



**City of Pataskala, Ohio
Finance Department**

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

James M. Nicholson
Finance Director

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

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CITY OF PATASKALA, OHIO

City of Pataskala Finance Department

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

FROM: Jamie Nicholson

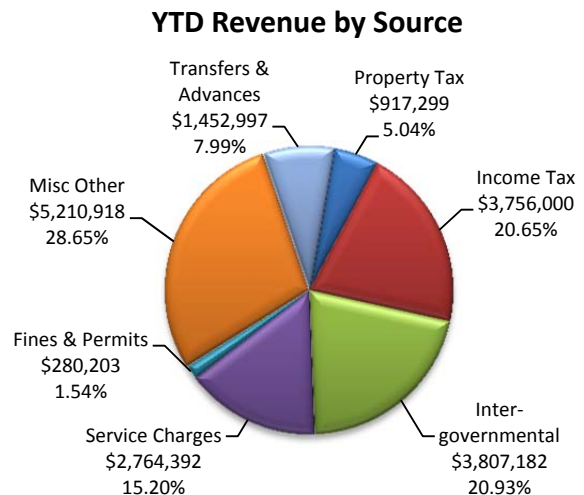
DATE: January 14, 2013

RE: **December 2012 & Year-End Financial Condition Report**

We have now officially closed the books on 2012, and I am pleased to present this report on the financial condition of the city. On a full-year cash basis, the city collected nearly \$18.19 million in total revenue from all sources which was \$1.1 million, or 5.75%, below budget. The shortfall was primarily the result of intergovernmental revenues (grants and loans) that were budgeted but not received during 2012. The resulting shortfall was offset, however, by reduced capital spending related to such funds.

Income tax collections for the month were \$262,013 and were 28.84% higher than last year when compared to the \$203,366 collected in December 2011. Total full year income tax collections were approximately \$3.76 million, and were only \$1,601 (0.04%) below budget. Compared to the 2011 collections of \$3.26 million, 2012 ended the year \$492,326 (15.03%) higher.

The city received both of the semi-annual property tax settlements from Licking County. Total property taxes of \$795,712 were received during 2012 and ended the year on budget. It is important to note, however, that 2012 collections were \$12,500 or 1.5% below 2011 levels. The full-year budget for all property tax revenues (real, personal, etc.) was \$919.9 thousand, and included approximately \$104 thousand in TIF receipts, and approximately \$20 thousand in other property tax revenues. Total property tax collections in 2012 were \$917,299 and were down by \$425,997 (31.71%) from 2011 due to the collection in 2011 of prior-year revenues associated with the SR 310 TIF district.



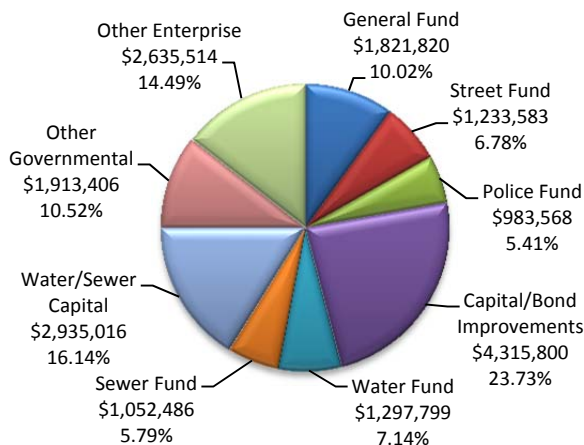
Intergovernmental revenues represent one of the largest revenue categories for the city. They reflect funding from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2012, a total of \$4.92 million was budgeted, with \$3.64 million of the total expected to come from grants and loans. Through December 31, a total of \$3.81 million was collected and ended the year \$1.1 million (22.65%) below budget. Most of the shortfall was due to: approximately

\$700 thousand in Safe Routes to School grant proceeds that will be received in 2013; \$200 thousand in CHIP grant revenues will most likely be received in 2013; and \$165 thousand in OWDA grants/loans to the Utility division that were not required for the recent close-out of the large capital improvement projects.

Income Tax Collections - All Funds



YTD Revenue by Fund

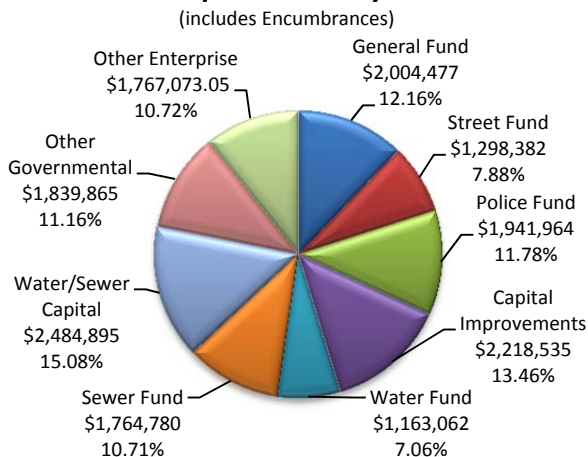


Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses and other customers. Water and sewer usage fees represent the largest single component of this category. For 2012, approximately \$2.68 million was budgeted for total service charge revenues. Total collections in 2012 were \$2.76 million and exceeded the budget by \$87,392 (3.26%). Water and sewer fees represented \$2.51 million, or 93.57% of

the category budget. Collections for the year were \$2.58 million, or 103% of the budget. The full-year total is up by \$236,047 (10.07%) when compared to 2011.

Spending in 2012 was \$16.48 million, including encumbrances (e.g., purchase orders) of \$997.3 thousand that will be carried over into 2013. This total was \$2.34 million (12.46%) below the final 2012 expenditure budget. Compared to 2011, spending was up by approximately \$3.7 million (29.12%) in 2012. This dramatic increase was primarily due to: increased capital spending (up by \$2.42 million); increased interfund transfers (up \$340 thousand); and increased spending on materials and supplies (up \$312 thousand).

YTD Expenditures by Fund



The general fund ended the month of December 2012 with an unencumbered balance of \$904,069, and is down by \$179.7 thousand, or 16.58% from December 2011. In addition, the Street (B1) fund unencumbered fund balance declined by \$74.8 thousand (10.34%), and the Police (B13) fund declined by \$958.4 thousand (45.92%) from 2011 as well. 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.

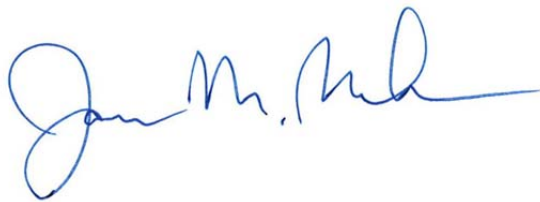
I provided this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: A1 – General Fund; B1 – Street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

During the month of December, much of our time was spent in revising the proposed budget as directed by Council and managing the year-end closing process. This included evaluating open purchase orders and closing any that were not required as of December 31st. Preparations for opening the 2013 fiscal year included the creation of the new blanket purchase orders. During January, in addition to working on wrapping up 2012, we will be spending considerable resources on preparing the supporting documentation and schedules for the basic financial statements (BFS) and CAFR, as well as loading the 2013 revenue and expenditure budgets into the accounting system.

January 2013 will also be a very busy month in that we will: (1) initiate the debt issuance process for the refunding of the March 2012 BANS/Mink Road project funding – including the preparation of the necessary legislation and updating the offering documents; (2) begin the hiring process for two (2) full-time Public Service employees; (3) get the accounting system replacement project underway; (4) preparing a proposal to Etna Township for the collection of their JEDZ income tax revenues; (5) complete and submit the 2011 US Census data request; (6) establish the 2013 goals and objectives for the Finance department; and (7) analyze Village of Alexandria water/sewer service revenues and expenditures.

I look forward to the many exciting challenges we will be faced with in 2013, and to working with each and every one of you!

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jan M. [unclear]". The signature is fluid and cursive, with a large initial letter.

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

BANK/FINANCIAL INSTITUTION BALANCES:

PNB Council Checking Account (per stmt)	\$	4,271.98
Outstanding checks		(142,595.10)
O/S check sweep pending		142,595.10
Bank error correction in-transit		-
Other in-transit		-
Total PBB Council Checking Account	\$	4,271.98
PNB Council Sweep Acct (per stmt)	\$	6,968,644.73
Deposits in-transit		-
O/S check sweep pending		(142,595.10)
Total PNB Council Sweep	\$	6,826,049.63
Combined PNB Council Account	\$	6,830,321.61
PNB Payroll Checking Account (per stmt)	\$	-
Outstanding checks		-
Deposits in-transit		-
Total PNB Council Checking Account	\$	-
PNB Water-Sewer Checking Acct (per stmt)	\$	-
Deposits in-transit		-
Outstanding checks		(70,564.62)
O/S check sweep pending		70,564.62
Bank error/other correction in-transit		-
Total PNB Water-Sewer Checking	\$	-
PNB Water-Sewer Sweep Acct (per stmt)	\$	4,150,329.72
Deposits in-transit		-
O/S check sweep pending		(70,564.62)
Bank error correction in-transit		-
Total PNB Water-Sewer Sweep	\$	4,079,765.10
Combined PNB Water-Sewer Account	\$	4,079,765.10
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
		-
Total Investments	\$	4,430.65
Total Statement Cash Balance	\$	10,938,517.36

(Not included in total bank balances)

PNB Mayors Court Account	\$	16,916.27
Deposits in transit		-
Outstanding checks/ACH		(16,666.27)
Bank error/corrections		-
Total Mayors Court	\$	250.00

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

SYSTEM FUND CASH BALANCES:

Month-End Fund Cash Balances:

