



City of Pataskala, Ohio Finance Department

**Report to City Council
For the Period Ended
August 31, 2012**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
August 2012 Finance Dept. Report to Council

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CITY OF PATASKALA, OHIO

City of Pataskala Finance Department

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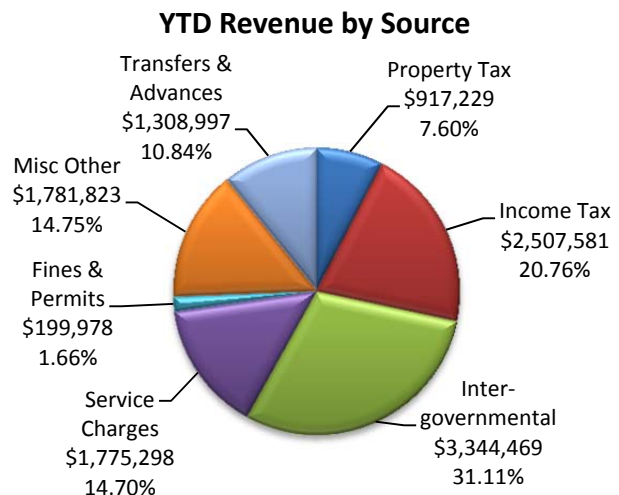
TO: City Council Members
Mayor Butcher
Tim Boland, City Administrator

FROM: Jamie Nicholson

DATE: September 10, 2012

RE: **August 2012 Financial Condition Report**

We have closed the books for the month of August 2012, and I am pleased to present this report on the financial condition of the city. On a year to-date cash basis, the city has collected more than \$12.07 million in total revenue from all sources, or 72.35% of budget. Income tax collections for the month were \$306,407 and were 18.51% lower than last year when compared to the \$376,014 collected in August 2011. Total year to-date income tax collections are \$2.5 million (93.62% of budget), compared to an August 2011 YTD total of \$2.3 million, an increase of \$211,057 or 9.91%. The full-year budget is currently projected to be \$2.67 million. It is important to note that the August 2011 year to-date collections were 70.34% of the full-year actual collections. Assuming that the collection current rate continues, it could represent a positive variance to the budget of between \$500-600,000. We will most likely be increasing the revenue estimate to account for the higher than anticipated collections. This will also serve as a more accurate starting point for the development of 2013-2017 revenue projections.

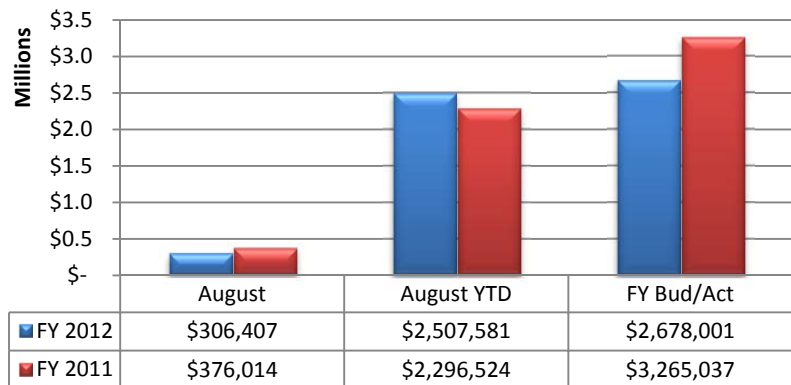


The city has received both of the semi-annual property tax settlements from Licking County. Total property taxes received to-date are \$795,712, and are \$144.2 thousand, or 15.34% below budget. I have contacted the Licking County Auditor to identify why the revenues are below expectations. Total real property tax collections are only \$12,500 or 1.5% below 2011 levels. The full-year budget for all property tax revenues (real, personal, etc.) is \$1.05 million, and includes approximately \$100 thousand in TIF receipts and nearly \$20 thousand in other property tax revenues.

Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding from the federal, state and county governments. The revenues can come in the form of loans,

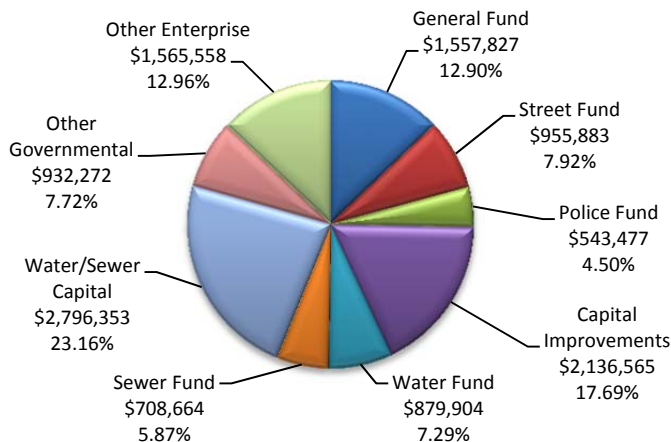
grants or reimbursements. For 2012, a total of \$6.38 million has been budgeted, with \$3.9 million of the total coming from grants and loans. Through August 31, a total of \$3.59 million (56.16% of the budget) has been collected. Approximately \$900 thousand of the uncollected total represents OPWC loan/grant payments directly to the associated contractors, and is directly offset by non-incurred project expenditures.

Income Tax Collections - All Funds



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. Water and sewer usage fees represent the largest single component of this category. For 2012, \$2.20 million has been budgeted for total service charge revenues. Water and sewer fees represent \$2.04 million, or 92.75% of the total. Year to date collections are \$1.78 million, or 80.68% of the budget. The total is up by \$108,440 (6.51%) when compared to the same eight-month period in 2011.

YTD Revenue by Fund

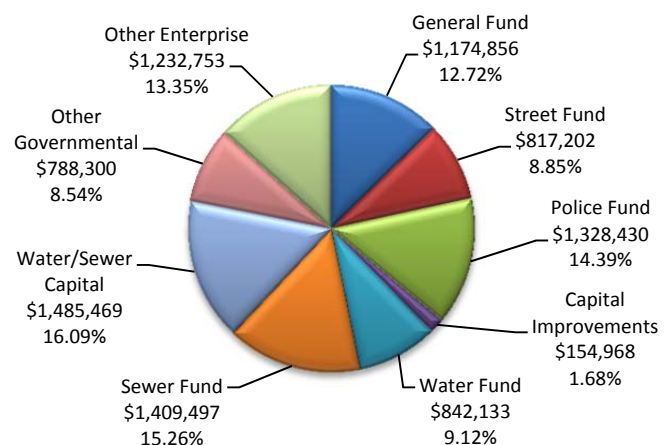


With eight months on the books for 2012, expenditures continue to be better than or generally in line with expectations. As of August 31, the combined total unencumbered balance as a percentage of the budget (for all funds - excluding contingency funds) is 34.25%. This is slightly higher than, and compares favorably to, the 8-month straight-line rate of 33.33%.

The general fund ended the month of August 2012 with an unencumbered balance of \$1.30 million, and is down by \$240.2 thousand, or 15.57% from August 2011. In addition, the Street (B1) fund unencumbered fund balance has declined by \$47.7 thousand (6.00%), and the Police (B13) fund has declined by \$585.0 thousand (32.17%) from 2011 as well. 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.

I have provided this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of


YTD Expenditures by Fund



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.

Over the next several months, we will be spending a significant amount of time and effort developing revenue projections, as well as program and project spending plans for 2013 and beyond. I look forward to presenting our assumptions and the resulting product to Council in mid-October.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jan M. Ruhl". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF AUGUST 31, 2012**

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	9,752.18
Outstanding checks		(105,914.84)
O/S check sweep pending		105,914.84
Bank error correction in-transit		-
Other in-transit		-
Total PBB Council Checking Account	\$	9,752.18

PNB Council Sweep Acct (per stmt)	\$	7,433,710.30
Deposits in-transit		-
O/S check sweep pending		(105,914.84)
Total PNB Council Sweep	\$	7,327,795.46

Combined PNB Council Account **\$ 7,337,547.64**

PNB Payroll Checking Account (per stmt)	\$	1.00
Outstanding checks		-
Deposits in-transit		-
Total PBB Council Checking Account	\$	1.00

PNB Water-Sewer Checking Acct (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(98,700.68)
O/S check sweep pending		98,700.68
Bank error correction in-transit		-
Total PNB Water-Sewer Checking	\$	-

PNB Water-Sewer Sweep Acct (per stmt)	\$	3,834,851.91
Deposits in-transit		-
O/S check sweep pending		(98,700.68)
Bank error correction in-transit		-
Total PNB Water-Sewer Sweep	\$	3,736,151.23

Combined PNB Water-Sewer Account **\$ 3,736,151.23**

Petty Cash Funds **\$ -**

Investments (at cost)		
PNB CD 6881	\$	4,408.77

Total Investments **\$ 4,408.77**

Total Statement Cash Balance **\$ 11,078,107.64**

(Not included in total bank balances)

PNB Mayors Court Account	\$	11,092.25
Deposits in transit		-
Outstanding checks/ACH		-
Bank error/corrections		-
Total Mayors Court	\$	11,092.25

Statement Balance vs System Cash **\$ -**

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

A1 - General Fund	\$	1,466,696.55
B70 - Construction Account/Project		200,677.26
Total General Funds	\$	1,667,373.81

B1 - Street Fund	\$	862,113.76
B2 - State Highway		41,816.03
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		237.21
B8 - Permissive License Tax		615,711.49
B9 - Street Levy		-
B10 - Recreation Fund		19,478.85
B11 - Park Use		36,403.52
B13 - Police Levy		1,302,282.88
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		34,261.18
B18 - Alcohol Enforcement & Education		5,521.10
B19 - Law Enforcement Trust		2,128.96
B20 - Pataskala Mobile Home Park		4,408.77
B32 - CHIP Fund		7,819.65
B33 - Safe Routes to School		(2,308.75)
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		497.96
C4 - Community Development Block Grant		3,625.78
Total Special Revenue	\$	2,936,184.49

D1 - Debt Service Fund	\$	89,216.09
D2 - Street Bond		30,067.19
Total Debt Service	\$	119,283.28

C2 - State Issue II Capital Improvements	\$	-
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		1,981,597.63
B36 - SR 310 TIF		630,587.28
Total Capital Projects	\$	2,619,114.83

Total Governmental Funds **\$ 7,341,956.41**

E1 - Water Fund	\$	387,290.98
E2 - Sewer Fund		1,226,503.72
E5 - Water Capital Improvements		787,087.25
E6 - Sewer Capital Improvements		786,490.45
E9 - Oaks Assessment		-
E12 - Water Debt Service		275,538.81
E13 - Sewer Debt Service		273,239.64
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-

Total Enterprise Funds **\$ 3,736,151.23**

Total All Funds **\$ 11,078,107.64**

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF AUGUST 31, 2012**

		+	-	=	-	=
Fund Number / Description	December 31, 2011 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	August 31, 2012 Unencumbered Fund Balance
A1 - General Fund	\$ 1,083,726.21	\$ 1,557,826.67	\$ 1,174,856.33	\$ 1,466,696.55	\$ 164,398.27	\$ 1,302,298.28
B70 - Construction Account/Project	200,185.56	1,685.36	1,193.66	200,677.26	-	200,677.26
Total General Funds	\$ 1,283,911.77	\$ 1,559,512.03	\$ 1,176,049.99	\$ 1,667,373.81	\$ 164,398.27	\$ 1,502,975.54
B1 - Street Fund	\$ 723,432.31	\$ 955,883.35	\$ 817,201.90	\$ 862,113.76	\$ 114,382.55	\$ 747,731.21
B2 - State Highway	48,093.17	34,501.08	40,778.22	41,816.03	3,477.76	38,338.27
B3 - Ecological Preservation	-	1,000.00	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	-	-	237.21	-	237.21
B8 - Permissive License Tax	482,481.27	312,408.58	179,178.36	615,711.49	150,057.64	465,653.85
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	9,377.33	28,123.01	18,021.49	19,478.85	5,236.02	14,242.83
B11 - Park Use	66,247.55	9,986.61	39,830.64	36,403.52	13.86	36,389.66
B13 - Police Levy	2,087,235.54	543,477.07	1,328,429.73	1,302,282.88	68,856.83	1,233,426.05
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	25,262.09	10,593.00	1,593.91	34,261.18	-	34,261.18
B18 - Alcohol Enforcement & Education	5,521.10	-	-	5,521.10	-	5,521.10
B19 - Law Enforcement Trust	777.77	1,351.19	-	2,128.96	-	2,128.96
B20 - Pataskala Mobile Home Park	4,408.77	-	-	4,408.77	-	4,408.77
B32 - CHIP Fund	172.38	109,868.00	102,220.73	7,819.65	-	7,819.65
B33 - Safe Routes to School	-	64,479.86	66,788.61	(2,308.75)	-	(2,308.75)
B34 - ODNR Recreational Trail	175,458.52	44,885.20	220,343.72	-	-	-
B50 - Police K-9	1,279.61	-	583.51	696.10	-	696.10
B60 - Sesquicentennial Fund	314.86	400.00	216.90	497.96	133.10	364.86
C4 - Community Development Block Grant	0.46	59,120.00	55,494.68	3,625.78	-	3,625.78
Total Special Revenue	\$ 3,630,789.94	\$ 2,176,076.95	\$ 2,870,682.40	\$ 2,936,184.49	\$ 342,157.76	\$ 2,594,026.73
D1 - Debt Service Fund	\$ -	\$ 150,454.85	\$ 61,238.76	\$ 89,216.09	\$ -	\$ 89,216.09
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 30,067.19	\$ 150,454.85	\$ 61,238.76	\$ 119,283.28	\$ -	\$ 119,283.28
C2 - State Issue II Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	2,136,565.45	154,967.82	1,981,597.63	1,709,971.51	271,626.12
B36 - SR 310 TIF	527,988.65	103,415.24	816.61	630,587.28	-	630,587.28
Total Capital Projects	\$ 534,918.57	\$ 2,239,980.69	\$ 155,784.43	\$ 2,619,114.83	\$ 1,709,971.51	\$ 909,143.32
Total Governmental Funds	\$ 5,479,687.47	\$ 6,126,024.52	\$ 4,263,755.58	\$ 7,341,956.41	\$ 2,216,527.54	\$ 5,125,428.87
E1 - Water Fund	\$ 349,520.30	\$ 879,903.62	\$ 842,132.94	\$ 387,290.98	\$ 130,228.08	\$ 257,062.90
E2 - Sewer Fund	1,927,336.53	708,663.93	1,409,496.74	1,226,503.72	115,004.96	1,111,498.76
E5 - Water Capital Improvements	123,171.08	1,309,663.86	645,747.69	787,087.25	447,044.88	340,042.37
E6 - Sewer Capital Improvements	139,522.43	1,486,689.18	839,721.16	786,490.45	151,676.33	634,814.12
E9 - Oaks Assessment	-	144,218.10	144,218.10	-	-	-
E12 - Water Debt Service	174,438.50	247,294.07	146,193.76	275,538.81	-	275,538.81
E13 - Sewer Debt Service	41,535.22	545,358.82	313,654.40	273,239.64	222,827.52	50,412.12
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	628,686.57	628,686.57	-	-	-
Total Enterprise Funds	\$ 2,755,524.44	\$ 5,950,478.15	\$ 4,969,851.36	\$ 3,736,151.23	\$ 1,066,781.77	\$ 2,669,369.46
Total All Funds	\$ 8,235,211.91	\$ 12,076,502.67	\$ 9,233,606.94	\$ 11,078,107.64	\$ 3,283,309.31	\$ 7,794,798.33

