



**City of Pataskala, Ohio
Finance Department**

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

James M. Nicholson
Finance Director

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

Table of Contents

Table of Contents	1
Financial Condition Report	3
Cash & Fund Balance Reconciliation	7
Year To-Date Fund Balance Detail	8
Full-Year 2013 Fund Activity & Balance Projections	9
All Funds Revenue Budget Summary	10
All Funds Expenditure Budget Summary	11
2013 Amended Certificate of Estimated Resources & Appropriations	12
A1 - <u>General Fund</u>	13
Fund Analysis	15
Revenue & Expenditure Statement	17
Revenue Detail	18
Expenditure Detail	19
B1 – <u>Street Fund</u>	21
Fund Analysis	21
Revenue & Expenditure Statement	25
Revenue Detail	26
B13 – <u>Police Fund</u>	27
Fund Analysis	27
Revenue & Expenditure Statement	31
Revenue Detail	32
C6 – <u>Capital Improvements Fund</u>	33
Fund Analysis	33
Revenue & Expenditure Statement	37
Revenue Detail	38
E1 – <u>Water Fund</u>	39
Fund Analysis	39
Revenue & Expenditure Statement	41
Revenue Detail	42
E2 – <u>Sewer Fund</u>	43
Fund Analysis	43
Revenue & Expenditure Statement	45
Revenue Detail	46



Finance Department

James M. Nicholson
Finance Director

Janice A. Smith
Finance Manager

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

FROM: Jamie Nicholson

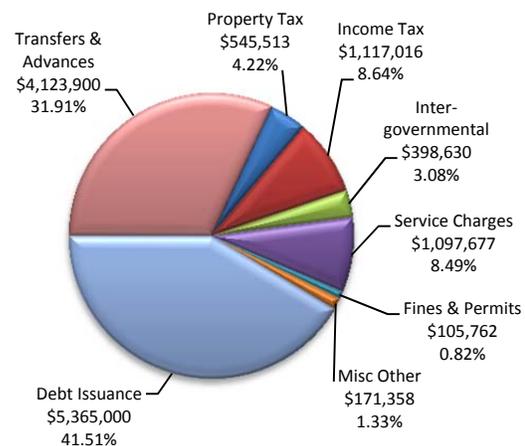
DATE: May 10, 2013

RE: April 2012 Financial Condition Report

The month of April was a very busy and productive month in the Finance department. During April, we continued to spend considerable resources on completing the supporting documentation and schedules for the basic financial statements (BFS) and CAFR. The BFS have now been completed and submitted to the auditors for their review. We also worked on the following projects: (1) began development of the letter of transmittal for the 2012 CAFR; (2) met with the Powell and Granville finance staff to review their current accounting systems; (3) held four bid openings (SR 310 culvert; Summit Rd drainage; Broad, Vine sidewalks; and the municipal building parking lot improvements); (4) participated in the quarterly JEDD meeting; (5) prepared templates and rules for the human resources system implementation; (6) provided support to the Administration on the hiring process for the Planning Director and Parks Coordinator positions; (7) began evaluation of Paycor's automated timekeeping and scheduling system; (8) established governmental and utility investment accounts at STAR Ohio; and (9) completed and submitted the 2011 US Census local government data request.

May 2013 will continue to be a very busy month, in that we plan to: (1) continue development of the CAFR documents, including letter of transmittal, Management's Discussion & Analysis (MD&A) and the statistical section; (2) complete implementation of the human resources management system; (3) get the accounting system replacement project underway; (4) begin implementation process for the automated timekeeping system; and (5) begin evaluation and development of a banking and depository services RFP.

YTD Revenue by Source



With one-third of the year behind us, I am pleased to present this report on the financial condition of the city as of April 30, 2013. On a year to-date cash basis, the city has collected approximately \$12.92 million in total revenue from all sources, or 53.52% of the full-year budget. This total is distorted, however, by the inclusion of nearly \$5.4 million in debt issuance revenue, \$4.12 million in transfer/advance revenue and the collection in March of \$545 thousand in property taxes. Excluding the \$9.5 million in debt/transfer revenue from the equation, as well as adjusting for the timing of the property tax revenues would result in year to-date collection rate that is equal to 29.86% of budget. This amount continues to run below the 4-month straight-line rate of 33%. The shortfall was primarily the result of: (1) income tax collections running \$50.9 thousand below the straight-line rate; (2) \$57 thousand in homestead/rollback revenues not yet received from the state; and (3) \$1.7 million in grants/loans not yet received (\$500

thousand – Mink Street/OPWC, \$225 thousand – MARCS tower/LGIF, \$745 – SRTS, \$275 thousand – CHIP/CDBG).

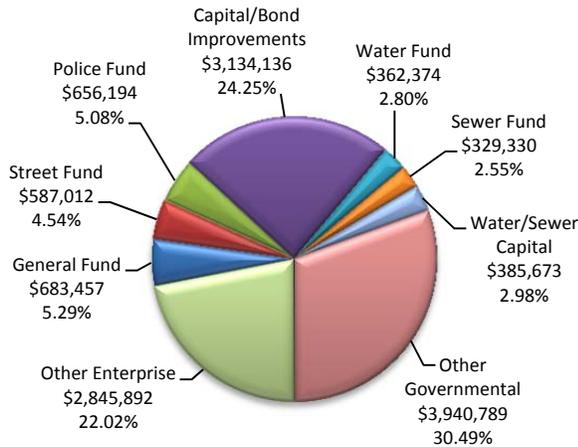
Income tax collections for the month were \$292,205 and were 24.12% higher than last year when compared to April 2012. Total year to-date collections are \$1.11 million (31.88% of budget), and when compared to the April 2012 YTD total of \$973.9 thousand, are \$143.1 thousand or 14.69% higher. The full-year 2013 budget is currently projected to be \$3.5 million. It is important to note that the April 2012 year to-date collections were 25.93% of full-year actual collections. Should this trend continue throughout the year, the current projection could be understated by more than \$500 thousand. It is still early in the year, and we will closely monitor the rate of collection and adjust the forecast when appropriate to do so.

Income Tax Collections - All Funds



The city has received its first-half property tax settlement from Licking County. Total property taxes received to-date are \$545.5 thousand, and are \$70.7 thousand, or 14.89% higher than the same period in 2012. The increase is due to: (1) higher real property tax collections (up \$26.1 thousand, or 6.31%); and (2) increased TIF payments in lieu of taxes (PILOT) which were up by \$51.8 thousand, or 100.2%; offset by (3) non-receipt of tangible personal property tax in 2013 (down \$6.5 thousand). The 2013 budget in this line is \$923.0 thousand and is projected to be up by \$5.7 thousand (0.62%) above the 2012 full-year collections. This total also includes approximately \$106 thousand in TIF receipts, and approximately \$5 thousand in other property tax revenues.

YTD Revenue by Fund



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 2013, a total of \$2.84 million is budgeted, with \$1.70 million of the total expected to come from grants and loans. Through April 30, a total of \$398.6 thousand was collected (14.03% of the category budget) has been

collected. Most of the current shortfall is due to: approximately \$500 thousand in Mink Street grant/loan proceeds from OPWC that will be received later in 2013; \$711 thousand in Safe Routes to School grants not yet received; \$242 thousand in CHIP/CDBG project reimbursements not received; and \$225 thousand MARCS LGIF loan not yet received.

Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers.

For 2013, approximately \$3.12 million has been budgeted for total service charge revenues. Year to-date collections are \$1.10 million, or 35.19% of the budget. The four-month total is up by \$279.3 thousand (34.12%) when compared to the same period in 2012. At \$2.95 million or 94.49% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through April 30 are \$1.06 million, or 35.88% of the full-year budget in this line item. In comparison, April 2012 year to-date collections were \$778.8 thousand and represented 30.18% of the full-year 2012 actual collections. This would indicate that collections are continuing to run ahead of the 2013 estimates. Provided that the current trend continues, water and sewer service charge revenues could be running between \$300-350 thousand better than budget on a full-year basis.

With four months under our belt in 2013, spending appears to continue to be in line with expectations, although several areas have accelerated annual spending into early-2013. As of April 30, the combined total unencumbered balance as a percentage of the budget (for all funds) is 35.47%. This is slightly higher than the 4-month straight-line rate of 33%, although the carryover of 2012 purchase orders into 2013 and the issuance of full-year 2013 purchase orders has the effect of understating the carryover ratio.

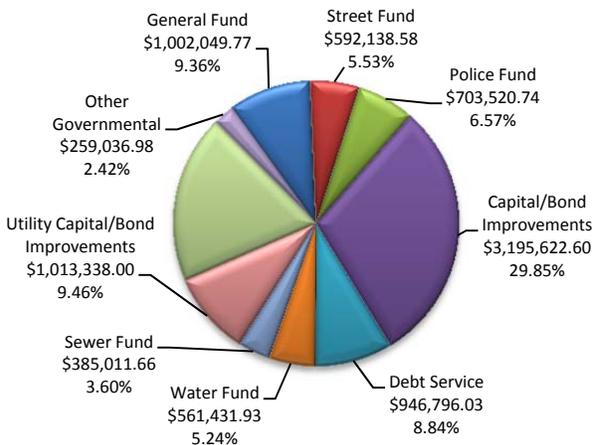
The general fund ended the month of April 2013 with an unencumbered balance of \$298,209 and is down by \$819.2 thousand, or 73.31% from April 2012. In addition, the Street (B1) fund unencumbered fund balance declined by \$128.6 thousand (24.21%), and the Police (B13) fund declined by \$379.2 thousand (32.43%) from 2012 as well. Much of the decline is the result of increased spending from the funds on projects and equipment. While these balance declines were not unanticipated, it will be important for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Unless income tax revenues increase dramatically in the near future (such as securing a major tenant for the business park/JRS), the ability of the city to be able to fund spending on capital projects may soon become limited. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are factors that the ratings agencies consider when evaluating the overall fiscal health of the city.

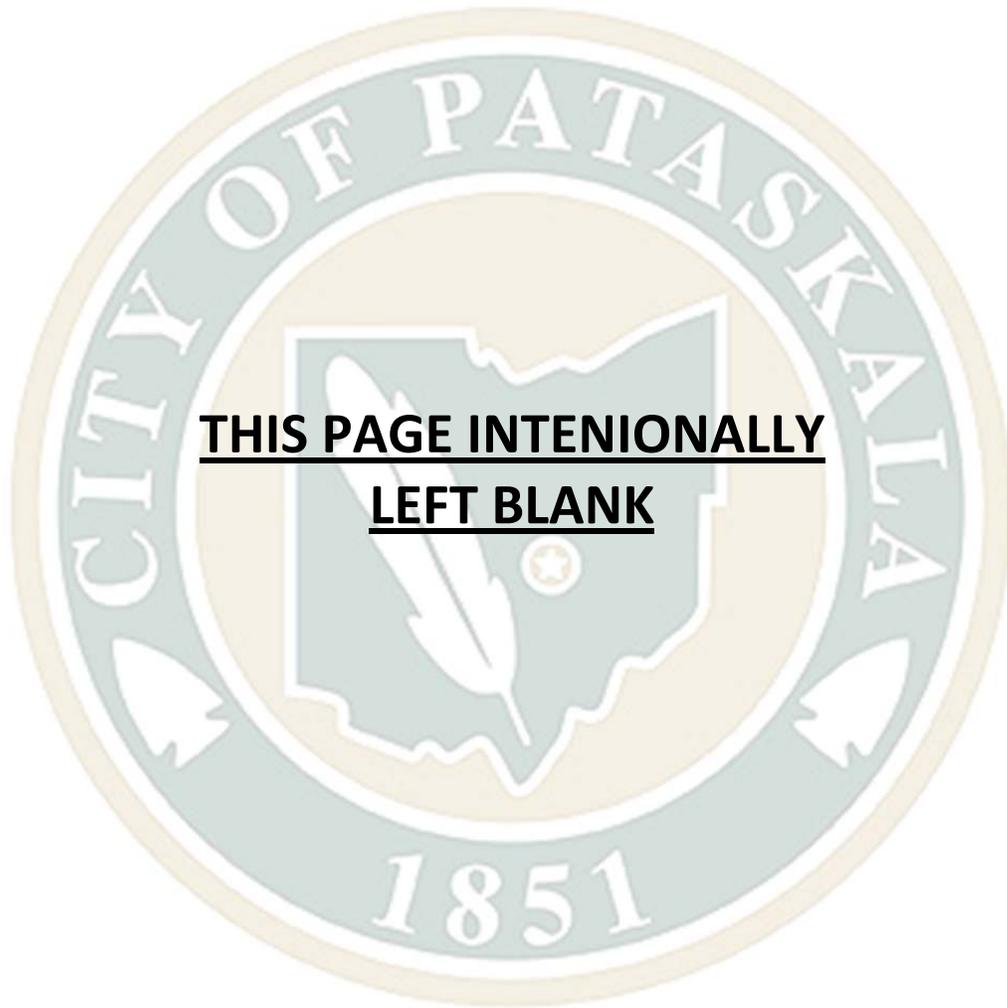
I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: A1 – General Fund; B1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

Respectfully submitted,

YTD Expenditures by Fund

(excludes encumbrances)





THIS PAGE INTENTIONALLY
LEFT BLANK

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

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	15.00
Outstanding checks		(50,392.66)
O/S check sweep pending		50,392.63
Bank error correction in-transit		-
Other unidentified reconciling item		0.03
Total PBB Council Checking Account	\$	15.00

PNB Council Sweep Acct (per stmt)	\$	6,186,113.58
Other in-transit		-
O/S check sweep pending		(50,392.63)
Total PNB Council Sweep	\$	6,135,720.95

Combined PNB Council Account **\$ 6,135,735.95**

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

PNB Water-Sewer Checking Acct (per stmt)	\$	2,519.88
Deposits in-transit		-
Outstanding checks		(32,228.50)
O/S check sweep pending		32,228.50
Bank error/other correction in-transit		-
Total PNB Water-Sewer Checking	\$	2,519.88

PNB Water-Sewer Sweep Acct (per stmt)	\$	2,521,910.31
Deposits in-transit		-
O/S check sweep pending		(32,228.50)
Bank error correction in-transit		-
Total PNB Water-Sewer Sweep	\$	2,489,681.81

Combined PNB Water-Sewer Account **\$ 2,492,201.69**

PNB Fire Escrow Account	\$	24,000.00
Outstanding checks		-
Deposits in-transit		-
Total PBB Council Checking Account	\$	24,000.00

Petty Cash Funds **\$ -**

Investments (at cost)		
PNB CD 6881	\$	4,430.65
STAR Ohio - Governmental		3,000,008.35
STAR Ohio - Utility		1,500,010.38
Total Investments	\$	4,504,449.38

Total Statement Cash Balance **\$ 13,156,387.02**

(Not included in total bank balances)

PNB Mayors Court Account	\$	28,800.70
Deposits in transit		-
Outstanding checks/ACH		(28,575.70)
Bank error/corrections		-
Total Mayors Court	\$	225.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

A1 - General Fund	\$	632,823.00
Total General Funds	\$	632,823.00
B1 - Street Fund	\$	694,797.68
B2 - State Highway		20,157.44
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		237.21
B8 - Permissive License Tax		298,090.83
B9 - Street Levy		-
B10 - Recreation Fund		82,149.48
B11 - Park Use		21,722.51
B13 - Police Levy		1,106,565.58
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		36,215.47
B18 - Alcohol Enforcement & Education		5,521.10
B19 - Law Enforcement Trust		3,678.96
B20 - Pataskala Mobile Home Park		4,430.65
B30 - FEMA Fund		9.00
B32 - CHIP Fund		107,716.61
B33 - Safe Routes to School		7,678.05
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		366.91
C4 - Community Development Block Grant		92,619.83
Total Special Revenue	\$	2,484,143.41
D1 - Debt Service Fund	\$	232,260.11
D2 - Street Bond		30,067.19
Total Debt Service	\$	262,327.30
C2 - State Issue II Capital Improvements	\$	2,604,283.00
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		1,032,738.34
C7 - Bond Improvements		1,183,358.52
B36 - SR 310 TIF		734,018.26
Total Capital Projects	\$	5,561,328.04
B70 - Construction Account/Project	\$	199,553.20
F1 - Fire Escrow Fund		24,000.00
Total Escrow Funds	\$	223,553.20
Total Governmental Funds	\$	9,164,174.95
E1 - Water Fund	\$	306,999.96
E2 - Sewer Fund		1,215,278.37
E5 - Water Capital Improvements		266,792.28
E6 - Sewer Capital Improvements		465,323.23
E7 - Water Bond Improvements		273,535.28
E8 - Sewer Bond Improvements		592,016.25
E9 - Oaks Assessment		9,081.24
E12 - Water Debt Service		428,021.65
E13 - Sewer Debt Service		435,163.43
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-
Total Enterprise Funds	\$	3,992,212.07
Total All Funds	\$	13,156,387.02

