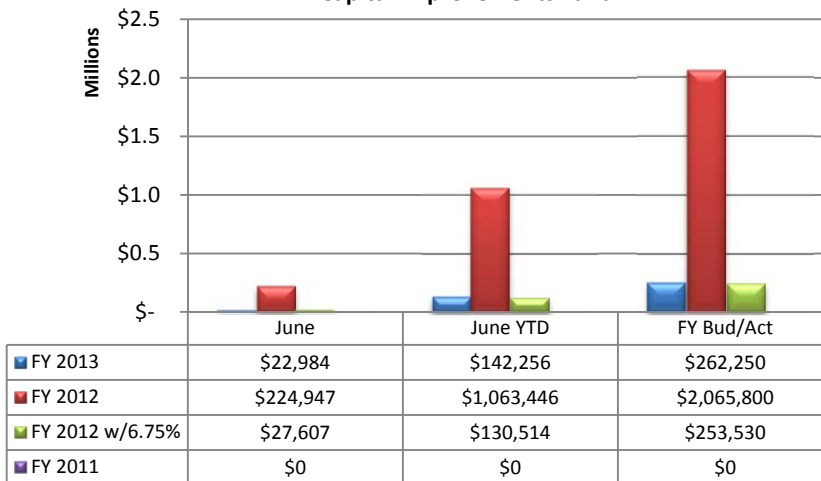


**Capital Improvements Fund  
Revenue Budget**



Income taxes are the primary external revenue source for the Capital Improvements fund. The 2013 budget for income tax revenues in the fund is \$262.3 thousand. Year to-date income tax revenue credited to the fund is \$142.3 thousand, or 54.24% of the full-year budget. In comparison, collections through June 2012 were \$1.06 million, and reflected 51.48% of full year 2012 collections. The current forecast was increased by \$26,000 during the month of May. We will continue to closely monitor the rate of collection and adjust the forecast when, and if, appropriate to do so. It is important to note that the allocation to the fund has decreased from 55% in 2012 to 6.75% in 2013. Adjusting for the change in allocation rates (see green bar in the above chart) would indicate that collections are running \$11.7 thousand (9.0%) above the 2012 pace for this fund.

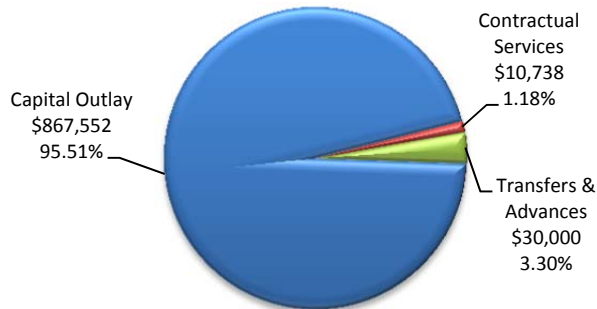
**Income Tax Collections  
Capital Improvements Fund**



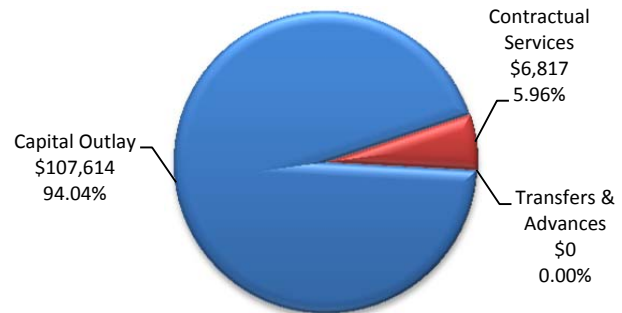
The other major category, Interfund Transfers, was budgeted at \$245 thousand, and that transfer was effected during the month of April. The transfer appropriation is intended to provide additional funding for planned capital improvement projects.

**Expenditures** – The Capital Improvements fund has a total appropriated expenditure budget for 2013 of approximately \$908.3 thousand. Total spending through June 30 was approximately \$114.4 thousand. Including encumbrances (e.g., purchase orders) of \$23.4 thousand into the calculation results in a spending ratio of 15.17%.

**Capital Fund Budget by Category**



**YTD Capital Fund Spending**  
(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2013 budget in this category is \$867.6 thousand, (95.51% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through June 30 was \$107.6 thousand, or 12.4% of budget. Including encumbrances in the calculation, total committed spending is equal to \$131.0 thousand (15.1% of budget). The primary planned expenditures in this category were the result of carryover encumbrances on retainage associated with the 2012 Roadway Asset Management Plan (RAMP) projects. In addition to the funds carried over from 2012 for the 2012 RAMP program, the budget includes \$750,000 for the 2013 RAMP program and \$21,000 for the Brightwaters lift station paving project. The list of projects includes the following: (\*asterisk indicates projects funded by \$750,000 from 2012 BAN issuance)

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
McIntosh Road*	\$18,003	\$18,003	\$0
Township Road – Phase I*	9,531	9,531	0
John Reese Parkway*	2,116	2,116	0
High Street*	4,307	4,307	0
Cedar Street*	220	220	0
Front Street*	220	220	0
Taylor Glen/Kylemore*	0	0	0
Havens Corner*	31,230	31,230	0
Laurel Lane*	20,605	20,605	0
Bristol/Linda*	10,318	10,318	0
Shawnee Loop	21,000	0	21,000
Cable Road	45,000	2,412	42,588
Third Avenue	65,000	8,710	56,290

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
North End Drive	26,000	3,484	22,516
Adams Lane	41,000	1,379	39,621
First Avenue	39,000	5,226	33,774
Veasey Lane	19,000	639	18,361
Robin Lane	20,000	672	19,328
Hickory Lane	18,000	605	17,395
Brightwaters	325,000	11,330	313,670
Uncommitted/Unused Balance	152,000	0	152,000
<b>GRAND TOTAL</b>	<b>\$867,550</b>	<b>\$131,007</b>	<b>\$736,543</b>

The balance of the BAN funds, either not spent or encumbered at the end of 2012, was transferred into the Debt Service (D1) fund to assist in the payoff of the 2012 note that took place in March 2013. As the city rolled the note over into another 1-year note, the required amount of the new note was reduced by approximately that amount. We will continue to monitor the remaining encumbrances that were carried over into 2013. Any balance that would remain after the projects are completed would also be transferred into the Debt Service fund as well.

Contractual services is the other major expense category in the Capital Improvements fund. The 2013 budget in this category is \$10.7 thousand (1.18% of budget) and provides for non-employee personal services. Spending through June 30 is \$6.8 thousand, or 63.48% of budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests. Spending to-date is \$29.4 thousand (81.19%) lower than the same six-month period in 2012.