CITY OF PATASKALA, OHIO
FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
AS OF AUGUST 31, 2012

Fund Number / Description	December 31, 2011 Total Cash Balance	FY 2012 Estimated Revenues	FY 2012 Budget Expenditures	Projected Fund Balances per Perm Budget	FY 2012 Supplemental Appropriations	Total Expense Budget as of August 31, 2012	FY 2012 Est Revenue Adjustments	EOY Projected Fund Balances as of August 31, 2012	Contingency Balance Included in Total Budget	Cont Bal as % of Budget*
A1 - General Fund	\$ 1,083,726.21	\$ 1,553,000.00	\$ 2,734,513.00	\$ (97,786.79)	\$ 233,460.00	\$ 2,967,973.00	\$ 331,247.00	\$ 0.21	\$ 666,582.00	28.96%
B70 - Construction Account/Project	200,185.56	10,000.00	194,671.00	15,514.56	15,515.00	210,186.00	1.00	0.56	-	0.00%
Total General Funds	\$ 1,283,911.77	\$ 1,563,000.00	\$ 2,929,184.00	\$ (82,272.23)	\$ 248,975.00	\$ 3,178,159.00	\$ 331,248.00	0.77	\$ 666,582.00	26.54%
B1 - Street Fund	\$ 723,432.31	\$ 946,828.00	\$ 1,681,563.00	\$ (11,302.69)	\$ (11,303.00)	\$ 1,670,260.00	\$ -	0.31	\$ 178,324.00	11.95%
B2 - State Highway	48,093.17	48,250.00	94,698.00	1,645.17	1,645.00	96,343.00	-	0.17	-	0.00%
B3 - Ecological Preservation	237.21	250.00	487.00	0.21	-	487.00	-	-	-	0.00%
B5 - JEDD Income Tax	482,481.27	720,000.00	1,217,887.00	(15,405.73)	(15,406.00)	1,202,481.00	-	0.21	-	0.00%
B8 - Permissive License Tax	-	1,715.00	1,715.00	-	-	1,715.00	-	0.27	-	0.00%
B9 - Street Levy	9,377.33	40,000.00	48,365.00	1,012.33	1,012.00	49,377.00	-	-	-	0.00%
B10 - Recreation Fund	66,247.55	25,000.00	67,670.00	23,577.55	23,577.00	91,247.00	-	0.33	-	0.00%
B11 - Park Use	2,087,235.54	638,620.00	2,479,843.00	246,012.54	246,013.00	2,725,856.00	1.00	0.55	-	0.00%
B13 - Police Levy	490.00	600.00	2,105.00	(1,015.00)	(1,015.00)	1,090.00	-	0.54	449,793.00	19.76%
B14 - Immobilization	25,262.09	13,000.00	36,423.00	1,839.09	1,839.00	38,262.00	-	-	-	0.00%
B17 - Mayor's Court Computer	5,521.10	500.00	5,121.00	900.10	900.00	6,021.00	-	0.09	-	0.00%
B18 - Alcohol Enforcement & Education	777.77	300.00	822.00	255.77	256.00	1,078.00	1.00	0.10	-	0.00%
B19 - Law Enforcement Trust	4,408.77	40.00	4,467.00	(18.23)	(18.00)	4,449.00	1.00	0.77	-	0.00%
B20 - Pataskala Mobile Home Park	172.38	410,000.00	410,000.00	172.38	-	410,000.00	(172.00)	0.38	-	0.00%
B32 - CHIP Fund	175,458.52	772,226.00	772,226.00	175,458.52	(19,485.28)	772,226.00	-	-	-	0.00%
B33 - Safe Routes to School	1,279.61	239,829.00	239,829.00	274.61	275.00	220,343.72	(175,459.00)	19,484.80	-	0.00%
B34 - ODNR Recreational Trail	314.86	400.00	1,005.00	4.86	5.00	1,280.00	1.00	0.61	-	0.00%
B50 - Police K-9	0.46	76,000.00	76,000.00	0.46	30,000.00	106,000.00	30,000.00	0.46	-	0.00%
B60 - Sesquicentennial Fund	-	-	-	-	-	-	-	-	-	0.00%
C4 - Community Development Block Grant	-	-	-	-	-	-	-	-	-	0.00%
Total Special Revenue	\$ 3,630,789.94	\$ 3,933,558.00	\$ 7,140,936.00	\$ 423,411.94	\$ 258,294.72	\$ 7,399,230.72	\$ (145,626.00)	19,491.22	\$ 628,117.00	9.28%
D1 - Debt Service Fund	\$ 30,067.19	\$ 158,280.00	\$ 158,280.00	\$ -	\$ -	\$ 158,280.00	\$ 40,000.00	40,000.00	\$ -	0.00%
D2 - Street Bond	-	-	30,067.00	0.19	-	30,067.00	-	0.19	-	0.00%
Total Debt Service	\$ 30,067.19	\$ 158,280.00	\$ 188,347.00	\$ 0.19	\$ -	\$ 188,347.00	\$ 40,000.00	40,000.19	\$ -	0.00%
C2 - State Issue II Capital Improvements	\$ -	\$ 899,998.00	\$ 899,998.00	\$ -	\$ -	\$ 899,998.00	\$ -	-	\$ -	0.00%
C3 - Courter Bridge Improvement	59.08	-	59.00	0.08	-	59.00	-	-	-	0.00%
C5 - Municipal Building Purchase	6,870.84	-	6,871.00	(0.16)	-	6,871.00	1.00	0.08	-	0.00%
C6 - Capital Improvements	-	2,950,900.00	3,765,901.00	(815,001.00)	(1,557,605.00)	2,208,296.00	(742,604.00)	0.84	-	0.00%
B36 - SR 310 TIF	527,988.65	104,000.00	631,989.00	(0.35)	-	631,989.00	1.00	0.65	-	0.00%
Total Capital Projects	\$ 534,918.57	\$ 3,954,898.00	\$ 5,304,818.00	\$ (815,001.43)	\$ (1,557,605.00)	\$ 3,747,213.00	\$ (742,602.00)	1.57	\$ -	0.00%
Total Governmental Funds	\$ 5,479,687.47	\$ 9,609,736.00	\$ 15,563,285.00	\$ (473,861.53)	\$ (1,050,335.28)	\$ 14,512,949.72	\$ (516,980.00)	59,493.75	\$ 1,294,699.00	9.79%
E1 - Water Fund	\$ 349,520.30	\$ 1,100,172.00	\$ 1,284,629.00	\$ 165,063.30	\$ 165,063.00	\$ 1,449,692.00	\$ -	0.30	\$ 58,197.00	4.18%
E2 - Sewer Fund	1,927,336.53	850,767.00	2,494,072.00	284,031.53	284,032.00	2,778,104.00	1.00	0.53	757,032.00	37.46%
E5 - Water Capital Improvements	123,171.08	1,185,800.00	1,185,800.00	123,171.08	268,698.00	1,454,498.00	145,527.00	0.08	-	0.00%
E6 - Sewer Capital Improvements	139,522.43	1,505,000.00	1,505,000.00	139,522.43	263,193.00	1,768,193.00	123,671.00	0.43	-	0.00%
E9 - Oaks Assessment	-	-	-	-	144,219.00	144,219.00	144,219.00	-	-	0.00%
E12 - Water Debt Service	174,438.50	248,161.00	417,388.00	5,211.50	2,811.00	420,199.00	-	2,400.50	-	0.00%
E13 - Sewer Debt Service	41,535.22	310,800.00	308,200.00	44,135.22	279,135.00	587,335.00	235,000.00	0.22	-	0.00%
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	-	-	0.38	-	0.00%
E15 - WWTP Phase II	-	1,750,000.00	1,750,000.00	-	-	1,750,000.00	-	-	-	0.00%
Total Enterprise Funds	\$ 2,755,524.44	\$ 6,950,700.00	\$ 8,945,089.00	\$ 761,135.44	\$ 1,407,151.00	\$ 10,352,240.00	\$ 648,418.00	2,402.44	\$ 815,229.00	8.55%
Total All Funds	\$ 8,235,211.91	\$ 16,560,436.00	\$ 24,508,374.00	\$ 287,273.91	\$ 356,815.72	\$ 24,865,189.72	\$ 131,438.00	61,896.19	\$ 2,109,928.00	9.27%

*Note: Calculation excludes the contingency amount from the total budget amount.

**Certificate of County Auditor
Issued Along With An Amended Certificate of Estimated Resources
Which Also Establishes or Amends the Total Appropriations**

Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
August 10, 2012

Jamie Nicholson, Finance Director
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1st, 2012, as determined by the Budget Commission of said County.

Michael L. Smith

Michael L. Smith, County Auditor,
Licking County, Ohio

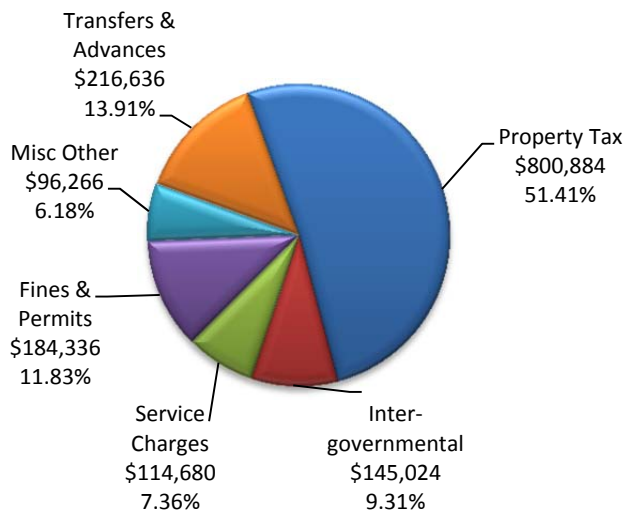
	AMENDED	OFFICIAL	CERTIFICATE	OF
August 10, 2012	CITY OF PATASKALA	ESTIMATED	RESOURCES	
	January 1, 2012	LICKING COUNTY		
	<u>UNEC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
GENERAL	\$ 1,283,911.77	\$ 944,941.00	\$ 949,307.00	\$ 3,178,159.77
SPECIAL REVENUE	\$ 3,630,789.94	\$ -	\$ 3,787,932.00	\$ 7,418,721.94
DEBT SERVICE	\$ 30,067.19	\$ -	\$ 198,280.00	\$ 228,347.19
CAPITAL PROJECTS	\$ 534,918.57	\$ -	\$ 3,212,296.00	\$ 3,747,214.57
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 2,755,524.44	\$ -	\$ 7,599,118.00	\$ 10,354,642.44
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 8,235,211.91	\$ 944,941.00	\$ 15,746,933.00	\$ 24,927,085.91
<u>GENERAL FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
A1 GENERAL FUND	\$ 1,083,726.21	\$ 944,941.00	\$ 939,306.00	\$ 2,967,973.21
B70 CONSTRUCTION ACCTS.	\$ 200,185.56	\$ -	\$ 10,001.00	\$ 210,186.56
TOTAL	\$ 1,283,911.77	\$ 944,941.00	\$ 949,307.00	\$ 3,178,159.77
<u>SPECIAL REVENUE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B1 STREET FUND	\$ 723,432.31	\$ -	\$ 946,828.00	\$ 1,670,260.31
B2 STATE HIGHWAY	\$ 48,093.17	\$ -	\$ 48,250.00	\$ 96,343.17
B3 ECOLOGICAL PRESERVATION FUND	\$ -	\$ -	\$ -	\$ -
B5 PATASKALA CORP PARK JEDD	\$ 237.21	\$ -	\$ 250.00	\$ 487.21
B8 PERMISSIVE - CITY	\$ 482,481.27	\$ -	\$ 720,000.00	\$ 1,202,481.27
B9 STREET LEVY FUND	\$ -	\$ -	\$ 1,715.00	\$ 1,715.00
B10 RECREATION FUND	\$ 9,377.33	\$ -	\$ 40,000.00	\$ 49,377.33
B11 PARK USE	\$ 66,247.55	\$ -	\$ 25,000.00	\$ 91,247.55
B13 POLICE	\$ 2,087,235.54	\$ -	\$ 638,621.00	\$ 2,725,856.54
B14 IMMOBILIZATION	\$ 490.00	\$ -	\$ 600.00	\$ 1,090.00
B17 COURT COMPUTER	\$ 25,262.09	\$ -	\$ 13,000.00	\$ 38,262.09
B18 ALCOHOL ENFORCEMENT	\$ 5,521.10	\$ -	\$ 500.00	\$ 6,021.10
B19 LAW ENFORCEMENT	\$ 777.77	\$ -	\$ 301.00	\$ 1,078.77
B20 MOBILE PARK TRUST FUND	\$ 4,408.77	\$ -	\$ 41.00	\$ 4,449.77
B32 CHIP	\$ 172.38	\$ -	\$ 409,828.00	\$ 410,000.38
B33 SAFE ROUTES TO SCHOOLS	\$ -	\$ -	\$ 772,226.00	\$ 772,226.00
B34 ODNR RECREATIONAL TRAIL	\$ 175,458.52	\$ -	\$ 64,370.00	\$ 239,828.52
B50 POLICE K-9 UNIT	\$ 1,279.61	\$ -	\$ 1.00	\$ 1,280.61
B60 SESQUECENTENNIAL	\$ 314.86	\$ -	\$ 401.00	\$ 715.86
C4 CDBG	\$ 0.46	\$ -	\$ 106,000.00	\$ 106,000.46
TOTAL	\$ 3,630,789.94	\$ -	\$ 3,787,932.00	\$ 7,418,721.94
<u>DEBT SERVICE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
D1 DEBT SERVICE	\$ -	\$ -	\$ 198,280.00	\$ 198,280.00
D2 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
TOTAL	\$ 30,067.19	\$ -	\$ 198,280.00	\$ 228,347.19

<u>CAPITAL PROJECTS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B36 STATE ROUTE 310 TIF	\$ 527,988.65	\$ -	\$ 104,001.00	\$ 631,989.65
C2 ISSUE I	\$ -	\$ -	\$ 899,998.00	
C3 COURTER BRIDGE IMP	\$ 59.08	\$ -	\$ -	\$ 59.08
C5 MUNICIPAL BUILDING	\$ 6,870.84	\$ -	\$ 1.00	\$ 6,871.84
C6 CAPITAL IMPROVEMENT	\$ -	\$ -	\$ 2,208,296.00	\$ 2,208,296.00
TOTAL	\$ 534,918.57	\$ -	\$ 3,212,296.00	\$ 2,847,216.57
<u>SPECIAL ASSESMENTS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
<u>ENTERPRISE FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
E1 WATER FUND	\$ 349,520.30	\$ -	\$ 1,100,172.00	\$ 1,449,692.30
E2 SEWER FUND	\$ 1,927,336.53	\$ -	\$ 850,768.00	\$ 2,778,104.53
E5 WATER CAPITAL IMPROVEMENT	\$ 123,171.08	\$ -	\$ 1,331,327.00	\$ 1,454,498.08
E6 SEWER CAPITAL IMPROVEMENT	\$ 139,522.43	\$ -	\$ 1,628,671.00	\$ 1,768,193.43
E9 OAKS SPECIAL ASSESSMENT DEBT	\$ -	\$ -	\$ 144,219.00	\$ 144,219.00
E12 WATER DEBT SERVICE FUND	\$ 174,438.50	\$ -	\$ 248,161.00	\$ 422,599.50
E13 SEWER DEBT SERVICE FUND	\$ 41,535.22	\$ -	\$ 545,800.00	\$ 587,335.22
E14 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
E15 WWTP PHASE II FUND	\$ -	\$ -	\$ 1,750,000.00	\$ 1,750,000.00
TOTAL	\$ 2,755,524.44	\$ -	\$ 7,599,118.00	\$ 10,354,642.44
<u>INTERNAL FUNDS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
<u>FIDUCIARY FUNDS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.				
			BUDGET	COMMISSION
			<i>Michael L. Smith</i>	
			<i>Kenneth Oswalt</i>	
			<i>Scott K. Ryan</i>	