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

		+	-	=	-	=
Fund Number / Description	December 31, 2012 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	April 30, 2013 Unencumbered Fund Balance
A1 - General Fund	\$ 951,416.27	\$ 683,456.50	\$ 1,002,049.77	\$ 632,823.00	\$ 334,614.30	\$ 298,208.70
Total General Funds	\$ 951,416.27	\$ 683,456.50	\$ 1,002,049.77	\$ 632,823.00	\$ 334,614.30	\$ 298,208.70
B1 - Street Fund	\$ 699,924.23	\$ 587,012.03	\$ 592,138.58	\$ 694,797.68	\$ 292,320.64	\$ 402,477.04
B2 - State Highway	52,871.18	16,527.78	49,241.52	20,157.44	8,010.54	12,146.90
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	361,810.47	71,319.62	135,039.26	298,090.83	133,200.20	164,890.63
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	15,628.44	75,548.66	9,027.62	82,149.48	8,443.18	73,706.30
B11 - Park Use	27,377.51	8,540.00	14,195.00	21,722.51	5,750.00	15,972.51
B13 - Police Levy	1,153,892.58	656,193.74	703,520.74	1,106,565.58	316,520.77	790,044.81
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	36,240.45	4,900.00	4,924.98	36,215.47	420.95	35,794.52
B18 - Alcohol Enforcement & Education	5,521.10	-	-	5,521.10	-	5,521.10
B19 - Law Enforcement Trust	2,561.96	1,117.00	-	3,678.96	-	3,678.96
B20 - Pataskala Mobile Home Park	4,430.65	-	-	4,430.65	-	4,430.65
B30 - FEMA Fund	-	36,605.00	36,596.00	9.00	-	9.00
B32 - CHIP Fund	110,382.40	-	2,665.79	107,716.61	65,816.62	41,899.99
B33 - Safe Routes to School	2,145.05	5,709.85	176.85	7,678.05	-	7,678.05
B34 - ODNR Recreational Trail	-	-	-	-	-	-
B50 - Police K-9	696.10	-	-	696.10	-	696.10
B60 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
C4 - Community Development Block Grant	93,777.83	-	1,158.00	92,619.83	21,700.00	70,919.83
Total Special Revenue	\$ 2,569,354.07	\$ 1,463,473.68	\$ 1,548,684.34	\$ 2,484,143.41	\$ 852,182.90	\$ 1,631,960.51
D1 - Debt Service Fund	\$ 168,836.58	\$ 1,010,219.56	\$ 946,796.03	\$ 232,260.11	\$ -	\$ 232,260.11
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 198,903.77	\$ 1,010,219.56	\$ 946,796.03	\$ 262,327.30	\$ -	\$ 262,327.30
C2 - State Issue II Capital Improvements	\$ -	\$ 2,604,283.00	\$ -	\$ 2,604,283.00	\$ 85,473.00	\$ 2,518,810.00
C3 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
C5 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
C6 - Capital Improvements	777,583.79	324,135.67	68,981.12	1,032,738.34	65,140.24	967,598.10
C7 - Bond Improvements	1,500,000.00	2,810,000.00	3,126,641.48	1,183,358.52	200,846.93	982,511.59
B36 - SR 310 TIF	630,499.28	103,518.98	-	734,018.26	14.41	734,003.85
Total Capital Projects	\$ 2,915,012.99	\$ 5,841,937.65	\$ 3,195,622.60	\$ 5,561,328.04	\$ 351,474.58	\$ 5,209,853.46
B70 - Construction Account/Project	\$ 200,065.16	\$ 2,500.00	\$ 3,011.96	\$ 199,553.20	\$ 1,288.04	\$ 198,265.16
F1 - Fire Escrow Fund	24,000.00	-	-	24,000.00	-	24,000.00
Total Agency/Fiduciary Funds	\$ 224,065.16	\$ 2,500.00	\$ 3,011.96	\$ 223,553.20	\$ 1,288.04	\$ 222,265.16
Total Governmental Funds	\$ 6,858,752.26	\$ 9,001,587.39	\$ 6,696,164.70	\$ 9,164,174.95	\$ 1,539,559.82	\$ 7,624,615.13
E1 - Water Fund	\$ 509,058.28	\$ 362,373.61	\$ 564,431.93	\$ 306,999.96	\$ 280,136.93	\$ 26,863.03
E2 - Sewer Fund	1,270,960.23	329,329.80	385,011.66	1,215,278.37	255,618.28	959,660.09
E5 - Water Capital Improvements	441,164.44	177,353.42	351,725.58	266,792.28	119,834.38	146,957.90
E6 - Sewer Capital Improvements	774,167.58	208,319.60	517,163.95	465,323.23	271,461.00	193,862.23
E7 - Water Bond Improvements	343,000.00	-	69,464.72	273,535.28	31,827.00	241,708.28
E8 - Sewer Bond Improvements	667,000.00	-	74,983.75	592,016.25	163,706.00	428,310.25
E9 - Oaks Assessment	-	9,081.24	-	9,081.24	-	9,081.24
E12 - Water Debt Service	6,651.99	1,685,266.74	1,263,897.08	428,021.65	412,076.00	15,945.65
E13 - Sewer Debt Service	67,762.20	1,151,543.78	784,142.55	435,163.43	69,563.00	365,600.43
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	-	-	-	-	-
Total Enterprise Funds	\$ 4,079,765.10	\$ 3,923,268.19	\$ 4,010,821.22	\$ 3,992,212.07	\$ 1,604,222.59	\$ 2,387,989.48
Total All Funds	\$ 10,938,517.36	\$ 12,924,855.58	\$ 10,706,985.92	\$ 13,156,387.02	\$ 3,143,782.41	\$ 10,012,604.61

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

Fund Number / Description	December 31, 2012 Total Cash Balance	FY 2013 Estimated Revenues	FY 2013 Budget Expenditures	FY 2012 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2013 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of April 30, 2013	FY 2013 Est Revenue Adjustments	EOY Projected Fund Balances as of April 30, 2013	Cont Bal as % of Budget
A1 - General Fund	\$ 951,416.27	\$ 1,648,901.26	\$ 1,974,711.00	\$ 47,347.40	\$ 2,022,058.40	\$ 578,259.13	\$ 214,700.00	\$ (4,395.45)	\$ 2,232,362.95	\$ -	\$ 367,954.58	16.48%
Total General Funds	\$ 951,416.27	\$ 1,648,901.26	\$ 1,974,711.00	\$ 47,347.40	\$ 2,022,058.40	\$ 578,259.13	\$ 214,700.00	\$ (4,395.45)	\$ 2,232,362.95	\$ -	\$ 367,954.58	16.48%
B1 - Street Fund	\$ 699,924.23	\$ 1,750,030.00	\$ 1,720,164.00	\$ 51,290.35	\$ 1,771,454.35	\$ 678,499.88	\$ 10,000.00	\$ (4,114.76)	\$ 1,777,339.59	\$ 23,687.00	\$ 696,301.64	39.18%
B2 - State Highway	\$ 52,871.18	\$ 51,061.00	\$ 45,000.00	\$ 31,947.02	\$ 76,947.02	\$ 26,985.16	-	\$ (218.47)	\$ 76,728.55	-	\$ 27,203.63	35.45%
B3 - Ecological Preservation	\$ 1,000.00	-	-	-	-	\$ 1,000.00	-	-	-	-	\$ 1,000.00	100.00%
B5 - JEDD Income Tax	\$ 237.21	-	-	-	-	\$ 237.21	-	-	-	-	\$ 237.21	100.00%
B8 - Permissive License Tax	\$ 361,810.47	\$ 220,000.00	\$ 363,600.00	\$ 77,358.40	\$ 440,958.40	\$ 140,852.07	\$ 20,000.00	\$ (8,374.94)	\$ 452,583.46	-	\$ 129,227.01	28.55%
B9 - Street Levy	\$ 15,628.44	\$ 78,000.00	\$ 72,923.00	\$ 100.00	\$ 73,023.00	\$ 20,605.44	\$ 5,000.00	\$ (100.00)	\$ 77,923.00	-	\$ 15,705.44	20.16%
B10 - Recreation Fund	\$ 27,377.51	\$ 17,500.00	\$ 15,000.00	-	\$ 15,000.00	\$ 29,877.51	\$ 15,000.00	-	\$ 30,000.00	-	\$ 14,877.51	49.59%
B11 - Park Use	\$ 1,153,892.58	\$ 2,283,500.00	\$ 2,443,186.00	\$ 25,053.23	\$ 2,468,239.23	\$ 969,153.35	\$ 26,000.00	\$ (3,330.89)	\$ 2,490,908.34	\$ 9,630.05	\$ 956,114.29	38.38%
B14 - Immobilization	\$ 490.00	-	-	-	-	\$ 490.00	-	-	-	-	\$ 490.00	100.00%
B17 - Mayor's Court Computer	\$ 36,240.45	\$ 13,000.00	\$ 12,800.00	\$ 420.95	\$ 13,220.95	\$ 36,019.50	\$ 1,000.00	-	\$ 14,220.95	-	\$ 35,019.50	24.25%
B18 - Alcohol Enforcement & Education	\$ 5,521.10	\$ 500.00	\$ 500.00	-	\$ 500.00	\$ 5,521.10	-	-	\$ 500.00	-	\$ 5,521.10	100.00%
B19 - Law Enforcement Trust	\$ 2,561.96	\$ 1,000.00	\$ 1,000.00	-	\$ 1,000.00	\$ 2,561.96	-	-	\$ 1,000.00	-	\$ 2,561.96	256.20%
B20 - Pataskala Mobile Home Park	\$ 4,430.65	-	-	-	-	\$ 4,430.65	-	-	-	\$ 36,596.00	\$ 4,430.65	100.00%
B30 - FEMA Fund	\$ 110,382.40	\$ 240,000.00	\$ 240,000.00	-	\$ 240,000.00	\$ 110,382.40	\$ 7,678.05	-	\$ 240,000.00	\$ 7,678.05	\$ 2,145.05	45.99%
B32 - CHIP Fund	\$ 2,145.05	\$ 741,430.00	\$ 741,430.00	-	\$ 741,430.00	\$ 2,145.05	-	-	\$ 749,108.05	-	\$ 2,145.05	0.29%
B33 - Safe Routes to School	\$ 696.10	-	-	-	-	\$ 696.10	-	-	-	-	\$ 696.10	100.00%
B34 - ODNR Recreational Trail	\$ 366.91	-	-	-	-	\$ 366.91	-	-	-	-	\$ 366.91	100.00%
B50 - Police K-9	\$ 93,777.83	\$ 92,000.00	\$ 92,000.00	-	\$ 92,000.00	\$ 93,777.83	\$ 45,000.00	-	\$ 137,000.00	-	\$ 48,777.83	35.60%
B60 - Sesquiennial Fund	\$ 2,569,354.07	\$ 5,488,021.00	\$ 5,747,603.00	\$ 186,169.95	\$ 5,933,772.95	\$ 2,123,602.12	\$ 166,274.05	\$ (16,139.06)	\$ 6,083,907.94	\$ 77,591.10	\$ 2,051,058.23	33.71%
Total Special Revenue	\$ 2,569,354.07	\$ 5,488,021.00	\$ 5,747,603.00	\$ 186,169.95	\$ 5,933,772.95	\$ 2,123,602.12	\$ 166,274.05	\$ (16,139.06)	\$ 6,083,907.94	\$ 77,591.10	\$ 2,051,058.23	33.71%
D1 - Debt Service Fund	\$ 168,836.58	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 178,515.58	\$ 30,000.00	\$ -	\$ 2,586,932.00	\$ 30,000.00	\$ 178,515.58	0.00%
D2 - Street Bond	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	\$ -	\$ -	\$ -	\$ -	\$ 30,067.19	0.00%
Total Debt Service	\$ 198,903.77	\$ 2,566,611.00	\$ 2,556,932.00	\$ -	\$ 2,556,932.00	\$ 208,582.77	\$ 30,000.00	\$ -	\$ 2,586,932.00	\$ 30,000.00	\$ 208,582.77	0.00%
C2 - State Issue II Capital Improvements	\$ 59.08	\$ 3,104,283.00	\$ 3,104,283.00	\$ -	\$ 3,104,283.00	\$ -	\$ -	\$ -	\$ 3,104,283.00	\$ -	\$ -	0.00%
C3 - Courter Bridge Improvement	\$ 6,870.84	\$ -	\$ -	\$ -	\$ -	\$ 6,870.84	\$ -	\$ -	\$ -	\$ -	\$ 6,870.84	100.00%
C5 - Municipal Building Purchase	\$ 777,583.79	\$ 481,250.00	\$ 778,088.00	\$ 180,318.49	\$ 958,406.49	\$ 300,427.30	\$ 30,000.00	\$ (83,766.57)	\$ 904,639.92	\$ -	\$ 354,193.87	39.15%
C6 - Capital Improvements	\$ 1,500,000.00	\$ 3,494,283.00	\$ 4,244,283.00	\$ -	\$ 4,244,283.00	\$ 750,000.00	\$ 115,000.00	\$ -	\$ 4,359,283.00	\$ 115,000.00	\$ 750,000.00	17.20%
C7 - Bond Improvements	\$ 630,499.28	\$ 106,081.02	\$ 2,500.00	\$ 14.41	\$ 2,514.41	\$ 734,065.89	\$ -	\$ -	\$ 2,514.41	\$ -	\$ 734,065.89	29194.36%
Total Capital Projects	\$ 2,915,012.99	\$ 7,185,897.02	\$ 8,129,154.00	\$ 180,332.90	\$ 8,309,486.90	\$ 1,791,423.11	\$ 145,000.00	\$ (83,766.57)	\$ 8,370,720.33	\$ 115,000.00	\$ 1,845,189.68	22.04%
B70 - Construction Account/Project	\$ 200,065.16	\$ -	\$ 175,000.00	\$ 260.00	\$ 175,260.00	\$ 24,805.16	\$ -	\$ (260.00)	\$ 175,000.00	\$ -	\$ 25,065.16	14.32%
F1 - Fire Escrow Fund	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	0.00%
Total Fiduciary/Agency	\$ 224,065.16	\$ -	\$ 199,000.00	\$ 260.00	\$ 199,260.00	\$ 24,805.16	\$ -	\$ (260.00)	\$ 199,000.00	\$ -	\$ 25,065.16	12.60%
Total Governmental Funds	\$ 6,858,752.26	\$ 16,889,430.28	\$ 18,607,400.00	\$ 414,110.25	\$ 19,021,510.25	\$ 4,726,672.29	\$ 555,974.05	\$ (104,561.08)	\$ 19,472,923.22	\$ 222,591.10	\$ 4,497,850.42	23.10%
E1 - Water Fund	\$ 509,058.28	\$ 1,163,846.00	\$ 1,256,332.00	\$ 24,800.94	\$ 1,281,132.94	\$ 391,771.34	\$ 32,500.00	\$ (11,807.46)	\$ 1,301,825.48	\$ -	\$ 371,078.80	28.50%
E2 - Sewer Fund	\$ 1,270,960.23	\$ 1,066,793.00	\$ 1,285,391.00	\$ 55,917.65	\$ 1,341,308.65	\$ 996,444.58	\$ 15,000.00	\$ (17,926.23)	\$ 1,338,382.42	\$ 10,957.00	\$ 1,010,327.81	75.49%
E5 - Water Capital Improvements	\$ 441,164.44	\$ 350,652.00	\$ 185,990.00	\$ 200,253.30	\$ 386,243.30	\$ 405,573.14	\$ 112,500.00	\$ (23,662.00)	\$ 475,081.30	\$ -	\$ 316,735.14	66.67%
E6 - Sewer Capital Improvements	\$ 774,167.58	\$ 431,109.00	\$ 377,666.00	\$ 302,264.99	\$ 679,930.99	\$ 525,345.59	\$ 116,000.00	\$ (4,882.92)	\$ 791,048.07	\$ -	\$ 414,228.51	52.36%
E7 - Water Bond Improvements	\$ 343,000.00	\$ -	\$ 343,000.00	\$ -	\$ 343,000.00	\$ 343,000.00	\$ -	\$ -	\$ 343,000.00	\$ -	\$ 343,000.00	0.00%
E8 - Sewer Bond Improvements	\$ 667,000.00	\$ -	\$ 667,000.00	\$ -	\$ 667,000.00	\$ 667,000.00	\$ -	\$ -	\$ 667,000.00	\$ -	\$ 667,000.00	0.00%
E9 - Oaks Assessment	\$ 6,651.99	\$ 19,312.00	\$ 2,013,990.00	\$ -	\$ 2,013,990.00	\$ 19,312.00	\$ 10,000.00	\$ -	\$ 2,023,990.00	\$ 92,000.00	\$ 19,312.00	100.00%
E12 - Water Debt Service	\$ 67,762.20	\$ 1,810,666.00	\$ 1,810,666.00	\$ -	\$ 1,810,666.00	\$ 6,651.99	\$ 6,000.00	\$ -	\$ 1,816,666.00	\$ 76,000.00	\$ 88,651.99	4.38%
E13 - Sewer Debt Service	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	\$ -	\$ -	\$ -	\$ -	\$ 0.38	100.00%
E14 - Water Treatment Plant #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
E15 - WWTIP Phase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Enterprise Funds	\$ 4,079,765.10	\$ 6,856,368.00	\$ 7,940,035.00	\$ 583,236.88	\$ 8,523,271.88	\$ 2,412,861.22	\$ 292,000.00	\$ (58,278.61)	\$ 8,756,932.27	\$ 178,957.00	\$ 2,358,096.83	26.93%
Total All Funds	\$ 10,938,517.36	\$ 23,745,798.28	\$ 26,547,435.00	\$ 997,347.13	\$ 27,544,782.13	\$ 7,139,533.51	\$ 847,974.05	\$ (162,839.69)	\$ 28,229,916.49	\$ 401,548.10	\$ 6,855,947.25	24.29%

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
1 - Taxes	\$ 292,204.69	\$ 1,662,529.06	\$ 4,426,617.28	\$ 2,764,088.22	\$ 4,426,617.28	\$ -
1 - Property Taxes	\$ -	\$ 545,513.29	\$ 922,987.28	\$ 377,473.99	\$ 922,987.28	\$ -
2 - Income Taxes	\$ 292,204.69	\$ 1,117,015.77	\$ 3,503,630.00	\$ 2,386,614.23	\$ 3,503,630.00	\$ -
2 - Intergovernmental	\$ 115,063.13	\$ 398,629.64	\$ 2,842,109.05	\$ 2,443,479.41	\$ 2,797,835.00	\$ 44,274.05
1 - State-Shared Taxes & Permits	\$ 115,063.13	\$ 383,393.15	\$ 1,140,116.00	\$ 756,722.85	\$ 1,103,520.00	\$ 36,596.00
2 - Grants & Loans	\$ -	\$ 5,709.85	\$ 1,698,993.05	\$ 1,693,283.20	\$ 1,691,315.00	\$ 7,678.05
3 - Special Assessments	\$ -	\$ 9,526.64	\$ 3,000.00	\$ (6,526.64)	\$ 3,000.00	\$ -
3 -Charges for Service	\$ 254,959.69	\$ 1,097,676.63	\$ 3,119,400.00	\$ 2,021,723.37	\$ 3,119,400.00	\$ -
1 - Water & Sewer	\$ 254,959.69	\$ 1,057,456.45	\$ 2,947,400.00	\$ 1,889,943.55	\$ 2,947,400.00	\$ -
2 - Other Fees & Charges	\$ -	\$ 40,220.18	\$ 172,000.00	\$ 131,779.82	\$ 172,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 32,332.19	\$ 105,762.44	\$ 229,650.00	\$ 123,887.56	\$ 229,650.00	\$ -
1 - Fines & Forfeitures	\$ 20,578.99	\$ 68,346.18	\$ 159,250.00	\$ 90,903.82	\$ 159,250.00	\$ -
2 - Licenses & Permits	\$ 11,753.20	\$ 37,416.26	\$ 70,400.00	\$ 32,983.74	\$ 70,400.00	\$ -
5 - Miscellaneous Revenue	\$ 29,439.85	\$ 5,536,357.81	\$ 9,152,166.00	\$ 3,615,808.19	\$ 9,037,166.00	\$ 115,000.00
1 - Investment Income	\$ 928.25	\$ 2,809.96	\$ 4,010.00	\$ 1,200.04	\$ 4,010.00	\$ -
2 - Other Misc Revenue	\$ 28,511.60	\$ 5,533,547.85	\$ 9,148,156.00	\$ 3,614,608.15	\$ 9,033,156.00	\$ 115,000.00
6 - Transfers & Advances	\$ -	\$ 4,123,900.00	\$ 4,377,404.05	\$ 253,504.05	\$ 4,135,130.00	\$ 242,274.05
1 - Interfund Advances	\$ -	\$ 4,123,900.00	\$ 4,355,404.05	\$ 231,504.05	\$ 4,113,130.00	\$ 242,274.05
2 - Interfund Transfers	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
Grand Total	\$ 723,999.55	\$12,924,855.58	\$24,147,346.38	\$ 11,222,490.80	\$ 23,745,798.28	\$ 401,548.10