A1 - General Fund	\$	951,416.27
B70 - Construction Account/Project		200,065.16
Total General Funds	\$	1,151,481.43
B1 - Street Fund	\$	699,924.23
B2 - State Highway		52,871.18
B3 - Ecological Preservation		1,000.00
B5 - JEDD Income Tax		237.21
B8 - Permissive License Tax		361,810.47
B9 - Street Levy		-
B10 - Recreation Fund		15,628.44
B11 - Park Use		27,377.51
B13 - Police Levy		1,153,892.58
B14 - Immobilization		490.00
B17 - Mayor's Court Computer		36,240.45
B18 - Alcohol Enforcement & Education		5,521.10
B19 - Law Enforcement Trust		2,561.96
B20 - Pataskala Mobile Home Park		4,430.65
B32 - CHIP Fund		110,382.40
B33 - Safe Routes to School		2,145.05
B34 - ODNR Recreational Trail		-
B50 - Police K-9		696.10
B60 - Sesquicentennial Fund		366.91
C4 - Community Development Block Grant		93,777.83
Total Special Revenue	\$	2,569,354.07
D1 - Debt Service Fund	\$	168,836.58
D2 - Street Bond		30,067.19
Total Debt Service	\$	198,903.77
C2 - State Issue II Capital Improvements	\$	-
C3 - Courter Bridge Improvement		59.08
C5 - Municipal Building Purchase		6,870.84
C6 - Capital Improvements		777,583.79
C7 - Bond Improvements		1,500,000.00
B36 - SR 310 TIF		630,499.28
Total Capital Projects	\$	2,915,012.99
F1 - Fire Escrow Fund	\$	24,000.00
Total Escrow Funds	\$	24,000.00
Total Governmental Funds	\$	6,858,752.26
E1 - Water Fund	\$	509,058.28
E2 - Sewer Fund		1,270,960.23
E5 - Water Capital Improvements		441,164.44
E6 - Sewer Capital Improvements		774,167.58
E7 - Water Bond Improvements		343,000.00
E8 - Sewer Bond Improvements		667,000.00
E9 - Oaks Assessment		-
E12 - Water Debt Service		6,651.99
E13 - Sewer Debt Service		67,762.20
E14 - Water Treatment Plant #2		0.38
E15 - WWTP Phase II		-
Total Enterprise Funds	\$	4,079,765.10
Total All Funds	\$	10,938,517.36

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

		+	-	=	-	=
Fund Number / Description	December 31, 2011 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	December 31, 2012 Unencumbered Fund Balance
A1 - General Fund	\$ 1,083,726.21	\$ 1,824,819.69	\$ 1,957,129.63	\$ 951,416.27	\$ 47,347.40	\$ 904,068.87
B70 - Construction Account/Project	200,185.56	1,685.36	1,805.76	200,065.16	260.00	199,805.16
Total General Funds	\$ 1,283,911.77	\$ 1,826,505.05	\$ 1,958,935.39	\$ 1,151,481.43	\$ 47,607.40	\$ 1,103,874.03
B1 - Street Fund	\$ 723,432.31	\$ 1,223,583.37	\$ 1,247,091.45	\$ 699,924.23	\$ 51,290.35	\$ 648,633.88
B2 - State Highway	48,093.17	51,637.79	46,859.78	52,871.18	31,947.02	20,924.16
B3 - Ecological Preservation	-	1,000.00	-	1,000.00	-	1,000.00
B5 - JEDD Income Tax	237.21	-	-	237.21	-	237.21
B8 - Permissive License Tax	482,481.27	719,615.31	840,286.11	361,810.47	77,358.40	284,452.07
B9 - Street Levy	-	-	-	-	-	-
B10 - Recreation Fund	9,377.33	30,170.09	23,918.98	15,628.44	100.00	15,528.44
B11 - Park Use	66,247.55	15,796.61	54,666.65	27,377.51	-	27,377.51
B13 - Police Levy	2,087,235.54	983,568.10	1,916,911.06	1,153,892.58	25,053.23	1,128,839.35
B14 - Immobilization	490.00	-	-	490.00	-	490.00
B17 - Mayor's Court Computer	25,262.09	15,251.99	4,273.63	36,240.45	420.95	35,819.50
B18 - Alcohol Enforcement & Education	5,521.10	-	-	5,521.10	-	5,521.10
B19 - Law Enforcement Trust	777.77	1,784.19	-	2,561.96	-	2,561.96
B20 - Pataskala Mobile Home Park	4,408.77	21.88	-	4,430.65	-	4,430.65
B32 - CHIP Fund	172.38	420,524.00	310,313.98	110,382.40	-	110,382.40
B33 - Safe Routes to School	-	64,479.86	62,334.81	2,145.05	-	2,145.05
B34 - ODNR Recreational Trail	175,458.52	44,885.20	220,343.72	-	-	-
B50 - Police K-9	1,279.61	-	583.51	696.10	-	696.10
B60 - Sesquicentennial Fund	314.86	400.00	347.95	366.91	-	366.91
C4 - Community Development Block Grant	0.46	180,533.00	86,755.63	93,777.83	-	93,777.83
Total Special Revenue	\$ 3,630,789.94	\$ 3,753,251.39	\$ 4,814,687.26	\$ 2,569,354.07	\$ 186,169.95	\$ 2,383,184.12
D1 - Debt Service Fund	\$ -	\$ 245,205.91	\$ 76,369.33	\$ 168,836.58	\$ -	\$ 168,836.58
D2 - Street Bond	30,067.19	-	-	30,067.19	-	30,067.19
Total Debt Service	\$ 30,067.19	\$ 245,205.91	\$ 76,369.33	\$ 198,903.77	\$ -	\$ 198,903.77
C2 - State Issue II Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C3 - Courter Bridge Improvement	59.08	-	-	59.08	-	59.08
C5 - Municipal Building Purchase	6,870.84	-	-	6,870.84	-	6,870.84
C6 - Capital Improvements	-	2,815,799.97	2,038,216.18	777,583.79	180,318.49	597,265.30
C7 - Bond Improvements	-	1,500,000.00	-	1,500,000.00	-	1,500,000.00
B36 - SR 310 TIF	527,988.65	103,415.24	904.61	630,499.28	14.41	630,484.87
Total Capital Projects	\$ 534,918.57	\$ 4,419,215.21	\$ 2,039,120.79	\$ 2,915,012.99	\$ 180,332.90	\$ 2,734,680.09
F1 - Fire Escrow Fund	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00
Total Agency/Fiduciary Funds	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00
Total Governmental Funds	\$ 5,479,687.47	\$ 10,268,177.56	\$ 8,889,112.77	\$ 6,858,752.26	\$ 414,110.25	\$ 6,444,642.01
E1 - Water Fund	\$ 349,520.30	\$ 1,297,798.85	\$ 1,138,260.87	\$ 509,058.28	\$ 24,800.94	\$ 484,257.34
E2 - Sewer Fund	1,927,336.53	1,052,486.00	1,708,862.30	1,270,960.23	55,917.65	1,215,042.58
E5 - Water Capital Improvements	123,171.08	1,371,300.63	1,053,307.27	441,164.44	200,253.30	240,911.14
E6 - Sewer Capital Improvements	139,522.43	1,563,714.89	929,069.74	774,167.58	302,264.99	471,902.59
E7 - Water Capital Improvements	-	343,000.00	-	343,000.00	-	343,000.00
E8 - Sewer Capital Improvements	-	667,000.00	-	667,000.00	-	667,000.00
E9 - Oaks Assessment	-	144,218.10	144,218.10	-	-	-
E12 - Water Debt Service	174,438.50	264,408.17	432,194.68	6,651.99	-	6,651.99
E13 - Sewer Debt Service	41,535.22	560,544.69	534,317.71	67,762.20	-	67,762.20
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
E15 - WWTP Phase II	-	656,342.56	656,342.56	-	-	-
Total Enterprise Funds	\$ 2,755,524.44	\$ 7,920,813.89	\$ 6,596,573.23	\$ 4,079,765.10	\$ 583,236.88	\$ 3,496,528.22
Total All Funds	\$ 8,235,211.91	\$ 18,188,991.45	\$ 15,485,686.00	\$ 10,938,517.36	\$ 997,347.13	\$ 9,941,170.23