CITY OF PATASKALA, OHIO  
JUNE 2013 YTD ANALYSIS - Capital Improvements Fund (C6)

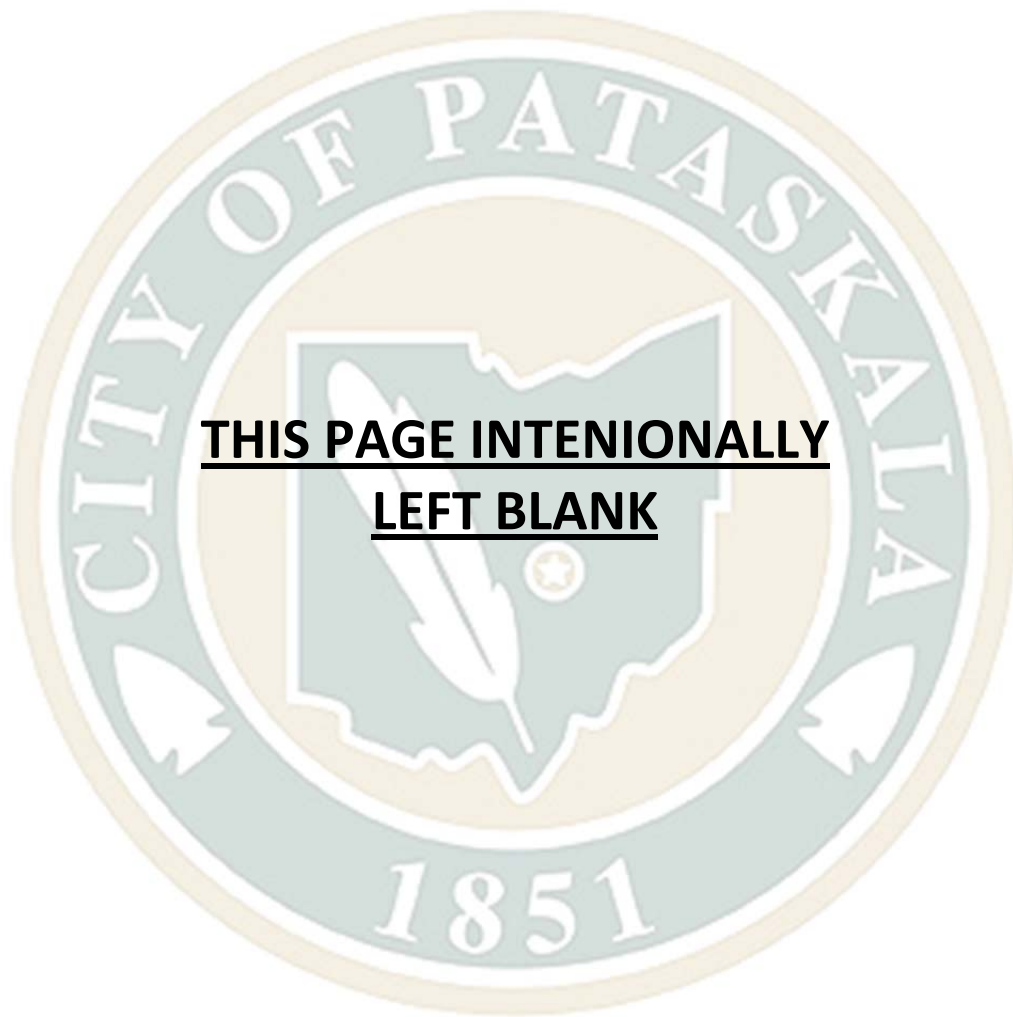
	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>Beginning Fund Balance</b>	\$ 777,584	\$ 777,584			\$ -	\$ -				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	142,256	262,250	119,994	54.24%	1,063,446	1,450,900	387,454	73.30%	(921,189)	-86.62%
<b>Total Taxes</b>	<b>\$ 142,256</b>	<b>\$ 262,250</b>	<b>\$ 119,994</b>	<b>54.24%</b>	<b>\$ 1,063,446</b>	<b>\$ 1,450,900</b>	<b>\$ 387,454</b>	<b>73.30%</b>	<b>\$ (921,189)</b>	<b>-86.62%</b>
<b>Intergovernmental</b>										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fines, Licenses &amp; Permits</b>										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	750,000	750,000	-	100.00%	(750,000)	-100.00%
Sale of Assets	-	-	-	0.00%	7,396	7,396	0	100.00%	(7,396)	-100.00%
Other Income	9,600	-	(9,600)	100.00%	-	-	-	0.00%	9,600	100.00%
<b>Total Other Sources</b>	<b>\$ 9,600</b>	<b>\$ -</b>	<b>\$ (9,600)</b>	<b>100.00%</b>	<b>\$ 757,396</b>	<b>\$ 757,396</b>	<b>\$ 0</b>	<b>100.00%</b>	<b>\$ (747,796)</b>	<b>-98.73%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 245,000	100.00%
<b>Total Transfers</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	<b>\$ -</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 245,000</b>	<b>100.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 396,856</b>	<b>\$ 507,250</b>	<b>\$ 110,394</b>	<b>78.24%</b>	<b>\$ 1,820,841</b>	<b>\$ 2,208,296</b>	<b>\$ 387,455</b>	<b>82.45%</b>	<b>\$ (1,423,985)</b>	<b>-78.20%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ (245,000)</b>	<b>\$ (245,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (245,000)</b>	<b>100.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 151,856</b>	<b>\$ 262,250</b>	<b>\$ 110,394</b>	<b>57.91%</b>	<b>\$ 1,820,841</b>	<b>\$ 2,208,296</b>	<b>\$ 387,455</b>	<b>82.45%</b>	<b>\$ (1,668,985)</b>	<b>-91.66%</b>