CITY OF PATASKALA, OHIO
 2012 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH APRIL 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
1 - Wages & Benefits	\$ 378,402.42	\$ 1,328,730.90	\$ 4,648.28	\$ 4,054,040.00	\$ 2,720,660.82	\$ 4,054,040.00	\$ -	\$ -
3 - Contractual Services	\$ 62,386.74	\$ 425,396.89	\$ 452,170.97	\$ 1,707,915.95	\$ 830,348.09	\$ 1,460,596.00	\$ 69,619.95	\$ 177,700.00
4 - Supplies & General Operating	\$ 117,825.45	\$ 683,597.81	\$ 755,356.00	\$ 2,363,220.81	\$ 924,267.00	\$ 2,145,336.00	\$ 113,384.81	\$ 104,500.00
5 - Capital Outlay	\$ 65,711.37	\$ 1,115,359.65	\$ 1,449,968.16	\$ 9,361,635.68	\$ 6,796,307.87	\$ 8,362,633.00	\$ 651,502.68	\$ 347,500.00
6 - Debt Service	\$ -	\$ 2,993,404.67	\$ 481,639.00	\$ 6,422,700.00	\$ 2,947,656.33	\$ 6,376,700.00	\$ -	\$ 46,000.00
7 - Transfers & Advances	\$ -	\$ 4,160,496.00	\$ -	\$ 4,320,404.05	\$ 159,908.05	\$ 4,148,130.00	\$ -	\$ 172,274.05
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 624,325.98	\$ 10,706,985.92	\$ 3,143,782.41	\$ 28,229,916.49	\$ 14,379,148.16	\$ 26,547,435.00	\$ 834,507.44	\$ 847,974.05

**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
April 25, 2013

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, 2013, as determined by the Budget Commission of said County.

Michael L. Smith

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

April 25, 2013	AMENDED	OFFICIAL	CERTIFICATE	OF
	CITY OF PATASKALA	ESTIMATED	RESOURCES	
	January 1, 2013	LICKING COUNTY		
	UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 1,103,874.03	\$ 816,906.26	\$ 831,995.00	\$ 2,881,088.03
SPECIAL REVENUE	\$ 2,383,184.12	\$ -	\$ 5,565,612.10	\$ 7,948,796.22
DEBT SERVICE	\$ 198,903.77	\$ -	\$ 2,596,611.00	\$ 2,795,514.77
CAPITAL PROJECTS	\$ 2,734,680.09	\$ -	\$ 7,300,897.02	\$ 10,035,577.11
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE	\$ 3,496,528.22	\$ -	\$ 7,035,325.00	\$ 10,531,853.22
INTERNAL	\$ -	\$ -	\$ -	\$ -
FIDUCIARY	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
TOTAL	\$ 9,941,170.23	\$ 816,906.26	\$ 23,330,440.12	\$ 34,088,516.61

<u>GENERAL FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
A1 GENERAL FUND	\$ 904,068.87	\$ 945,219.00	\$ 831,995.00	\$ 2,681,282.87
B70 CONSTRUCTION ACCTS.	\$ 199,805.16	\$ -	\$ -	\$ 199,805.16
TOTAL	\$ 1,103,874.03	\$ 945,219.00	\$ 831,995.00	\$ 2,881,088.03

<u>SPECIAL REVENUE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B1 STREET FUND	\$ 648,633.88	\$ -	\$ 1,773,717.00	\$ 2,422,350.88
B2 STATE HIGHWAY	\$ 20,924.16	\$ -	\$ 51,061.00	\$ 71,985.16
B3 ECOLOGICAL PRESERVATION FUND	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
B5 PATASKALA CORP PARK JEDD	\$ 237.21	\$ -	\$ -	\$ 237.21
B8 PERMISSIVE - CITY	\$ 284,452.07	\$ -	\$ 220,000.00	\$ 504,452.07
B9 STREET LEVY FUND	\$ -	\$ -	\$ -	\$ -
B10 RECREATION FUND	\$ 15,528.44	\$ -	\$ 78,000.00	\$ 93,528.44
B11 PARK USE	\$ 27,377.51	\$ -	\$ 17,500.00	\$ 44,877.51
B13 POLICE	\$ 1,128,839.35	\$ -	\$ 2,293,130.05	\$ 3,421,969.40
B14 IMMOBOLIZATION	\$ 490.00	\$ -	\$ -	\$ 490.00
B17 COURT COMPUTER	\$ 35,819.50	\$ -	\$ 13,000.00	\$ 48,819.50
B18 ALCOHOL ENFORCEMENT	\$ 5,521.10	\$ -	\$ 500.00	\$ 6,021.10
B19 LAW ENFORCEMENT	\$ 2,561.96	\$ -	\$ 1,000.00	\$ 3,561.96
B20 MOBILE PARK TRUST FUND	\$ 4,430.65	\$ -	\$ -	\$ 4,430.65
B30 FEMA FUND	\$ -	\$ -	\$ 36,596.00	\$ 36,596.00
B32 CHIP	\$ 110,382.40	\$ -	\$ 240,000.00	\$ 350,382.40
B33 SAFE ROUTES TO SCHOOLS	\$ 2,145.05	\$ -	\$ 749,108.05	\$ 751,253.10
B34 ODNR RECREATIONAL TRAIL	\$ -	\$ -	\$ -	\$ -
B50 POLICE K-9 UNIT	\$ 696.10	\$ -	\$ -	\$ 696.10
B60 SESQUECENTENNIAL	\$ 366.91	\$ -	\$ -	\$ 366.91
C4 CDBG	\$ 93,777.83	\$ -	\$ 92,000.00	\$ 185,777.83
TOTAL	\$ 2,383,184.12	\$ -	\$ 5,565,612.10	\$ 7,948,796.22

<u>DEBT SERVICE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
D1 DEBT SERVICE	\$ 168,836.58	\$ -	\$ 2,596,611.00	\$ 2,765,447.58
D2 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
TOTAL	\$ 198,903.77	\$ -	\$ 2,596,611.00	\$ 2,795,514.77

<u>CAPITAL PROJECTS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B36 STATE ROUTE 310 TIF	\$ 630,484.87	\$ -	\$ 106,081.02	\$ 736,565.89
C2 ISSUE I	\$ -	\$ -	\$ 3,104,283.00	\$ 3,104,283.00
C3 COURTER BRIDGE IMP	\$ 59.08	\$ -	\$ -	\$ 59.08
C5 MUNICIPAL BUILDING	\$ 6,870.84	\$ -	\$ -	\$ 6,870.84

C6 CAPITAL IMPROVEMENT	\$ 597,265.30	\$ -	\$ 481,250.00	\$ 1,078,515.30
C7 BOND IMPROVEMENTS	\$ 1,500,000.00	\$ -	\$ 3,609,283.00	\$ 5,109,283.00
TOTAL	\$ 2,734,680.09	\$ -	\$ 7,300,897.02	\$ 10,035,577.11

<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	\$ 484,257.34	\$ -	\$ 1,163,846.00	\$ 1,648,103.34
E2 SEWER FUND	\$ 1,215,042.58	\$ -	\$ 1,077,750.00	\$ 2,292,792.58
E5 WATER CAPITAL IMPROVEMENT	\$ 240,911.14	\$ -	\$ 350,652.00	\$ 591,563.14
E6 SEWER CAPITAL IMPROVEMENT	\$ 471,902.59	\$ -	\$ 431,109.00	\$ 903,011.59
E7 WATER BOND IMPROVEMENTS	\$ 343,000.00	\$ -	\$ -	\$ 343,000.00
E8 SEWER BOND IMPROVEMENTS	\$ 667,000.00	\$ -	\$ -	\$ 667,000.00
E9 OAKS SPECIAL ASSESSMENT DEBT	\$ -	\$ -	\$ 19,312.00	\$ 19,312.00
E12 WATER DEBT SERVICE FUND	\$ 6,651.99	\$ -	\$ 2,105,990.00	\$ 2,112,641.99
E13 SEWER DEBT SERVICE FUND	\$ 67,762.20	\$ -	\$ 1,886,666.00	\$ 1,954,428.20
E14 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
E15 WWTP PHASE II FUND	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,496,528.22	\$ -	\$ 7,035,325.00	\$ 10,531,853.22

<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>
F1 - FIRE ESCROW FUND	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00
\$	-	\$ -	\$ -	\$ -
TOTAL	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00

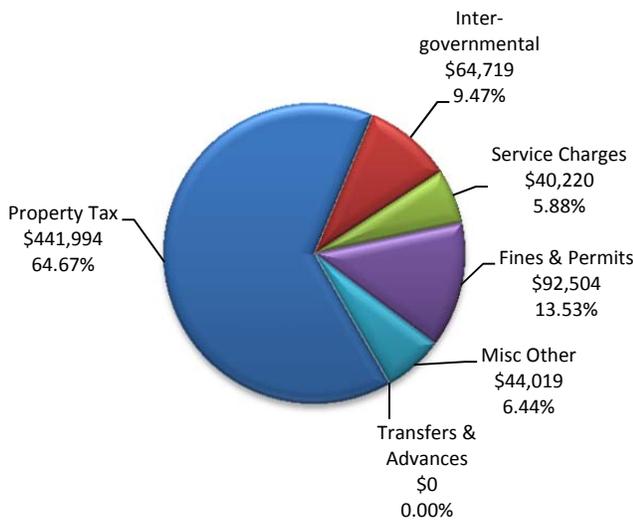
THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2013 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

BUDGET COMMISSION
Michael L. Smith
Kenneth Oswalt
Scott K. Ryan

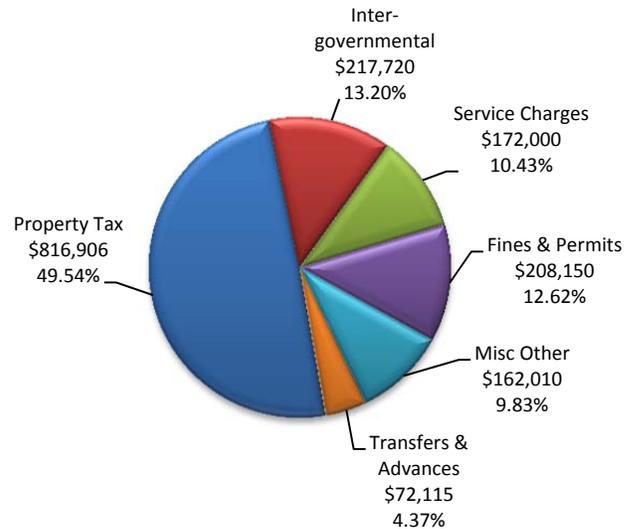
General Fund (A1)

Revenue – On a year to-date basis, the general fund has been credited with total revenue of approximately \$683.5 thousand, which reflects 41.45% of budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount becomes 43.34% of budget. It is clear that through April 30, general fund revenues are running ahead of budget when compared to a straight-line rate of 33%. The timing of when the city receives its semi-annual property tax settlements, however, does have a tendency to skew the total. Eliminating the impact that property tax receipt has in the calculation, the total is running at 34% of budget, or slightly ahead of budget.

YTD General Fund Revenue by Source



General Fund Revenue - Budget



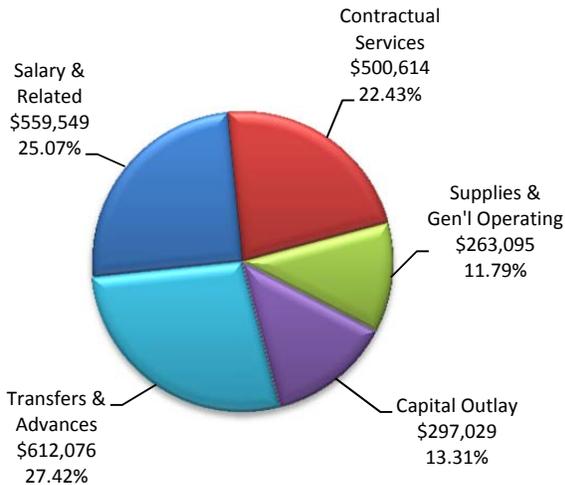
The largest revenue source for the general fund is property taxes, which account for 49.54% of the 2013 fund revenue budget. The 2013 budget is \$816.9 thousand, and is up by \$16.1 thousand (2.0%) from 2012 full-year collections. To-date, the general fund has received \$442.0 thousand in property taxes, or 54.11% of budget. This total is up by \$25.4 thousand (6.09%) from the same period in 2012.

Intergovernmental revenues represent the second largest revenue category for the general fund. For 2013, it is projected to account for approximately \$217.7 thousand (13.2% of budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. Through April 30, the fund has received \$64.7 thousand in this category, and is running below budget by \$7.8 thousand (3.6%). The total is up by \$7.5 thousand, or 13.2%, from the same four-month period in 2012 and is due to: lower local government fund (LGF) revenues (down \$9.0 thousand); increased estate tax revenue (up \$12.4) and increased special assessments for property maintenance, etc. (up \$6.0 thousand).

Fines, licenses and permits revenue is the other major general fund revenue source. The 2013 budget in this category is \$208.2 thousand (12.62% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city has received \$92.5 thousand in this category to-date (44.44% of budget), and is up by \$2.2 thousand (2.42%) from 2012. The variance is due to increased collection of building permits and licenses (up \$15.0 thousand or 107.8%), offset by reduced fines and forfeitures (down \$12.8 thousand or 16.76%).

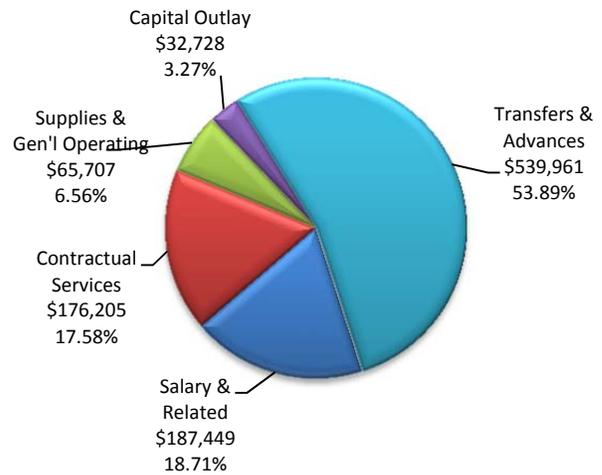
Expenditures – The general fund has a total appropriated expenditure budget for 2013 of approximately \$2.23 million. Total spending through April 30 is \$1.0 million, and is equal to 44.89% of the budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 28.52% of budget versus a straight-line basis of 33%. Most of the categories are within the straight-line rate with the exception of capital outlay, which is only 11.02% of budget.

General Fund Budget by Category



YTD General Fund Spending

(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$559.5 thousand, or 25.07% of the general fund budget. Spending through April 30 is \$187.4 thousand, or 33.5% budget. This category is in-line with expectations through four months when compared to the straight-line rate of 33%.

Contractual services is another major expense category in the general fund. The 2013 budget in this category is \$500.6 thousand (22.43% of budget) and provides for non-employee personal services. Spending through April 30 is \$176.2 thousand, or 35.2% of budget, and is running slightly above budget on a year to-date basis. Including encumbrances (i.e., purchase orders) in the total, 69% has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We will continue to monitor this category closely to ensure that spending remains within the approved budget.