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

Fund Number / Description	December 31, 2011 Total Cash Balance	FY 2012 Estimated Revenues	FY 2012 Budget Expenditures	Projected Fund Balances per Perm Budget	FY 2012 Supplemental Appropriations	Total Expense Budget as of December 31, 2012	FY 2012 Est Revenue Adjustments	EOY Projected Fund Balances as of December 31, 2012	Cont Bal as % of Budget
A1 - General Fund	\$ 1,083,726.21	\$ 1,553,000.00	\$ 2,734,513.00	\$ (97,786.79)	\$ (520,083.00)	\$ 2,214,430.00	\$ 356,036.08	\$ 778,332.29	35.15%
B70 - Construction Account/Project	200,185.56	10,000.00	194,671.00	15,514.56	(169,671.00)	25,000.00	1.00	185,186.56	740.75%
Total General Funds	\$ 1,283,911.77	\$ 1,563,000.00	\$ 2,929,184.00	\$ (82,272.23)	\$ (689,754.00)	\$ 2,239,430.00	\$ 356,037.08	\$ 963,518.85	43.03%
B1 - Street Fund	\$ 723,432.31	\$ 946,828.00	\$ 1,681,563.00	\$ (11,302.69)	\$ (340,634.81)	\$ 1,340,928.19	\$ 254,872.00	\$ 584,204.12	43.57%
B2 - State Highway	48,093.17	48,250.00	94,698.00	1,645.17	(15,355.00)	79,343.00	1,910.00	18,910.17	23.83%
B3 - Ecological Preservation	237.21	250.00	487.00	0.21	(400.00)	87.00	-	400.21	460.01%
B5 - JEDD Income Tax	482,481.27	720,000.00	1,217,887.00	(15,405.73)	(204,444.76)	1,013,442.24	(10,038.76)	179,000.27	17.66%
B8 - Permissive License Tax	-	1,715.00	1,715.00	1,715.00	-	1,715.00	-	5,500.33	0.00%
B9 - Street Levy	9,377.33	40,000.00	48,365.00	1,012.33	(4,488.00)	43,877.00	-	12,544.00	28.70%
B10 - Recreation Fund	66,247.55	25,000.00	67,670.00	23,577.55	(10,173.00)	57,497.00	-	33,750.55	58.70%
B11 - Park Use	2,087,235.54	638,620.00	2,479,843.00	246,012.54	(388,620.00)	2,091,223.00	337,780.00	972,412.54	46.50%
B13 - Police Levy	490.00	600.00	2,105.00	(1,015.00)	(1,015.00)	1,090.00	-	0.00%	
B14 - Immobilization	25,262.09	13,000.00	36,423.00	1,839.09	(26,731.00)	9,692.00	-	28,570.09	294.78%
B17 - Mayor's Court Computer	5,521.10	500.00	5,121.00	900.10	900.00	6,021.00	-	0.10	0.00%
B18 - Alcohol Enforcement & Education	777.77	300.00	822.00	255.77	256.00	1,078.00	1,051.00	1,050.77	97.47%
B19 - Law Enforcement Trust	4,408.77	40.00	4,467.00	(18.23)	(4,467.00)	-	1.00	4,449.77	100.00%
B20 - Pataskala Mobile Home Park	172.38	410,000.00	410,000.00	172.38	144,000.00	554,000.00	208,593.00	64,765.38	11.69%
B32 - CHIP Fund	-	772,226.00	772,226.00	172.38	-	772,226.00	-	19,484.80	8.84%
B33 - Safe Routes to School	175,458.52	239,829.00	239,829.00	175,458.52	(19,485.28)	220,343.72	(175,459.00)	0.61	0.05%
B34 - ODNR Recreational Trail	1,279.61	1,005.00	710.00	4.86	(341.67)	368.33	1.00	347.53	94.35%
B50 - Police K-9	314.86	400.00	710.00	4.86	(341.67)	368.33	1.00	0.46	0.00%
B60 - Sesquicentennial Fund	0.46	76,000.00	76,000.00	0.46	145,000.00	221,000.00	145,000.00	1,913,847.70	29.83%
B60 - Community Development Block Grant	-	-	-	-	-	-	-	-	-
Total Special Revenue	\$ 3,630,789.94	\$ 3,933,558.00	\$ 7,140,936.00	\$ 423,411.94	\$ (725,724.52)	\$ 6,415,211.48	\$ 764,711.24	\$ 1,913,847.70	29.83%
D1 - Debt Service Fund	\$ -	\$ 158,280.00	\$ 158,280.00	\$ -	\$ 27,150.00	\$ 185,430.00	\$ 74,566.00	\$ 47,416.00	0.00%
D2 - Street Bond	30,067.19	-	30,067.00	0.19	(30,067.00)	-	-	30,067.19	0.00%
Total Debt Service	\$ 30,067.19	\$ 158,280.00	\$ 188,347.00	\$ 0.19	\$ (2,917.00)	\$ 185,430.00	\$ 74,566.00	\$ 77,483.19	0.00%
C2 - State Issue II Capital Improvements	\$ -	\$ 899,998.00	\$ 899,998.00	\$ -	\$ (899,998.00)	\$ -	\$ (899,998.00)	\$ -	100.00%
C3 - Courter Bridges Improvement	59.08	-	59.00	0.08	(59.00)	-	-	59.08	100.00%
C5 - Municipal Building Purchase	6,870.84	-	6,871.00	(0.16)	-	6,871.00	1.00	0.84	0.01%
C6 - Capital Improvements	-	2,950,900.00	3,765,901.00	(815,001.00)	(1,537,605.00)	2,228,296.00	(134,400.00)	588,204.00	26.40%
C7 - Bond Improvements	-	-	-	-	-	-	1,500,000.00	1,500,000.00	100.00%
B36 - SR 310 TIF	527,988.65	104,000.00	631,989.00	(0.35)	(629,989.00)	2,000.00	1.00	629,989.65	314.9948%
Total Capital Projects	\$ 534,918.57	\$ 3,954,898.00	\$ 5,304,818.00	\$ (815,001.43)	\$ (3,067,651.00)	\$ 2,237,167.00	\$ 465,604.00	\$ 2,718,253.57	121.50%
F1 - Fire Escrow Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ 24,000.00	100.00%
Total Debt Service	\$ 5,479,687.47	\$ 9,609,736.00	\$ 15,563,285.00	\$ (473,861.53)	\$ (4,486,046.52)	\$ 11,077,238.48	\$ 1,684,918.32	\$ 5,697,103.31	51.43%
E1 - Water Fund	\$ 349,520.30	\$ 1,100,172.00	\$ 1,284,629.00	\$ 165,063.30	\$ (31,134.00)	\$ 1,253,495.00	\$ 214,828.00	\$ 411,025.30	32.79%
E2 - Sewer Fund	1,927,336.53	850,767.00	2,494,072.00	284,031.53	(550,500.00)	1,943,572.00	266,233.00	1,100,764.53	56.64%
E5 - Water Capital Improvements	123,171.08	1,185,800.00	1,185,800.00	123,171.08	171,871.00	1,357,671.00	133,200.00	84,500.08	6.22%
E6 - Sewer Capital Improvements	139,522.43	1,505,000.00	1,505,000.00	139,522.43	(144,015.68)	1,360,984.32	116,001.00	399,539.11	29.36%
E7 - Water Bond Improvements	-	-	-	-	-	-	343,000.00	343,000.00	100.00%
E8 - Sewer Bond Improvements	-	-	-	-	-	-	667,000.00	667,000.00	100.00%
E9 - Oaks Assessment	-	-	-	-	144,219.00	144,219.00	144,219.00	-	0.00%
E12 - Water Debt Service	174,438.50	248,161.00	417,388.00	5,211.50	17,688.00	435,076.00	14,876.56	2,400.06	0.55%
E13 - Sewer Debt Service	41,535.22	310,800.00	308,200.00	44,135.22	291,806.00	600,006.00	247,670.86	0.08	0.00%
E14 - Water Treatment Plant #2	0.38	-	-	0.38	-	-	-	0.38	100.00%
E15 - WWTP Phase II	-	1,750,000.00	1,750,000.00	-	(1,093,657.00)	656,343.00	(1,093,657.00)	-	0.00%
Total Enterprise Funds	\$ 2,785,524.44	\$ 6,950,700.00	\$ 8,945,089.00	\$ 761,135.44	\$ (1,193,722.68)	\$ 7,751,366.32	\$ 1,053,371.42	\$ 3,008,229.54	38.81%
Total All Funds	\$ 8,235,211.91	\$ 16,560,436.00	\$ 24,508,374.00	\$ 287,273.91	\$ (5,679,769.20)	\$ 18,828,604.80	\$ 2,738,289.74	\$ 8,705,332.85	46.23%

**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
December 20, 2012

Jamie Nicholson, Finance Director
City of Pataskala

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

Michael L. Smith

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

December 20, 2012	AMENDED		OFFICIAL	CERTIFICATE	OF
	CITY OF PATASKALA		ESTIMATED	RESOURCES	
	January 1, 2012		LICKING COUNTY		
	UNEC. BALANCE	TAXES	OTHER	TOTAL	
GENERAL	\$ 1,283,911.77	\$ 800,888.00	\$ 1,423,543.00	\$ 3,508,342.77	
SPECIAL REVENUE	\$ 3,630,789.94	\$ -	\$ 4,698,269.24	\$ 8,329,059.18	
DEBT SERVICE	\$ 30,067.19	\$ -	\$ 232,846.00	\$ 262,913.19	
CAPITAL PROJECTS	\$ 534,918.57	\$ -	\$ 4,420,502.00	\$ 4,955,420.57	
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	
ENTERPRISE	\$ 2,755,524.44	\$ -	\$ 8,004,071.42	\$ 10,759,595.86	
INTERNAL	\$ -	\$ -	\$ -	\$ -	
FIDUCIARY	\$ -	\$ -	\$ 24,000.00	\$ 24,000.00	
TOTAL	\$ 8,235,211.91	\$ 800,888.00	\$ 18,803,231.66	\$ 27,839,331.57	

<u>GENERAL FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
A1 GENERAL FUND	\$ 1,083,726.21	\$ 800,888.00	\$ 1,413,542.00	\$ 3,298,156.21
B70 CONSTRUCTION ACCTS.	\$ 200,185.56	\$ -	\$ 10,001.00	\$ 210,186.56
TOTAL	\$ 1,283,911.77	\$ 800,888.00	\$ 1,423,543.00	\$ 3,508,342.77