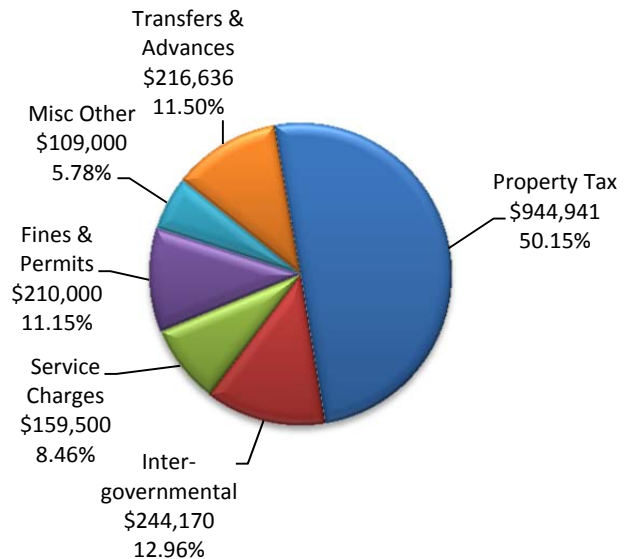
General Fund (A1)

Revenue – On a year to-date basis, the general fund has been credited with total revenue of approximately \$1.56 million which reflects 82.68% of budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes 80.43% of budget. While it might appear that general fund revenue collections are running significantly higher than budget when compared to a straight-line basis of 66.67% of budget, the timing of when the city receives its semi-annual property tax settlements has a tendency to skew the total. Eliminating the impact that the property tax receipt has in the calculation, the total is actually running at 74.77% of budget, or approximately 8% ahead of budget.

YTD General Fund Revenue by Source



General Fund Revenue - Budget



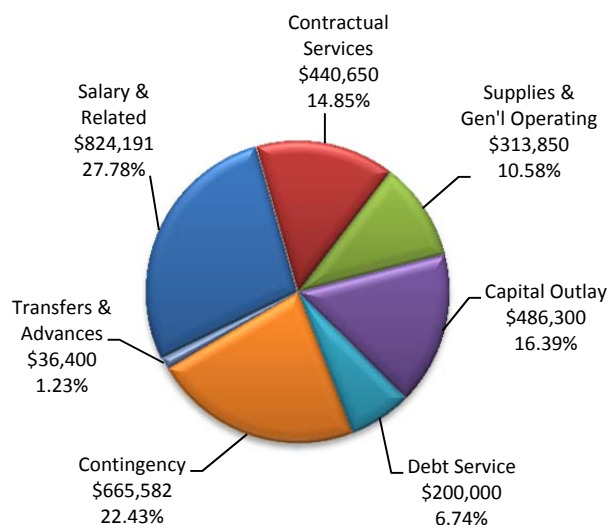
The largest revenue source for the general fund is property taxes which account for 50.15% of the 2012 fund revenue budget. To-date, the general fund has received \$800,884 in property taxes, or 84.75% of budget. This total is in below 2011 receipts (down \$12,988 from August 2011).

Intergovernmental revenues represent the second largest revenue category for the general fund. For 2012, it is projected to account for approximately \$244.2 thousand (12.96% of budget), and consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursement from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. Through August 31, the fund has received \$145,024 in this category, or 71.9% of budget. The total is down by \$74.3 thousand, or 33.88%, from the same period in 2011. The decrease is primarily due to the receipt of \$61.7 thousand in homestead/rollback revenues in August 2011 not yet received in 2012, as well as reduced other local government distributions from the state.

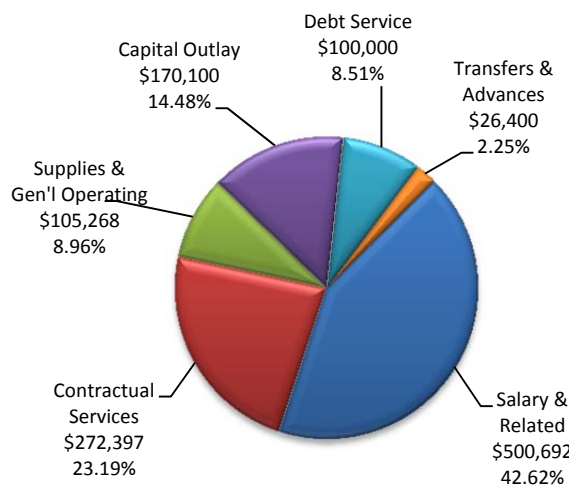
Fines, licenses and permits revenue is the other major general fund revenue source. The 2012 budget in this category is \$210.0 thousand (11.15% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$184,336 in this category to-date (87.78% of budget), and is down \$5.7 thousand (3.01%) from 2011. The variance is due to reduced collection of fines and forfeitures.

Expenditures – The general fund has a total appropriated expenditure budget of nearly \$2.97 million, inclusive of \$665.6 thousand in contingency funds. Total spending through August 31 is \$1.17 million and is equal to 39.6% of the 2012 budget. Excluding contingency and interfund advances and transfers in the calculation results in total spending equal to 50.7% of budget versus a straight-line basis of 66.67%.

General Fund Budget by Category



YTD General Fund Spending



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$824.2 thousand, or 27.78% of budget. Spending through August 31 is \$500.7 thousand or 60.75% of budget. The slightly favorable YTD variance (\$48.8 thousand below budget) is due to the delayed hiring of several open positions.

Contractual services is another major expense category in the general fund. The 2012 budget in this category is \$440.7 thousand (14.85% of budget) and provides for non-employee personal services. Spending through August 31 is \$272.4 thousand or 61.82% of budget and is in line with expectations after 8 months. 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 when the services are provided.

Supplies and general operating expenditures is the other 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 2012 budget of \$313.9 thousand, or 10.58% of budget. Spending to-date is \$105.3 thousand or 33.54% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$119.1 thousand (37.96% of budget). A lack of required spending on needed repairs and improvements to lands and buildings resulting in spending to be below budget is the primary cause of the positive variance.

CITY OF PATASKALA, OHIO
AUGUST 2012 YTD ANALYSIS - General Fund (A1)

REVENUE		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes	Property Taxes	\$ 800,884	\$ 944,941	\$ 144,057	84.75%	\$ 813,872	\$ 999,991	\$ 186,119	81.39%	\$ (12,988)	-1.60%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 800,884	\$ 944,941	\$ 144,057	84.75%	\$ 813,872	\$ 999,991	\$ 186,119	81.39%	\$ (12,988)	-1.60%
Intergovernmental	State Shared Taxes & Permits	\$ 138,655	\$ 241,170	\$ 102,515	57.49%	\$ 214,984	\$ 226,235	\$ 11,251	95.03%	\$ (76,329)	-35.50%
	Grants & Loans	2,000	-	(2,000)	100.00%	1,390	-	(1,390)	100.00%	611	43.94%
	Special Assessments	4,369	3,000	(1,369)	145.64%	2,967	-	(2,967)	100.00%	1,403	47.28%
	Total Intergovernmental	\$ 145,024	\$ 244,170	\$ 99,146	59.39%	\$ 219,340	\$ 226,235	\$ 6,895	96.95%	\$ (74,316)	-33.88%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	114,680	159,500	44,820	71.90%	115,312	155,000	39,688	74.40%	(633)	-0.55%
	Total Charges for Service	\$ 114,680	\$ 159,500	\$ 44,820	71.90%	\$ 115,312	\$ 155,000	\$ 39,688	74.40%	\$ (633)	-0.55%
Fines, Licenses & Permits	Fines & Forfeitures	\$ 138,816	\$ 150,000	\$ 11,184	92.54%	\$ 148,060	\$ 105,000	\$ (43,060)	141.01%	\$ (9,244)	-6.24%
	Building, Licenses & Permits	44,865	60,000	15,135	74.78%	41,329	59,000	17,671	70.05%	3,536	8.56%
	Other Permits	655	-	(655)	100.00%	670	1,000	330	67.00%	(15)	-2.24%
	Total Fines, Licenses & Permits	\$ 184,336	\$ 210,000	\$ 25,664	87.78%	\$ 190,059	\$ 165,000	\$ (25,059)	115.19%	\$ (5,723)	-3.01%
Other Sources	Investment Income	\$ 4,097	\$ 4,000	\$ (97)	102.44%	\$ 4,097	\$ 3,100	\$ (997)	132.15%	\$ 1	0.02%
	Rental Income	77,806	100,000	22,194	77.81%	70,568	87,192	16,624	80.93%	7,238	10.26%
	Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	14,363	5,000	(9,363)	287.26%	5,669	5,000	(669)	113.39%	8,693	153.33%
	Total Other Sources	\$ 96,266	\$ 109,000	\$ 12,734	88.32%	\$ 80,334	\$ 95,292	\$ 14,958	84.30%	\$ 15,932	19.83%
Transfers	Transfers & Advances In	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 216,636	100.00%
	Total Transfers	\$ 216,636	\$ 216,636	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 216,636	100.00%
	Grand Total Revenue	\$ 1,557,827	\$ 1,884,247	\$ 326,420	82.68%	\$ 1,418,918	\$ 1,641,518	\$ 222,600	86.44%	\$ 138,909	9.79%
Adjustments:											
	- Elim Impact of Interfund transfers/advances	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (216,636)	100.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ (216,636)	\$ (216,636)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (216,636)	100.00%
	Adjusted Grand Total Revenue	\$ 1,341,191	\$ 1,667,611	\$ 326,420	80.43%	\$ 1,418,918	\$ 1,641,518	\$ 222,600	86.44%	\$ (77,727)	-5.48%

EXPENDITURE & ENCUMBRANCES		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
Salary & Related	Salaries & Wages	\$ 369,315	\$ 616,812	\$ 247,497	40.13%	\$ -	\$ 247,497	40.13%	\$ 379,769	\$ (10,455)	-4.22%
	Benefits	131,377	207,379	76,002	36.65%	-	76,002	36.65%	135,046	(3,669)	-4.83%
	Total Salary & Related	\$ 500,692	\$ 824,191	\$ 323,499	39.25%	\$ -	\$ 323,499	39.25%	\$ 514,816	\$ (14,124)	-4.37%
Contractual Services		\$ 272,397	\$ 440,650	\$ 168,253	38.18%	\$ 77,146	\$ 91,107	20.68%	\$ 247,690	\$ 24,707	27.12%
Supplies & General Operating		105,268	313,850	208,582	66.46%	13,872	194,710	62.04%	90,712	14,556	7.48%
Capital Outlay		170,100	486,300	316,200	65.02%	73,380	242,820	49.93%	85,681	84,419	34.77%
Debt Service		100,000	200,000	100,000	50.00%	-	100,000	50.00%	70,000	30,000	30.00%
Contingency Funds		-	665,582	665,582	-100.00%	-	665,582	100.00%	-	-	0.00%
Transfers & Advances		26,400	36,400	10,000	27.47%	-	10,000	27.47%	10,250	16,150	161.50%
	Grand Total Expenditures	\$ 1,174,856	\$ 2,966,973	\$ 1,792,117	60.40%	\$ 164,398	\$ 1,627,718	54.86%	\$ 1,019,148	\$ 155,708	9.57%
Adjustments:											
	- Interfund transfers & advances	\$ (26,400)	\$ (36,400)	\$ (62,800)	172.53%	\$ -	\$ 10,000	27.47%	\$ (10,250)	\$ (16,150)	-161.50%
	- Contingency funds	-	(665,582)	(665,582)	-100.00%	-	665,582	100.00%	-	-	0.00%
	Total Adjustments	\$ (26,400)	\$ (701,982)	\$ (675,582)	96.24%	\$ -	\$ 675,582	96.24%	\$ (10,250)	\$ (16,150)	-2.39%
	Adjusted Grand Total Expenditures	\$ 1,148,456	\$ 2,264,991	\$ 1,116,535	49.30%	\$ 164,398	\$ 952,136	42.04%	\$ 1,008,898	\$ 139,558	14.66%

CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - General Fund (A1)
THROUGH AUGUST 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$450,503.47	\$1,557,826.67	\$1,884,247.00	\$326,420.33	\$1,553,000.00	\$331,247.00
1 - Taxes	\$384,277.42	\$ 800,884.02	\$ 944,941.00	\$144,056.98	\$ 815,000.00	\$129,941.00
1 - Property Taxes	\$384,277.42	\$ 800,884.02	\$ 944,941.00	\$144,056.98	\$ 815,000.00	\$129,941.00
1 - Real Property Taxes	\$382,554.20	\$ 795,712.80	\$ 939,941.00	\$144,228.20	\$ 810,000.00	\$129,941.00
2 - Other Property Taxes	\$ 1,723.22	\$ 5,171.22	\$ 5,000.00	\$ (171.22)	\$ 5,000.00	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 4,502.42	\$ 145,024.41	\$ 244,170.00	\$ 99,145.59	\$ 259,500.00	\$ (15,330.00)
1 - State-Shared Taxes & Permits	\$ 3,614.25	\$ 138,655.17	\$ 241,170.00	\$102,514.83	\$ 256,500.00	\$ (15,330.00)
1 - Local Government Fund	\$ 3,007.87	\$ 73,532.58	\$ 113,670.00	\$ 40,137.42	\$ 129,000.00	\$ (15,330.00)
2 - Rollback/Homestead	\$ -	\$ 55,146.70	\$ 115,000.00	\$ 59,853.30	\$ 115,000.00	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ 334.08	\$ 344.59	\$ 500.00	\$ 155.41	\$ 500.00	\$ -
5 - Liquor Permits	\$ 272.30	\$ 9,631.30	\$ 10,000.00	\$ 368.70	\$ 10,000.00	\$ -
2 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
3 - Special Assessments	\$ 888.17	\$ 4,369.24	\$ 3,000.00	\$ (1,369.24)	\$ 3,000.00	\$ -
1 - Special Assessments	\$ 888.17	\$ 4,369.24	\$ 3,000.00	\$ (1,369.24)	\$ 3,000.00	\$ -
3 - Charges for Service	\$ 33,160.10	\$ 114,679.84	\$ 159,500.00	\$ 44,820.16	\$ 159,500.00	\$ -
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ 33,160.10	\$ 114,679.84	\$ 159,500.00	\$ 44,820.16	\$ 159,500.00	\$ -
1 - Franchise Fees	\$ 33,160.10	\$ 114,679.84	\$ 137,500.00	\$ 22,820.16	\$ 137,500.00	\$ -
2 - Tower Lease	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 21,381.28	\$ 184,336.41	\$ 210,000.00	\$ 25,663.59	\$ 210,000.00	\$ -
1 - Fines & Forfeitures	\$ 10,343.78	\$ 138,815.95	\$ 150,000.00	\$ 11,184.05	\$ 150,000.00	\$ -
1 - Fines & Forfeitures	\$ 10,343.78	\$ 138,815.95	\$ 150,000.00	\$ 11,184.05	\$ 150,000.00	\$ -
2 - Licenses & Permits	\$ 11,037.50	\$ 45,520.46	\$ 60,000.00	\$ 14,479.54	\$ 60,000.00	\$ -
1 - Building Licenses & Permits	\$ 10,837.50	\$ 44,865.46	\$ 60,000.00	\$ 15,134.54	\$ 60,000.00	\$ -
2 - Miscellaneous Permits	\$ 200.00	\$ 655.00	\$ -	\$ (655.00)	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 7,182.25	\$ 96,265.99	\$ 109,000.00	\$ 12,734.01	\$ 109,000.00	\$ -
1 - Investment Income	\$ 796.58	\$ 4,097.45	\$ 4,000.00	\$ (97.45)	\$ 4,000.00	\$ -
1 - Investment Income	\$ 796.58	\$ 4,097.45	\$ 4,000.00	\$ (97.45)	\$ 4,000.00	\$ -
2 - Other Misc Revenue	\$ 6,385.67	\$ 92,168.54	\$ 105,000.00	\$ 12,831.46	\$ 105,000.00	\$ -
1 - Rental Income	\$ 5,929.50	\$ 77,805.75	\$ 100,000.00	\$ 22,194.25	\$ 100,000.00	\$ -
4 - Miscellaneous Income	\$ 456.17	\$ 14,362.79	\$ 5,000.00	\$ (9,362.79)	\$ 5,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$216,636.00
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$216,636.00
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 216,636.00	\$ -	\$ -	\$216,636.00
Grand Total	\$450,503.47	\$1,557,826.67	\$1,884,247.00	\$326,420.33	\$1,553,000.00	\$331,247.00

CITY OF PATASKALA, OHIO
2012 EXPENDITURE BUDGET ANALYSIS - General Fund
THROUGH AUGUST 31, 2012

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
A 1 - General Fund	\$ 150,631.79	\$ 1,174,856.33	\$ 164,398.27	\$ 2,966,973.00	\$ 1,627,718.40	\$ 2,734,513.00	\$ 232,460.00
01 - Mayor	\$ 2,577.95	\$ 12,364.72	\$ -	\$ 19,106.00	\$ 6,741.28	\$ 19,106.00	\$ -
1 - Wages	\$ 1,099.04	\$ 8,792.32	\$ -	\$ 13,189.00	\$ 4,396.68	\$ 13,189.00	\$ -
2 - Benefits	\$ 151.67	\$ 1,522.06	\$ -	\$ 2,117.00	\$ 594.94	\$ 2,117.00	\$ -
3 - Contractual Services	\$ 637.50	\$ 637.50	\$ -	\$ 1,000.00	\$ 362.50	\$ 1,000.00	\$ -
4 - Supplies & General Operating	\$ 689.74	\$ 1,412.84	\$ -	\$ 2,800.00	\$ 1,387.16	\$ 2,800.00	\$ -
02 - Finance Director	\$ 8,859.19	\$ 42,111.96	\$ -	\$ 80,423.00	\$ 38,311.04	\$ 43,023.00	\$ 37,400.00
1 - Wages	\$ 5,697.46	\$ 27,630.99	\$ -	\$ 55,774.00	\$ 28,143.01	\$ 32,074.00	\$ 23,700.00
2 - Benefits	\$ 2,695.35	\$ 9,177.53	\$ -	\$ 16,649.00	\$ 7,471.47	\$ 5,149.00	\$ 11,500.00
4 - Supplies & General Operating	\$ 466.38	\$ 5,303.44	\$ -	\$ 8,000.00	\$ 2,696.56	\$ 5,800.00	\$ 2,200.00
03 - Finance Manager	\$ 5,846.44	\$ 64,027.50	\$ 1,826.88	\$ 97,477.00	\$ 31,622.62	\$ 97,477.00	\$ -
1 - Wages	\$ 4,051.14	\$ 34,335.76	\$ -	\$ 52,044.00	\$ 17,708.24	\$ 52,044.00	\$ -
2 - Benefits	\$ 1,085.69	\$ 11,142.86	\$ -	\$ 17,083.00	\$ 5,940.14	\$ 17,083.00	\$ -
3 - Contractual Services	\$ 546.91	\$ 16,318.86	\$ 1,826.88	\$ 24,350.00	\$ 6,204.26	\$ 24,350.00	\$ -
4 - Supplies & General Operating	\$ 162.70	\$ 2,230.02	\$ -	\$ 4,000.00	\$ 1,769.98	\$ 4,000.00	\$ -
04 - Finance Assistant	\$ -	\$ -	\$ -	\$ 20,661.00	\$ 20,661.00	\$ 20,661.00	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ 15,218.00	\$ 15,218.00	\$ 15,218.00	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ 2,443.00	\$ 2,443.00	\$ 2,443.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
05 - Legal	\$ 14,189.59	\$ 130,444.91	\$ 13,181.45	\$ 194,540.00	\$ 50,913.64	\$ 194,540.00	\$ -
1 - Wages	\$ 9,740.27	\$ 82,635.28	\$ -	\$ 121,740.00	\$ 39,104.72	\$ 121,740.00	\$ -
2 - Benefits	\$ 1,347.23	\$ 18,050.93	\$ -	\$ 23,000.00	\$ 4,949.07	\$ 23,000.00	\$ -
3 - Contractual Services	\$ 3,000.00	\$ 24,000.00	\$ 12,000.00	\$ 39,000.00	\$ 3,000.00	\$ 39,000.00	\$ -
4 - Supplies & General Operating	\$ 102.09	\$ 5,758.70	\$ 1,181.45	\$ 10,800.00	\$ 3,859.85	\$ 10,800.00	\$ -
06 - Magistrate/Mayor's Court	\$ 2,912.50	\$ 15,543.75	\$ 6,956.25	\$ 22,500.00	\$ -	\$ 17,000.00	\$ 5,500.00
3 - Contractual Services	\$ 2,912.50	\$ 15,543.75	\$ 6,956.25	\$ 22,500.00	\$ -	\$ 17,000.00	\$ 5,500.00
07 - Administrator	\$ 11,140.71	\$ 59,943.22	\$ 18,073.75	\$ 120,683.00	\$ 42,666.03	\$ 120,683.00	\$ -
1 - Wages	\$ 2,015.26	\$ 17,096.46	\$ -	\$ 25,891.00	\$ 8,794.54	\$ 25,891.00	\$ -
2 - Benefits	\$ 632.33	\$ 7,512.23	\$ -	\$ 9,992.00	\$ 2,479.77	\$ 9,992.00	\$ -
3 - Contractual Services	\$ 7,200.00	\$ 22,908.57	\$ 16,437.50	\$ 60,000.00	\$ 20,653.93	\$ 60,000.00	\$ -
4 - Supplies & General Operating	\$ 1,293.12	\$ 12,425.96	\$ 1,636.25	\$ 24,800.00	\$ 10,737.79	\$ 24,800.00	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ 4,373.86	\$ 36,019.90	\$ -	\$ 56,579.00	\$ 20,559.10	\$ 56,579.00	\$ -
1 - Wages	\$ 2,718.10	\$ 23,158.20	\$ -	\$ 34,922.00	\$ 11,763.80	\$ 34,922.00	\$ -
2 - Benefits	\$ 895.04	\$ 9,202.15	\$ -	\$ 14,157.00	\$ 4,954.85	\$ 14,157.00	\$ -
4 - Supplies & General Operating	\$ 760.72	\$ 3,659.55	\$ -	\$ 7,500.00	\$ 3,840.45	\$ 7,500.00	\$ -
09 - Licking County Auditor	\$ 9,804.33	\$ 16,813.32	\$ -	\$ 25,000.00	\$ 8,186.68	\$ 25,000.00	\$ -
3 - Contractual Services	\$ 9,804.33	\$ 16,813.32	\$ -	\$ 25,000.00	\$ 8,186.68	\$ 25,000.00	\$ -
10 - State Auditor	\$ 1,934.54	\$ 1,934.54	\$ -	\$ 7,000.00	\$ 5,065.46	\$ 7,000.00	\$ -
3 - Contractual Services	\$ 1,934.54	\$ 1,934.54	\$ -	\$ 7,000.00	\$ 5,065.46	\$ 7,000.00	\$ -
11 - Council	\$ 2,079.53	\$ 23,046.16	\$ 4,896.51	\$ 40,678.00	\$ 12,735.33	\$ 40,678.00	\$ -
1 - Wages	\$ 1,800.77	\$ 15,732.41	\$ -	\$ 21,609.00	\$ 5,876.59	\$ 21,609.00	\$ -
2 - Benefits	\$ 248.50	\$ 2,388.79	\$ -	\$ 3,469.00	\$ 1,080.21	\$ 3,469.00	\$ -
3 - Contractual Services	\$ -	\$ 1,249.13	\$ 2,353.10	\$ 5,000.00	\$ 1,397.77	\$ 5,000.00	\$ -
4 - Supplies & General Operating	\$ 30.26	\$ 3,675.83	\$ 2,543.41	\$ 10,600.00	\$ 4,380.76	\$ 10,600.00	\$ -
12 - Council Clerk	\$ 3,709.80	\$ 32,465.36	\$ 984.05	\$ 54,085.00	\$ 20,635.59	\$ 54,085.00	\$ -
1 - Wages	\$ 2,998.03	\$ 24,411.67	\$ -	\$ 38,865.00	\$ 14,453.33	\$ 38,865.00	\$ -
2 - Benefits	\$ 503.32	\$ 6,679.81	\$ -	\$ 9,420.00	\$ 2,740.19	\$ 9,420.00	\$ -
4 - Supplies & General Operating	\$ 208.45	\$ 1,373.88	\$ 984.05	\$ 5,800.00	\$ 3,442.07	\$ 5,800.00	\$ -
13 - Street Lights	\$ 7,009.75	\$ 38,791.26	\$ 11,208.74	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
3 - Contractual Services	\$ 7,009.75	\$ 38,791.26	\$ 11,208.74	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
14 - Court Clerk	\$ 4,394.54	\$ 42,220.78	\$ -	\$ 67,978.00	\$ 25,757.22	\$ 73,478.00	\$ (5,500.00)
1 - Wages	\$ 3,135.24	\$ 25,099.73	\$ -	\$ 40,283.00	\$ 15,183.27	\$ 40,283.00	\$ -
2 - Benefits	\$ 959.30	\$ 9,786.84	\$ -	\$ 15,195.00	\$ 5,408.16	\$ 15,195.00	\$ -
4 - Supplies & General Operating	\$ 300.00	\$ 7,334.21	\$ -	\$ 12,500.00	\$ 5,165.79	\$ 18,000.00	\$ (5,500.00)
15 - Court Security	\$ 404.07	\$ 3,273.39	\$ -	\$ 4,238.00	\$ 964.61	\$ 4,238.00	\$ -
1 - Wages	\$ 355.07	\$ 2,823.90	\$ -	\$ 3,652.00	\$ 828.10	\$ 3,652.00	\$ -
2 - Benefits	\$ 49.00	\$ 449.49	\$ -	\$ 586.00	\$ 136.51	\$ 586.00	\$ -
16 - LC Health Board	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -

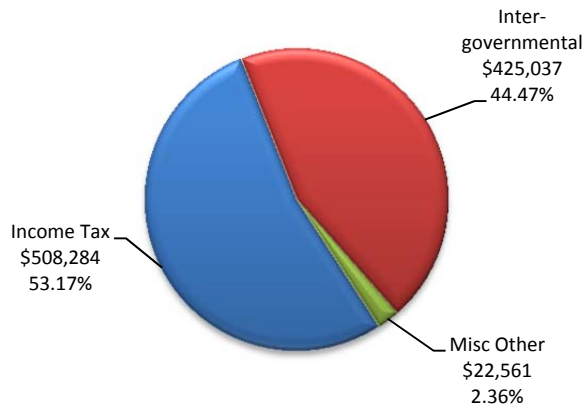
CITY OF PATASKALA, OHIO
2012 EXPENDITURE BUDGET ANALYSIS - General Fund
THROUGH AUGUST 31, 2012