Supplies and general operating expenditures is 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 2013 budget of \$263.1 thousand, or 11.79% of the fund’s budget. Spending to-date is \$65.7 thousand or 24.97% of budget. Including encumbrances in the calculation, the total spent or committed is \$150.4 thousand (57.18% of budget). Spending in this category is up by \$18.0 thousand (37.6%) from the same four-month period in 2012. Much of the variance is due to: annual dues and memberships being paid in January for the entire year; copier lease payments; and additional community communication piece mailings.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 951,416	\$ 951,416			\$ 1,083,726	\$ 1,083,726				
REVENUE										
Taxes										
Property Taxes	\$ 441,994	\$ 816,906	\$ 374,912	54.11%	\$ 416,607	\$ 815,000	\$ 398,393	51.12%	\$ 25,388	6.09%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ 441,994	\$ 816,906	\$ 374,912	54.11%	\$ 416,607	\$ 815,000	\$ 398,393	51.12%	\$ 25,388	6.09%
Intergovernmental										
State Shared Taxes & Permits	\$ 55,192	\$ 214,720	\$ 159,528	25.70%	\$ 51,690	\$ 256,500	\$ 204,810	20.15%	\$ 3,502	6.78%
Grants & Loans	-	-	-	0.00%	2,000	-	(2,000)	100.00%	(2,000)	-100.00%
Special Assessments	9,527	3,000	(6,527)	317.55%	3,481	3,000	(481)	116.04%	6,046	173.67%
Total Intergovernmental	\$ 64,719	\$ 217,720	\$ 153,001	29.73%	\$ 57,171	\$ 259,500	\$ 202,329	22.03%	\$ 7,548	13.20%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	40,220	172,000	131,780	23.38%	39,607	159,500	119,893	24.83%	613	1.55%
Total Charges for Service	\$ 40,220	\$ 172,000	\$ 131,780	23.38%	\$ 39,607	\$ 159,500	\$ 119,893	24.83%	\$ 613	1.55%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 63,628	\$ 155,250	\$ 91,622	40.98%	\$ 76,435	\$ 150,000	\$ 73,565	50.96%	\$ (12,807)	-16.76%
Building, Licenses & Permits	28,846	52,150	23,304	55.31%	13,882	60,000	46,118	23.14%	14,964	107.79%
Other Permits	30	750	720	4.00%	-	-	-	0.00%	30	100.00%
Total Fines, Licenses & Permits	\$ 92,504	\$ 208,150	\$ 115,646	44.44%	\$ 90,317	\$ 210,000	\$ 119,683	43.01%	\$ 2,187	2.42%
Other Sources										
Investment Income	\$ 2,810	\$ 4,010	\$ 1,200	70.07%	\$ 2,536	\$ 4,000	\$ 1,464	63.39%	\$ 274	10.82%
Rental Income	30,467	105,000	74,533	29.02%	41,901	100,000	58,099	41.90%	(11,434)	-27.29%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	10,742	53,000	42,258	20.27%	6,537	5,000	(1,537)	130.74%	4,205	64.33%
Total Other Sources	\$ 44,019	\$ 162,010	\$ 117,991	27.17%	\$ 50,974	\$ 109,000	\$ 58,026	46.76%	\$ (6,955)	-13.64%
Transfers										
Transfers & Advances In	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ -	\$ (216,636)	100.00%	\$ (216,636)	-100.00%
Total Transfers	\$ -	\$ 72,115	\$ 72,115	0.00%	\$ 216,636	\$ -	\$ (216,636)	100.00%	\$ (216,636)	-100.00%
Grand Total Revenue	\$ 683,457	\$ 1,648,901	\$ 965,445	41.45%	\$ 871,312	\$ 1,553,000	\$ 681,688	56.11%	\$ (187,856)	-21.56%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ -	\$ (216,636)	100.00%	\$ 216,636	-100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (72,115)	\$ 72,115	-100.00%	\$ (216,636)	\$ -	\$ (216,636)	100.00%	\$ 216,636	-100.00%
Adjusted Grand Total Revenue	\$ 683,457	\$ 1,576,786	\$ 893,330	43.34%	\$ 654,676	\$ 1,553,000	\$ 898,324	42.16%	\$ 28,780	4.40%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 187,449	\$ 559,549	\$ 372,100	66.50%	\$ -	\$ 372,100	66.50%	\$ 243,755	\$ (56,306)	-23.10%
Contractual Services	176,205	500,614	324,409	64.80%	169,210	155,200	31.00%	179,835	(3,631)	-2.02%
Supplies & General Operating	65,707	263,095	197,388	75.03%	84,732	112,656	42.82%	47,751	17,956	37.60%
Capital Outlay	32,728	297,029	264,301	88.98%	80,673	183,628	61.82%	91,333	(58,605)	-64.17%
Debt Service	-	-	-	0.00%	-	-	0.00%	100,000	(100,000)	-100.00%
Transfers & Advances	539,961	612,076	72,115	11.78%	-	72,115	11.78%	26,400	513,561	1945.31%
Grand Total Expenditures	\$ 1,002,050	\$ 2,232,363	\$ 1,230,313	55.11%	\$ 334,614	\$ 895,699	40.12%	\$ 689,074	\$ 312,976	45.42%
Adjustments:										
- Interfund transfers & advances	\$ (539,961)	\$ (612,076)	\$ (1,152,037)	188.22%	\$ -	\$ 72,115	11.78%	\$ (26,400)	\$ (513,561)	1945.31%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (539,961)	\$ (612,076)	\$ (72,115)	11.78%	\$ -	\$ 72,115	11.78%	\$ (26,400)	\$ (513,561)	1945.31%
Adjusted Grand Total Expenditures	\$ 462,089	\$ 1,620,287	\$ 1,158,198	71.48%	\$ 334,614	\$ 823,584	50.83%	\$ 662,674	\$ (200,585)	-30.27%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 632,823	\$ 367,955			\$ 298,209			\$ 1,265,964		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$ 97,723.81	\$683,456.50	\$1,648,901.26	\$ 965,444.76	\$ 1,648,901.26	\$ -
1 - Taxes	\$ -	\$441,994.31	\$ 816,906.26	\$ 374,911.95	\$ 816,906.26	\$ -
1 - Property Taxes	\$ -	\$441,994.31	\$ 816,906.26	\$ 374,911.95	\$ 816,906.26	\$ -
1 - Real Property Taxes	\$ -	\$439,244.81	\$ 811,627.26	\$ 372,382.45	\$ 811,627.26	\$ -
2 - Other Property Taxes	\$ -	\$ 2,749.50	\$ 5,279.00	\$ 2,529.50	\$ 5,279.00	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 44,119.29	\$ 64,718.87	\$ 217,720.00	\$ 153,001.13	\$ 217,720.00	\$ -
1 - State-Shared Taxes & Permits	\$ 44,119.29	\$ 55,192.23	\$ 214,720.00	\$ 159,527.77	\$ 214,720.00	\$ -
1 - Local Government Fund	\$ 3,327.30	\$ 14,298.74	\$ 68,000.00	\$ 53,701.26	\$ 68,000.00	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ 113,220.00	\$ 113,220.00	\$ 113,220.00	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ 12.67	\$ 12.67	\$ 500.00	\$ 487.33	\$ 500.00	\$ -
5 - Liquor Permits	\$ -	\$ 101.50	\$ 11,000.00	\$ 10,898.50	\$ 11,000.00	\$ -
6 - Estate Tax	\$ 40,779.32	\$ 40,779.32	\$ 20,000.00	\$ (20,779.32)	\$ 20,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Special Assessments	\$ -	\$ 9,526.64	\$ 3,000.00	\$ (6,526.64)	\$ 3,000.00	\$ -
1 - Special Assessments	\$ -	\$ 9,526.64	\$ 3,000.00	\$ (6,526.64)	\$ 3,000.00	\$ -
3 -Charges for Service	\$ -	\$ 40,220.18	\$ 172,000.00	\$ 131,779.82	\$ 172,000.00	\$ -
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ -	\$ 40,220.18	\$ 172,000.00	\$ 131,779.82	\$ 172,000.00	\$ -
1 - Franchise Fees	\$ -	\$ 40,220.18	\$ 150,000.00	\$ 109,779.82	\$ 150,000.00	\$ -
2 - Tower Lease	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 29,182.19	\$ 92,504.44	\$ 208,150.00	\$ 115,645.56	\$ 208,150.00	\$ -
1 - Fines & Forfeitures	\$ 20,193.99	\$ 63,628.18	\$ 155,250.00	\$ 91,621.82	\$ 155,250.00	\$ -
1 - Fines & Forfeitures	\$ 20,193.99	\$ 63,628.18	\$ 155,250.00	\$ 91,621.82	\$ 155,250.00	\$ -
2 - Licenses & Permits	\$ 8,988.20	\$ 28,876.26	\$ 52,900.00	\$ 24,023.74	\$ 52,900.00	\$ -
1 - Building Licenses & Permits	\$ 8,958.20	\$ 28,846.26	\$ 52,150.00	\$ 23,303.74	\$ 52,150.00	\$ -
2 - Miscellaneous Permits	\$ 30.00	\$ 30.00	\$ 750.00	\$ 720.00	\$ 750.00	\$ -
5 - Miscellaneous Revenue	\$ 24,422.33	\$ 44,018.70	\$ 162,010.00	\$ 117,991.30	\$ 162,010.00	\$ -
1 - Investment Income	\$ 928.25	\$ 2,809.96	\$ 4,010.00	\$ 1,200.04	\$ 4,010.00	\$ -
1 - Investment Income	\$ 928.25	\$ 2,809.96	\$ 4,010.00	\$ 1,200.04	\$ 4,010.00	\$ -
2 - Other Misc Revenue	\$ 23,494.08	\$ 41,208.74	\$ 158,000.00	\$ 116,791.26	\$ 158,000.00	\$ -
1 - Rental Income	\$ 13,551.08	\$ 30,466.82	\$ 105,000.00	\$ 74,533.18	\$ 105,000.00	\$ -
4 - Miscellaneous Income	\$ 9,943.00	\$ 10,741.92	\$ 53,000.00	\$ 42,258.08	\$ 53,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
1 - Interfund Advances	\$ -	\$ -	\$ 72,115.00	\$ 72,115.00	\$ 72,115.00	\$ -
Grand Total	\$ 97,723.81	\$683,456.50	\$1,648,901.26	\$ 965,444.76	\$ 1,648,901.26	\$ -

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

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
A 1 - General Fund	\$ 91,070.36	\$ 1,002,049.77	\$ 334,614.30	\$ 2,232,362.95	\$ 895,698.88	\$ 1,974,711.00	\$ 42,951.95	\$ 214,700.00
00 - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01 - Mayor	\$ 2,603.14	\$ 6,767.94	\$ 910.63	\$ 18,399.00	\$ 10,720.43	\$ 18,399.00	\$ -	\$ -
1 - Wages & Benefits	\$ 2,564.80	\$ 6,614.13	\$ -	\$ 15,399.00	\$ 8,784.87	\$ 15,399.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 38.34	\$ 153.81	\$ 910.63	\$ 2,000.00	\$ 935.56	\$ 2,000.00	\$ -	\$ -
02 - Finance Director	\$ -	\$ -	\$ 10,000.00	\$ 11,500.00	\$ 1,500.00	\$ 11,500.00	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -
03 - Finance Manager	\$ 8,041.51	\$ 30,922.86	\$ 14,972.00	\$ 85,175.59	\$ 39,280.73	\$ 77,477.00	\$ 198.59	\$ 7,500.00
1 - Wages & Benefits	\$ 3,837.38	\$ 14,105.11	\$ -	\$ 41,989.00	\$ 27,883.89	\$ 41,989.00	\$ -	\$ -
3 - Contractual Services	\$ 522.94	\$ 7,723.08	\$ 8,515.09	\$ 16,246.59	\$ 8.42	\$ 16,048.00	\$ 198.59	\$ -
4 - Supplies & General Operating	\$ 3,681.19	\$ 9,094.67	\$ 6,456.91	\$ 26,940.00	\$ 11,388.42	\$ 19,440.00	\$ -	\$ 7,500.00
04 - Finance Assistant	\$ -	\$ 466.24	\$ 262.21	\$ 728.45	\$ -	\$ -	\$ 728.45	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ 466.24	\$ 262.21	\$ 728.45	\$ -	\$ -	\$ 728.45	\$ -
05 - Legal	\$ 11,399.58	\$ 31,835.02	\$ 35,894.08	\$ 96,408.00	\$ 28,678.90	\$ 79,748.00	\$ 2,410.00	\$ 14,250.00
1 - Wages & Benefits	\$ 3,014.77	\$ 11,101.18	\$ -	\$ 30,748.00	\$ 19,646.82	\$ 30,748.00	\$ -	\$ -
3 - Contractual Services	\$ 3,750.00	\$ 15,200.00	\$ 34,460.00	\$ 55,660.00	\$ 6,000.00	\$ 39,000.00	\$ 2,410.00	\$ 14,250.00
4 - Supplies & General Operating	\$ 4,634.81	\$ 5,533.84	\$ 1,434.08	\$ 10,000.00	\$ 3,032.08	\$ 10,000.00	\$ -	\$ -
06 - Magistrate/Mayor's Court	\$ 1,537.50	\$ 6,150.00	\$ 16,850.00	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -
3 - Contractual Services	\$ 1,537.50	\$ 6,150.00	\$ 16,850.00	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -
07 - Administrator	\$ 5,343.06	\$ 38,286.85	\$ 19,102.24	\$ 136,046.24	\$ 78,657.15	\$ 111,763.00	\$ 9,283.24	\$ 15,000.00
1 - Wages & Benefits	\$ 3,550.12	\$ 12,781.41	\$ -	\$ 36,763.00	\$ 23,981.59	\$ 36,763.00	\$ -	\$ -
3 - Contractual Services	\$ 1,517.91	\$ 16,075.41	\$ 10,307.95	\$ 69,047.50	\$ 42,664.14	\$ 60,000.00	\$ 9,047.50	\$ -
4 - Supplies & General Operating	\$ 275.03	\$ 9,430.03	\$ 8,794.29	\$ 30,235.74	\$ 12,011.42	\$ 15,000.00	\$ 235.74	\$ 15,000.00
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ 136.99	\$ 136.99	\$ -	\$ -	\$ 136.99	\$ -
09 - Licking County Auditor	\$ 571.26	\$ 9,874.04	\$ -	\$ 25,000.00	\$ 15,125.96	\$ 25,000.00	\$ -	\$ -
3 - Contractual Services	\$ 571.26	\$ 9,874.04	\$ -	\$ 25,000.00	\$ 15,125.96	\$ 25,000.00	\$ -	\$ -
10 - State Auditor	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
11 - Council	\$ 8,881.50	\$ 29,705.44	\$ 8,809.88	\$ 95,797.72	\$ 57,282.40	\$ 85,516.00	\$ 4,281.72	\$ 6,000.00
1 - Wages & Benefits	\$ 8,585.03	\$ 26,862.30	\$ -	\$ 76,516.00	\$ 49,653.70	\$ 76,516.00	\$ -	\$ -
3 - Contractual Services	\$ 99.60	\$ 674.96	\$ 4,007.29	\$ 5,991.45	\$ 1,309.20	\$ 4,000.00	\$ 1,991.45	\$ -
4 - Supplies & General Operating	\$ 196.87	\$ 2,168.18	\$ 4,802.59	\$ 13,290.27	\$ 6,319.50	\$ 5,000.00	\$ 2,290.27	\$ 6,000.00
12 - Council Clerk	\$ 116.30	\$ 312.27	\$ 987.73	\$ 2,500.00	\$ 1,200.00	\$ 2,500.00	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ 116.30	\$ 312.27	\$ 987.73	\$ 2,500.00	\$ 1,200.00	\$ 2,500.00	\$ -	\$ -
13 - Street Lights	\$ 4,605.57	\$ 15,654.87	\$ 44,345.13	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
3 - Contractual Services	\$ 4,605.57	\$ 15,654.87	\$ 44,345.13	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
14 - Court Clerk	\$ 4,361.67	\$ 21,196.46	\$ 2,267.50	\$ 76,757.95	\$ 53,293.99	\$ 74,208.00	\$ 49.95	\$ 2,500.00
1 - Wages & Benefits	\$ 3,903.67	\$ 18,492.73	\$ -	\$ 60,708.00	\$ 42,215.27	\$ 60,708.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ -	\$ 403.20	\$ 2,500.00	\$ 2,096.80	\$ -	\$ -	\$ 2,500.00
4 - Supplies & General Operating	\$ 458.00	\$ 2,703.73	\$ 1,864.30	\$ 13,549.95	\$ 8,981.92	\$ 13,500.00	\$ 49.95	\$ -
15 - Court Security	\$ 355.07	\$ 1,663.32	\$ -	\$ 4,849.00	\$ 3,185.68	\$ 4,849.00	\$ -	\$ -
1 - Wages & Benefits	\$ 355.07	\$ 1,663.32	\$ -	\$ 4,849.00	\$ 3,185.68	\$ 4,849.00	\$ -	\$ -
16 - LC Health Board	\$ -	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -	\$ -
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 63,345.00	\$ 1,845.00	\$ 63,345.00	\$ -	\$ -
17 - Lands & Buildings	\$ 12,975.34	\$ 60,246.38	\$ 63,993.61	\$ 353,462.40	\$ 229,222.41	\$ 213,500.00	\$ 17,962.40	\$ 122,000.00
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 3,395.86	\$ 21,959.91	\$ 33,474.46	\$ 73,500.00	\$ 18,065.63	\$ 73,000.00	\$ 500.00	\$ -
4 - Supplies & General Operating	\$ 2,117.92	\$ 5,558.21	\$ 8,599.15	\$ 50,933.32	\$ 36,775.96	\$ 50,500.00	\$ 433.32	\$ -
5 - Capital Outlay	\$ 7,461.56	\$ 32,728.26	\$ 21,920.00	\$ 229,029.08	\$ 174,380.82	\$ 90,000.00	\$ 17,029.08	\$ 122,000.00
6 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 - Parks & Recreation	\$ -	\$ 75,446.87	\$ 48,752.70	\$ 128,166.00	\$ 3,966.43	\$ 78,166.00	\$ -	\$ 50,000.00
1 - Wages & Benefits	\$ -	\$ 446.87	\$ -	\$ 2,666.00	\$ 2,219.13	\$ 2,666.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ 48,752.70	\$ 50,000.00	\$ 1,247.30	\$ -	\$ -	\$ 50,000.00
7 - Transfers & Advances	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ -
19 - Liability Insurance	\$ -	\$ 6,087.44	\$ -	\$ 9,503.00	\$ 3,415.56	\$ 22,003.00	\$ -	\$ (12,500.00)
3 - Contractual Services	\$ -	\$ 6,087.44	\$ -	\$ 9,503.00	\$ 3,415.56	\$ 22,003.00	\$ -	\$ (12,500.00)
20 - Planning & Zoning	\$ 26,030.90	\$ 113,763.20	\$ 31,368.16	\$ 408,079.06	\$ 262,947.70	\$ 362,864.00	\$ 4,755.06	\$ 40,460.00

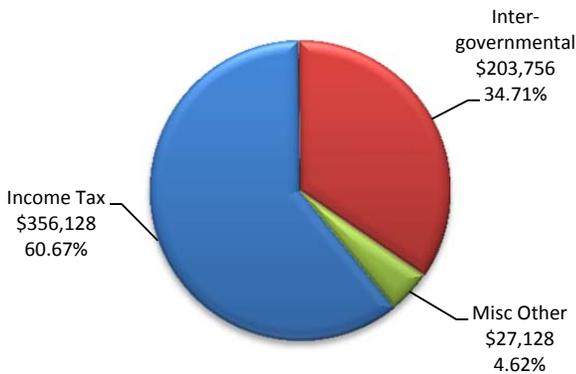
CITY OF PATASKALA, OHIO
 2013 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
 THROUGH APRIL 30, 2013