<u>SPECIAL REVENUE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B1 STREET FUND	\$ 723,432.31	\$ -	\$ 1,201,700.00	\$ 1,925,132.31
B2 STATE HIGHWAY	\$ 48,093.17	\$ -	\$ 50,160.00	\$ 98,253.17
B3 ECOLOGICAL PRESERVATION FUND	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
B5 PATASKALA CORP PARK JEDD	\$ 237.21	\$ -	\$ 250.00	\$ 487.21
B8 PERMISSIVE - CITY	\$ 482,481.27	\$ -	\$ 709,961.24	\$ 1,192,442.51
B9 STREET LEVY FUND	\$ -	\$ -	\$ 1,715.00	\$ 1,715.00
B10 RECREATION FUND	\$ 9,377.33	\$ -	\$ 40,000.00	\$ 49,377.33
B11 PARK USE	\$ 66,247.55	\$ -	\$ 25,000.00	\$ 91,247.55
B13 POLICE	\$ 2,087,235.54	\$ -	\$ 976,400.00	\$ 3,063,635.54
B14 IMMOBOLIZATION	\$ 490.00	\$ -	\$ 600.00	\$ 1,090.00
B17 COURT COMPUTER	\$ 25,262.09	\$ -	\$ 13,000.00	\$ 38,262.09
B18 ALCOHOL ENFORCEMENT	\$ 5,521.10	\$ -	\$ 500.00	\$ 6,021.10
B19 LAW ENFORCEMENT	\$ 777.77	\$ -	\$ 1,351.00	\$ 2,128.77
B20 MOBILE PARK TRUST FUND	\$ 4,408.77	\$ -	\$ 41.00	\$ 4,449.77
B32 CHIP	\$ 172.38	\$ -	\$ 618,593.00	\$ 618,765.38
B33 SAFE ROUTES TO SCHOOLS	\$ -	\$ -	\$ 772,226.00	\$ 772,226.00
B34 ODNR RECREATIONAL TRAIL	\$ 175,458.52	\$ -	\$ 64,370.00	\$ 239,828.52
B50 POLICE K-9 UNIT	\$ 1,279.61	\$ -	\$ 1.00	\$ 1,280.61
B60 SESQUECENTENNIAL	\$ 314.86	\$ -	\$ 401.00	\$ 715.86
C4 CDBG	\$ 0.46	\$ -	\$ 221,000.00	\$ 221,000.46
TOTAL	\$ 3,630,789.94	\$ -	\$ 4,698,269.24	\$ 8,329,059.18

<u>DEBT SERVICE</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
D1 DEBT SERVICE	\$ -	\$ -	\$ 232,846.00	\$ 232,846.00
D2 STREET BOND	\$ 30,067.19	\$ -	\$ -	\$ 30,067.19
TOTAL	\$ 30,067.19	\$ -	\$ 232,846.00	\$ 262,913.19

<u>CAPITAL PROJECTS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
B36 STATE ROUTE 310 TIF	\$ 527,988.65	\$ -	\$ 104,001.00	\$ 631,989.65
C2 ISSUE I	\$ -	\$ -	\$ -	\$ -
C3 COURTER BRIDGE IMP	\$ 59.08	\$ -	\$ -	\$ 59.08
C5 MUNICIPAL BUILDING	\$ 6,870.84	\$ -	\$ 1.00	\$ 6,871.84
C6 CAPITAL IMPROVEMENT	\$ -	\$ -	\$ 2,816,500.00	\$ 2,816,500.00

C7 BOND IMPROVEMENTS	\$ -	\$ -	\$ 1,500,000.00	\$ 1,500,000.00
TOTAL	\$ 534,918.57	\$ -	\$ 4,420,502.00	\$ 4,955,420.57

<u>SPECIAL ASSESSMENTS</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
\$	-	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

<u>ENTERPRISE FUND</u>	<u>UNENC. BALANCE</u>	<u>TAXES</u>	<u>OTHER</u>	<u>TOTAL</u>
E1 WATER FUND	\$ 349,520.30	\$ -	\$ 1,315,000.00	\$ 1,664,520.30
E2 SEWER FUND	\$ 1,927,336.53	\$ -	\$ 1,117,000.00	\$ 3,044,336.53
E5 WATER CAPITAL IMPROVEMENT	\$ 123,171.08	\$ -	\$ 1,319,000.00	\$ 1,442,171.08
E6 SEWER CAPITAL IMPROVEMENT	\$ 139,522.43	\$ -	\$ 1,621,001.00	\$ 1,760,523.43
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	\$ -	\$ -	\$ 144,219.00	\$ 144,219.00
E12 WATER DEBT SERVICE FUND	\$ 174,438.50	\$ -	\$ 263,037.56	\$ 437,476.06
E13 SEWER DEBT SERVICE FUND	\$ 41,535.22	\$ -	\$ 558,470.86	\$ 600,006.08
E14 WATER TREATMENT PLANT #2	\$ 0.38	\$ -	\$ -	\$ 0.38
E15 WWTP PHASE II FUND	\$ -	\$ -	\$ 656,343.00	\$ 656,343.00
TOTAL	\$ 2,755,524.44	\$ -	\$ 8,004,071.42	\$ 10,759,595.86

<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

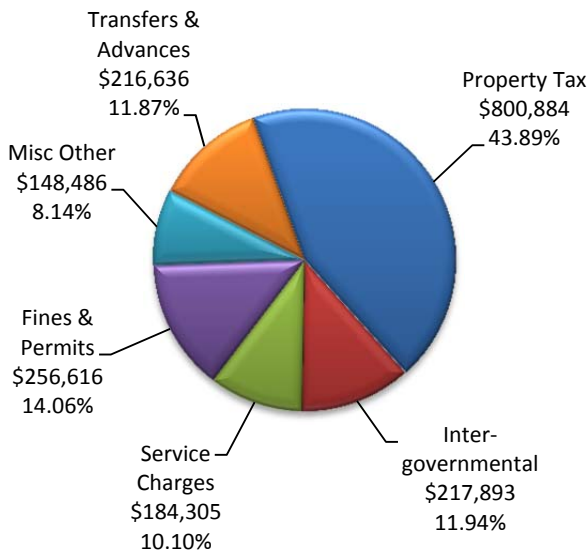
THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

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

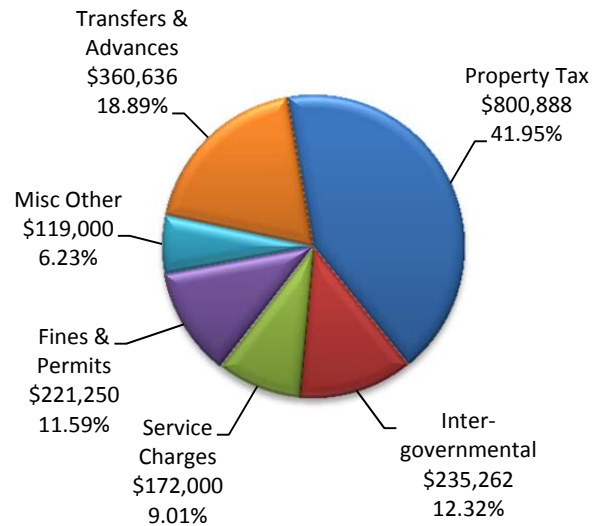
General Fund (A1)

Revenue – On a full-year basis, the general fund was credited with total revenue of approximately \$1.82 million and ended the year \$84.2 thousand (4.41%) lower than the final budget. Excluding the impact of interfund advance repayments in the calculation, the total collected amount is \$1.61 million and was actually \$59.8 thousand (3.86%) higher than budget. The total is down by \$105.6 thousand (6.16%) from the 2011 total. The year over year decline is primarily due to lower intergovernmental revenues (down \$82.0 thousand) and lower miscellaneous revenues in 2012 (down \$21.1 thousand).

YTD General Fund Revenue by Source



General Fund Revenue - Budget



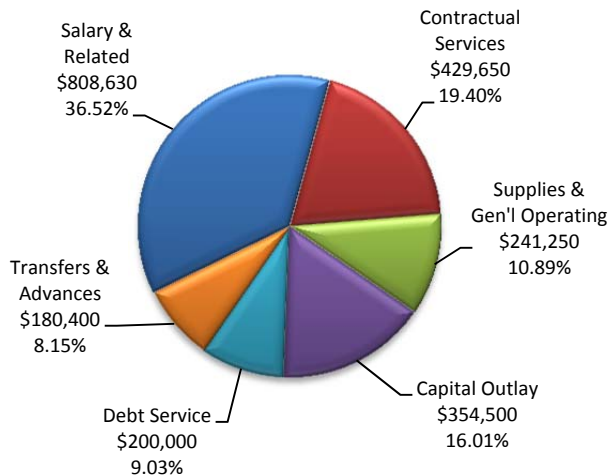
The largest revenue source for the general fund is property taxes which account for 41.95% of the 2012 fund revenue budget. For FY 2012, the general fund received \$800,884 in property taxes, or 100% of the budget. This total is down by \$13.0 thousand (1.6%) from total FY 2011 receipts.

Excluding interfund transfers, intergovernmental revenues represent the second largest revenue category for the general fund. For 2012, it was projected to account for approximately \$235.3 thousand (12.32% 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 December 31, the fund received \$217,893 in this category and was below budget by \$17.4 thousand (7.38%). The fully year total is down by \$82.0 thousand, or 27.35%, from FY 2011. The decrease is primarily due to: (1) reduced LGF revenues - \$23.5 thousand; (2) lower rollback/homestead reimbursements - \$7.0; and (3) lower estate tax revenue - \$52.1 thousand.

Fines, licenses and permits revenue is the other major general fund revenue source. The 2012 budget in this category was \$221.3 thousand (11.59% of budget), and consists of fines, forfeitures, building licenses/permits, and other miscellaneous permits. The city received \$256.6 thousand in this category during 2012, and the total is down by \$14.8 thousand (5.44%) from 2011. The variance is due to reduced collection of fines and forfeitures.