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	6,817	10,738	3,921	36.52%	-	3,921	36.52%	36,237	(29,420)	-81.19%
Supplies & General Operating	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Capital Outlay	107,614	867,552	759,938	87.60%	23,395	736,543	84.90%	-	107,614	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	7,396	(7,396)	-100.00%
Transfers & Advances	-	30,000	30,000	-100.00%	-	30,000	100.00%	-	-	0.00%
<b>Grand Total Expenditures</b>	<b>\$ 114,430</b>	<b>\$ 908,290</b>	<b>\$ 793,860</b>	<b>87.40%</b>	<b>\$ 23,395</b>	<b>\$ 770,464</b>	<b>84.83%</b>	<b>\$ 43,633</b>	<b>\$ 70,797</b>	<b>162.26%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ -	\$ (30,000)	\$ (30,000)	-100.00%	\$ -	\$ 30,000	-100.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ -</b>	<b>\$ (30,000)</b>	<b>\$ (30,000)</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 114,430</b>	<b>\$ 878,290</b>	<b>\$ 763,860</b>	<b>86.97%</b>	<b>\$ 23,395</b>	<b>\$ 740,464</b>	<b>84.31%</b>	<b>\$ 43,633</b>	<b>\$ 70,797</b>	<b>162.26%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 1,060,010</b>	<b>\$ 376,544</b>			<b>\$ 1,036,614</b>			<b>\$ 1,777,209</b>		



CITY OF PATASKALA, OHIO  
2013 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)  
THROUGH JUNE 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>C 6 - Capital Improvements</b>	<b>\$ 32,583.24</b>	<b>\$396,856.11</b>	<b>\$507,250.00</b>	<b>\$110,393.89</b>	<b>\$481,250.00</b>	<b>\$ 26,000.00</b>
<b>1 - Taxes</b>	<b>\$ 22,983.54</b>	<b>\$142,256.41</b>	<b>\$262,250.00</b>	<b>\$119,993.59</b>	<b>\$236,250.00</b>	<b>\$ 26,000.00</b>
2 - Income Taxes	\$ 22,983.54	\$142,256.41	\$262,250.00	\$119,993.59	\$236,250.00	\$ 26,000.00
1 - Income Taxes	\$ 22,435.46	\$137,044.79	\$257,250.00	\$120,205.21	\$236,250.00	\$ 21,000.00
2 - ODT Income Taxes	\$ -	\$ 4,663.54	\$ 5,000.00	\$ 336.46	\$ -	\$ 5,000.00
3 - JEDD Income Taxes	\$ 548.08	\$ 548.08	\$ -	\$ (548.08)	\$ -	\$ -
<b>5 - Miscellaneous Revenue</b>	<b>\$ 9,599.70</b>	<b>\$ 9,599.70</b>	<b>\$ -</b>	<b>\$ (9,599.70)</b>	<b>\$ -</b>	<b>\$ -</b>
2 - Other Misc Revenue	\$ 9,599.70	\$ 9,599.70	\$ -	\$ (9,599.70)	\$ -	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 9,599.70	\$ 9,599.70	\$ -	\$ (9,599.70)	\$ -	\$ -
<b>6 - Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>	<b>\$ -</b>	<b>\$245,000.00</b>	<b>\$ -</b>
1 - Interfund Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$245,000.00	\$ -
1 - Interfund Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$245,000.00	\$ -
<b>Grand Total</b>	<b>\$ 32,583.24</b>	<b>\$396,856.11</b>	<b>\$507,250.00</b>	<b>\$110,393.89</b>	<b>\$481,250.00</b>	<b>\$ 26,000.00</b>



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## Water Utility Fund (E1)

**Revenue** – The Water fund has a 2013 revenue budget of \$1.11 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water Utility fund has been credited with total revenue of approximately \$541.8 thousand, or 48.64% of budget. The total is down by \$72.2 thousand, or 11.76%, from the same six-month period in 2012.

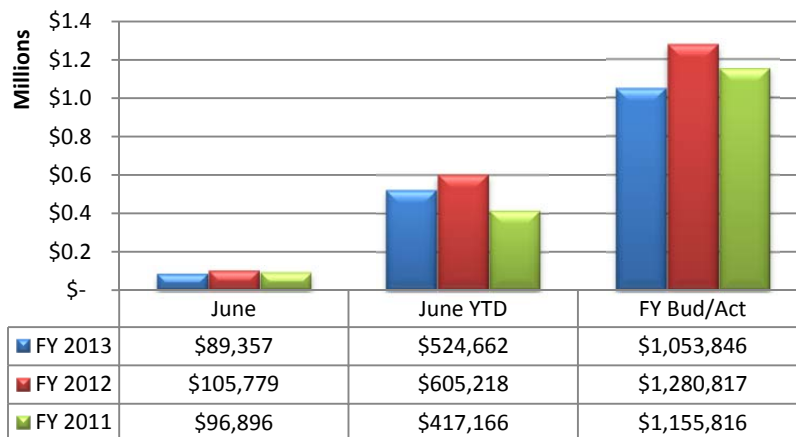
**YTD Water Fund Revenue by Source**



**Water Fund Revenue - Budget**



**Usage Fee Collections - Water Fund**



Charges for service represent the largest revenue category in this fund. Year to-date revenues credited to the fund are \$524.7 thousand and represent 49.79% of the 2013 full-year collection budget. In comparison, collections through June 2012 were \$605.2 thousand and represented 47.25% of the 2012 full-year collections. Assuming that this rate of collections continues, the current revenue projection would appear to be in line or be running slightly better than the 2013 forecast.

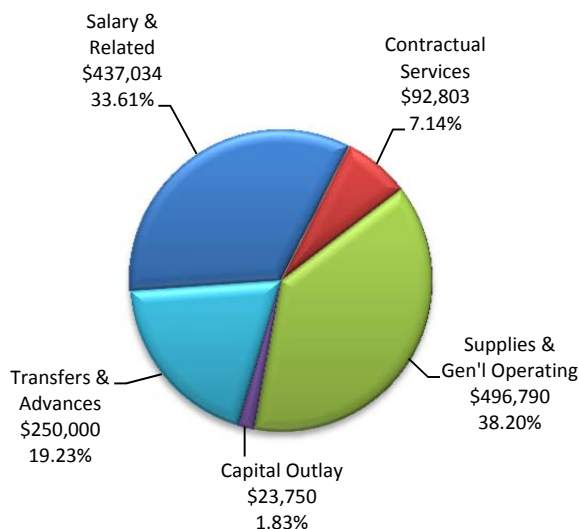
We'll continue to monitor this revenue line item and revise it if circumstances would warrant any adjustments.

The other major category, Other Sources, has a budget of \$60 thousand. To-date, the city has received \$17.1 thousand (28.57% of budget). This line item accounts for any non-usage related fees and charges.