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	PriorYear Enc	Total Budget Adjs
1 - Wages & Benefits	\$ 22,859.64	\$ 87,974.45	\$ -	\$ 259,124.00	\$ 171,149.55	\$ 258,614.00	\$ -	\$ 510.00
3 - Contractual Services	\$ 2,013.71	\$ 7,590.46	\$ 10,650.00	\$ 76,909.55	\$ 58,669.09	\$ 60,000.00	\$ 1,959.55	\$ 14,950.00
4 - Supplies & General Operating	\$ 1,157.55	\$ 18,198.29	\$ 20,718.16	\$ 64,045.51	\$ 25,129.06	\$ 36,250.00	\$ 2,795.51	\$ 25,000.00
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -
21 - Planning Commission	\$ 87.00	\$ 926.93	\$ 2,271.92	\$ 7,602.12	\$ 4,403.27	\$ 6,475.00	\$ 1,127.12	\$ -
1 - Wages & Benefits	\$ -	\$ 571.73	\$ -	\$ 4,975.00	\$ 4,403.27	\$ 4,975.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 87.00	\$ 355.20	\$ 2,271.92	\$ 2,627.12	\$ -	\$ 1,500.00	\$ 1,127.12	\$ -
22 - BZA	\$ 222.12	\$ 852.69	\$ 936.18	\$ 5,054.00	\$ 3,265.13	\$ 5,564.00	\$ -	\$ (510.00)
1 - Wages & Benefits	\$ -	\$ 288.87	\$ -	\$ 3,554.00	\$ 3,265.13	\$ 4,064.00	\$ -	\$ (510.00)
4 - Supplies & General Operating	\$ 222.12	\$ 563.82	\$ 936.18	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -
23 - Personnel BOR	\$ -	\$ 256.29	\$ -	\$ 4,054.00	\$ 3,797.71	\$ 4,054.00	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ 256.29	\$ -	\$ 3,554.00	\$ 3,297.71	\$ 3,554.00	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -
24 - General Office	\$ 2,143.76	\$ 18,038.04	\$ 32,426.82	\$ 54,518.43	\$ 4,053.57	\$ 47,500.00	\$ 2,018.43	\$ 5,000.00
3 - Contractual Services	\$ 1,039.29	\$ 7,714.60	\$ 6,196.40	\$ 13,911.00	\$ -	\$ 12,000.00	\$ 1,911.00	\$ -
4 - Supplies & General Operating	\$ 1,104.47	\$ 10,323.44	\$ 26,230.42	\$ 40,607.43	\$ 4,053.57	\$ 35,500.00	\$ 107.43	\$ 5,000.00
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 - Sesquicentennial Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 - Project Manager	\$ 1,795.08	\$ 7,135.62	\$ 326.52	\$ 20,204.00	\$ 12,741.86	\$ 20,204.00	\$ -	\$ -
1 - Wages & Benefits	\$ 1,764.24	\$ 6,290.27	\$ -	\$ 18,704.00	\$ 12,413.73	\$ 18,704.00	\$ -	\$ -
4 - Supplies & General Operating	\$ 30.84	\$ 845.35	\$ 326.52	\$ 1,500.00	\$ 328.13	\$ 1,500.00	\$ -	\$ -
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 - CHIP Fund	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
33 - ODNR Trail Fund	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -	\$ -
33 - SRTS Fund	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 30,115.00	\$ 30,115.00	\$ 30,115.00	\$ -	\$ -
34 - CDBG Fund	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 57,000.00	\$ -	\$ (35,000.00)
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00	\$ 57,000.00	\$ -	\$ (35,000.00)
35 - Debt Service	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ 219,961.00	\$ -	\$ -
Grand Total	\$ 91,070.36	\$ 1,002,049.77	\$ 334,614.30	\$ 2,232,362.95	\$ 895,698.88	\$ 1,974,711.00	\$ 42,951.95	\$ 214,700.00

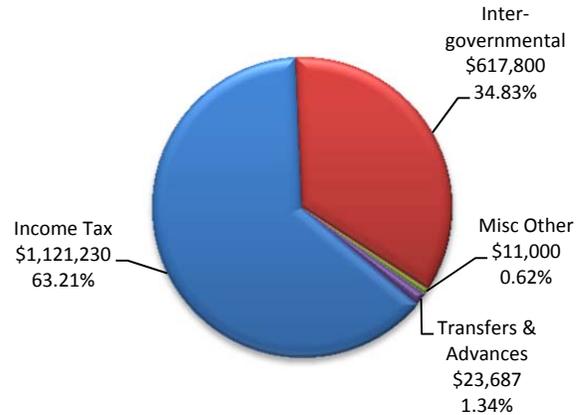
Street Fund (B1)

Revenue – On a year to-date basis, the Street fund has been credited with total revenue of approximately \$587.0 thousand, which reflects 33.1% of budget. Total revenue to date is up by \$232.9 thousand (65.79%) from the same four-month period in 2012. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source



Street Fund Revenue - Budget



Income tax collections in April were \$93.5 thousand, and are up by \$58.2 thousand (164.8%) compared to the same period in 2012. Year to-date income tax revenues credited to the fund are \$356.1 thousand, and represent 31.76% of budget. In comparison, collections through April 2012 were \$146.1 thousand, and represented 25.93% of the 2012 full-year collections. Accounting for the change in revenue allocation to the fund (from 15% to 32% of total collections), it appears that collections are running ahead of last year at this point. Should this trend continue throughout the year, the current projection could be understated by \$100-200 thousand. It is still early in the year, and we will closely monitor the rate of collection and adjust the forecast when appropriate to do so. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage had not been modified in 2011 and 2012.

Income Tax Collections - Street Fund



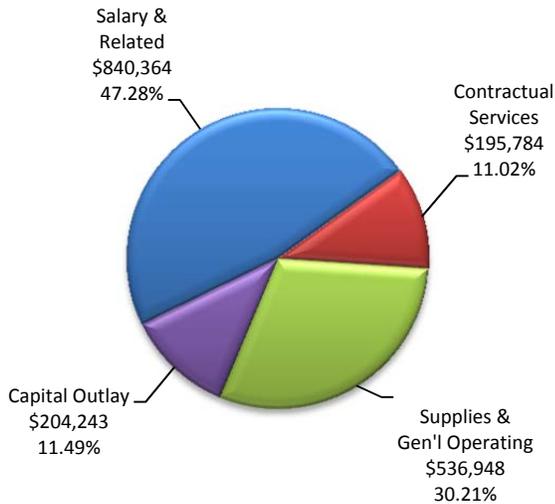
In 2012, the fund would have received a higher overall distribution amount when calculating the amount ‘as-if’ the fund was receiving the current allocation percentage in that year, while in 2011 it would have received a slightly lower distribution.

Intergovernmental revenues in the Street fund are budgeted at \$617.8 thousand and represent 34.83% 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 \$203.8 thousand in this category (32.98% of budget), and is up by 1% when compared to the same four-month period in 2012. Compared to a straight-line basis of 33%, current year collections are in line with expectations.

The other category, Other Sources, is budgeted at \$11 thousand, and the city has received \$27.1 thousand to-date. This exceeds the expectations and assumptions used in developing the 2013 budget. We will be increasing the forecast to reflect the higher revenues.

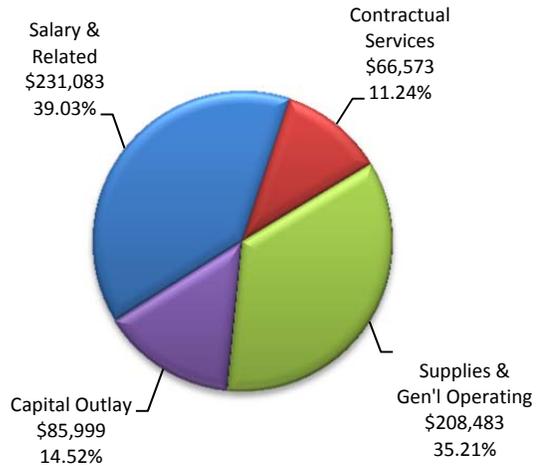
Expenditures – The Street fund has a total appropriated expenditure budget for 2013 of approximately \$1.77 million. Total spending through April 30 was \$592.1 thousand and is equal to 33.32% of budget. The total is in line when compared to the straight-line basis of 33%.

Street Fund Budget by Category



YTD Street Fund Spending

(excludes encumbrances)

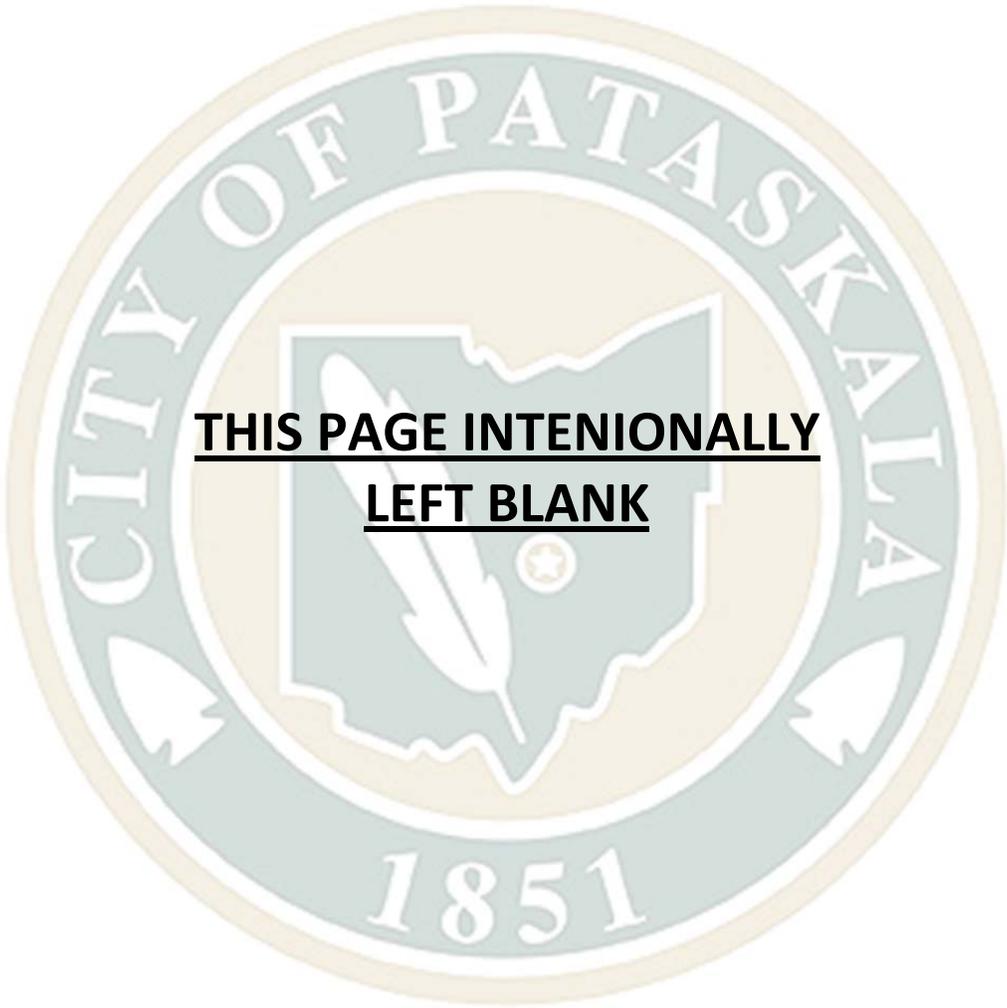


Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$840.4 thousand, or 47.28% of the fund's budget. Spending through April 30 is \$231.1 thousand, or 27.5% of budget. The favorable YTD variance (\$49.0 thousand) and was the result of several open budgeted positions, partially offset by full-year funding of employee HRA accounts.

Supplies and general operating expenditures is another significant expense category in the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$536.9 thousand, or 30.21% of the fund's budget. Spending to-date is \$208.5 thousand, or 38.83% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$311.8 thousand or 58.06% of the budget. Most of the YTD variance is the result of full-year purchase orders for utilities, fuel, etc.

Spending on capital projects and equipment is the other major expense category in the Street fund. The 2013 budget in this category is \$204.2 thousand (11.49% of budget) and provides funding for street and roadway infrastructure maintenance and related equipment. Spending to-date is \$86.0 thousand, or

42.11% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$193.2 thousand or 94.57% of the budget. This higher rate of spending is due to the purchase of, or orders placed for, new capital equipment such as trucks, mowers, etc.



THIS PAGE INTENTIONALLY
LEFT BLANK

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 699,924	\$ 699,924			\$ 723,432	\$ 723,432				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	356,128	1,121,230	765,102	31.76%	146,089	395,700	249,611	36.92%	210,039	143.77%
Total Taxes	\$ 356,128	\$ 1,121,230	\$ 765,102	31.76%	\$ 146,089	\$ 395,700	\$ 249,611	36.92%	\$ 210,039	143.77%
Intergovernmental										
State Shared Taxes & Permits	\$ 203,756	\$ 617,800	\$ 414,044	32.98%	\$ 201,799	\$ 550,000	\$ 348,201	36.69%	\$ 1,957	0.97%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 203,756	\$ 617,800	\$ 414,044	32.98%	\$ 201,799	\$ 550,000	\$ 348,201	36.69%	\$ 1,957	0.97%
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	280	1,000	720	27.97%	324	628	304	51.54%	(44)	-13.58%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	26,848	10,000	(16,848)	268.48%	5,860	500	(5,360)	1171.90%	20,989	358.20%
Total Other Sources	\$ 27,128	\$ 11,000	\$ (16,128)	246.62%	\$ 6,183	\$ 1,128	\$ (5,055)	548.16%	\$ 20,945	338.74%
Transfers										
Transfers & Advances In	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 23,687	\$ 23,687	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 587,012	\$ 1,773,717	\$ 1,186,705	33.10%	\$ 354,072	\$ 946,828	\$ 592,756	37.40%	\$ 232,941	65.79%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (23,687)	\$ 23,687	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 587,012	\$ 1,750,030	\$ 1,163,018	33.54%	\$ 354,072	\$ 946,828	\$ 592,756	37.40%	\$ 232,941	65.79%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 231,083	\$ 840,364	\$ 609,281	72.50%	\$ 4,648	\$ 604,633	71.95%	\$ 151,674	\$ 79,409	52.36%
Contractual Services	66,573	195,784	129,211	66.00%	77,241	51,970	26.54%	39,581	26,993	68.20%
Supplies & General Operating	208,483	536,948	328,465	61.17%	103,276	225,189	41.94%	135,541	72,943	53.82%
Capital Outlay	85,999	204,243	118,244	57.89%	107,155	11,089	5.43%	11,055	74,944	677.95%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 592,139	\$ 1,777,340	\$ 1,185,201	66.68%	\$ 292,321	\$ 892,880	50.24%	\$ 337,850	\$ 254,289	75.27%
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	\$ 592,139	\$ 1,777,340	\$ 1,185,201	66.68%	\$ 292,321	\$ 892,880	50.24%	\$ 337,850	\$ 254,289	75.27%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 694,798	\$ 696,302			\$ 402,477			\$ 739,654		

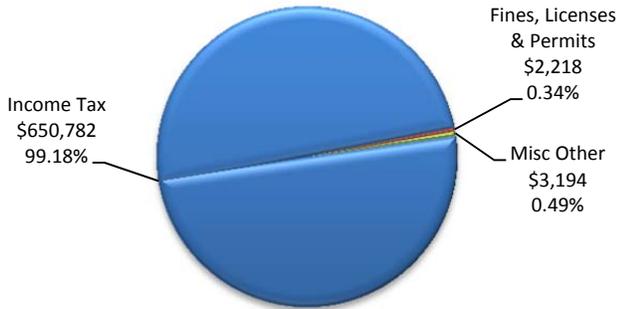
CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH APRIL 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$ 142,766.26	\$587,012.03	\$1,773,717.00	\$ 1,186,704.97	\$ 1,750,030.00	\$ 23,687.00
1 - Taxes	\$ 93,505.50	\$356,128.34	\$1,121,230.00	\$ 765,101.66	\$ 1,121,230.00	\$ -
2 - Income Taxes	\$ 93,505.50	\$356,128.34	\$1,121,230.00	\$ 765,101.66	\$ 1,121,230.00	\$ -
1 - Income Taxes	\$ 93,505.50	\$354,966.55	\$1,120,000.00	\$ 765,033.45	\$ 1,120,000.00	\$ -
2 - ODT Income Taxes	\$ -	\$ 1,161.79	\$ 1,230.00	\$ 68.21	\$ 1,230.00	\$ -
2 - Intergovernmental	\$ 48,730.24	\$203,755.60	\$ 617,800.00	\$ 414,044.40	\$ 617,800.00	\$ -
1 - State-Shared Taxes & Permits	\$ 48,730.24	\$203,755.60	\$ 617,800.00	\$ 414,044.40	\$ 617,800.00	\$ -
9 - Permissive Tax	\$ 48,730.24	\$203,755.60	\$ 617,800.00	\$ 414,044.40	\$ 617,800.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 530.52	\$ 27,128.09	\$ 11,000.00	\$ (16,128.09)	\$ 11,000.00	\$ -
2 - Other Misc Revenue	\$ 530.52	\$ 27,128.09	\$ 11,000.00	\$ (16,128.09)	\$ 11,000.00	\$ -
1 - Rental Income	\$ 74.89	\$ 279.73	\$ 1,000.00	\$ 720.27	\$ 1,000.00	\$ -
4 - Miscellaneous Income	\$ 455.63	\$ 26,848.36	\$ 10,000.00	\$ (16,848.36)	\$ 10,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00
1 - Interfund Advances	\$ -	\$ -	\$ 23,687.00	\$ 23,687.00	\$ -	\$ 23,687.00