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
17 - Lands & Buildings	\$ 47,390.59	\$ 336,102.14	\$ 99,702.21	\$ 895,800.00	\$ 459,995.65	\$ 884,500.00	\$ 11,300.00
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 3,661.53	\$ 43,291.42	\$ 24,784.84	\$ 80,000.00	\$ 11,923.74	\$ 71,000.00	\$ 9,000.00
4 - Supplies & General Operating	\$ 3,931.41	\$ 22,710.93	\$ 1,537.00	\$ 129,500.00	\$ 105,252.07	\$ 134,500.00	\$ (5,000.00)
5 - Capital Outlay	\$ 39,797.65	\$ 170,099.79	\$ 73,380.37	\$ 486,300.00	\$ 242,819.84	\$ 479,000.00	\$ 7,300.00
6 - Debt Service	\$ -	\$ 100,000.00	\$ -	\$ 200,000.00	\$ 100,000.00	\$ 200,000.00	\$ -
18 - Parks & Recreation	\$ -	\$ 26,323.09	\$ -	\$ 29,149.00	\$ 2,825.91	\$ 38,649.00	\$ (9,500.00)
1 - Wages	\$ -	\$ 122.50	\$ -	\$ 2,283.00	\$ 2,160.50	\$ 2,283.00	\$ -
2 - Benefits	\$ -	\$ 200.59	\$ -	\$ 366.00	\$ 165.41	\$ 366.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
7 - Transfers & Advances	\$ -	\$ 26,000.00	\$ -	\$ 26,000.00	\$ -	\$ 36,000.00	\$ (10,000.00)
19 - Liability Insurance	\$ -	\$ 21,256.00	\$ -	\$ 34,700.00	\$ 13,444.00	\$ 35,000.00	\$ (300.00)
3 - Contractual Services	\$ -	\$ 21,256.00	\$ -	\$ 34,700.00	\$ 13,444.00	\$ 35,000.00	\$ (300.00)
20 - Planning & Zoning	\$ 21,817.28	\$ 177,434.64	\$ 3,240.24	\$ 333,191.00	\$ 152,516.12	\$ 322,191.00	\$ 11,000.00
1 - Wages	\$ 12,999.30	\$ 104,528.97	\$ -	\$ 170,285.00	\$ 65,756.03	\$ 170,285.00	\$ -
2 - Benefits	\$ 5,336.87	\$ 52,436.71	\$ -	\$ 84,656.00	\$ 32,219.29	\$ 84,656.00	\$ -
3 - Contractual Services	\$ -	\$ 680.00	\$ -	\$ 19,000.00	\$ 18,320.00	\$ 5,000.00	\$ 14,000.00
4 - Supplies & General Operating	\$ 3,481.11	\$ 19,788.96	\$ 3,240.24	\$ 59,250.00	\$ 36,220.80	\$ 62,250.00	\$ (3,000.00)
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 - Planning Commission	\$ 81.75	\$ 1,194.29	\$ 1,228.82	\$ 6,446.00	\$ 4,022.89	\$ 4,946.00	\$ 1,500.00
1 - Wages	\$ -	\$ 350.00	\$ -	\$ 4,261.00	\$ 3,911.00	\$ 4,261.00	\$ -
2 - Benefits	\$ -	\$ 573.11	\$ -	\$ 685.00	\$ 111.89	\$ 685.00	\$ -
4 - Supplies & General Operating	\$ 81.75	\$ 271.18	\$ 1,228.82	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
22 - BZA	\$ 96.92	\$ 1,256.95	\$ 747.79	\$ 3,566.00	\$ 1,561.26	\$ 1,766.00	\$ 1,800.00
1 - Wages	\$ -	\$ 246.45	\$ -	\$ 1,522.00	\$ 1,275.55	\$ 1,522.00	\$ -
2 - Benefits	\$ 1.52	\$ 258.29	\$ -	\$ 544.00	\$ 285.71	\$ 244.00	\$ 300.00
4 - Supplies & General Operating	\$ 95.40	\$ 752.21	\$ 747.79	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
23 - Personnel BOR	\$ -	\$ 250.56	\$ -	\$ 1,972.00	\$ 1,721.44	\$ 1,472.00	\$ 500.00
1 - Wages	\$ -	\$ 95.00	\$ -	\$ 1,268.00	\$ 1,173.00	\$ 1,268.00	\$ -
2 - Benefits	\$ -	\$ 155.56	\$ -	\$ 204.00	\$ 48.44	\$ 204.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
24 - General Office	\$ 467.79	\$ 21,668.31	\$ 2,351.58	\$ 37,900.00	\$ 13,880.11	\$ 37,900.00	\$ -
3 - Contractual Services	\$ 322.90	\$ 7,472.46	\$ 1,578.70	\$ 11,600.00	\$ 2,548.84	\$ 11,600.00	\$ -
4 - Supplies & General Operating	\$ 144.89	\$ 14,195.85	\$ 772.88	\$ 26,300.00	\$ 11,331.27	\$ 26,300.00	\$ -
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ 665,582.00	\$ 665,582.00	\$ 512,641.00	\$ 152,941.00
8 - Contingency	\$ -	\$ -	\$ -	\$ 665,582.00	\$ 665,582.00	\$ 512,641.00	\$ 152,941.00
26 - Sesquicentennial Fund	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
7 - Transfers & Advances	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
28 - Project Manager	\$ 1,540.66	\$ 8,469.58	\$ -	\$ 25,819.00	\$ 17,349.42	\$ -	\$ 25,819.00
1 - Wages	\$ 1,048.24	\$ 2,255.20	\$ -	\$ 14,006.00	\$ 11,750.80	\$ -	\$ 14,006.00
2 - Benefits	\$ 471.67	\$ 1,839.96	\$ -	\$ 6,813.00	\$ 4,973.04	\$ -	\$ 6,813.00
4 - Supplies & General Operating	\$ 20.75	\$ 4,374.42	\$ -	\$ 5,000.00	\$ 625.58	\$ -	\$ 5,000.00
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 150,631.79	\$ 1,174,856.33	\$ 164,398.27	\$ 2,966,973.00	\$ 1,627,718.40	\$ 2,734,513.00	\$ 232,460.00

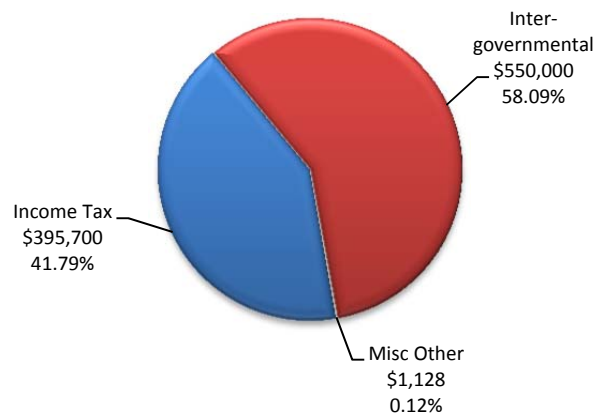
Street Fund (B1)

Revenue – The Street fund has a 2012 revenue budget of \$946.8 thousand. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$955.9 thousand, or 100.96% of budget. Total revenue to-date is approximately \$53.7 thousand (5.31%) below the same period in 2011. The fund's primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source

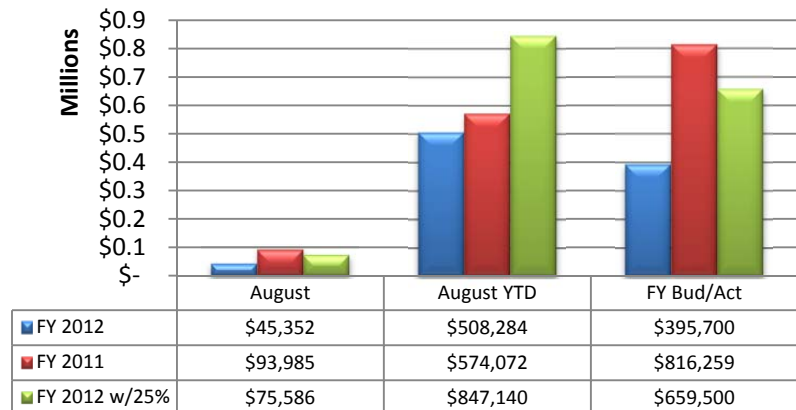


Street Fund Revenue - Budget



Year to-date Income tax revenues credited to the fund are \$508.3 thousand and represent 128.45% of budget. In comparison, collections through August 2011 were \$574.1 thousand and represented 70.32% of the 2011 full-year collections. Even though the allocation to the fund has been changed from 25% to 15% of total collections, it would appear that collections are running ahead of last year and may represent an opportunity to the city. The green bar in the chart to the right reflects the revenue that would have been allocated to the fund if the percentage had not changed for 2012. We will most likely be increasing the revenue estimate to account for the higher than anticipated collections. This will also serve as a more accurate starting point for the development of 2013-2017 revenue projections.

Income Tax Collections - Street Fund

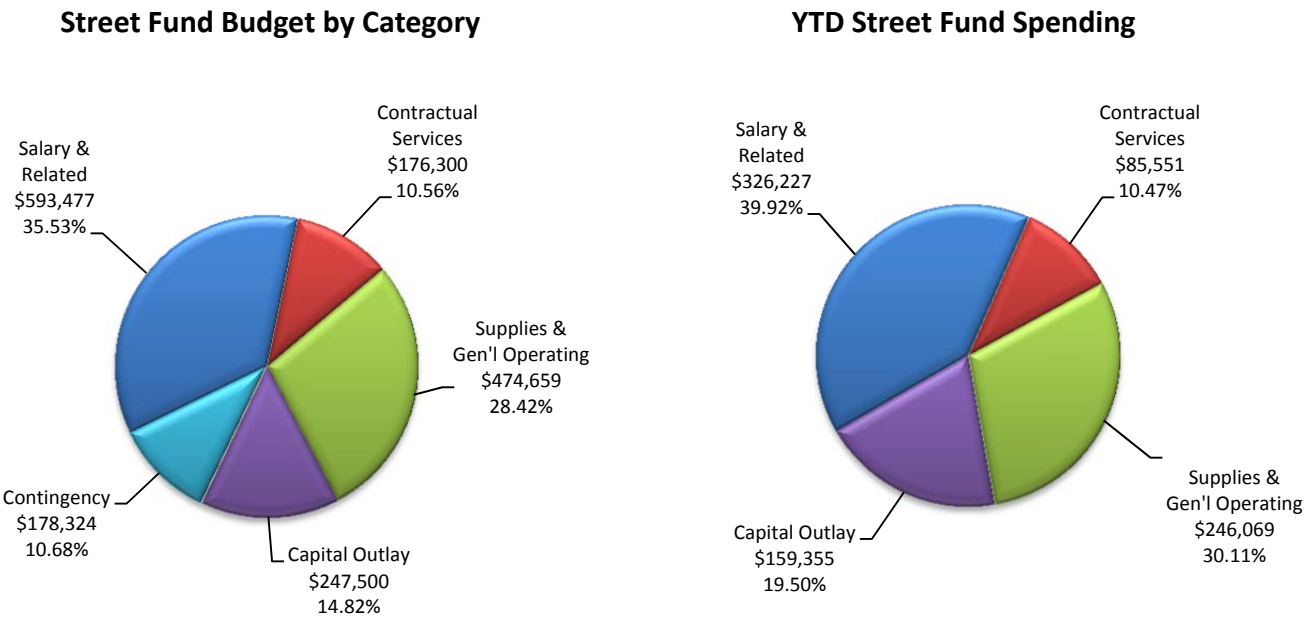


Intergovernmental revenues in the Street fund are budgeted at \$550.0 thousand and represent 58.09% of the fund's revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$425.0 thousand in this category (77.28% of budget) and is flat to 2011 collections. The favorable variance to

budget in 2012 is due to motor vehicle registration fees and gasoline excise tax revenues running better than originally projected.

The other category, Other Sources, was budgeted at \$1.1 thousand, and the city has received \$22.6 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: 2011 RITA retainer refund (\$5.2 thousand); medical insurance rebate/refunds (\$8.5 thousand); sale of miscellaneous city assets (\$1.8 thousand); and miscellaneous vendor refunds (\$1.4 thousand).

Expenditures – The Street fund has a total appropriated expenditure budget of \$1.67 million, inclusive of \$178.3 thousand in contingency funds. Total spending through August 31 is \$817.2 thousand and is equal to 48.93% of the 2012 budget. Excluding contingency funds in the calculation, total spending is equal to 54.77% of budget versus a straight-line basis of 66.67%.



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$593.5 thousand, or 35.53% of budget. Spending through August 31 is \$326.2 thousand or 54.97% of budget. The favorable YTD variance (\$69.4 thousand below budget) is due to better than anticipated use of overtime, savings realized on medical insurance due to election of single versus family coverage, an open position and the hiring of 2 part-time workers instead of the 3 included in the budget.

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 2012 budget of \$474.7 thousand, or 28.42% of budget. Spending to-date is \$246.1 thousand or 51.84% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$284.7 thousand (59.97% of budget). Below-budget spending on storm drainage repairs, street light repairs, and miscellaneous street maintenance materials is the cause of the positive variance.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2012 budget in this category is \$247.5 thousand (14.82% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending through August 31 is \$159.4

thousand, or 64.39% of budget. Including encumbrances in the calculation, the total committed to spend is \$168.6 thousand (68.11% of budget). Spending in this category also does not tend to go on a straight-line basis; rather it is typically disbursed periodically to the vendors when the projects are invoiced and/or completed.

CITY OF PATASKALA, OHIO
AUGUST 2012 YTD ANALYSIS - Street Fund (B1)

REVENUE		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	508,284	395,700	(112,584)	128.45%	574,072	750,000	175,928	76.54%	(65,787)	-11.46%
	Total Taxes	\$ 508,284	\$ 395,700	\$ (112,584)	128.45%	\$ 574,072	\$ 750,000	\$ 175,928	76.54%	\$ (65,787)	-11.46%
Intergovernmental	State Shared Taxes & Permits	\$ 425,037	\$ 550,000	\$ 124,963	77.28%	\$ 420,033	\$ 550,000	\$ 129,967	76.37%	\$ 5,004	1.19%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 425,037	\$ 550,000	\$ 124,963	77.28%	\$ 420,033	\$ 550,000	\$ 129,967	76.37%	\$ 5,004	1.19%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits	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%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Rental Income	753	628	(125)	119.92%	704	700	(4)	100.51%	50	7.04%
	Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Income	21,808	500	(21,308)	4361.60%	14,731	500	(14,231)	2946.23%	7,077	48.04%
	Total Other Sources	\$ 22,561	\$ 1,128	\$ (21,433)	2000.10%	\$ 15,435	\$ 1,200	\$ (14,235)	1286.22%	\$ 7,126	46.17%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 955,883	\$ 946,828	\$ (9,055)	100.96%	\$ 1,009,539	\$ 1,301,200	\$ 291,661	77.59%	\$ (53,657)	-5.31%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 955,883	\$ 946,828	\$ (9,055)	100.96%	\$ 1,009,539	\$ 1,301,200	\$ 291,661	77.59%	\$ (53,657)	-5.31%

EXPENDITURE & ENCUMBRANCES		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
Salary & Related	Salaries & Wages	\$ 221,350	\$ 387,796	\$ 166,446	42.92%	\$ -	\$ 166,446	42.92%	\$ 203,266	\$ 18,083	10.86%
	Benefits	104,877	205,681	100,804	49.01%	-	100,804	49.01%	113,355	(8,478)	-8.41%
	Total Salary & Related	\$ 326,227	\$ 593,477	\$ 267,250	45.03%	\$ -	\$ 267,250	45.03%	\$ 316,621	\$ 9,606	3.59%
Contractual Services		\$ 85,551	\$ 176,300	\$ 90,749	51.47%	\$ 66,536	\$ 24,212	13.73%	\$ 72,763	\$ 12,788	52.82%
Supplies & General Operating		246,069	474,659	228,590	48.16%	38,604	189,986	40.03%	174,363	71,706	37.74%
Capital Outlay		159,355	247,500	88,145	35.61%	9,243	78,903	31.88%	8,668	150,687	190.98%
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds		-	178,324	178,324	-100.00%	-	178,324	100.00%	-	-	0.00%
Transfers & Advances		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 817,202	\$ 1,670,260	\$ 853,058	51.07%	\$ 114,383	\$ 738,676	44.23%	\$ 572,415	\$ 244,787	33.14%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	- Contingency funds	-	(178,324)	(178,324)	-100.00%	-	178,324	100.00%	-	-	0.00%
	Total Adjustments	\$ -	\$ (178,324)	\$ (178,324)	-100.00%	\$ -	\$ 178,324	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 817,202	\$ 1,491,936	\$ 674,734	45.23%	\$ 114,383	\$ 560,352	37.56%	\$ 572,415	\$ 244,787	43.68%