**Expenditures** – The Water Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.30 million. Total spending through June 30 is approximately \$696.6 thousand, or 53.57% of budget. Excluding interfund advances and transfers in the calculation results in total spending

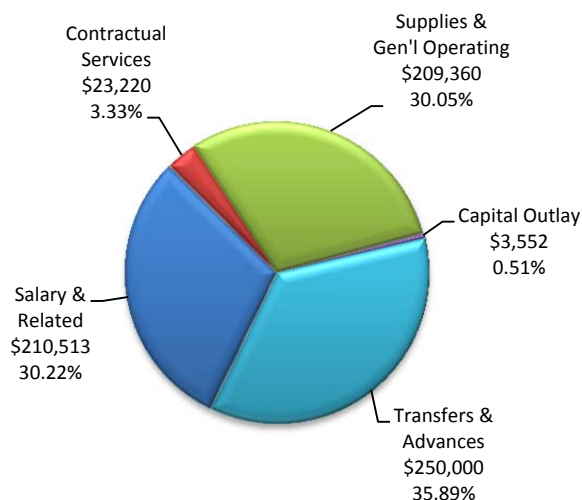
equal to 42.52% of budget versus a straight-line basis of 50%. Including encumbrances (e.g., purchase orders) of \$224.0 thousand in the total results in total spending or commitments of 63.85% of budget. The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc.

**Water Fund Budget by Category**



**YTD Water Fund Spending**

(excludes encumbrances)

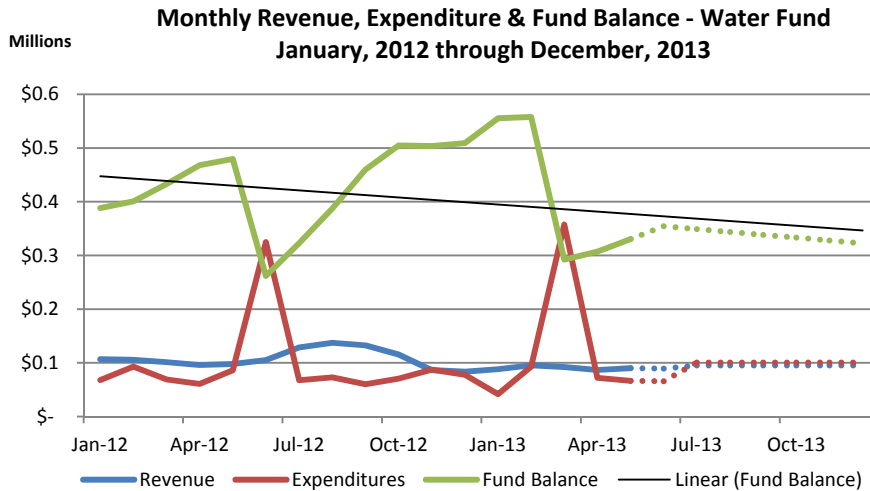


In 2013, supplies and general operating expenses is the primary major expense category in the Water Utility fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$496.8 thousand, or 38.2% of the fund budget. Spending through June 30 is \$209.4 thousand, or 42.14% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$397.7 thousand, or 80.05% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same six-month period in FY 2012, spending in this category is down by \$33.5 thousand, or 13.8%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$437.0 thousand, or 33.61% of the total fund budget. Spending through June 30 is \$210.5 thousand, or 48.17% of budget. Compared to the same six-month period in FY 2012, spending is up by \$29.8 thousand or 16.48%. The unfavorable variance to-date is primarily due to one-time wage and benefit savings associated with the open water supervisor position during 2012 that did not occur in 2013.

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

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

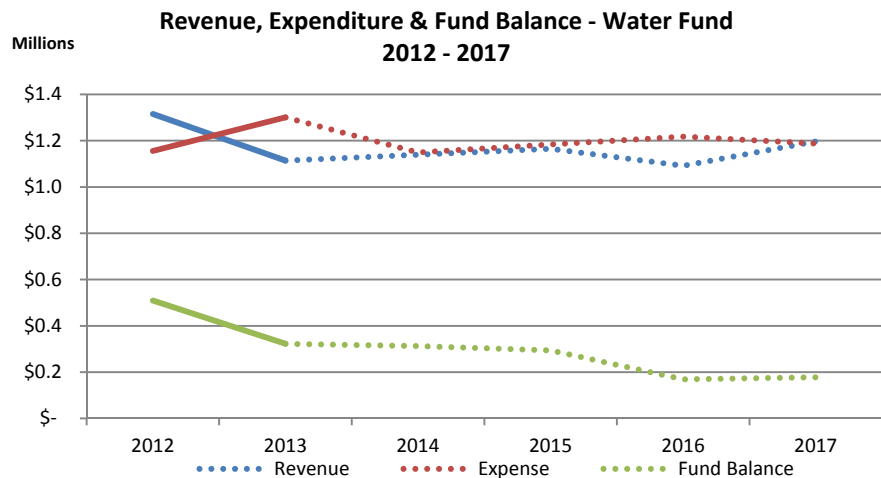


the year. A trend line has also been added to the chart to smooth out the periodic ups and downs, and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart, the balance in the Water Utility fund has been fluctuating between \$261 thousand and \$558 thousand. The trend line illustrates that the overall trend, however, is a gradual

decline in fund balance over the two-year period. The September 2012 and March 2013 spikes in spending were the result of transfers of \$245 thousand each to the E12 (water debt service) fund. With the exception of those anomalies, revenues have generally exceeded expenditures. It is these transfers that have caused the trend line to be negatively sloped.

Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline each year over the following 5 years. Although total spending levels off at a lower level than in 2013, it is greater than revenues in each of those years.