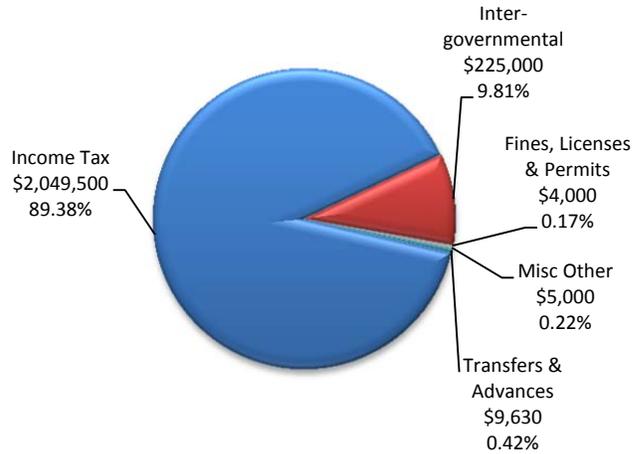
Police Fund (B13)

Revenue – On a year to-date basis, the Police fund has been credited with total revenue of approximately \$656.2 thousand, which reflects 28.62% of budget. Total revenue to-date, however, is approximately \$391.6 thousand (148.01%) higher than the same period in 2012. The major reason for the increase was the change in the fund’s income tax allocation percentage in 2013 from 24% to 32%. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source

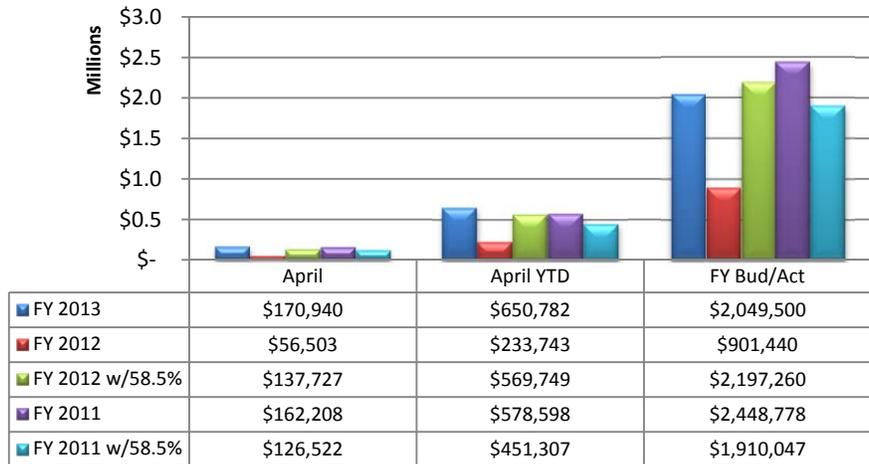


Police Fund Revenue - Budget



Year to-date income tax revenues credited to the fund are \$650.8 thousand and represent 31.75% of the budget. In comparison, collections through April 2012 were \$233.7 thousand and represented 25.93% of the 2012 full-year collections. It is important to note that the allocation to the fund has increased in 2013 from 24% to 58.5%. Adjusting for the change in allocations rates (see green and light blue bars in chart to the right) would indicate that collections are running above the 2012 pace for this fund. Should this trend continue throughout the year, the current projection could be understated by \$200-300 thousand. It is still early in the year, and we will closely monitor the rate of collection and adjust the forecast when appropriate to do so. The green/light blue bars in the chart above have been restated to reflect the revenue that would have been allocated to the fund in 2011 and 2012 had the percentage been the same in all years.

Income Tax Collections - Police Fund

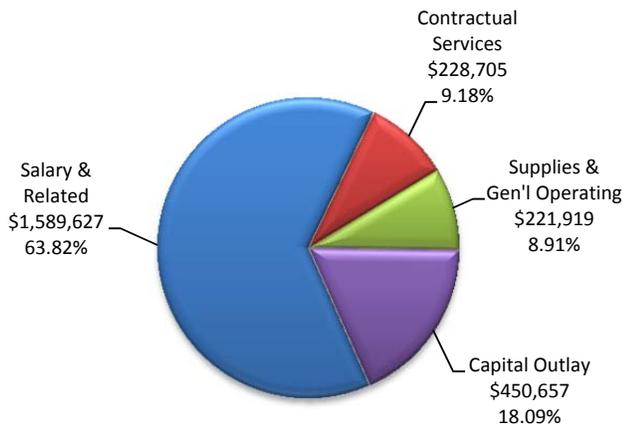


Intergovernmental revenues are budgeted at \$225 thousand and represent 9.81% of the fund’s revenue budget. The category is comprised of revenues from other (federal, state and local) governmental agencies. The revenue currently in the 2013 budget is the LGIF loan (90%) for the construction of a MARCS antenna in the city.

The other major category, Other Sources, has a budget of \$5.0 thousand, and the city has received \$3.2 thousand to-date.

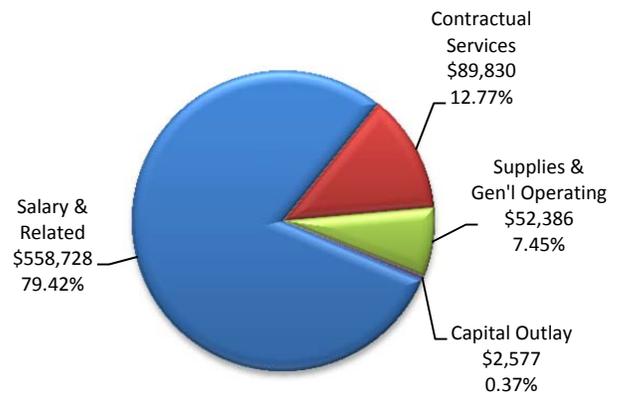
Expenditures – The Police fund has a total appropriated expenditure budget for 2013 of approximately \$2.49 million. Total spending through April 30 is \$703.5 thousand and is equal to 28.24% of the 2013 budget. Total spending to-date compares favorably to the straight-line rate of 33%. If encumbrances (e.g., purchase orders) are included in the total, the total spending (or commitments to spend) is equal to \$1.02 million, or 40.95% of the budget. Spending to date is approximately \$176.4 thousand (33.47%) higher than the same four-month period in 2012. The increase is due to higher wage and benefit costs as the result of filled officer positions that were open for a portion of 2012.

Police Fund Budget by Category



YTD Police Fund Spending

(excludes encumbrances)

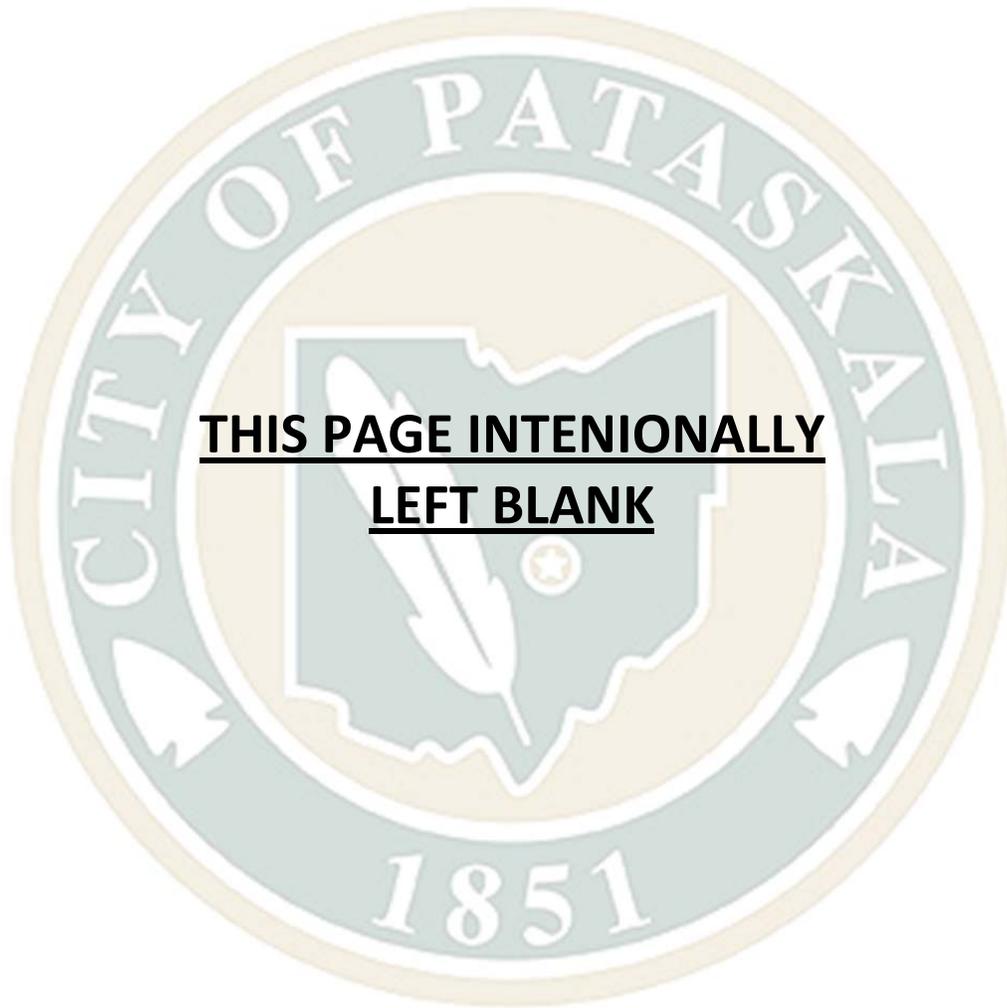


Salaries, wages and other employee-related costs represent the largest expense category with a 2013 budget of \$1.59 million, or 63.82% of the fund’s budget. Spending through April 30 is \$558.7 thousand or 35.15 % of budget, and is slightly higher than budget. Compared to FY 2012, spending was up by \$147.2 thousand (35.76%) due to the full-year impact in 2013 of three additional Patrol Officers hired during 2012.

Supplies and general operating expenditures is another significant expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$221.9 thousand, or 8.91% of budget. Spending through April 30 is \$52.4 thousand and is 23.61% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$165.6 thousand (74.61% of budget). Compared to the same four-month period in FY 2012, spending was up by \$0.4 thousand (0.8%).

Spending on capital equipment is the other major expense category in the Police fund. The 2013 budget in this category is \$450.7 thousand (18.09% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through April 30 was \$2.6

thousand, or 0.57% of budget. Including encumbrances in the calculation, the total committed to spend is \$160.3 thousand, or 35.58% of budget. The majority of the encumbered amount is for the order and outfitting of four (4) new cruisers. In addition to these purchases, \$250.0 thousand was appropriated (not yet encumbered) for the construction of a MARCS radio tower. Most of the funding (90%) for the project will be provided by a 10-year, zero-interest loan from the LGIF program. The remaining budget is to provide a one-year payment on a capital lease for the required replacement radio equipment.



THIS PAGE INTENTIONALLY
LEFT BLANK

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,153,893	\$ 1,153,893			\$ 2,087,236	\$ 2,087,236				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	650,782	2,049,500	1,398,718	31.75%	233,743	633,120	399,377	36.92%	417,039	178.42%
Total Taxes	\$ 650,782	\$ 2,049,500	\$ 1,398,718	31.75%	\$ 233,743	\$ 633,120	\$ 399,377	36.92%	\$ 417,039	178.42%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grants & Loans	-	225,000	225,000	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 225,000	\$ 225,000	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	\$ 2,218	\$ 4,000	\$ 1,782	55.45%	\$ 1,660	\$ 500	\$ (1,160)	332.00%	\$ 558	33.61%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 2,218	\$ 4,000	\$ 1,782	55.45%	\$ 1,660	\$ 500	\$ (1,160)	332.00%	\$ 558	33.61%
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	3,194	5,000	1,806	63.87%	29,178	5,000	(24,178)	583.56%	(25,984)	-89.05%
Total Other Sources	\$ 3,194	\$ 5,000	\$ 1,806	63.87%	\$ 29,178	\$ 5,000	\$ (24,178)	583.56%	\$ (25,984)	-89.05%
Transfers										
Transfers & Advances In	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 9,630	\$ 9,630	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 656,194	\$ 2,293,130	\$ 1,636,936	28.62%	\$ 264,581	\$ 638,620	\$ 374,039	41.43%	\$ 391,613	148.01%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (9,630)	\$ 9,630	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 656,194	\$ 2,283,500	\$ 1,627,306	28.74%	\$ 264,581	\$ 638,620	\$ 374,039	41.43%	\$ 391,613	148.01%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 558,728	\$ 1,589,627	\$ 1,030,899	64.85%	\$ -	\$ 1,030,899	64.85%	\$ 411,560	\$ 147,168	35.76%
Contractual Services	89,830	228,705	138,875	60.72%	45,581	93,294	40.79%	52,327	37,503	71.67%
Supplies & General Operating	52,386	221,919	169,534	76.39%	113,185	56,349	25.39%	51,967	419	0.81%
Capital Outlay	2,577	450,657	448,080	99.43%	157,755	290,325	64.42%	11,255	(8,678)	-77.10%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 703,521	\$ 2,490,908	\$ 1,787,388	71.76%	\$ 316,521	\$ 1,470,867	59.05%	\$ 527,108	\$ 176,412	33.47%
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	\$ 703,521	\$ 2,490,908	\$ 1,787,388	71.76%	\$ 316,521	\$ 1,470,867	59.05%	\$ 527,108	\$ 176,412	33.47%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,106,566	\$ 956,114			\$ 790,045			\$ 1,824,708		

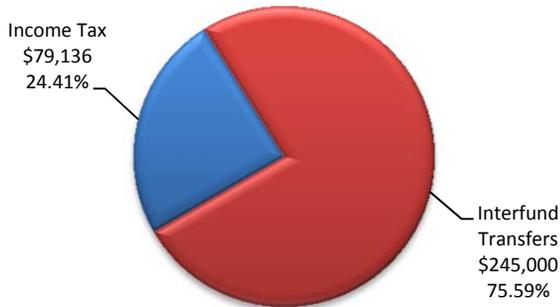
CITY OF PATASKALA, OHIO
2013 REVENUE BUDGET ANALYSIS - Police Fund (B13)
THROUGH APRIL 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$ 171,482.54	\$656,193.74	\$2,293,130.05	\$ 1,636,936.31	\$ 2,283,500.00	\$ 9,630.05
1 - Taxes	\$ 170,939.74	\$650,782.10	\$2,049,500.00	\$ 1,398,717.90	\$ 2,049,500.00	\$ -
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$ 170,939.74	\$650,782.10	\$2,049,500.00	\$ 1,398,717.90	\$ 2,049,500.00	\$ -
1 - Income Taxes	\$ 170,939.74	\$648,923.24	\$2,047,500.00	\$ 1,398,576.76	\$ 2,047,500.00	\$ -
2 - ODT Income Taxes	\$ -	\$ 1,858.86	\$ 2,000.00	\$ 141.14	\$ 2,000.00	\$ -
2 - Intergovernmental	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 385.00	\$ 2,218.00	\$ 4,000.00	\$ 1,782.00	\$ 4,000.00	\$ -
1 - Fines & Forfeitures	\$ 385.00	\$ 2,218.00	\$ 4,000.00	\$ 1,782.00	\$ 4,000.00	\$ -
1 - Fines & Forfeitures	\$ 385.00	\$ 2,218.00	\$ 4,000.00	\$ 1,782.00	\$ 4,000.00	\$ -
5 - Miscellaneous Revenue	\$ 157.80	\$ 3,193.64	\$ 5,000.00	\$ 1,806.36	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ 157.80	\$ 3,193.64	\$ 5,000.00	\$ 1,806.36	\$ 5,000.00	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 157.80	\$ 3,193.64	\$ 5,000.00	\$ 1,806.36	\$ 5,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05
1 - Interfund Advances	\$ -	\$ -	\$ 9,630.05	\$ 9,630.05	\$ -	\$ 9,630.05

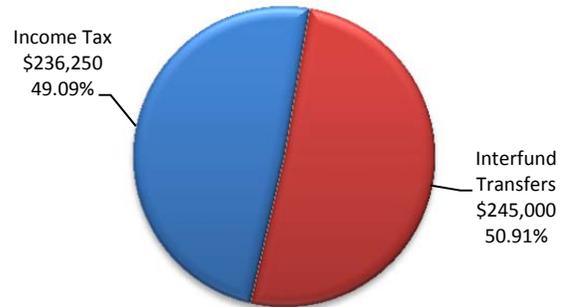
Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund has a 2013 revenue budget of \$481.3 thousand. On a year to-date basis, the fund has received approximately \$324.1 thousand in total revenue, or 67.35% of total budget. Excluding interfund transfers from the calculation results in a total of 33.5% of budget. The fund’s primary revenue sources are income taxes and interfund transfers.

YTD Capital Improvements Fund Revenue by Source

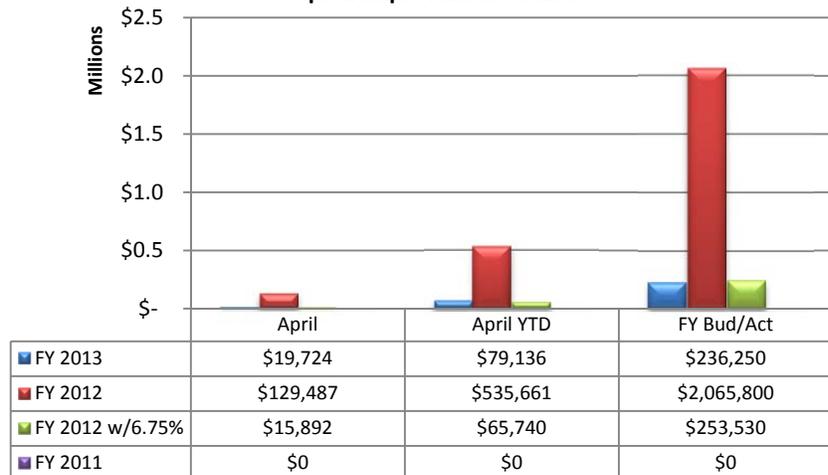


Capital Improvements Fund Revenue Budget



Income taxes are the primary external revenue source for the Capital Improvements fund. The 2013 budget for income tax revenues in the fund is \$236.3 thousand. Year to-date income tax revenue credited to the fund is \$79.1 thousand, or 33.5% of the full-year budget. In comparison, collections through April 2012 were \$535.7 thousand, and reflected 25.93% of full year 2012 collections. Should this trend continue throughout the year, the current projection could be understated by \$50-75 thousand. It is still early in the year, and we will closely monitor the rate of collection and adjust the forecast when appropriate to do so. It is important to note that the allocation to the fund has decreased in 2013 from 55% to 6.75%. Adjusting for the change in allocation rates (see green bar in chart above) would indicate that collections are running \$13.4 thousand (20.38%) above the 2012 pace for this fund.