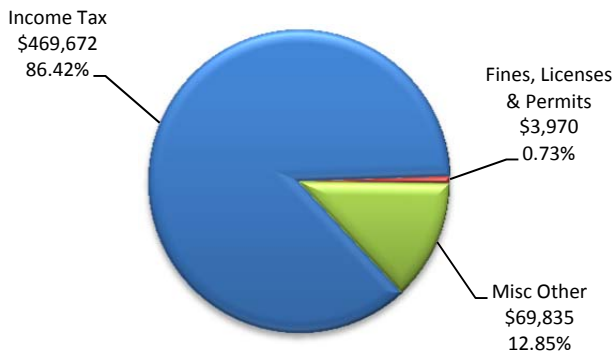
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH AUGUST 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$99,140.74	\$955,882.55	\$946,828.00	\$ (9,054.55)	\$946,828.00	\$ -
1 - Taxes	\$45,960.97	\$508,284.27	\$395,700.00	\$(112,584.27)	\$395,700.00	\$ -
2 - Income Taxes	\$45,960.97	\$508,284.27	\$395,700.00	\$(112,584.27)	\$395,700.00	\$ -
1 - Income Taxes	\$45,351.77	\$507,216.44	\$395,700.00	\$(111,516.44)	\$395,700.00	\$ -
2 - ODT Income Taxes	\$ 609.20	\$ 1,067.83	\$ -	\$ (1,067.83)	\$ -	\$ -
2 - Intergovernmental	\$53,058.12	\$425,037.18	\$550,000.00	\$ 124,962.82	\$550,000.00	\$ -
1 - State-Shared Taxes & Permits	\$53,058.12	\$425,037.18	\$550,000.00	\$ 124,962.82	\$550,000.00	\$ -
8 - Permissive Tax	\$53,058.12	\$425,037.18	\$550,000.00	\$ 124,962.82	\$550,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 121.65	\$ 22,561.10	\$ 1,128.00	\$ (21,433.10)	\$ 1,128.00	\$ -
2 - Other Misc Revenue	\$ 121.65	\$ 22,561.10	\$ 1,128.00	\$ (21,433.10)	\$ 1,128.00	\$ -
1 - Rental Income	\$ 106.65	\$ 753.10	\$ 628.00	\$ (125.10)	\$ 628.00	\$ -
4 - Miscellaneous Income	\$ 15.00	\$ 21,808.00	\$ 500.00	\$ (21,308.00)	\$ 500.00	\$ -
Grand Total	\$99,140.74	\$955,882.55	\$946,828.00	\$ (9,054.55)	\$946,828.00	\$ -

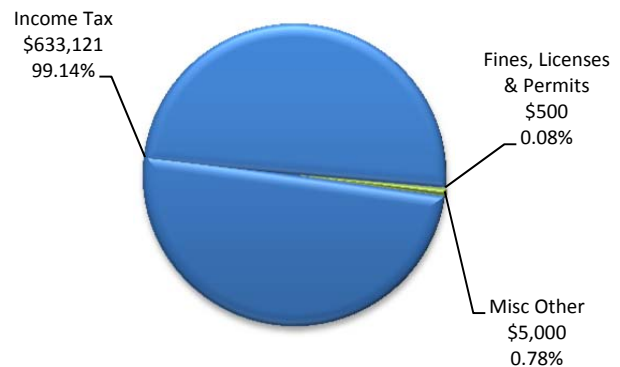
Police Fund (B13)

Revenue – The Police fund has a 2012 revenue budget of \$638.6 thousand. On a year to-date basis, the Police fund has received approximately \$543.5 thousand in total revenue, or 85.10% of budget. Total revenue to-date, however, is approximately \$1.20 million (68.83%) below the same period in 2011. The fund's primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source



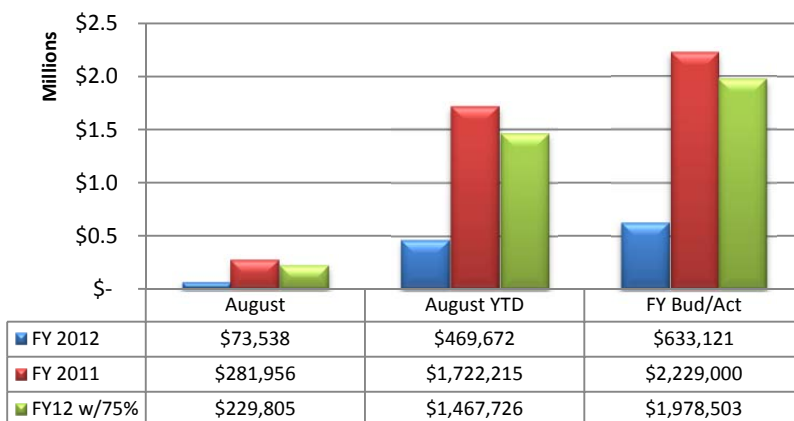
Police Fund Revenue - Budget



Year to-date income tax revenues credited to the fund are \$469.7 thousand and represent 74.18% of budget. In comparison, collections through August 2011 were \$1.72 million and represented 70.33% of the 2011 full-year collections. Even though the allocation to the fund has been changed from 75% to 24%

of total collections, collections to-date are running ahead of ahead of budget and may represent an opportunity to the city. Adjusting for the change in allocation rates (see green bar in chart at left), however, would indicate that collections are running below the 2011 pace for this fund.

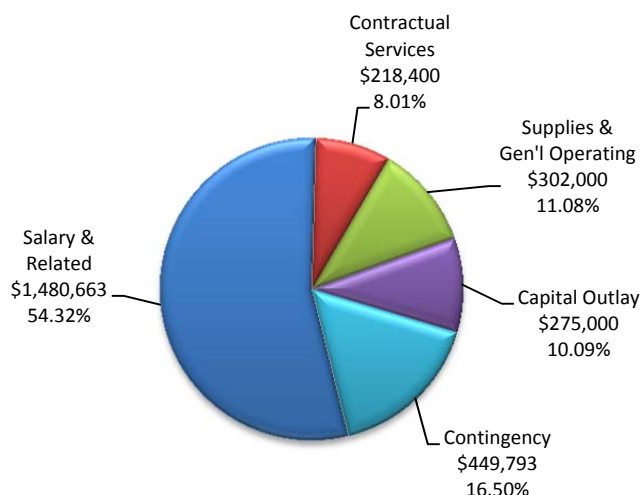
Income Tax Collections - Police Fund



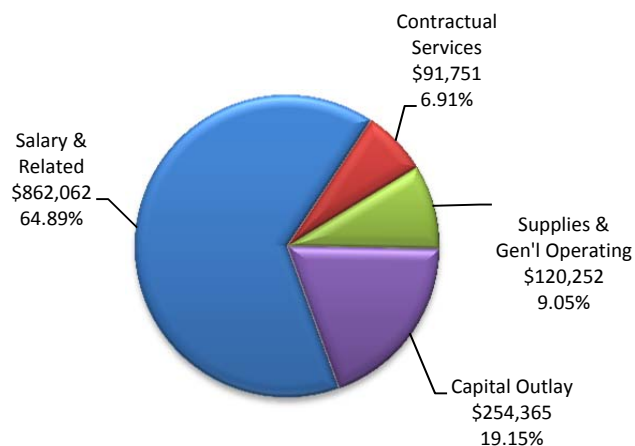
receipt of: 2011 RITA retainer refund (\$15.6 thousand); medical insurance rebate/refunds (\$14.7 thousand); sale of miscellaneous/surplus city assets (\$1.8 thousand); Homeland Security payment on seizures (\$10.1 thousand); and Ohio Plan insurance reimbursement on two totaled Police cruisers (\$22.3 thousand).

Expenditures – The Police fund has a total appropriated expenditure budget of \$2.72 million, inclusive of \$449.8 thousand in contingency funds. Total spending through August 31 is \$1.32 million and is equal to 48.73% of the 2012 budget. Excluding contingency funds in the calculation, total spending is equal to 58.37% of budget versus a straight-line basis of 66.67%.

Police Fund Budget by Category



YTD Police Fund Spending



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$1.48 million, or 54.32% of budget. Spending through August 31 is \$862.1 thousand or 58.22% of budget. The favorable YTD variance (\$125.1 thousand below budget) is due to better than anticipated use of overtime, several employees 'opting out' of the health insurance, tuition reimbursement not incurred, and new employees selecting insurance coverage other than the family level included in the 2012 budget.

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 2012 budget of \$302.0 thousand, or 11.08% of budget. Spending to-date is \$120.3 thousand or 39.82% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$159.3 thousand (82.76% of budget). Below-budget spending on patrol vehicle miscellaneous parts/repairs, continuing education reimbursements, uniforms/other miscellaneous equipment and radio/computer repairs are the drivers of the positive variance.

Spending on capital equipment is the other major expense category in the Police fund. The 2012 budget in this category is \$275 thousand (10.09% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through August 31 is \$254.4 thousand, or 92.5% of budget. The primary expenditure in this category is the purchase of 7 new police cruisers. The city took possession of those in July at a total cost of \$254.4 thousand.

CITY OF PATASKALA, OHIO
AUGUST 2012 YTD ANALYSIS - Police Fund (B13)

REVENUE		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	469,672	633,121	163,449	74.18%	1,722,215	2,229,000	506,785	77.26%	(1,252,543)	-72.73%
	Total Taxes	\$ 469,672	\$ 633,121	\$ 163,449	74.18%	\$ 1,722,215	\$ 2,229,000	\$ 506,785	77.26%	\$ (1,252,543)	-72.73%
Intergovernmental	State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
Charges for Service	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	-	-	-	0.00%	-	5,000	5,000	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	0.00%
Fines, Licenses & Permits	Fines & Forfeitures	\$ 3,970	\$ 500	\$ (3,470)	794.00%	\$ 280	\$ 1,000	\$ 720	28.00%	\$ 3,690	1317.86%
	Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 3,970	\$ 500	\$ (3,470)	794.00%	\$ 280	\$ 1,000	\$ 720	28.00%	\$ 3,690	1317.86%
Other Sources	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	69,835	5,000	(64,835)	1396.70%	17,759	10,000	(7,759)	177.59%	52,076	293.25%
	Total Other Sources	\$ 69,835	\$ 5,000	\$ (64,835)	1396.70%	\$ 17,759	\$ 10,000	\$ (7,759)	177.59%	\$ 52,076	293.25%
Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 543,477	\$ 638,621	\$ 95,144	85.10%	\$ 1,743,683	\$ 2,250,000	\$ 506,317	77.50%	\$ (1,200,206)	-68.83%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 543,477	\$ 638,621	\$ 95,144	85.10%	\$ 1,743,683	\$ 2,250,000	\$ 506,317	77.50%	\$ (1,200,206)	-68.83%

EXPENDITURE & ENCUMBRANCES		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
Salary & Related	Salaries & Wages	\$ 588,076	\$ 971,062	\$ 382,986	39.44%	\$ -	\$ 382,986	39.44%	\$ 473,362	\$ 114,714	29.95%
	Benefits	273,986	509,601	235,615	46.24%	-	235,615	46.24%	249,662	24,324	10.32%
	Total Salary & Related	\$ 862,062	\$ 1,480,663	\$ 618,601	41.78%	\$ -	\$ 618,601	41.78%	\$ 723,024	\$ 139,038	22.48%
Contractual Services		\$ 91,751	\$ 218,400	\$ 126,649	57.99%	\$ 29,764	\$ 96,885	44.36%	\$ 128,888	\$ (37,137)	-38.33%
Supplies & General Operating		120,252	302,000	181,748	60.18%	39,093	142,655	47.24%	98,605	21,647	15.17%
Capital Outlay		254,365	275,000	20,635	7.50%	-	20,635	7.50%	1,424	252,941	1225.78%
Debt Service		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds		-	449,793	449,793	-100.00%	-	449,793	100.00%	-	-	0.00%
Transfers & Advances		-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 1,328,430	\$ 2,725,856	\$ 1,397,426	51.27%	\$ 68,857	\$ 1,328,569	48.74%	\$ 951,941	\$ 376,489	28.34%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	- Contingency funds	-	(449,793)	(449,793)	-100.00%	-	449,793	100.00%	-	-	0.00%
	Total Adjustments	\$ -	\$ (449,793)	\$ (449,793)	-100.00%	\$ -	\$ 449,793	100.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,328,430	\$ 2,276,063	\$ 947,633	41.63%	\$ 68,857	\$ 878,776	38.61%	\$ 951,941	\$ 376,489	42.84%

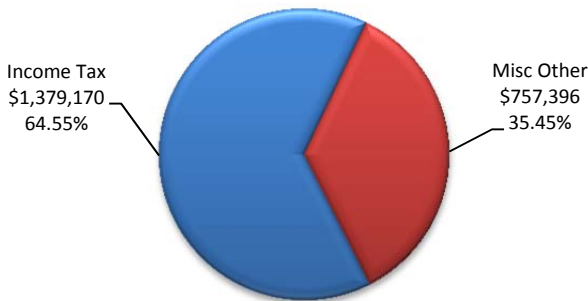
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Police Fund (B13)
THROUGH AUGUST 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$75,841.14	\$543,477.07	\$638,621.00	\$ 95,143.93	\$638,620.00	\$ 1.00
1 - Taxes	\$73,537.56	\$469,672.30	\$633,121.00	\$163,448.70	\$633,120.00	\$ 1.00
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$73,537.56	\$469,672.30	\$633,121.00	\$163,448.70	\$633,120.00	\$ 1.00
1 - Income Taxes	\$72,562.83	\$467,963.77	\$633,121.00	\$165,157.23	\$633,120.00	\$ 1.00
2 - ODT Income Taxes	\$ 974.73	\$ 1,708.53	\$ -	\$ (1,708.53)	\$ -	\$ -
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 -Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Franchise Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Fines, Licenses & Permits	\$ 315.00	\$ 3,970.00	\$ 500.00	\$ (3,470.00)	\$ 500.00	\$ -
1 - Fines & Forfeitures	\$ 315.00	\$ 3,970.00	\$ 500.00	\$ (3,470.00)	\$ 500.00	\$ -
1 - Fines & Forfeitures	\$ 315.00	\$ 3,970.00	\$ 500.00	\$ (3,470.00)	\$ 500.00	\$ -
5 - Miscellaneous Revenue	\$ 1,988.58	\$ 69,834.77	\$ 5,000.00	\$ (64,834.77)	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 1,988.58	\$ 69,834.77	\$ 5,000.00	\$ (64,834.77)	\$ 5,000.00	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 1,988.58	\$ 69,834.77	\$ 5,000.00	\$ (64,834.77)	\$ 5,000.00	\$ -
Grand Total	\$75,841.14	\$543,477.07	\$638,621.00	\$ 95,143.93	\$638,620.00	\$ 1.00

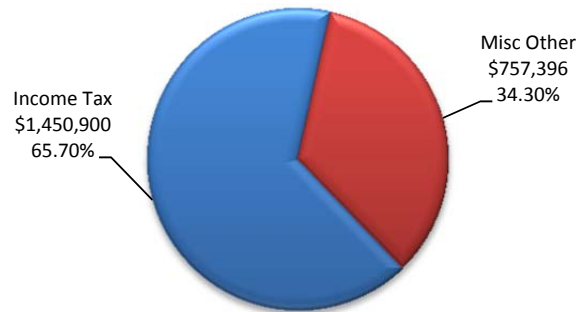
Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund has a 2012 revenue budget of \$2.21 million. On a year to-date basis, the fund has received approximately \$2.13 in total revenue, or 96.752% of budget. As this is a new fund in 2012, there is no revenue to compare it against for 2011. The fund's primary revenue sources are income taxes and other sources.

**YTD Capital Improvements Fund
Revenue by Source**



**Capital Improvements Fund
Revenue Budget**



Income taxes are the primary revenue source for the Capital Improvements fund. The 2012 budget for income tax revenues in the fund is \$1.45 million. Year to-date Income tax revenues credited to the fund are \$1.38 million and represent 95.06% of budget. As was the case in the previously reviewed funds, it is

apparent that collections are running ahead of last year and may represent an opportunity to the city.