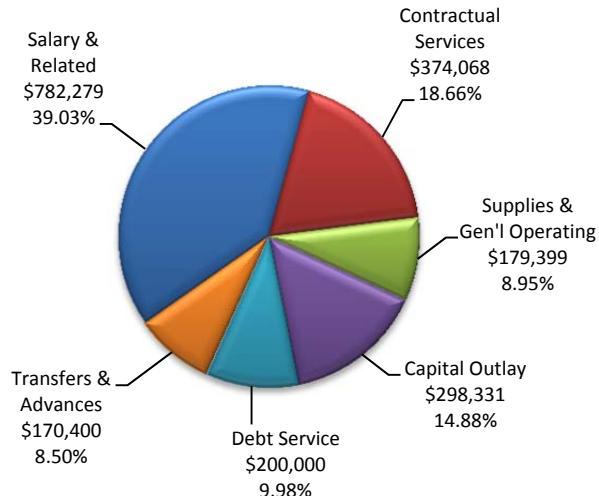
Expenditures – The general fund had a total appropriated expenditure budget for 2012 of approximately \$2.21 million. Total spending through December 31 was \$2.0 million, including encumbrances (e.g., purchase orders) of \$47.3 thousand that will be carried over into 2013. This total was \$210.0 thousand (9.48%) below the final 2012 expenditure budget. Compared to 2011, spending was up by approximately \$133.4 thousand (7.13%) in 2012. This increase is primarily due to: (1) increased capital spending (up \$73.7 thousand); (2) increased debt service (up \$50 thousand); (3) increased contractual services expenses (up \$49.9 thousand); and (4) increased spending on supplies and materials (up \$42.3 thousand); offset by reduced interfund transfers/advances (down \$86.0 thousand).

General Fund Budget by Category



YTD General Fund Spending

(includes encumbrances)



Salaries, wages and other employee-related costs represented the largest expense category with a 2012 budget of \$808.6 thousand, or 36.52% of the general fund budget. Spending through December 31 was \$782.3 thousand, and was \$26.4 thousand (3.26%) below the final budget. Spending on wages and benefits was flat to 2011, as it was only \$3.5 thousand (0.45%) higher than FY 2011 expenditures.

Contractual services is another major expense category in the general fund. The 2012 budget in this category was \$429.7 thousand (19.4% of budget) and provided for non-employee personal services. Spending through December 31 was \$374.1 thousand, and ended the year at \$55.6 thousand (12.94%) below budget. The positive variance was the result of lower than anticipated spending on outside professional services.

Supplies and general operating expenditures is the other significant expense category in the general fund. It combined a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It had a 2012 budget of \$241.3 thousand, or 10.89% of the fund's budget. Full-year spending in this category was \$179.4 thousand, and was \$61.9 thousand (25.64%) below the final budget. Compared to FY 2011, spending was approximately \$42.3 thousand (30.81%) higher in 2012. The drivers of the increase included increased general office spending (up \$15.3 thousand); new project manager position (\$5 thousand); and increased Planning & Zoning expenditures (up \$7.4 thousand)

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ 1,083,726	\$ 1,083,726			\$ 1,241,076	\$ 1,241,076				
REVENUE										
Taxes										
Property Taxes	\$ 800,884	\$ 800,888	\$ 4	100.00%	\$ 813,872	\$ 999,991	\$ 186,119	81.39%	\$ (12,988)	-1.60%
Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Taxes	\$ 800,884	\$ 800,888	\$ 4	100.00%	\$ 813,872	\$ 999,991	\$ 186,119	81.39%	\$ (12,988)	-1.60%
Intergovernmental										
State Shared Taxes & Permits	\$ 211,523	\$ 230,962	\$ 19,439	91.58%	\$ 295,559	\$ 226,235	\$ (69,324)	130.64%	\$ (84,036)	-28.43%
Grants & Loans	2,000	-	(2,000)	100.00%	1,390	-	(1,390)	100.00%	611	43.94%
Special Assessments	4,369	4,300	(69)	101.61%	2,967	-	(2,967)	100.00%	1,403	47.28%
Total Intergovernmental	\$ 217,893	\$ 235,262	\$ 17,369	92.62%	\$ 299,915	\$ 226,235	\$ (73,680)	132.57%	\$ (82,022)	-27.35%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	184,305	172,000	(12,305)	107.15%	174,764	155,000	(19,764)	112.75%	9,541	5.46%
Total Charges for Service	\$ 184,305	\$ 172,000	\$ (12,305)	107.15%	\$ 174,764	\$ 155,000	\$ (19,764)	112.75%	\$ 9,541	5.46%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 195,214	\$ 165,250	\$ (29,964)	118.13%	\$ 213,858	\$ 180,000	\$ (33,858)	118.81%	\$ (18,644)	-8.72%
Building, Licenses & Permits	60,467	55,200	(5,267)	109.54%	56,572	59,000	2,428	95.88%	3,895	6.88%
Other Permits	935	800	(135)	116.88%	950	1,000	50	95.00%	(15)	-1.58%
Total Fines, Licenses & Permits	\$ 256,616	\$ 221,250	\$ (35,366)	115.98%	\$ 271,380	\$ 240,000	\$ (31,380)	113.07%	\$ (14,764)	-5.44%
Other Sources										
Investment Income	\$ 7,026	\$ 4,000	\$ (3,026)	175.65%	\$ 6,594	\$ 3,100	\$ (3,494)	212.70%	\$ 432	6.56%
Rental Income	126,641	100,000	(26,641)	126.64%	111,344	87,192	(24,152)	127.70%	15,297	13.74%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	14,820	15,000	180	98.80%	35,891	5,000	(30,891)	717.81%	(21,071)	-58.71%
Total Other Sources	\$ 148,486	\$ 119,000	\$ (29,486)	124.78%	\$ 153,828	\$ 95,292	\$ (58,536)	161.43%	\$ (5,342)	-3.47%
Transfers										
Transfers & Advances In	\$ 216,636	\$ 360,636	\$ 144,000	60.07%	\$ -	\$ -	\$ -	0.00%	\$ 216,636	100.00%
Total Transfers	\$ 216,636	\$ 360,636	\$ 144,000	60.07%	\$ -	\$ -	\$ -	0.00%	\$ 216,636	100.00%
Grand Total Revenue	\$ 1,824,820	\$ 1,909,036	\$ 84,216	95.59%	\$ 1,713,760	\$ 1,716,518	\$ 2,758	99.84%	\$ 111,060	6.48%
Adjustments:										
- Elim Impact of Interfund transfers/advances	\$ (216,636)	\$ (360,636)	\$ 144,000	-39.93%	\$ -	\$ -	\$ -	0.00%	\$ (216,636)	100.00%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (216,636)	\$ (360,636)	\$ 144,000	-39.93%	\$ -	\$ -	\$ -	0.00%	\$ (216,636)	100.00%
Adjusted Grand Total Revenue	\$ 1,608,184	\$ 1,548,400	\$ (59,784)	103.86%	\$ 1,713,760	\$ 1,716,518	\$ 2,758	99.84%	\$ (105,576)	-6.16%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 590,566	\$ 604,744	\$ 14,178	2.34%	\$ -	\$ 14,178	2.34%	\$ 587,382	\$ 3,184	0.54%
Benefits	191,713	203,886	12,173	5.97%	-	12,173	5.97%	191,385	327	0.17%
Total Salary & Related	\$ 782,279	\$ 808,630	\$ 26,351	3.26%	\$ -	\$ 26,351	3.26%	\$ 778,768	\$ 3,511	0.45%
Contractual Services										
Supplies & General Operating	\$ 353,969	\$ 429,650	\$ 75,681	17.61%	\$ 20,099	\$ 55,582	12.94%	\$ 324,172	\$ 29,796	9.19%
Capital Outlay	169,398	241,250	71,852	29.78%	10,001	61,850	25.64%	137,142	32,256	23.52%
Debt Service	281,084	354,500	73,416	20.71%	17,247	56,169	15.84%	224,664	56,420	25.11%
Contingency Funds	200,000	200,000	-	0.00%	-	-	0.00%	150,000	50,000	33.33%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	170,400	180,400	10,000	5.54%	-	10,000	5.54%	256,363	(85,963)	-33.53%
Grand Total Expenditures	\$ 1,957,130	\$ 2,214,430	\$ 257,300	11.62%	\$ 47,347	\$ 209,953	9.48%	\$ 1,871,109	\$ 86,020	4.60%
Adjustments:										
- Interfund transfers & advances	\$ (170,400)	\$ (180,400)	\$ (350,800)	194.46%	\$ -	\$ 10,000	5.54%	\$ (256,363)	\$ 85,963	-33.53%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (170,400)	\$ (180,400)	\$ (10,000)	5.54%	\$ -	\$ 10,000	5.54%	\$ (256,363)	\$ 85,963	-33.53%
Adjusted Grand Total Expenditures	\$ 1,786,730	\$ 2,034,030	\$ 247,300	12.16%	\$ 47,347	\$ 199,953	9.83%	\$ 1,614,746	\$ 171,983	10.65%
Ending Fund Balance	\$ 951,416	\$ 778,332			\$ 904,069			\$ 1,083,726		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
A 1 - General Fund	\$ 43,094.13	\$1,824,819.69	\$1,909,036.08	\$ 84,216.39	\$ 1,553,000.00	\$ 356,036.08
1 - Taxes	\$ -	\$ 800,884.02	\$ 800,888.00	\$ 3.98	\$ 815,000.00	\$ (14,112.00)
1 - Property Taxes	\$ -	\$ 800,884.02	\$ 800,888.00	\$ 3.98	\$ 815,000.00	\$ (14,112.00)
1 - Real Property Taxes	\$ -	\$ 795,712.80	\$ 795,713.00	\$ 0.20	\$ 810,000.00	\$ (14,287.00)
2 - Other Property Taxes	\$ -	\$ 5,171.22	\$ 5,175.00	\$ 3.78	\$ 5,000.00	\$ 175.00
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Intergovernmental	\$ 3,177.81	\$ 217,892.59	\$ 235,262.08	\$ 17,369.49	\$ 259,500.00	\$ (24,237.92)
1 - State-Shared Taxes & Permits	\$ 3,177.81	\$ 211,523.35	\$ 230,962.08	\$ 19,438.73	\$ 256,500.00	\$ (25,537.92)
1 - Local Government Fund	\$ 3,177.81	\$ 58,670.28	\$ 67,792.08	\$ 9,121.80	\$ 79,000.00	\$ (11,207.92)
2 - Rollback/Homestead	\$ -	\$ 111,891.91	\$ 116,000.00	\$ 4,108.09	\$ 115,000.00	\$ 1,000.00
3 - Electric Utility Income Tax	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
4 - Cigarette Tax	\$ -	\$ 372.09	\$ 500.00	\$ 127.91	\$ 500.00	\$ -
5 - Liquor Permits	\$ -	\$ 10,451.70	\$ 10,000.00	\$ (451.70)	\$ 10,000.00	\$ -
6 - Estate Tax	\$ -	\$ 30,137.37	\$ 34,670.00	\$ 4,532.63	\$ 50,000.00	\$ (15,330.00)
2 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)	\$ -	\$ -
3 - Special Assessments	\$ -	\$ 4,369.24	\$ 4,300.00	\$ (69.24)	\$ 3,000.00	\$ 1,300.00
1 - Special Assessments	\$ -	\$ 4,369.24	\$ 4,300.00	\$ (69.24)	\$ 3,000.00	\$ 1,300.00
3 -Charges for Service	\$ -	\$ 184,304.90	\$ 172,000.00	\$ (12,304.90)	\$ 159,500.00	\$ 12,500.00
1 - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Delinquent Water/Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Fees & Charges	\$ -	\$ 184,304.90	\$ 172,000.00	\$ (12,304.90)	\$ 159,500.00	\$ 12,500.00
1 - Franchise Fees	\$ -	\$ 162,276.89	\$ 150,000.00	\$ (12,276.89)	\$ 137,500.00	\$ 12,500.00
2 - Tower Lease	\$ -	\$ 22,028.01	\$ 22,000.00	\$ (28.01)	\$ 22,000.00	\$ -
4 - Fines, Licenses & Permits	\$ 17,210.71	\$ 256,615.74	\$ 221,250.00	\$ (35,365.74)	\$ 210,000.00	\$ 11,250.00
1 - Fines & Forfeitures	\$ 13,889.94	\$ 195,213.99	\$ 165,250.00	\$ (29,963.99)	\$ 150,000.00	\$ 15,250.00
1 - Fines & Forfeitures	\$ 13,889.94	\$ 195,213.99	\$ 165,250.00	\$ (29,963.99)	\$ 150,000.00	\$ 15,250.00
2 - Licenses & Permits	\$ 3,320.77	\$ 61,401.75	\$ 56,000.00	\$ (5,401.75)	\$ 60,000.00	\$ (4,000.00)
1 - Building Licenses & Permits	\$ 3,320.77	\$ 60,466.75	\$ 55,200.00	\$ (5,266.75)	\$ 60,000.00	\$ (4,800.00)
2 - Miscellaneous Permits	\$ -	\$ 935.00	\$ 800.00	\$ (135.00)	\$ -	\$ 800.00
5 - Miscellaneous Revenue	\$ 22,705.61	\$ 148,486.44	\$ 119,000.00	\$ (29,486.44)	\$ 109,000.00	\$ 10,000.00
1 - Investment Income	\$ 729.24	\$ 7,026.11	\$ 4,000.00	\$ (3,026.11)	\$ 4,000.00	\$ -
1 - Investment Income	\$ 729.24	\$ 7,026.11	\$ 4,000.00	\$ (3,026.11)	\$ 4,000.00	\$ -
2 - Other Misc Revenue	\$ 21,976.37	\$ 141,460.33	\$ 115,000.00	\$ (26,460.33)	\$ 105,000.00	\$ 10,000.00
1 - Rental Income	\$ 21,825.29	\$ 126,640.82	\$ 100,000.00	\$ (26,640.82)	\$ 100,000.00	\$ -
4 - Miscellaneous Income	\$ 151.08	\$ 14,819.51	\$ 15,000.00	\$ 180.49	\$ 5,000.00	\$ 10,000.00
6 - Transfers & Advances	\$ -	\$ 216,636.00	\$ 360,636.00	\$ 144,000.00	\$ -	\$ 360,636.00
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 360,636.00	\$ 144,000.00	\$ -	\$ 360,636.00
1 - Interfund Advances	\$ -	\$ 216,636.00	\$ 360,636.00	\$ 144,000.00	\$ -	\$ 360,636.00
Grand Total	\$ 43,094.13	\$1,824,819.69	\$1,909,036.08	\$ 84,216.39	\$ 1,553,000.00	\$ 356,036.08