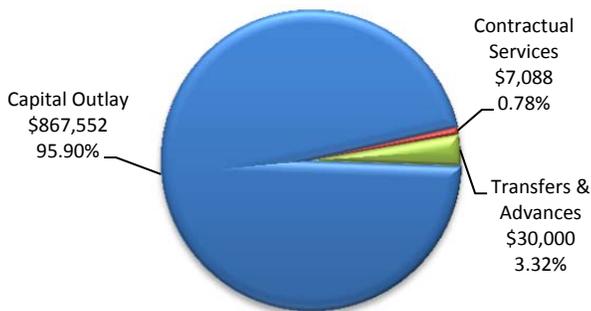
Income Tax Collections Capital Improvements Fund



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

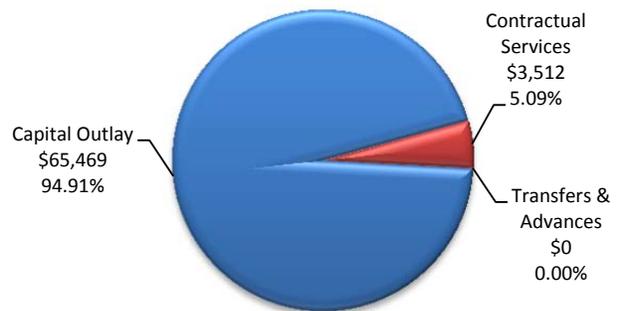
Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2013 of approximately \$904.6 thousand. Total spending through April was approximately \$69.0 thousand. Including encumbrances (e.g., purchase orders) of \$65.1 thousand into the calculation results in a spending ratio of 14.83%.

Capital Fund Budget by Category



YTD Capital Fund Spending

(excludes encumbrances)



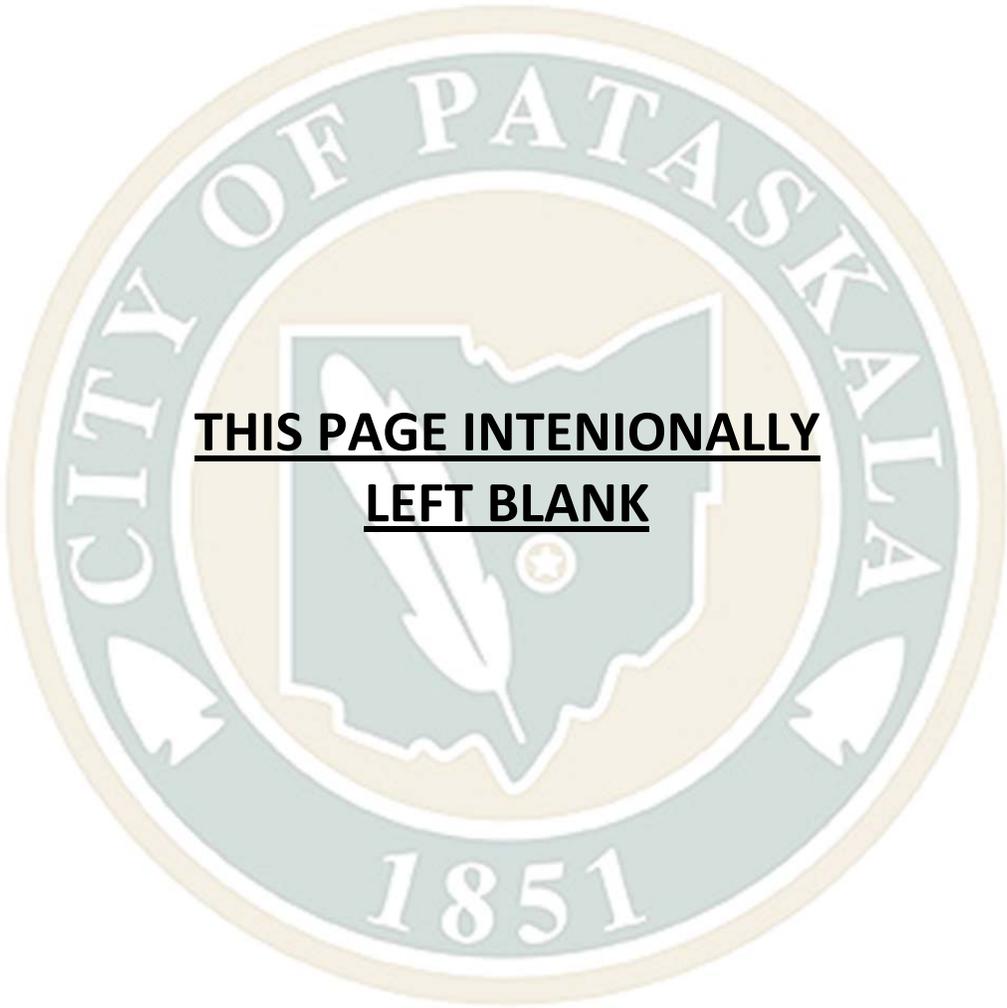
As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2013 budget in this category is \$867.6 thousand, (95.9% of budget) and provides funding for the construction of a number of infrastructure improvements. Spending through April 30 was \$65.5 thousand, or 7.55% of budget. Including encumbrances in the calculation, total committed spending is equal to \$130.6 thousand (15.05% of budget). The primary planned expenditures in this category were the result of carryover encumbrances on retainage associated with the 2012 Roadway Asset Management Plan (RAMP) projects. In addition to the funds carried over from 2012 for the 2012 RAMP program, the budget includes \$750,000 for the 2013 RAMP program and \$21,000 for the Brightwaters lift station paving project. The list of projects includes the following: (*asterisk indicates projects funded by \$750,000 from 2012 BAN issuance)

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
McIntosh Road*	\$18,003	\$18,003	\$0
Township Road – Phase I*	9,531	9,531	0
John Reese Parkway*	2,116	2,116	0
High Street*	4,307	4,307	0
Cedar Street*	220	220	0
Front Street*	220	220	0
Taylor Glen/Kylemore*	0	0	0
Havens Corner*	31,230	31,230	0
Laurel Lane*	20,605	20,605	0
Bristol/Linda*	10,318	10,318	0

Project Name	2013 Budget	Spent and/or Encumbered	Unspent
Shawnee Loop	21,000	0	21,000
Cable Road	2,412	2,412	0
Third Avenue	8,710	8,710	0
North End Drive	3,484	3,484	0
Adams Lane	1,379	1,379	0
First Avenue	5,226	5,226	0
Veasey Lane	639	639	0
Robin Lane	672	672	0
Hickory Lane	605	605	0
Brightwaters	10,930	10,930	0
Uncommitted/Unused Balance	715,943	0	715,943
GRAND TOTAL	\$867,550	\$130,607	\$736,943

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

Contractual services is the other major expense category in the Capital Improvements fund. The 2013 budget in this category is \$7.1 thousand (0.78% of budget) and provides for non-employee personal services. Spending through April 30 is \$3.5 thousand, or 49.55% of budget. Spending in this category is designated for the payment of tax collection fees to the Regional Income Tax Agency (RITA) and for taxpayer refund requests. Spending to-date is \$13.7 thousand (79.64%) lower than the same four-month period in 2012.



THIS PAGE INTENTIONALLY
LEFT BLANK

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 777,584	\$ 777,584			\$ -	\$ -				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	79,136	236,250	157,114	33.50%	535,661	1,450,900	915,239	36.92%	(456,525)	-85.23%
Total Taxes	\$ 79,136	\$ 236,250	\$ 157,114	33.50%	\$ 535,661	\$ 1,450,900	\$ 915,239	36.92%	\$ (456,525)	-85.23%
Intergovernmental										
Slate 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	-	-	-	0.00%	750,000	1,500,000	750,000	50.00%	(750,000)	-100.00%
Sale of Assets	-	-	-	0.00%	7,396	-	(7,396)	100.00%	(7,396)	-100.00%
Other Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Other Sources	\$ -	\$ -	\$ -	0.00%	\$ 757,396	\$ 1,500,000	\$ 742,604	50.49%	\$ (757,396)	-100.00%
Transfers										
Transfers & Advances In	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 245,000	100.00%
Total Transfers	\$ 245,000	\$ 245,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 245,000	100.00%
Grand Total Revenue	\$ 324,136	\$ 481,250	\$ 157,114	67.35%	\$ 1,293,057	\$ 2,950,900	\$ 1,657,843	43.82%	\$ (968,921)	-74.93%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (245,000)	\$ (245,000)	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (245,000)	100.00%
Adjusted Grand Total Revenue	\$ 79,136	\$ 236,250	\$ 157,114	33.50%	\$ 1,293,057	\$ 2,950,900	\$ 1,657,843	43.82%	\$ (1,213,921)	-93.88%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services	3,512	7,088	3,576	50.45%	-	3,576	50.45%	17,252	(13,740)	-79.64%
Supplies & General Operating	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Capital Outlay	65,469	867,552	802,083	92.45%	65,140	736,943	84.95%	-	65,469	100.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	7,396	(7,396)	-100.00%
Transfers & Advances	-	30,000	30,000	-100.00%	-	30,000	100.00%	-	-	0.00%
Grand Total Expenditures	\$ 68,981	\$ 904,640	\$ 835,659	92.37%	\$ 65,140	\$ 770,519	85.17%	\$ 24,648	\$ 44,333	179.86%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ (30,000)	\$ (30,000)	-100.00%	\$ -	\$ 30,000	-100.00%	\$ -	\$ -	0.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ (30,000)	\$ (30,000)	-100.00%	\$ -	\$ 30,000	100.00%	\$ -	\$ -	0.00%
Adjusted Grand Total Expenditures	\$ 68,981	\$ 874,640	\$ 805,659	92.11%	\$ 65,140	\$ 740,519	84.67%	\$ 24,648	\$ 44,333	179.86%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 1,032,738	\$ 354,194			\$ 967,598			\$ 1,268,409		

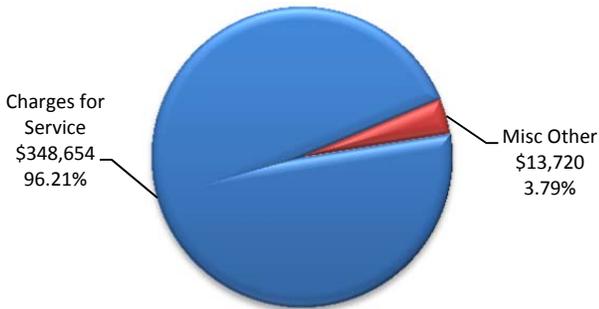
CITY OF PATASKALA, OHIO
 2013 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)
 THROUGH APRIL 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$ 19,723.82	\$324,135.67	\$481,250.00	\$ 157,114.33	\$ 481,250.00	\$ -
1 - Taxes	\$ 19,723.82	\$ 79,135.67	\$236,250.00	\$ 157,114.33	\$ 236,250.00	\$ -
2 - Income Taxes	\$ 19,723.82	\$ 79,135.67	\$236,250.00	\$ 157,114.33	\$ 236,250.00	\$ -
1 - Income Taxes	\$ 19,723.82	\$ 74,875.78	\$236,250.00	\$ 161,374.22	\$ 236,250.00	\$ -
2 - ODT Income Taxes	\$ -	\$ 4,259.89	\$ -	\$ (4,259.89)	\$ -	\$ -
5 - Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 - Transfers & Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$ 245,000.00	\$ -
1 - Interfund Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$ 245,000.00	\$ -
1 - Interfund Advances	\$ -	\$245,000.00	\$245,000.00	\$ -	\$ 245,000.00	\$ -
Grand Total	\$ 19,723.82	\$324,135.67	\$481,250.00	\$ 157,114.33	\$ 481,250.00	\$ -

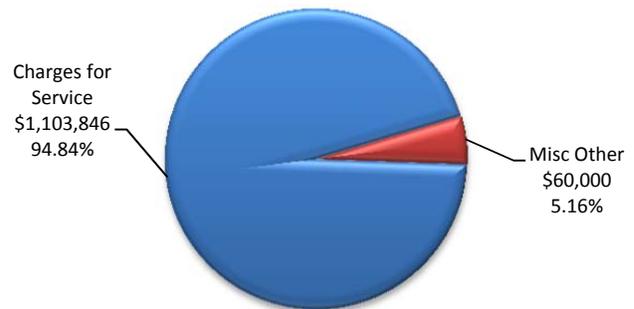
Water Utility Fund (E1)

Revenue – The Water fund has a 2013 revenue budget of \$1.16 million. The fund’s primary revenue sources are charges for service and other sources. On a year to-date basis, the Water Utility fund has been credited with total revenue of approximately \$362.4 thousand, or 31.14% of budget. The total is down by \$47.0 thousand, or 11.47%, from the same four-month period in 2012.

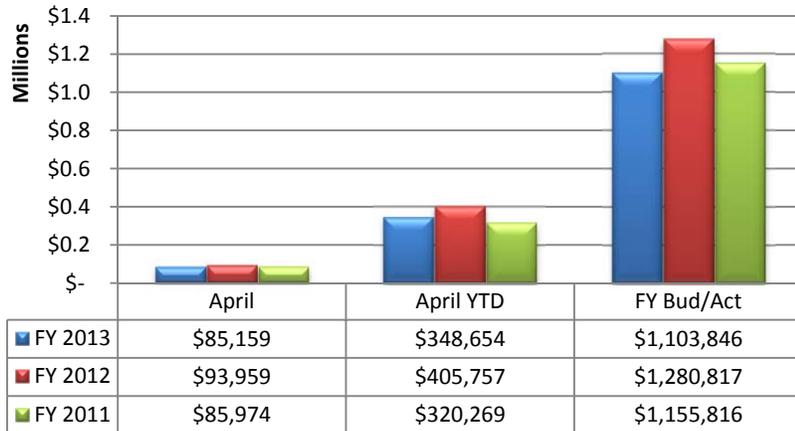
YTD Water Fund Revenue by Source



Water Fund Revenue - Budget



Usage Fee Collections - Water Fund



Charges for service represent the largest revenue category in this fund. Year to-date revenues credited to the fund are \$348.7 thousand and represent 31.59% of the 2013 full-year collection budget. In comparison, collections through April 2012 were \$405.8 thousand and represented 31.68% of the 2012 full-year collections. Assuming that this rate of collections continues, the current revenue projection would appear

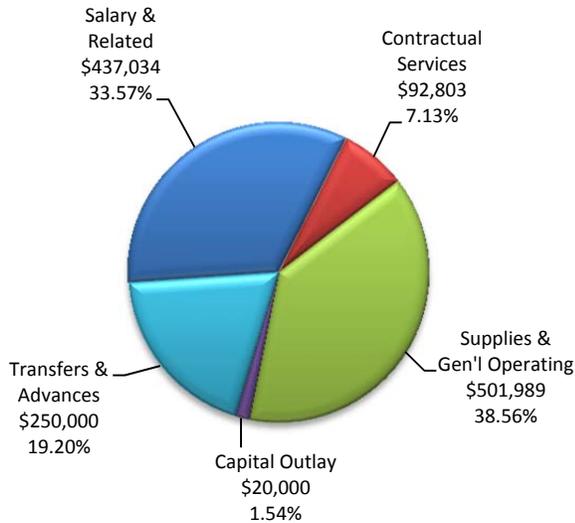
to be in line with 2013 collections. We’ll continue to monitor this revenue line item.

The other major category, Other Sources, has a budget of \$60 thousand. To-date, the city has received \$13.7 thousand (22.87% of budget). This line item accounts for any non-usage related fees and charges.

Expenditures – The Water Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.30 million. Total spending through April 30 is approximately \$564.4 thousand, or 43.36% of budget. Excluding interfund advances and transfers in the calculation results in total spending equal to 29.89% of budget versus a straight-line basis of 33%. Including encumbrances (e.g., purchase orders) of \$280.1 thousand in the total results in total spending or commitments of 64.88% of budget.

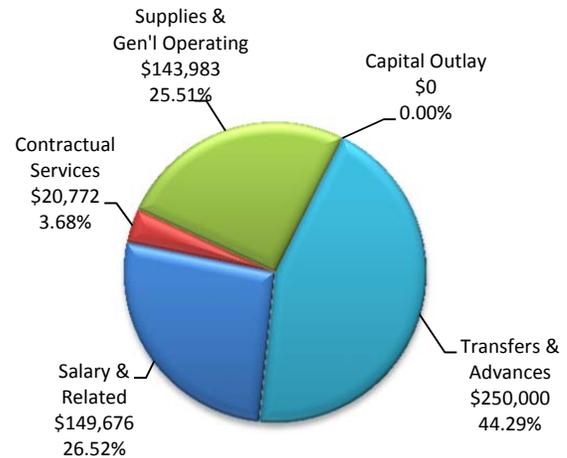
The majority of the encumbered balance is associated with full-year spending contracts such as utilities, fuel, etc.

Water Fund Budget by Category



YTD Water Fund Spending

(excludes encumbrances)



In 2013, supplies and general operating expenses is the primary major expense category in the Water Utility fund. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$502.0 thousand, or 38.56% of the fund budget. Spending through April 30 is \$144.0 thousand, or 28.68% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$384.6 thousand, or 76.62% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same four-month period in FY 2012, spending in this category is down by \$7.8 thousand, or 5.14%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$437.0 thousand, or 33.57% of the total fund budget. Spending through April 30 is \$149.7 thousand, or 34.25% of budget. Compared to the same four-month period in FY 2012, spending is up by \$29.4 thousand or 24.48%. The unfavorable variance to-date is primarily due to one-time wage and benefit savings associated with the open water supervisor position during 2012 that did not occur in 2013.