**Income Tax Collections
Capital Improvements Fund**

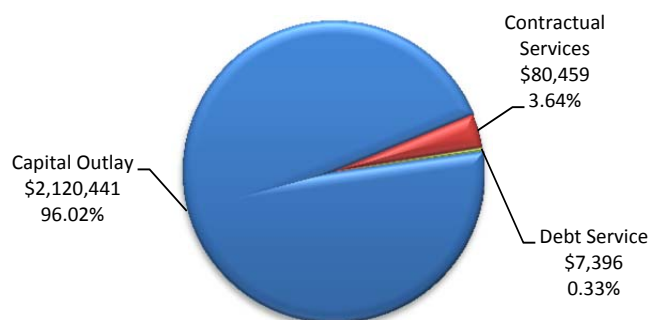


The other major category, Other Sources, was budgeted at \$757.4 thousand, and to-date, the city has received all of that revenue. This category is where a portion (\$750,000) of the 2012 BANs were recorded. The costs of issuance and underwriters discount associated with this portion of the BANs (\$7.5 thousand) were recorded here as well.

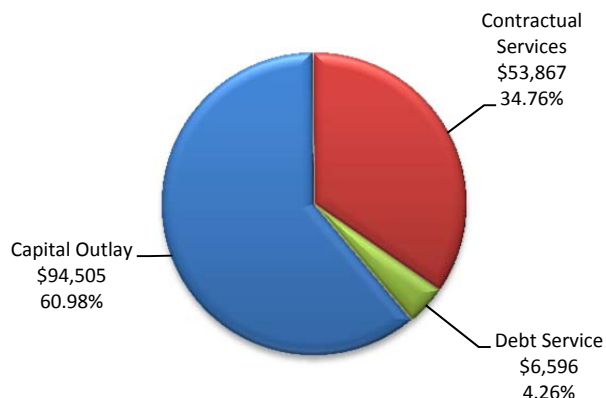
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget of \$2.21 million. Total spending through August 31 is \$155.0 thousand and is equal to 7.02% of the 2012 budget. Including encumbrances in the calculation, total committed spending is equal to 84.45% of budget versus a straight-line basis of 66.67%.

As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2012 budget in this category is \$2.12 million, (96.02% of budget) and

Capital Fund Budget by Category



YTD Capital Fund Spending



provides funding for the construction of a number of infrastructure improvements. Spending through August 31 is \$84.5 thousand, or 4.46% of budget. Including encumbrances in the calculation, total committed spending is equal to \$1.80 million (85.10% of budget). The primary planned expenditures in this category are the 2012 Roadway Asset Management Plan (RAMP) projects, and include the following projects: (*asterisk indicates projects funded by \$750,000 from 2012 BAN issuance)

Project Name	Budget
McIntosh Road*	\$290,488
Township Road – Phase I*	86,149
John Reese Parkway*	78,469
High Street*	98,939
Cedar Street*	50,340
Front Street*	51,190
Taylor Glen/Kylemore* (remaining \$179,559 in project costs funded by B8 – Permissive Tax fund)	94,425
Havens Corner	895,694
Laurel Lane (remaining \$160,117 in project costs funded by B8 – Permissive Tax fund)	253,207
Other Projects TBD	221,540
GRAND TOTAL	\$2,120,441

Contractual services is the other major expense category in the Capital Improvements fund. The 2012 budget in this category is \$80.5 thousand (3.64% of budget) and provides for non-employee personal services. Spending through August 31 is \$53.9 thousand, or 66.95% 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.

CITY OF PATASKALA, OHIO
AUGUST 2012 YTD ANALYSIS - Capital Improvements Fund (C6)

REVENUE		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes											
	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	1,379,170	1,450,900	71,730	95.06%	-	-	-	0.00%	1,379,170	100.00%
	Total Taxes	\$ 1,379,170	\$ 1,450,900	\$ 71,730	95.06%	\$ -	\$ -	\$ -	0.00%	\$ 1,379,170	100.00%
Intergovernmental											
	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%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service											
	Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits											
	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%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources											
	Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Bond/Note Issuance	750,000	750,000	-	100.00%	-	-	-	0.00%	750,000	100.00%
	Sale of Assets	7,396	7,396	0	100.00%	-	-	-	0.00%	7,396	100.00%
	Other Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Other Sources	\$ 757,396	\$ 757,396	\$ 0	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 757,396	100.00%
Transfers											
	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 2,136,565	\$ 2,208,296	\$ 71,731	96.75%	\$ -	\$ -	\$ -	0.00%	\$ 2,136,565	100.00%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 2,136,565	\$ 2,208,296	\$ 71,731	96.75%	\$ -	\$ -	\$ -	0.00%	\$ 2,136,565	100.00%

EXPENDITURE & ENCUMBRANCES		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
Salary & Related											
	Salaries & Wages	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Benefits	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Total Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services											
	Supplies & General Operating	\$ 53,867	\$ 80,459	\$ 26,592	33.05%	\$ -	\$ 26,592	33.05%	\$ -	\$ 53,867	202.56%
	Capital Outlay	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Debt Service	94,505	2,120,441	2,025,936	95.54%	1,709,972	315,965	14.90%	-	94,505	29.91%
	Contingency Funds	6,596	7,396	800	10.81%	-	800	10.81%	-	6,596	824.79%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 154,968	\$ 2,208,296	\$ 2,053,328	92.98%	\$ 1,709,972	\$ 343,357	15.55%	\$ -	\$ 154,968	45.13%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 154,968	\$ 2,208,296	\$ 2,053,328	92.98%	\$ 1,709,972	\$ 343,357	15.55%	\$ -	\$ 154,968	45.13%

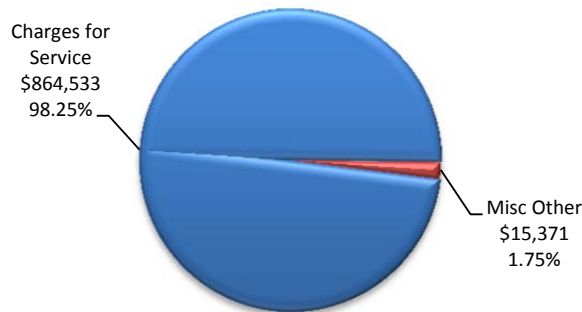
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)
THROUGH AUGUST 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$168,523.58	\$2,136,565.45	\$2,208,296.00	\$71,730.55	\$2,950,900.00	\$(742,604.00)
1 - Taxes	\$168,523.58	\$1,379,169.52	\$1,450,900.00	\$71,730.48	\$1,450,900.00	\$ -
2 - Income Taxes	\$168,523.58	\$1,379,169.52	\$1,450,900.00	\$71,730.48	\$1,450,900.00	\$ -
1 - Income Taxes	\$166,289.83	\$1,375,254.13	\$1,450,900.00	\$75,645.87	\$1,450,900.00	\$ -
2 - ODT Income Taxes	\$ 2,233.75	\$ 3,915.39	\$ -	\$ (3,915.39)	\$ -	\$ -
5 - Miscellaneous Revenue	\$ -	\$ 757,395.93	\$ 757,396.00	\$ 0.07	\$1,500,000.00	\$(742,604.00)
2 - Other Misc Revenue	\$ -	\$ 757,395.93	\$ 757,396.00	\$ 0.07	\$1,500,000.00	\$(742,604.00)
2 - Proceeds from Debt Issuance	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$1,500,000.00	\$(750,000.00)
3 - Sale of Assets	\$ -	\$ 7,395.93	\$ 7,396.00	\$ 0.07	\$ -	\$ 7,396.00
Grand Total	\$168,523.58	\$2,136,565.45	\$2,208,296.00	\$71,730.55	\$2,950,900.00	\$(742,604.00)

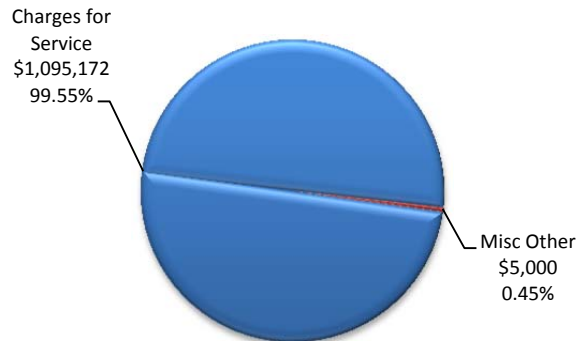
Water Fund (E1)

Revenue – The Water fund has a 2012 revenue budget of \$1.1 million. On a year to-date basis, the Water fund has received approximately \$879.9 thousand in total revenue, or 79.98% of budget, and is up by \$135.9 thousand or 18.26% from the same period in 2011. The fund's primary revenue sources are charges for service and other sources.

YTD Water Fund Revenue by Source



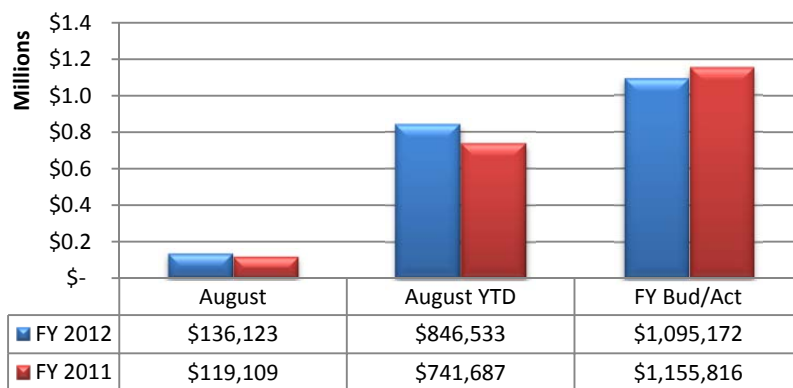
Water Fund Revenue - Budget



Year to-date service charge revenues credited to the fund are \$864.5 thousand and represent 78.94% of budget. In comparison, collections through August 2011 were \$741.7 thousand and represented 64.17%

of the 2011 full-year collections. It would appear that collections are running ahead of last year and may represent an opportunity to the city. We will most likely be increasing the revenue estimate to account for the higher than anticipated collections. This will also serve as a more accurate starting point for the development of 2013-2017 revenue projections.

Usage Fee Collections - Water Fund



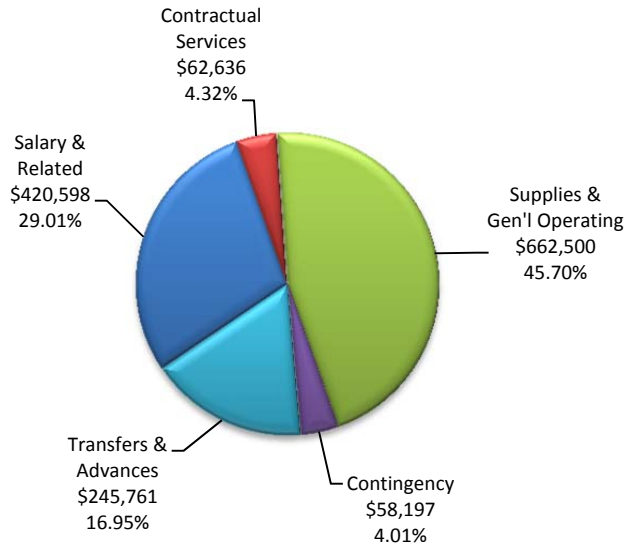
received \$15.4 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: medical insurance rebate/refunds (\$6.0 thousand); sale of miscellaneous city assets (\$2.9 thousand); employee COBRA premiums (\$3.4 thousand), and increased plan purchases (\$1.0 thousand).

The other major category, Other Sources, was budgeted at \$5.0 thousand, and the city has

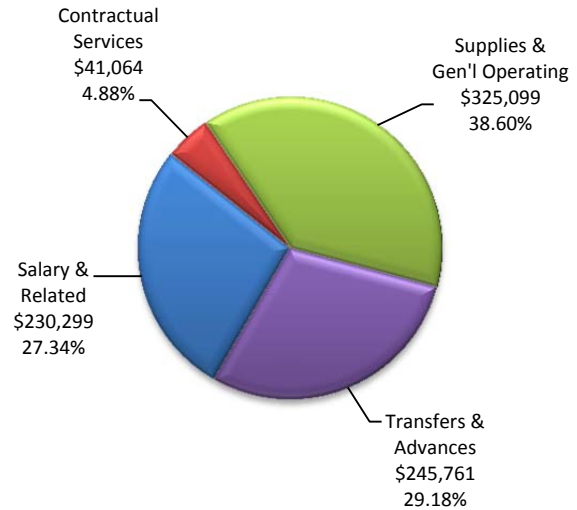
Expenditures – The Water fund has a total appropriated expenditure budget of \$1.44 million, inclusive of \$58.2 thousand in contingency funds. Total spending through August 31 is \$842.1 thousand and is equal

to 58.09% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 52.05% of budget versus a straight-line basis of 66.67%.

Water Fund Budget by Category



YTD Water Fund Spending



Supplies and general operating is the primary major expense category in the Water fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$662.5 thousand, or 45.7% of the total Water fund budget. Spending to-date is \$325.1 thousand or 49.06% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$445.0 thousand (67.17% of budget). Below-budget spending on plant maintenance and operating supplies are the primary drivers of the positive variance.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$420.6 thousand, or 29.01% of the total fund budget. Spending through August 31 is \$230.3 thousand or 54.76% of budget. The slightly favorable YTD variance (\$50.1 thousand below budget) is due to: union wage increase budgeted at 5.00% versus 4.25% approved in the CBA; wage and benefit savings associated with the open water supervisor position; and an employee 'opted out' of the health insurance program.