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

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
A 1 - General Fund	\$ 388,261.62	\$ 1,957,129.63	\$ 47,347.40	\$ 2,214,430.00	\$ 209,952.97	\$ 2,734,513.00	\$ (520,083.00)
01 - Mayor	\$ 1,321.29	\$ 17,582.47	\$ -	\$ 19,156.00	\$ 1,573.53	\$ 19,106.00	\$ 50.00
1 - Wages	\$ 1,099.04	\$ 13,188.48	\$ -	\$ 13,189.00	\$ 0.52	\$ 13,189.00	\$ -
2 - Benefits	\$ 151.67	\$ 2,128.74	\$ -	\$ 2,167.00	\$ 38.26	\$ 2,117.00	\$ 50.00
3 - Contractual Services	\$ -	\$ 637.50	\$ -	\$ 1,000.00	\$ 362.50	\$ 1,000.00	\$ -
4 - Supplies & General Operating	\$ 70.58	\$ 1,627.75	\$ -	\$ 2,800.00	\$ 1,172.25	\$ 2,800.00	\$ -
02 - Finance Director	\$ 8,363.70	\$ 77,048.36	\$ 728.45	\$ 84,623.00	\$ 6,846.19	\$ 43,023.00	\$ 41,600.00
1 - Wages	\$ 5,588.40	\$ 52,618.82	\$ -	\$ 56,274.00	\$ 3,655.18	\$ 32,074.00	\$ 24,200.00
2 - Benefits	\$ 1,841.63	\$ 16,558.99	\$ -	\$ 19,649.00	\$ 3,090.01	\$ 5,149.00	\$ 14,500.00
4 - Supplies & General Operating	\$ 933.67	\$ 7,870.55	\$ 728.45	\$ 8,700.00	\$ 101.00	\$ 5,800.00	\$ 2,900.00
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03 - Finance Manager	\$ 7,178.26	\$ 94,949.81	\$ 198.59	\$ 98,727.00	\$ 3,578.60	\$ 97,477.00	\$ 1,250.00
1 - Wages	\$ 4,051.14	\$ 52,565.89	\$ -	\$ 52,794.00	\$ 228.11	\$ 52,044.00	\$ 750.00
2 - Benefits	\$ 1,058.92	\$ 15,738.43	\$ -	\$ 17,083.00	\$ 1,344.57	\$ 17,083.00	\$ -
3 - Contractual Services	\$ 1,516.66	\$ 22,717.72	\$ 198.59	\$ 24,850.00	\$ 1,933.69	\$ 24,350.00	\$ 500.00
4 - Supplies & General Operating	\$ 551.54	\$ 3,927.77	\$ -	\$ 4,000.00	\$ 72.23	\$ 4,000.00	\$ -
04 - Finance Assistant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,661.00	\$ (20,661.00)
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,218.00	\$ (15,218.00)
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,443.00	\$ (2,443.00)
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ (3,000.00)
05 - Legal	\$ 14,853.74	\$ 195,852.46	\$ 2,410.00	\$ 201,040.00	\$ 2,777.54	\$ 194,540.00	\$ 6,500.00
1 - Wages	\$ 9,747.52	\$ 126,484.91	\$ -	\$ 126,740.00	\$ 255.09	\$ 121,740.00	\$ 5,000.00
2 - Benefits	\$ 1,347.23	\$ 24,113.46	\$ -	\$ 24,500.00	\$ 386.54	\$ 23,000.00	\$ 1,500.00
3 - Contractual Services	\$ 3,090.00	\$ 36,090.00	\$ 2,410.00	\$ 39,000.00	\$ 500.00	\$ 39,000.00	\$ -
4 - Supplies & General Operating	\$ 668.99	\$ 9,164.09	\$ -	\$ 10,800.00	\$ 1,635.91	\$ 10,800.00	\$ -
06 - Magistrate/Mayor's Court	\$ 1,600.00	\$ 21,193.75	\$ -	\$ 22,500.00	\$ 1,306.25	\$ 17,000.00	\$ 5,500.00
3 - Contractual Services	\$ 1,600.00	\$ 21,193.75	\$ -	\$ 22,500.00	\$ 1,306.25	\$ 17,000.00	\$ 5,500.00
07 - Administrator	\$ 9,233.06	\$ 102,961.34	\$ 9,583.24	\$ 121,833.00	\$ 9,288.42	\$ 120,683.00	\$ 1,150.00
1 - Wages	\$ 2,015.25	\$ 26,165.08	\$ -	\$ 26,591.00	\$ 425.92	\$ 25,891.00	\$ 700.00
2 - Benefits	\$ 614.32	\$ 10,162.64	\$ -	\$ 10,442.00	\$ 279.36	\$ 9,992.00	\$ 450.00
3 - Contractual Services	\$ 5,625.00	\$ 45,346.19	\$ 9,047.50	\$ 60,000.00	\$ 5,606.31	\$ 60,000.00	\$ -
4 - Supplies & General Operating	\$ 978.49	\$ 21,287.43	\$ 535.74	\$ 24,800.00	\$ 2,976.83	\$ 24,800.00	\$ -
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08 - Service Director	\$ 3,717.36	\$ 54,592.11	\$ 136.99	\$ 57,779.00	\$ 3,049.90	\$ 56,579.00	\$ 1,200.00
1 - Wages	\$ 2,799.68	\$ 35,707.93	\$ -	\$ 36,122.00	\$ 414.07	\$ 34,922.00	\$ 1,200.00
2 - Benefits	\$ 879.87	\$ 12,977.26	\$ -	\$ 14,157.00	\$ 1,179.74	\$ 14,157.00	\$ -
4 - Supplies & General Operating	\$ 37.81	\$ 5,906.92	\$ 136.99	\$ 7,500.00	\$ 1,456.09	\$ 7,500.00	\$ -
09 - Licking County Auditor	\$ -	\$ 17,070.85	\$ -	\$ 20,000.00	\$ 2,929.15	\$ 25,000.00	\$ (5,000.00)
3 - Contractual Services	\$ -	\$ 17,070.85	\$ -	\$ 20,000.00	\$ 2,929.15	\$ 25,000.00	\$ (5,000.00)
10 - State Auditor	\$ -	\$ 2,992.18	\$ -	\$ 3,500.00	\$ 507.82	\$ 7,000.00	\$ (3,500.00)
3 - Contractual Services	\$ -	\$ 2,992.18	\$ -	\$ 3,500.00	\$ 507.82	\$ 7,000.00	\$ (3,500.00)
11 - Council	\$ 2,630.27	\$ 31,724.92	\$ 4,472.52	\$ 39,178.00	\$ 2,980.56	\$ 40,678.00	\$ (1,500.00)
1 - Wages	\$ 1,800.77	\$ 21,584.24	\$ -	\$ 21,609.00	\$ 24.76	\$ 21,609.00	\$ -
2 - Benefits	\$ 299.24	\$ 3,433.53	\$ -	\$ 3,469.00	\$ 35.47	\$ 3,469.00	\$ -
3 - Contractual Services	\$ -	\$ 1,419.98	\$ 2,182.25	\$ 5,000.00	\$ 1,397.77	\$ 5,000.00	\$ -
4 - Supplies & General Operating	\$ 530.26	\$ 5,287.17	\$ 2,290.27	\$ 9,100.00	\$ 1,522.56	\$ 10,600.00	\$ (1,500.00)
12 - Council Clerk	\$ 4,044.54	\$ 50,086.86	\$ -	\$ 53,085.00	\$ 2,998.14	\$ 54,085.00	\$ (1,000.00)
1 - Wages	\$ 2,998.03	\$ 37,902.81	\$ -	\$ 38,865.00	\$ 962.19	\$ 38,865.00	\$ -
2 - Benefits	\$ 498.76	\$ 8,895.41	\$ -	\$ 9,420.00	\$ 524.59	\$ 9,420.00	\$ -
4 - Supplies & General Operating	\$ 547.75	\$ 3,288.64	\$ -	\$ 4,800.00	\$ 1,511.36	\$ 5,800.00	\$ (1,000.00)
13 - Street Lights	\$ 2,392.73	\$ 49,984.70	\$ -	\$ 50,000.00	\$ 15.30	\$ 50,000.00	\$ -
3 - Contractual Services	\$ 2,392.73	\$ 49,984.70	\$ -	\$ 50,000.00	\$ 15.30	\$ 50,000.00	\$ -
14 - Court Clerk	\$ 4,061.77	\$ 66,171.36	\$ 49.95	\$ 68,478.00	\$ 2,256.69	\$ 73,478.00	\$ (5,000.00)
1 - Wages	\$ 3,135.24	\$ 40,569.26	\$ -	\$ 40,783.00	\$ 213.74	\$ 40,283.00	\$ 500.00
2 - Benefits	\$ 932.53	\$ 13,814.99	\$ -	\$ 15,195.00	\$ 1,380.01	\$ 15,195.00	\$ -
4 - Supplies & General Operating	\$ (6.00)	\$ 11,787.11	\$ 49.95	\$ 12,500.00	\$ 662.94	\$ 18,000.00	\$ (5,500.00)
15 - Court Security	\$ 404.07	\$ 4,889.67	\$ -	\$ 5,138.00	\$ 248.33	\$ 4,238.00	\$ 900.00
1 - Wages	\$ 355.07	\$ 4,244.18	\$ -	\$ 4,352.00	\$ 107.82	\$ 3,652.00	\$ 700.00
2 - Benefits	\$ 49.00	\$ 645.49	\$ -	\$ 786.00	\$ 140.51	\$ 586.00	\$ 200.00
16 - LC Health Board	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -
3 - Contractual Services	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -	\$ 61,500.00	\$ -