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

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 509,058	\$ 509,058			\$ 349,520	\$ 349,520				
REVENUE										
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	\$ 348,654	\$ 1,103,846	\$ 755,192	31.59%	\$ 405,757	\$ 1,095,172	\$ 689,415	37.05%	\$ (57,103)	-14.07%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 348,654	\$ 1,103,846	\$ 755,192	31.59%	\$ 405,757	\$ 1,095,172	\$ 689,415	37.05%	\$ (57,103)	-14.07%
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	13,720	60,000	46,280	22.87%	3,570	5,000	1,430	71.40%	10,150	284.29%
Total Other Sources	\$ 13,720	\$ 60,000	\$ 46,280	22.87%	\$ 3,570	\$ 5,000	\$ 1,430	71.40%	\$ 10,150	284.29%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 362,374	\$ 1,163,846	\$ 801,472	31.14%	\$ 409,327	\$ 1,100,172	\$ 690,845	37.21%	\$ (46,953)	-11.47%
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	\$ 362,374	\$ 1,163,846	\$ 801,472	31.14%	\$ 409,327	\$ 1,100,172	\$ 690,845	37.21%	\$ (46,953)	-11.47%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 149,676	\$ 437,034	\$ 287,358	65.75%	\$ -	\$ 287,358	65.75%	\$ 120,244	\$ 29,432	24.48%
Contractual Services	20,772	92,803	72,031	77.62%	25,955	46,076	49.65%	18,732	2,041	10.89%
Supplies & General Operating	143,983	501,989	358,005	71.32%	240,630	117,375	23.38%	151,788	(7,805)	-5.14%
Capital Outlay	-	20,000	20,000	-100.00%	13,552	6,448	32.24%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	250,000	250,000	-	0.00%	-	-	0.00%	-	250,000	100.00%
Grand Total Expenditures	\$ 564,432	\$ 1,301,825	\$ 737,394	56.64%	\$ 280,137	\$ 457,257	35.12%	\$ 290,764	\$ 273,668	94.12%
Adjustments:										
- Interfund transfers & advances	\$ (250,000)	\$ (250,000)	\$ (500,000)	200.00%	\$ -	\$ -	0.00%	\$ -	\$ (250,000)	100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (250,000)	\$ (250,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ (250,000)	100.00%
Adjusted Grand Total Expenditures	\$ 314,432	\$ 1,051,825	\$ 737,394	70.11%	\$ 280,137	\$ 457,257	43.47%	\$ 290,764	\$ 23,668	8.14%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 307,000	\$ 371,079			\$ 26,863			\$ 468,083		

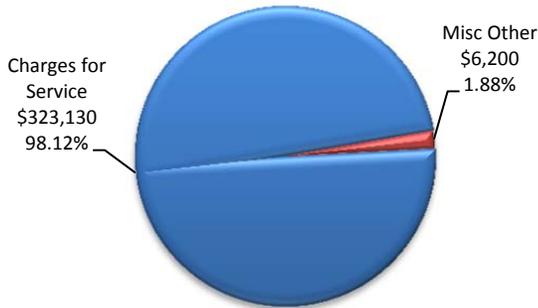
CITY OF PATASKALA, OHIO
 2013 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
 THROUGH APRIL 30, 2013

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$ 86,749.68	\$362,373.61	\$1,163,846.00	\$ 801,472.39	\$ 1,163,846.00	\$ -
3 -Charges for Service	\$ 85,158.68	\$348,653.78	\$1,103,846.00	\$ 755,192.22	\$ 1,103,846.00	\$ -
1 - Water & Sewer	\$ 85,158.68	\$348,653.78	\$1,103,846.00	\$ 755,192.22	\$ 1,103,846.00	\$ -
1 - Water Utility Collections	\$ 85,158.68	\$348,653.78	\$1,103,846.00	\$ 755,192.22	\$ 1,103,846.00	\$ -
5 - Miscellaneous Revenue	\$ 1,591.00	\$ 13,719.83	\$ 60,000.00	\$ 46,280.17	\$ 60,000.00	\$ -
2 - Other Misc Revenue	\$ 1,591.00	\$ 13,719.83	\$ 60,000.00	\$ 46,280.17	\$ 60,000.00	\$ -
4 - Miscellaneous Income	\$ 1,591.00	\$ 13,719.83	\$ 60,000.00	\$ 46,280.17	\$ 60,000.00	\$ -
Grand Total	\$ 86,749.68	\$362,373.61	\$1,163,846.00	\$ 801,472.39	\$ 1,163,846.00	\$ -

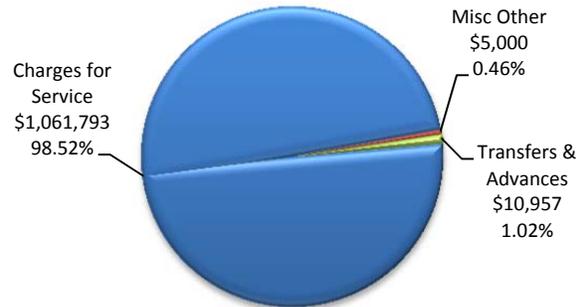
Sewer Fund (E2)

Revenue – The Sewer fund has a 2012 revenue budget of approximately \$1.08 million. The fund’s primary revenue sources are charges for service, intergovernmental and other sources. On a year to-date basis, the Sewer Utility fund has been credited with total revenue of approximately \$329.3 thousand, or 30.56% of budget. Compared to the same four-month period in 2012, revenue is down by \$6.0 thousand, or 1.80%.

YTD Sewer Fund Revenue by Source

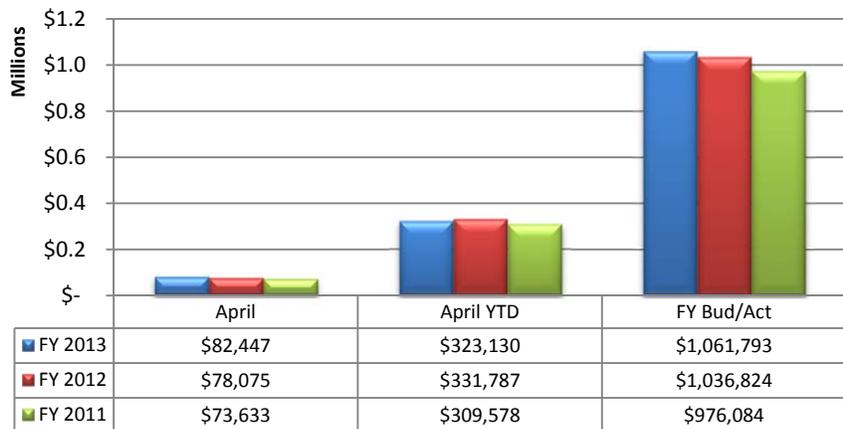


Sewer Fund Revenue - Budget



Charges for service represent the largest revenue category in this fund. Year to-date 2013 revenues credited to the fund are approximately \$323.1 thousand, or 30.43% of budget. In comparison, collections for the same four-month period in 2012 were \$331.8 and represented 32% of the 2012 full-year collections. Assuming that this rate of collections continues, the current revenue projection could be overstated by up to \$50 thousand. We will continue to monitor this revenue line item closely.

Usage Fee Collections - Sewer Fund

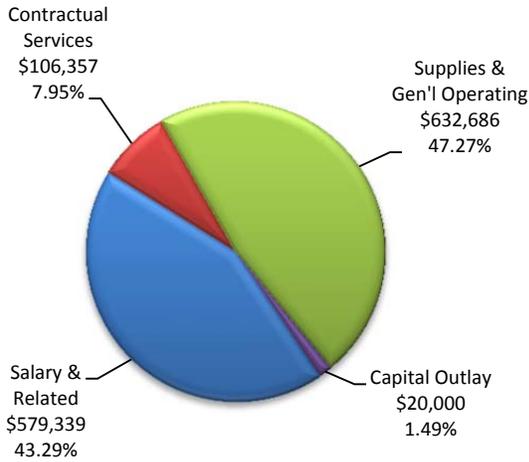


The other major category, Other Sources, has a budget of \$5.0 thousand. To-date, the city has received \$6.2 thousand. We will be increasing the forecast to reflect the higher than anticipated rate of collections.

Expenditures – The Sewer Utility fund has a total appropriated expenditure budget for 2013 of approximately \$1.34 million. Total spending through April 30 is approximately \$385.0 thousand, or 28.77% of budget. Including encumbrances (e.g., purchase orders) of \$255.6 thousand in the calculation

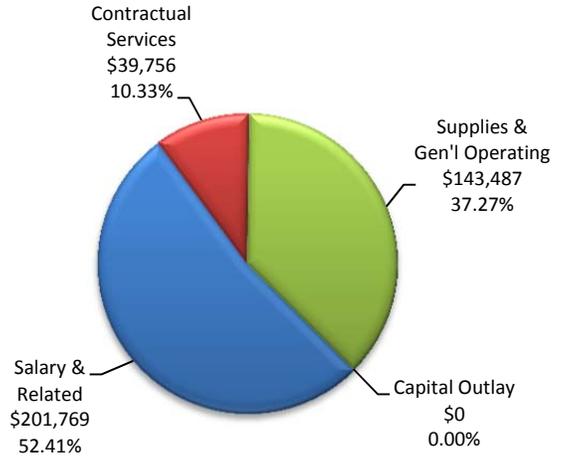
results in a spending ratio of 47.87%. Much of the encumbered balance is related to full-year contract spending such as fuel, utilities and supplies. Compared to the same four-month period in 2012, spending in the fund was down by \$500.5 thousand (56.52%) in 2013. The primary drivers of the decrease were: reduced interfund transfers (down \$585.2 thousand); increased wages and benefits (up \$76.1 thousand); increased supplies and materials (up \$9.8 thousand); and decreased contractual supplies (down \$1.2 thousand).

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(excludes encumbrances)



For 2013, the largest expense category for the Sewer fund is supplies and general operating expenditures. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2013 budget of \$632.7 thousand, or 47.27% of the fund budget. Year to-date spending is \$143.5 thousand, or 22.68% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$347.6 thousand, or 54.94% of budget. Much of the encumbered balance is due to full-year contract spending on operating supplies, utilities and fuel. Compared to the same four-month period in FY 2012, spending in this category is up by \$9.8 thousand, or 7.35%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2013 budget of \$579.3 thousand, or 43.29% of the total fund budget. Spending through April 30 is \$201.8 thousand, or 34.83% of budget. Compared to the same four-month period in 2012, spending is up by \$76.1 thousand, or 60.55%. Much of the increase is due to wage and benefit savings associated with a mid-year 2012 hire of the utility operator position, as well as increased allocation in 2013 of administrative staff to the utility division.

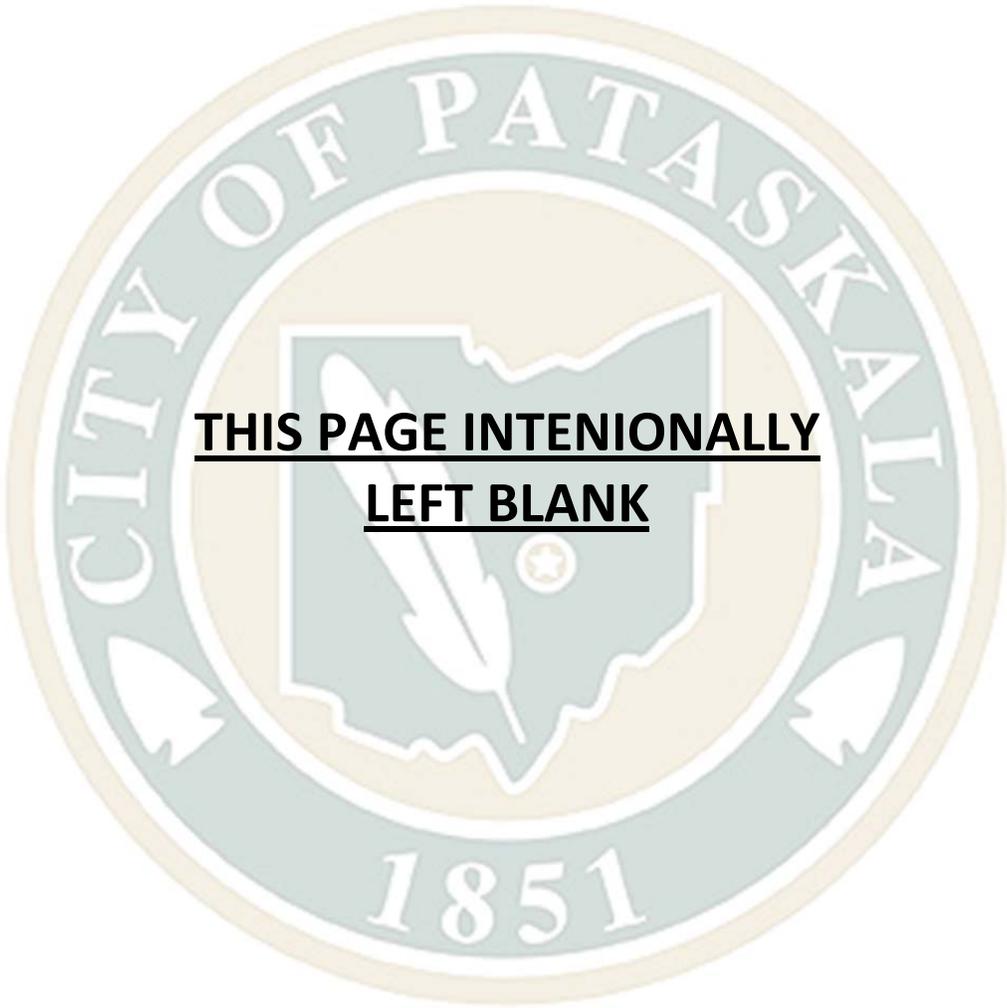
CITY OF PATASKALA, OHIO
 APRIL 2013 YTD ANALYSIS - Sewer Fund (E2)

	YTD 2013	2013 Budget	YTD Uncollected Balance	% Collected	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2013 H/(L) YTD 2012	% H/(L)
Beginning Fund Balance	\$ 1,270,960	\$ 1,270,960			\$ 1,927,337	\$ 1,927,337				
REVENUE										
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%	-	52,000	52,000	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 52,000	\$ 52,000	0.00%	\$ -	0.00%
Charges for Service										
Water & Sewer Fees	\$ 323,130	\$ 1,061,793	\$ 738,663	30.43%	\$ 331,787	\$ 793,767	\$ 461,980	41.80%	\$ (8,658)	-2.61%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 323,130	\$ 1,061,793	\$ 738,663	30.43%	\$ 331,787	\$ 793,767	\$ 461,980	41.80%	\$ (8,658)	-2.61%
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	6,200	5,000	(1,200)	124.00%	3,570	5,000	1,430	71.40%	2,630	73.67%
Total Other Sources	\$ 6,200	\$ 5,000	\$ (1,200)	124.00%	\$ 3,570	\$ 5,000	\$ 1,430	71.40%	\$ 2,630	73.67%
Transfers										
Transfers & Advances In	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ 10,957	\$ 10,957	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 329,330	\$ 1,077,750	\$ 748,420	30.56%	\$ 335,357	\$ 850,767	\$ 515,410	39.42%	\$ (6,028)	-1.80%
Adjustments:										
- Elim impact of Interfund transfers/advances	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ -	\$ (10,957)	\$ 10,957	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Adjusted Grand Total Revenue	\$ 329,330	\$ 1,066,793	\$ 737,463	30.87%	\$ 335,357	\$ 850,767	\$ 515,410	39.42%	\$ (6,028)	-1.80%

	YTD 2013	2013 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2012	YTD 2013 H/(L) YTD 2012	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 201,769	\$ 579,339	\$ 377,570	65.17%	\$ -	\$ 377,570	65.17%	\$ 125,671	\$ 76,099	60.55%
Contractual Services	39,756	106,357	66,601	62.62%	38,355	28,247	26.56%	40,940	(1,185)	-2.89%
Supplies & General Operating	143,487	632,686	489,200	77.32%	204,089	285,110	45.06%	133,659	9,827	7.35%
Capital Outlay	-	20,000	20,000	-100.00%	13,174	6,826	34.13%	-	-	0.00%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	585,200	(585,200)	-100.00%
Grand Total Expenditures	\$ 385,012	\$ 1,338,382	\$ 953,371	71.23%	\$ 255,618	\$ 697,752	52.13%	\$ 885,470	\$ (500,459)	-56.52%
Adjustments:										
- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (585,200)	\$ 585,200	-100.00%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (585,200)	\$ 585,200	-100.00%
Adjusted Grand Total Expenditures	\$ 385,012	\$ 1,338,382	\$ 953,371	71.23%	\$ 255,618	\$ 697,752	52.13%	\$ 300,270	\$ 84,741	28.22%
Ending Fund Balance	(based on non-adjusted expenditures)		\$ 1,215,278	\$ 1,010,328	\$ 959,660	\$ 1,377,224				

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$ 82,447.47	\$329,329.80	\$1,077,750.00	\$ 748,420.20	\$ 1,066,793.00	\$ 10,957.00
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 -Charges for Service	\$ 82,447.47	\$323,129.65	\$1,061,793.00	\$ 738,663.35	\$ 1,061,793.00	\$ -
1 - Water & Sewer	\$ 82,447.47	\$323,129.65	\$1,061,793.00	\$ 738,663.35	\$ 1,061,793.00	\$ -
3 - Sewer Utility Collections	\$ 82,447.47	\$323,129.65	\$1,061,793.00	\$ 738,663.35	\$ 1,061,793.00	\$ -
5 - Miscellaneous Revenue	\$ -	\$ 6,200.15	\$ 5,000.00	\$ (1,200.15)	\$ 5,000.00	\$ -
2 - Other Misc Revenue	\$ -	\$ 6,200.15	\$ 5,000.00	\$ (1,200.15)	\$ 5,000.00	\$ -
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ -	\$ 6,200.15	\$ 5,000.00	\$ (1,200.15)	\$ 5,000.00	\$ -
6 - Transfers & Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00
1 - Interfund Advances	\$ -	\$ -	\$ 10,957.00	\$ 10,957.00	\$ -	\$ 10,957.00



THIS PAGE INTENTIONALLY
LEFT BLANK



END OF REPORT