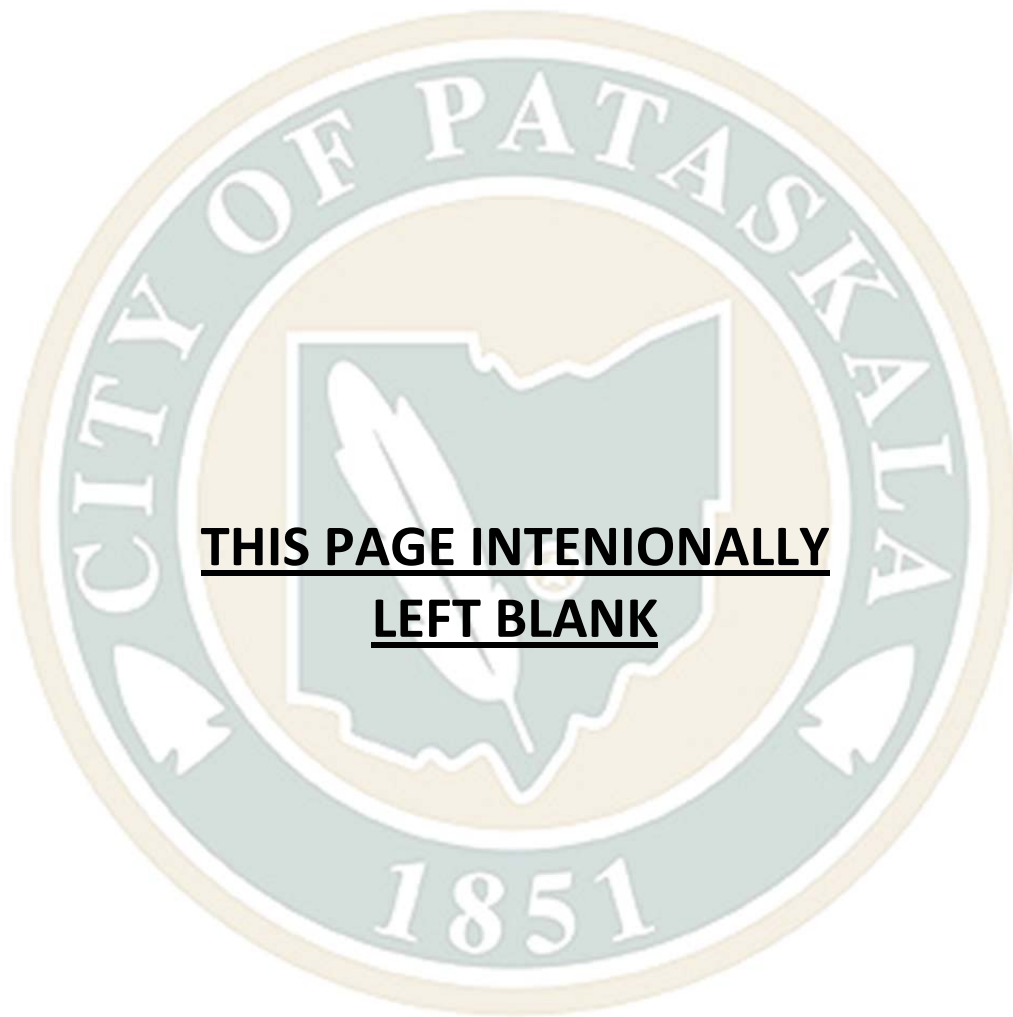
CITY OF PATASKALA, OHIO  
JUNE 2013 YTD ANALYSIS - Water Fund (E1)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>Beginning Fund Balance</b>	\$ 509,058	\$ 509,058			\$ 349,520	\$ 349,520				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ 524,662	\$ 1,053,846	\$ 529,184	49.79%	\$ 605,218	\$ 1,095,172	\$ 489,954	55.26%	\$ (80,556)	-13.31%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 524,662</b>	<b>\$ 1,053,846</b>	<b>\$ 529,184</b>	<b>49.79%</b>	<b>\$ 605,218</b>	<b>\$ 1,095,172</b>	<b>\$ 489,954</b>	<b>55.26%</b>	<b>\$ (80,556)</b>	<b>-13.31%</b>
<b>Fines, Licenses &amp; Permits</b>										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	17,139	60,000	42,861	28.57%	8,797	5,000	(3,797)	175.95%	8,342	94.82%
<b>Total Other Sources</b>	<b>\$ 17,139</b>	<b>\$ 60,000</b>	<b>\$ 42,861</b>	<b>28.57%</b>	<b>\$ 8,797</b>	<b>\$ 5,000</b>	<b>\$ (3,797)</b>	<b>175.95%</b>	<b>\$ 8,342</b>	<b>94.82%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 541,802</b>	<b>\$ 1,113,846</b>	<b>\$ 572,044</b>	<b>48.64%</b>	<b>\$ 614,016</b>	<b>\$ 1,100,172</b>	<b>\$ 486,156</b>	<b>55.81%</b>	<b>\$ (72,214)</b>	<b>-11.76%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 541,802</b>	<b>\$ 1,113,846</b>	<b>\$ 572,044</b>	<b>48.64%</b>	<b>\$ 614,016</b>	<b>\$ 1,100,172</b>	<b>\$ 486,156</b>	<b>55.81%</b>	<b>\$ (72,214)</b>	<b>-11.76%</b>

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
<b>Salary &amp; Related</b>	<b>\$ 210,513</b>	<b>\$ 437,034</b>	<b>\$ 226,521</b>	<b>51.83%</b>	<b>\$ -</b>	<b>\$ 226,521</b>	<b>51.83%</b>	<b>\$ 180,731</b>	<b>\$ 29,782</b>	<b>16.48%</b>
<b>Contractual Services</b>	<b>23,220</b>	<b>92,803</b>	<b>69,583</b>	<b>74.98%</b>	<b>25,713</b>	<b>43,871</b>	<b>47.27%</b>	<b>32,252</b>	<b>(9,032)</b>	<b>-28.01%</b>
<b>Supplies &amp; General Operating</b>	<b>209,360</b>	<b>496,790</b>	<b>287,430</b>	<b>57.86%</b>	<b>188,297</b>	<b>99,133</b>	<b>19.95%</b>	<b>242,864</b>	<b>(33,505)</b>	<b>-13.80%</b>
<b>Capital Outlay</b>	<b>3,552</b>	<b>23,750</b>	<b>20,198</b>	<b>85.04%</b>	<b>10,000</b>	<b>10,198</b>	<b>42.94%</b>	<b>-</b>	<b>3,552</b>	<b>100.00%</b>
<b>Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Transfers &amp; Advances</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>245,761</b>	<b>4,239</b>	<b>1.72%</b>
<b>Grand Total Expenditures</b>	<b>\$ 696,644</b>	<b>\$ 1,300,376</b>	<b>\$ 603,732</b>	<b>46.43%</b>	<b>\$ 224,010</b>	<b>\$ 379,723</b>	<b>29.20%</b>	<b>\$ 701,608</b>	<b>\$ (4,964)</b>	<b>-0.71%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (250,000)	\$ (250,000)	\$ (500,000)	200.00%	\$ -	\$ -	0.00%	\$ (245,761)	\$ (4,239)	1.72%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (250,000)</b>	<b>\$ (250,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (245,761)</b>	<b>\$ (4,239)</b>	<b>1.72%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 446,644</b>	<b>\$ 1,050,376</b>	<b>\$ 603,732</b>	<b>57.48%</b>	<b>\$ 224,010</b>	<b>\$ 379,723</b>	<b>36.15%</b>	<b>\$ 455,847</b>	<b>\$ (9,203)</b>	<b>-2.02%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 354,216</b>	<b>\$ 322,528</b>			<b>\$ 130,206</b>			<b>\$ 261,928</b>		