CITY OF PATASKALA, OHIO
AUGUST 2012 YTD ANALYSIS - Water Fund (E1)

REVENUE		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes											
	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental											
	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%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service											
	Water & Sewer Fees	\$ 864,533	\$ 1,095,172	\$ 230,639	78.94%	\$ 741,687	\$ 1,095,172	\$ 353,485	67.72%	\$ 122,846	16.56%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 864,533	\$ 1,095,172	\$ 230,639	78.94%	\$ 741,687	\$ 1,095,172	\$ 353,485	67.72%	\$ 122,846	16.56%
Fines, Licenses & Permits											
	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%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources											
	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	15,371	5,000	(10,371)	307.41%	2,336	5,000	2,664	46.72%	13,034	557.95%
	Total Other Sources	\$ 15,371	\$ 5,000	\$ (10,371)	307.41%	\$ 2,336	\$ 5,000	\$ 2,664	46.72%	\$ 13,034	557.95%
Transfers											
	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue		\$ 879,904	\$ 1,100,172	\$ 220,268	79.98%	\$ 744,024	\$ 1,100,172	\$ 356,148	67.63%	\$ 135,880	18.26%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue		\$ 879,904	\$ 1,100,172	\$ 220,268	79.98%	\$ 744,024	\$ 1,100,172	\$ 356,148	67.63%	\$ 135,880	18.26%

EXPENDITURE & ENCUMBRANCES		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
Salary & Related											
	Salaries & Wages	\$ 144,951	\$ 264,821	\$ 119,870	45.26%	\$ -	\$ 119,870	45.26%	\$ 144,851	\$ 100	0.08%
	Benefits	85,347	155,777	70,430	45.21%	-	70,430	45.21%	82,815	2,532	3.59%
	Total Salary & Related	\$ 230,299	\$ 420,598	\$ 190,299	45.24%	\$ -	\$ 190,299	45.24%	\$ 227,667	\$ 2,632	1.38%
Contractual Services											
	Supplies & General Operating	\$ 41,064	\$ 62,636	\$ 21,572	34.44%	\$ 10,253	\$ 11,318	18.07%	\$ 23,989	\$ 17,075	150.86%
	Capital Outlay	325,009	662,500	337,491	50.94%	119,975	217,516	32.83%	251,021	73,988	34.01%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Contingency Funds	-	58,197	58,197	-100.00%	-	58,197	100.00%	-	-	0.00%
	Transfers & Advances	245,761	245,761	-	0.00%	-	-	0.00%	628,042	(382,281)	100.00%
	Grand Total Expenditures	\$ 842,133	\$ 1,449,692	\$ 607,559	41.91%	\$ 130,228	\$ 477,331	32.93%	\$ 1,130,719	\$ (288,586)	-60.46%
Adjustments:											
	- Interfund transfers & advances	\$ (245,761)	\$ (245,761)	\$ (491,522)	200.00%	\$ -	\$ -	0.00%	\$ (628,042)	\$ 382,281	100.00%
	- Contingency funds	-	(58,197)	(58,197)	-100.00%	-	58,197	100.00%	-	-	0.00%
	Total Adjustments	\$ (245,761)	\$ (303,958)	\$ (58,197)	19.15%	\$ -	\$ 58,197	19.15%	\$ (628,042)	\$ 382,281	656.87%
Adjusted Grand Total Expenditures		\$ 596,372	\$ 1,145,734	\$ 549,362	47.95%	\$ 130,228	\$ 419,134	36.58%	\$ 502,677	\$ 93,695	22.35%

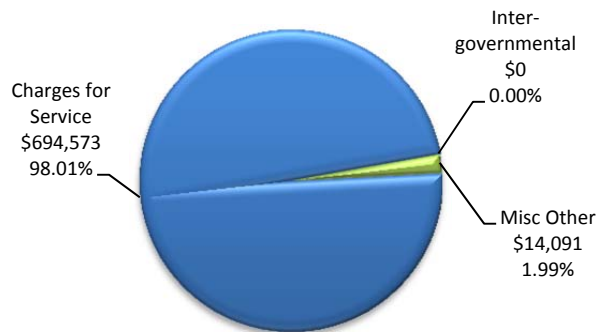
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
THROUGH AUGUST 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$137,274.29	\$879,903.62	\$1,100,172.00	\$220,268.38	\$1,100,172.00	\$ -
3 -Charges for Service	\$136,122.55	\$864,533.02	\$1,095,172.00	\$230,638.98	\$1,095,172.00	\$ -
1 - Water & Sewer	\$136,122.55	\$864,533.02	\$1,095,172.00	\$230,638.98	\$1,095,172.00	\$ -
1 - Water Utility Collections	\$136,122.55	\$864,533.02	\$1,095,172.00	\$230,638.98	\$1,095,172.00	\$ -
5 - Miscellaneous Revenue	\$ 1,151.74	\$ 15,370.60	\$ 5,000.00	\$ (10,370.60)	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 1,151.74	\$ 15,370.60	\$ 5,000.00	\$ (10,370.60)	\$ 5,000.00	\$ -
4 - Miscellaneous Income	\$ 1,151.74	\$ 15,370.60	\$ 5,000.00	\$ (10,370.60)	\$ 5,000.00	\$ -
Grand Total	\$137,274.29	\$879,903.62	\$1,100,172.00	\$220,268.38	\$1,100,172.00	\$ -

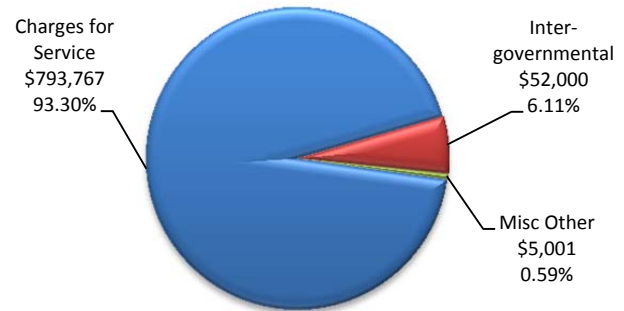
Sewer Fund (E2)

Revenue – The Sewer fund has a 2012 revenue budget of \$850.8 thousand. On a year to-date basis, the Sewer fund has received approximately \$708.7 thousand in total revenue, or 83.3% of budget. It is down, however, by \$659.0 thousand or 48.19% from the same period in 2011. The primary driver of the decline is the receipt of over \$700 thousand in OWDA loan proceeds in 2011 for the construction of the wastewater treatment plant. The fund's primary revenue sources are charges for service, intergovernmental and other sources.

YTD Sewer Fund Revenue by Source

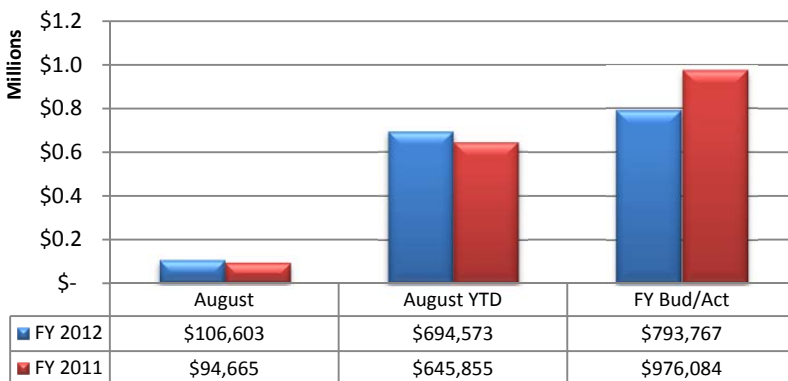


Sewer Fund Revenue - Budget



Year to-date service charge revenues credited to the fund are \$694.6 thousand and represent 87.5% of budget. In comparison, collections through August 2011 were \$645.9 thousand and represented 92.99% of the 2011 full-year collections. It would appear that collections are running ahead of last year, but may come in below budget if the trend continues in 2012

Usage Fee Collections - Sewer Fund



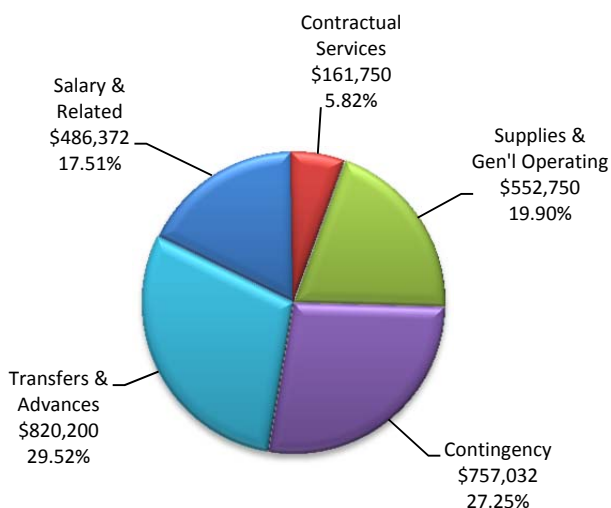
The intergovernmental revenue category reflects the remaining OWDA loan disbursements associated with the construction of the wastewater treatment plan. It is budgeted at \$52.0 thousand, but nothing has been received by the city to-date. The project is being finalized at this time, and the final distributions will be made shortly.

The other major category, Other Sources, was budgeted at \$5.0 thousand, and the city has received

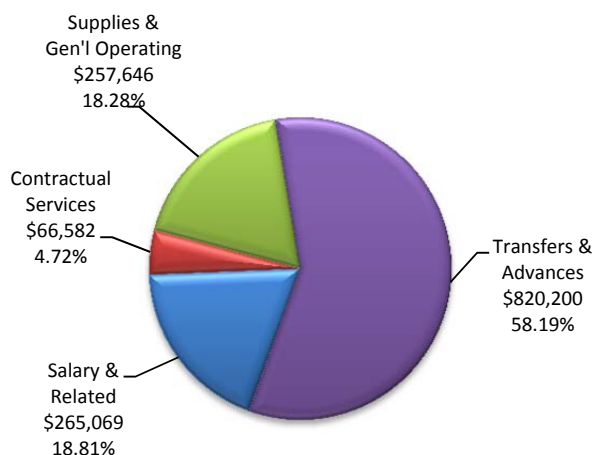
\$12.9 thousand to-date. The significant positive variance to budget is due to the one-time receipt of: medical insurance rebate/refunds (\$6.0 thousand); sale of surplus city assets (\$2.9 thousand); and employee COBRA premiums (\$2.6 thousand).

Expenditures – The Sewer fund has a total appropriated expenditure budget of \$2.77 million, inclusive of \$757.0 thousand in contingency funds. Total spending through August 31 is \$1.33 million and is equal to 48.2% of the 2012 budget. Excluding transfers, advances and contingency funds in the calculation, total spending is equal to 49.07% of budget versus a straight-line basis of 66.67%.

Sewer Fund Budget by Category



YTD Sewer Fund Spending



For 2012, the largest expense category for the Sewer fund is interfund transfers. It has a budget of \$820.2 thousand (29.52% of budget), and reflects transfers to the Sewer Capital Improvements (E6) fund (\$277.0 thousand) and the Sewer Debt Service (E13) fund (\$543.2 thousand).

Supplies and general operating expenditures is the next major expense category in the Sewer fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2012 budget of \$552.8 thousand, or 19.9% of budget. Spending to-date is \$257.6 thousand or 46.61% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$360.3 thousand (65.18% of budget). The primary drivers of the positive variance include: below-budget spending on sludge disposal, utilities, and lab services; partially offset by higher than anticipated spending on sewer system maintenance and safety equipment.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$486.4 thousand, or 17.51% of budget. Spending through August 31 is \$265.1 thousand or 54.5% of budget. The slightly favorable YTD variance (\$59.2 thousand below budget) is due to: union wage increase was budgeted at 5.00% versus 4.25% approved in the CBA; wage and benefit savings associated with a mid-year hire of the utility operator position; and an employee 'opted out' of the health insurance program.

CITY OF PATASKALA, OHIO
AUGUST 2012 YTD ANALYSIS - Sewer Fund (E2)

REVENUE		YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Taxes											
	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental											
	State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	52,000	52,000	0.00%	719,510	790,000	70,490	91.08%	(719,510)	-100.00%
	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ 52,000	\$ 52,000	0.00%	\$ 719,510	\$ 790,000	\$ 70,490	91.08%	\$ (719,510)	-100.00%
Charges for Service											
	Water & Sewer Fees	\$ 694,573	\$ 793,767	\$ 99,194	87.50%	\$ 645,855	\$ 793,767	\$ 147,912	81.37%	\$ 48,717	7.54%
	Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 694,573	\$ 793,767	\$ 99,194	87.50%	\$ 645,855	\$ 793,767	\$ 147,912	81.37%	\$ 48,717	7.54%
Fines, Licenses & Permits											
	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%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources											
	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	14,091	5,001	(9,090)	281.77%	2,337	5,000	2,663	46.74%	11,754	502.93%
	Total Other Sources	\$ 14,091	\$ 5,001	\$ (9,090)	281.77%	\$ 2,337	\$ 5,000	\$ 2,663	46.74%	\$ 11,754	502.93%
Transfers											
	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue		\$ 708,664	\$ 850,768	\$ 142,104	83.30%	\$ 1,367,703	\$ 1,588,767	\$ 221,064	86.09%	\$ (659,039)	-48.19%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue		\$ 708,664	\$ 850,768	\$ 142,104	83.30%	\$ 1,367,703	\$ 1,588,767	\$ 221,064	86.09%	\$ (659,039)	-48.19%

EXPENDITURE & ENCUMBRANCES		YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
Salary & Related											
	Salaries & Wages	\$ 176,110	\$ 301,471	\$ 125,361	41.58%	\$ -	\$ 125,361	41.58%	\$ 140,912	\$ 35,197	28.08%
	Benefits	88,959	184,901	95,942	51.89%	-	95,942	51.89%	83,221	5,738	5.98%
	Total Salary & Related	\$ 265,069	\$ 486,372	\$ 221,303	45.50%	\$ -	\$ 221,303	45.50%	\$ 224,133	\$ 40,935	18.50%
Contractual Services											
	Supplies & General Operating	\$ 66,582	\$ 161,750	\$ 95,168	58.84%	\$ 12,367	\$ 82,802	51.19%	\$ 225,004	\$ (158,422)	-191.33%
	Capital Outlay	257,646	552,750	295,104	53.39%	102,638	192,465	34.82%	239,459	18,188	9.45%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Contingency Funds	-	757,032	757,032	-100.00%	-	757,032	100.00%	-	-	0.00%
	Transfers & Advances	820,200	820,200	-	0.00%	-	-	0.00%	227,992	592,208	100.00%
	Grand Total Expenditures	\$ 1,409,497	\$ 2,778,104	\$ 1,368,607	49.26%	\$ 115,005	\$ 1,253,602	45.12%	\$ 916,587	\$ 492,910	39.32%
Adjustments:											
	- Interfund transfers & advances	\$ (820,200)	\$ (820,200)	\$ (1,640,400)	200.00%	\$ -	\$ -	0.00%	\$ (227,992)	\$ (592,208)	100.00%
	- Contingency funds	-	(757,032)	(757,032)	-100.00%	-	757,032	100.00%	-	-	0.00%
	Total Adjustments	\$ (820,200)	\$ (1,577,232)	\$ (757,032)	48.00%	\$ -	\$ 757,032	48.00%	\$ (227,992)	\$ (592,208)	-78.23%
Adjusted Grand Total Expenditures		\$ 589,297	\$ 1,200,872	\$ 611,575	50.93%	\$ 115,005	\$ 496,570	41.35%	\$ 688,595	\$ (99,299)	-20.00%

CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Sewer Utility Fund (E2)
THROUGH AUGUST 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$107,754.47	\$708,663.93	\$850,768.00	\$142,104.07	\$850,767.00	\$ 1.00
2 - Intergovernmental	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
3 -Charges for Service	\$106,602.73	\$694,572.52	\$793,767.00	\$ 99,194.48	\$793,767.00	\$ -
1 - Water & Sewer	\$106,602.73	\$694,572.52	\$793,767.00	\$ 99,194.48	\$793,767.00	\$ -
3 - Sewer Utility Collections	\$106,602.73	\$694,572.52	\$793,767.00	\$ 99,194.48	\$793,767.00	\$ -
5 - Miscellaneous Revenue	\$ 1,151.74	\$ 14,091.41	\$ 5,001.00	\$ (9,090.41)	\$ 5,000.00	\$ 1.00
2 - Other Misc Revenue	\$ 1,151.74	\$ 14,091.41	\$ 5,001.00	\$ (9,090.41)	\$ 5,000.00	\$ 1.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 1,151.74	\$ 14,091.41	\$ 5,001.00	\$ (9,090.41)	\$ 5,000.00	\$ 1.00
Grand Total	\$107,754.47	\$708,663.93	\$850,768.00	\$142,104.07	\$850,767.00	\$ 1.00