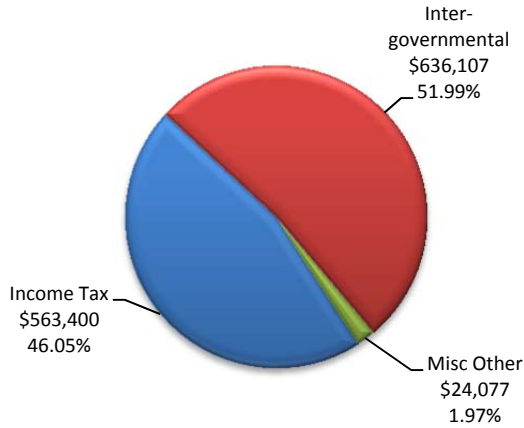
CITY OF PATASKALA, OHIO
 2012 EXPENDITURE BUDGET ANALYSIS - General Fund (A1)
 THROUGH DECEMBER 31, 2012

Row Labels	Current Month	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Supplemental Approp.
17 - Lands & Buildings	\$ 151,054.60	\$ 581,004.56	\$ 18,842.20	\$ 713,500.00	\$ 113,653.24	\$ 884,500.00	\$(171,000.00)
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Contractual Services	\$ 4,793.56	\$ 61,383.22	\$ 1,150.00	\$ 78,000.00	\$ 15,466.78	\$ 71,000.00	\$ 7,000.00
4 - Supplies & General Operating	\$ 4,960.14	\$ 38,537.36	\$ 445.57	\$ 81,000.00	\$ 42,017.07	\$ 134,500.00	\$(53,500.00)
5 - Capital Outlay	\$ 41,300.90	\$ 281,083.98	\$ 17,246.63	\$ 354,500.00	\$ 56,169.39	\$ 479,000.00	\$(124,500.00)
6 - Debt Service	\$ 100,000.00	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 0.00
18 - Parks & Recreation	\$ 1,554.66	\$ 27,877.75	\$ -	\$ 29,149.00	\$ 1,271.25	\$ 38,649.00	\$(9,500.00)
1 - Wages	\$ 1,554.66	\$ 1,677.16	\$ -	\$ 2,283.00	\$ 605.84	\$ 2,283.00	\$ -
2 - Benefits	\$ -	\$ 200.59	\$ -	\$ 366.00	\$ 165.41	\$ 366.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
7 - Transfers & Advances	\$ -	\$ 26,000.00	\$ -	\$ 26,000.00	\$ -	\$ 36,000.00	\$(10,000.00)
19 - Liability Insurance	\$ -	\$ 21,256.00	\$ -	\$ 34,700.00	\$ 13,444.00	\$ 35,000.00	\$(300.00)
3 - Contractual Services	\$ -	\$ 21,256.00	\$ -	\$ 34,700.00	\$ 13,444.00	\$ 35,000.00	\$(300.00)
20 - Planning & Zoning	\$ 22,312.17	\$ 278,651.19	\$ 7,269.75	\$ 308,191.00	\$ 22,270.06	\$ 322,191.00	\$(14,000.00)
1 - Wages	\$ 13,110.43	\$ 166,152.48	\$ -	\$ 169,085.00	\$ 2,932.52	\$ 170,285.00	\$(1,200.00)
2 - Benefits	\$ 5,434.53	\$ 79,011.34	\$ -	\$ 81,156.00	\$ 2,144.66	\$ 84,656.00	\$(3,500.00)
3 - Contractual Services	\$ -	\$ 3,365.01	\$ 3,200.00	\$ 18,000.00	\$ 11,434.99	\$ 14,000.00	\$ 4,000.00
4 - Supplies & General Operating	\$ 3,767.21	\$ 30,122.36	\$ 4,069.75	\$ 39,950.00	\$ 5,757.89	\$ 53,250.00	\$(13,300.00)
5 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 - Planning Commission	\$ 1,989.03	\$ 3,285.02	\$ 1,127.12	\$ 6,446.00	\$ 2,033.86	\$ 4,946.00	\$ 1,500.00
1 - Wages	\$ 1,989.03	\$ 2,339.03	\$ -	\$ 4,261.00	\$ 1,921.97	\$ 4,261.00	\$ -
2 - Benefits	\$ -	\$ 573.11	\$ -	\$ 685.00	\$ 111.89	\$ 685.00	\$ -
4 - Supplies & General Operating	\$ -	\$ 372.88	\$ 1,127.12	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
22 - BZA	\$ 983.10	\$ 3,179.13	\$ 17.59	\$ 3,566.00	\$ 369.28	\$ 1,766.00	\$ 1,800.00
1 - Wages	\$ 983.10	\$ 1,407.09	\$ -	\$ 1,522.00	\$ 114.91	\$ 1,522.00	\$ -
2 - Benefits	\$ -	\$ 289.63	\$ -	\$ 544.00	\$ 254.37	\$ 244.00	\$ 300.00
4 - Supplies & General Operating	\$ -	\$ 1,482.41	\$ 17.59	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
23 - Personnel BOR	\$ 891.64	\$ 1,142.20	\$ -	\$ 1,972.00	\$ 829.80	\$ 1,472.00	\$ 500.00
1 - Wages	\$ 891.64	\$ 986.64	\$ -	\$ 1,268.00	\$ 281.36	\$ 1,268.00	\$ -
2 - Benefits	\$ -	\$ 155.56	\$ -	\$ 204.00	\$ 48.44	\$ 204.00	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
24 - General Office	\$ 4,313.77	\$ 32,811.56	\$ 2,511.00	\$ 37,900.00	\$ 2,577.44	\$ 37,900.00	\$ -
3 - Contractual Services	\$ 797.35	\$ 9,011.41	\$ 1,911.00	\$ 11,600.00	\$ 677.59	\$ 11,600.00	\$ -
4 - Supplies & General Operating	\$ 3,516.42	\$ 23,800.15	\$ 600.00	\$ 26,300.00	\$ 1,899.85	\$ 26,300.00	\$ -
25 - Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,641.00	\$(512,641.00)
8 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,641.00	\$(512,641.00)
26 - Sesquicentennial Fund	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
7 - Transfers & Advances	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ -
27 - Park Use Fund	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
28 - Project Manager	\$ 1,361.86	\$ 14,921.38	\$ -	\$ 18,069.00	\$ 3,147.62	\$ -	\$ 18,069.00
1 - Wages	\$ 1,048.22	\$ 6,972.26	\$ -	\$ 9,006.00	\$ 2,033.74	\$ -	\$ 9,006.00
2 - Benefits	\$ 270.26	\$ 3,013.50	\$ -	\$ 4,063.00	\$ 1,049.50	\$ -	\$ 4,063.00
4 - Supplies & General Operating	\$ 43.38	\$ 4,935.62	\$ -	\$ 5,000.00	\$ 64.38	\$ -	\$ 5,000.00
30 - Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Supplies & General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 - Charter Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 - CHIP Fund	\$ 144,000.00	\$ 144,000.00	\$ -	\$ 144,000.00	\$ -	\$ -	\$ 144,000.00
7 - Transfers & Advances	\$ 144,000.00	\$ 144,000.00	\$ -	\$ 144,000.00	\$ -	\$ -	\$ 144,000.00
33 - ODNR Trail Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 - Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 388,261.62	\$ 1,957,129.63	\$ 47,347.40	\$ 2,214,430.00	\$ 209,952.97	\$ 2,734,513.00	\$(520,083.00)