CITY OF PATASKALA, OHIO  
2013 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)  
THROUGH JUNE 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>E 1 - Water Fund</b>	<b>\$ 89,357.49</b>	<b>\$541,801.80</b>	<b>\$ 1,113,846.00</b>	<b>\$572,044.20</b>	<b>\$1,163,846.00</b>	<b>\$(50,000.00)</b>
<b>3 -Charges for Service</b>	<b>\$ 89,357.49</b>	<b>\$524,662.46</b>	<b>\$ 1,053,846.00</b>	<b>\$529,183.54</b>	<b>\$ 1,103,846.00</b>	<b>\$(50,000.00)</b>
1 - Water & Sewer	\$ 89,357.49	\$524,662.46	\$ 1,053,846.00	\$529,183.54	\$ 1,103,846.00	\$(50,000.00)
1 - Water Utility Collections	\$ 89,357.49	\$524,662.46	\$ 1,053,846.00	\$529,183.54	\$ 1,103,846.00	\$(50,000.00)
<b>5 - Miscellaneous Revenue</b>	<b>\$ -</b>	<b>\$ 17,139.34</b>	<b>\$ 60,000.00</b>	<b>\$ 42,860.66</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>
2 - Other Misc Revenue	\$ -	\$ 17,139.34	\$ 60,000.00	\$ 42,860.66	\$ 60,000.00	\$ -
4 - Miscellaneous Income	\$ -	\$ 17,139.34	\$ 60,000.00	\$ 42,860.66	\$ 60,000.00	\$ -
<b>Grand Total</b>	<b>\$ 89,357.49</b>	<b>\$541,801.80</b>	<b>\$ 1,113,846.00</b>	<b>\$572,044.20</b>	<b>\$1,163,846.00</b>	<b>\$(50,000.00)</b>



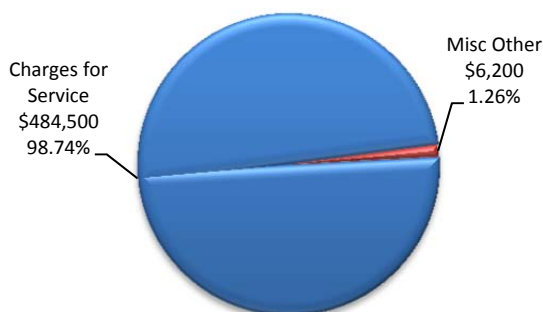
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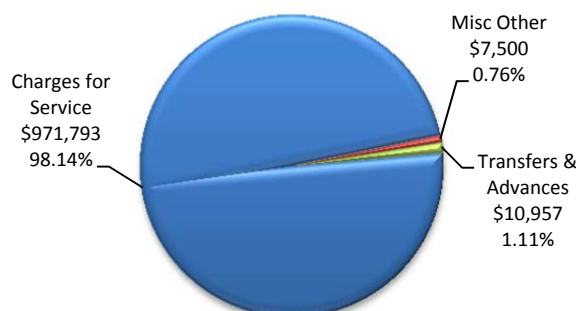
## Sewer Fund (E2)

**Revenue** – The Sewer fund has a 2012 revenue budget of approximately \$990.3 thousand. The fund's primary revenue sources are charges for service, intergovernmental and other sources. On a year to-date basis, the Sewer Utility fund has been credited with total revenue of approximately \$490.7 thousand, or 49.55% of budget. Compared to the same six-month period in 2012, revenue is down by \$8.3 thousand, or 1.68%.

**YTD Sewer Fund Revenue by Source**



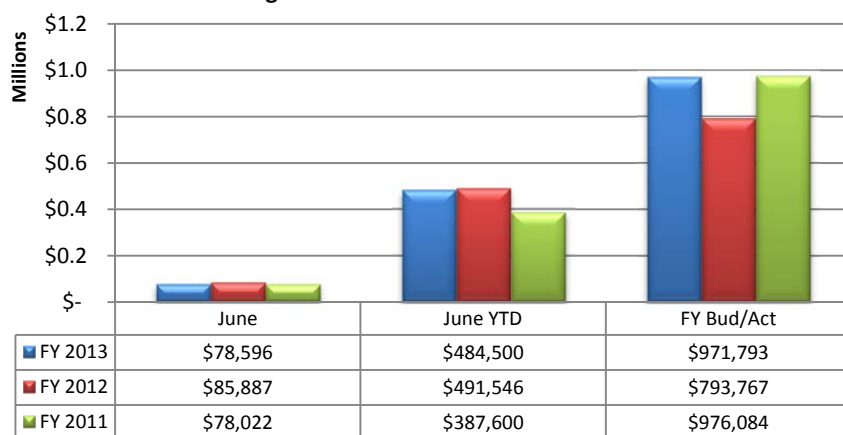
**Sewer Fund Revenue - Budget**



Charges for service represent the largest revenue category in this fund. Year to-date 2013 revenues credited to the fund are approximately \$484.5 thousand, or 49.86% of budget. In comparison, collections for the same six-month period in 2012 were \$491.5 and represented 61.93% of the 2012 full-year collections. The forecast was reduced by \$90,000 during the month of May to reflect current collections. We will continue to monitor this revenue line item closely.

The other major category, Other Sources, has a budget of \$7.5 thousand. To-date, the city has received \$6.2 thousand. We increased the forecast in May to reflect the higher than anticipated rate of collections.

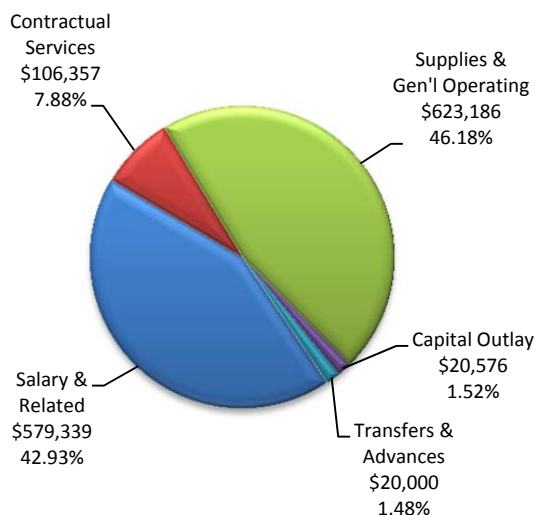
**Usage Fee Collections - Sewer Fund**



**Expenditures** – The Sewer Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.36 million. Total spending through June 30 is approximately \$566.3 thousand, or 41.59% of budget. Including encumbrances (e.g., purchase orders) of \$242.7 thousand in the calculation

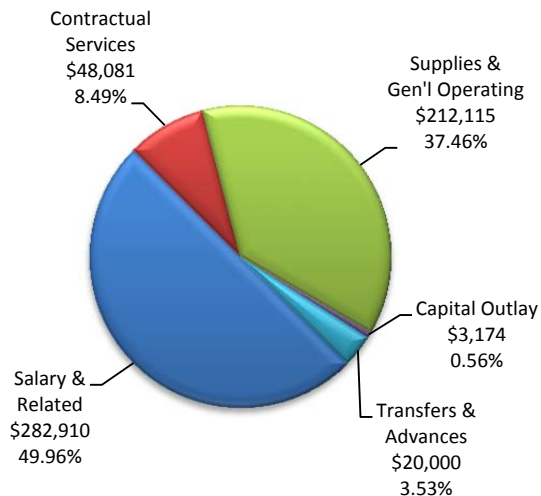
results in a spending ratio of 59.42%. Much of the encumbered balance is related to full-year contract spending such as fuel, utilities and supplies. Compared to the same six-month period in 2012, spending in the fund was down by \$693.4 thousand (55.05%) in 2013. The primary drivers of the decrease were: reduced interfund transfers (down \$800.2 thousand); increased wages and benefits (up \$85.6 thousand); increased supplies and materials (up \$19.6 thousand); increased capital spending (up \$3.2 thousand); offset by reduced contractual services (down \$1.6 thousand).

**Sewer Fund Budget by Category**



**YTD Sewer Fund Spending**

(excludes encumbrances)

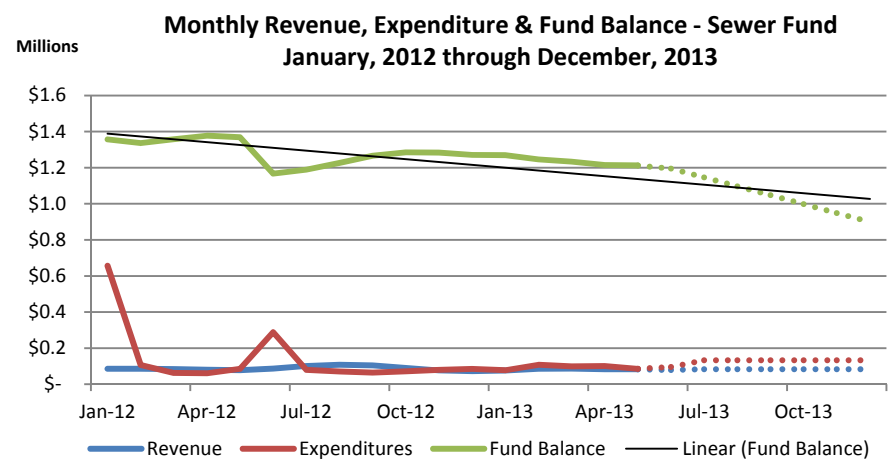


For 2013, the largest expense category for the Sewer fund is supplies and general operating expenditures. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$632.2 thousand, or 46.18% of the fund budget. Year to-date spending is \$212.1 thousand, or 33.55% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$412.0 thousand, or 65.17% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same six-month period in FY 2012, spending in this category is up by \$19.6 thousand, or 10.17%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$579.3 thousand, or 42.93% of the total fund budget. Spending through June 30 is \$282.9 thousand, or 48.83% of budget. Compared to the same six-month period in 2012, spending is up by \$85.6 thousand, or 43.37%. Much of the increase is due to wage and benefit savings associated with a mid-year 2012 hire of the utility operator position, as well as increased allocation in 2013 of administrative staff to the utility division.

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

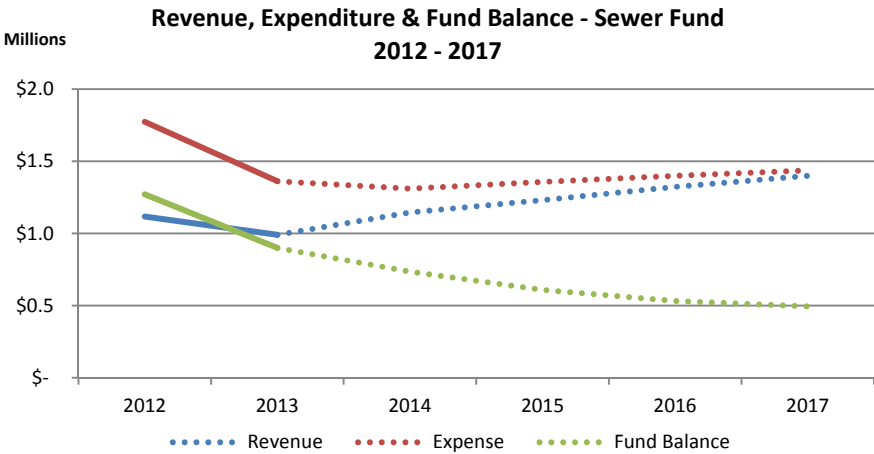
The chart below plots revenue, expenditures and fund balance since January 2012. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line



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

As you can see from the chart, the balance in the Sewer Utility fund has been stable but declining over the two-year period illustrated in the chart. The trend line illustrates that

the overall trend, however, is a gradual decline in fund balance. The January 2012 spike reflected transfers of \$277 thousand to the Sewer Capital Improvement (E6) fund and \$308.2 thousand to the Sewer Debt Service (E12) fund. With the exception of those anomalies, revenues have tracked fairly closely to revenues, although spending has typically exceeded revenue. It is these transfers that have primarily caused the trend line to be so negatively sloped.



Based upon current estimates of revenues and expenditures, the current projections call for the balance to decline each year over the following 5 years. Although total spending levels off at a lower level than in 2012, it is greater than revenues in each of those years. Revenue would appear to be catching up by 2017, although that is far from certain with those projections being so far out.

CITY OF PATASKALA, OHIO  
JUNE 2013 YTD ANALYSIS - Sewer Fund (E2)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>Beginning Fund Balance</b>	\$ 1,270,960	\$ 1,270,960			\$ 1,927,337	\$ 1,927,337				
<b>REVENUE</b>										
<b>Taxes</b>										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Intergovernmental</b>										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	-	-	0.00%	-	52,000	52,000	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Charges for Service</b>										
Water & Sewer Fees	\$ 484,500	\$ 971,793	\$ 487,293	49.86%	\$ 491,546	\$ 793,767	\$ 302,221	61.93%	\$ (7,046)	-1.43%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Charges for Service</b>	<b>\$ 484,500</b>	<b>\$ 971,793</b>	<b>\$ 487,293</b>	<b>49.86%</b>	<b>\$ 491,546</b>	<b>\$ 793,767</b>	<b>\$ 302,221</b>	<b>61.93%</b>	<b>\$ (7,046)</b>	<b>-1.43%</b>
<b>Fines, Licenses &amp; Permits</b>										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Fines, Licenses &amp; Permits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Sources</b>										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	6,200	7,500	1,300	82.67%	7,518	5,000	(2,518)	150.37%	(1,318)	-17.53%
<b>Total Other Sources</b>	<b>\$ 6,200</b>	<b>\$ 7,500</b>	<b>\$ 1,300</b>	<b>82.67%</b>	<b>\$ 7,518</b>	<b>\$ 5,000</b>	<b>\$ (2,518)</b>	<b>150.37%</b>	<b>\$ (1,318)</b>	<b>-17.53%</b>
<b>Transfers</b>										
Transfers & Advances In	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 10,957</b>	<b>\$ 10,957</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Grand Total Revenue</b>	<b>\$ 490,700</b>	<b>\$ 990,250</b>	<b>\$ 499,550</b>	<b>49.55%</b>	<b>\$ 499,064</b>	<b>\$ 850,767</b>	<b>\$ 351,703</b>	<b>58.66%</b>	<b>\$ (8,364)</b>	<b>-1.68%</b>
<b>Adjustments:</b>										
- Elim impact of Interfund transfers/advances	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
<b>Total Adjustments to Revenue</b>	<b>\$ -</b>	<b>\$ (10,957)</b>	<b>\$ 10,957</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Adjusted Grand Total Revenue</b>	<b>\$ 490,700</b>	<b>\$ 979,293</b>	<b>\$ 488,593</b>	<b>50.11%</b>	<b>\$ 499,064</b>	<b>\$ 850,767</b>	<b>\$ 351,703</b>	<b>58.66%</b>	<b>\$ (8,364)</b>	<b>-1.68%</b>

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
<b>EXPENDITURE &amp; ENCUMBRANCES</b>										
Salary & Related	\$ 282,910	\$ 579,339	\$ 296,429	51.17%	\$ -	\$ 296,429	51.17%	\$ 197,327	\$ 85,583	43.37%
Contractual Services	48,081	106,357	58,276	54.79%	32,894	25,382	23.87%	49,641	(1,561)	-3.14%
Supplies & General Operating	212,115	632,186	420,071	66.45%	199,854	220,217	34.83%	192,529	19,586	10.17%
Capital Outlay	3,174	23,750	20,576	86.64%	10,000	10,576	44.53%	-	3,174	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	20,000	20,000	-	0.00%	-	-	0.00%	820,200	(800,200)	-97.56%
<b>Grand Total Expenditures</b>	<b>\$ 566,280</b>	<b>\$ 1,361,632</b>	<b>\$ 795,352</b>	<b>58.41%</b>	<b>\$ 242,748</b>	<b>\$ 552,604</b>	<b>40.58%</b>	<b>\$ 1,259,698</b>	<b>\$ (693,418)</b>	<b>-55.05%</b>
<b>Adjustments:</b>										
- Interfund transfers & advances	\$ (20,000)	\$ (20,000)	\$ (40,000)	200.00%	\$ -	\$ -	0.00%	\$ (820,200)	\$ 800,200	-97.56%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
<b>Total Adjustments</b>	<b>\$ (20,000)</b>	<b>\$ (20,000)</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (820,200)</b>	<b>\$ 800,200</b>	<b>-97.56%</b>
<b>Adjusted Grand Total Expenditures</b>	<b>\$ 546,280</b>	<b>\$ 1,341,632</b>	<b>\$ 795,352</b>	<b>59.28%</b>	<b>\$ 242,748</b>	<b>\$ 552,604</b>	<b>41.19%</b>	<b>\$ 439,498</b>	<b>\$ 106,782</b>	<b>24.30%</b>
<b>Ending Fund Balance</b> (based on non-adjusted expenditures)	<b>\$ 1,195,380</b>	<b>\$ 899,578</b>			<b>\$ 952,632</b>			<b>\$ 1,166,703</b>		

CITY OF PATASKALA, OHIO  
2013 REVENUE BUDGET ANALYSIS - Sewer Utility Fund (E2)  
THROUGH JUNE 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
<b>E 2 - Sewer Fund</b>	<b>\$ 78,596.45</b>	<b>\$490,700.02</b>	<b>\$990,250.00</b>	<b>\$499,549.98</b>	<b>\$1,066,793.00</b>	<b>\$(76,543.00)</b>
<b>2 - Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>3 -Charges for Service</b>	<b>\$ 78,596.45</b>	<b>\$484,499.87</b>	<b>\$971,793.00</b>	<b>\$487,293.13</b>	<b>\$1,061,793.00</b>	<b>\$(90,000.00)</b>
1 - Water & Sewer	\$ 78,596.45	\$484,499.87	\$971,793.00	\$487,293.13	\$1,061,793.00	\$(90,000.00)
3 - Sewer Utility Collections	\$ 78,596.45	\$484,499.87	\$971,793.00	\$487,293.13	\$1,061,793.00	\$(90,000.00)
<b>5 - Miscellaneous Revenue</b>	<b>\$ -</b>	<b>\$ 6,200.15</b>	<b>\$ 7,500.00</b>	<b>\$ 1,299.85</b>	<b>\$ 5,000.00</b>	<b>\$ 2,500.00</b>
2 - Other Misc Revenue	\$ -	\$ 6,200.15	\$ 7,500.00	\$ 1,299.85	\$ 5,000.00	\$ 2,500.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ -	\$ 6,200.15	\$ 7,500.00	\$ 1,299.85	\$ 5,000.00	\$ 2,500.00
<b>6 - Transfers &amp; Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,957.00</b>	<b>\$ 10,957.00</b>	<b>\$ -</b>	<b>\$ 10,957.00</b>
1 - Interfund Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
1 - Interfund Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
<b>Grand Total</b>	<b>\$ 78,596.45</b>	<b>\$490,700.02</b>	<b>\$990,250.00</b>	<b>\$499,549.98</b>	<b>\$1,066,793.00</b>	<b>\$(76,543.00)</b>



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

**Phone:** (740) 927-2021

**Fax:** (740) 927-0228

**[www.ci.pataskala.oh.us](http://www.ci.pataskala.oh.us)**