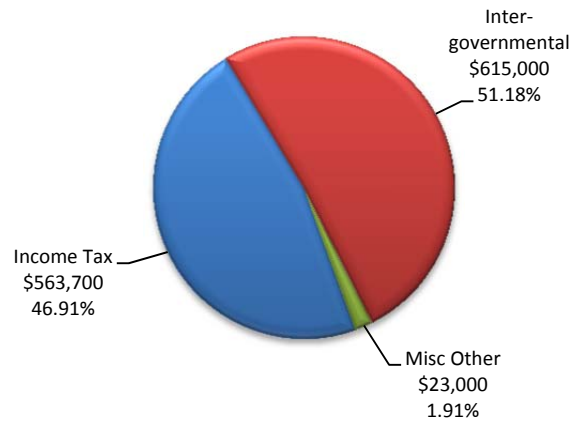
Street Fund (B1)

Revenue – On a full-year basis, the Street fund was credited with total revenue of approximately \$1.22 million in 2012, and ended the year \$21.9 thousand (1.82%) higher than the final budget. The total is down by \$233.7 thousand (16.04%) from the 2011 full-year total. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Street Fund Revenue by Source

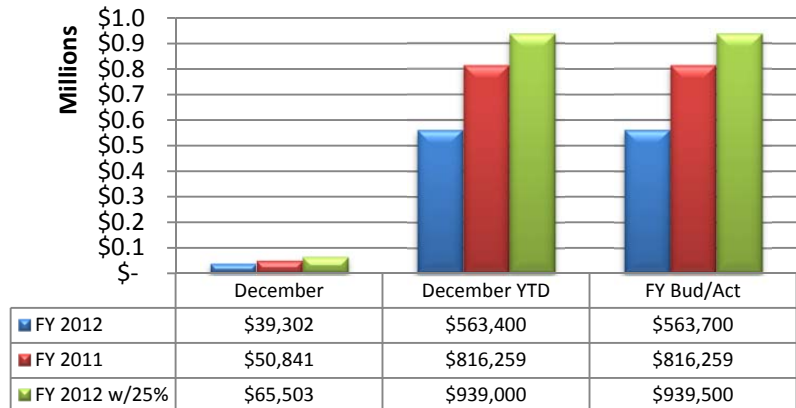


Street Fund Revenue - Budget



Income tax collections in December were \$39.3 thousand, and were down by \$11.5 thousand (22.69%) compared to the same month in 2011. Full-year 2012 income tax revenues credited to the fund were \$563.4 thousand, and ended the year only \$300 (0.05%) below the final budget. In comparison, full-year 2012 collections were down by \$252.9 thousand when compared to 2011 collections. Even though the allocation to the fund was changed in 2012 from 25% to 15% of total collections, overall collections in 2012 were greater than in 2011. The green bar in the chart to the right reflects the revenue that would have been allocated to the fund (an additional \$375.6 thousand) had the percentage had not been modified in 2012.

Income Tax Collections - Street Fund



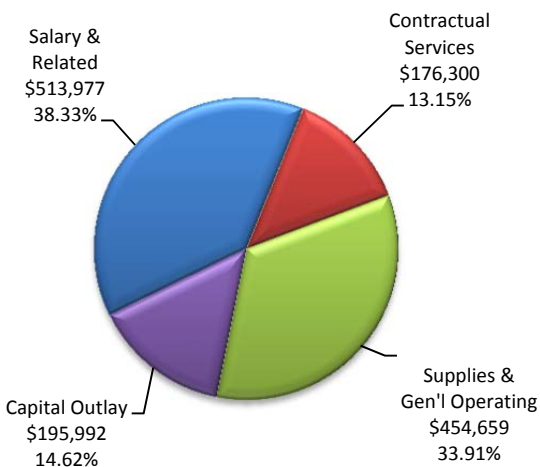
Intergovernmental revenues in the Street fund were budgeted at \$615.0 thousand and represented 51.99% of the fund’s revenue budget. This category is comprised of state-shared (i.e., permissive) taxes, and grants/loans from other governmental agencies. On a full-year basis, the city received \$636.1 thousand in this category, beating budget by \$21.1 thousand (3.43%). This also compares favorably to FY 2011 collections which were \$623.1 thousand (up by \$13.0 thousand or 2.08%). The favorable variance to

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

The other category, Other Sources, was budgeted at \$23 thousand (original budget \$1.1 thousand), and the city received \$24.1 thousand in 2012. The significant positive variance to the original budget was due to the one-time receipt of: 2011 RITA retainer refund (\$5.2 thousand); medical insurance rebate/refunds (\$8.5 thousand); sale of miscellaneous city assets (\$1.8 thousand); and miscellaneous vendor refunds (\$1.4 thousand).

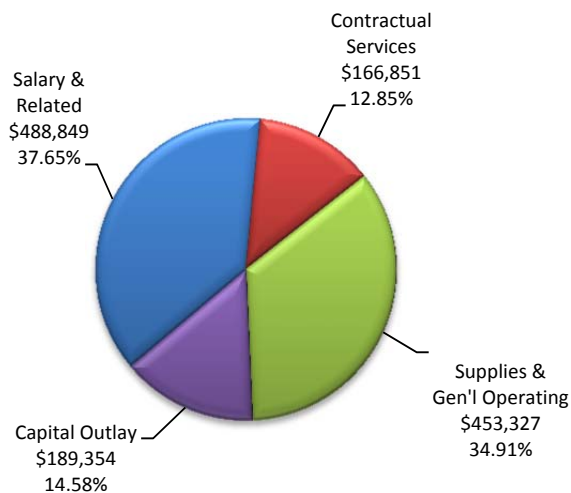
Expenditures – The Street fund had a total appropriated expenditure budget for 2012 of approximately \$1.34 million. Total spending through December 31 was \$1.30 million, including encumbrances (e.g., purchase orders) of \$51.3 thousand that will be carried over into 2013. This total was \$42.5 thousand

Street Fund Budget by Category



YTD Street Fund Spending

(includes Encumbrances)



(3.17%) below the final 2012 expenditure budget. Compared to 2011, full-year spending in the fund was up by approximately \$33.4 thousand (2.64%) in 2012.

Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$514.0 thousand, or 38.33% of the fund's budget. Spending through December 31 was \$488.8 thousand, and was \$25.1 thousand (4.89%) below the final budget and \$96.8 thousand (16.53%) below the original budget. The favorable variance was due to better than anticipated use of overtime, savings realized on medical insurance due to election of single versus family coverage, an open position and the hiring of 2 part-time workers instead of the 3 included in the budget. Compared to FY 2011, spending was up by \$28.4 thousand (6.16%) due to increased wages (up \$34.6 thousand, 11.25%), offset by reduced benefit expenses (down \$6.2 thousand).

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 had a 2012 budget of \$454.7 thousand, or 33.91% of budget. Full-year spending was \$425.3 thousand or 93.55% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) was \$453.3 thousand, and was \$1.3 thousand (0.29%) below budget. Compared to FY 2011, spending was up by \$26.8 thousand.

Spending on capital projects and equipment was the other major expense category in the Street fund. The 2012 budget in this category was \$196.0 thousand (14.62% of budget) and provided funding for street and roadway infrastructure maintenance and related equipment. Spending through December 31 was \$180.1 thousand, or 91.9% of budget. Including encumbrances in the calculation, the total committed to spend is \$189.4 thousand, and was below budget by \$6.6 thousand (3.39%). Compared to FY 2011, spending in this fund was down by \$125.8 thousand (39.92%) due to the movement of street-related capital spending to the Capital Improvement (C6). This change in accounting practice resulted from the issuance of debt for much of the street projects displacing the need for significant funding from the Street fund in 2012 for capital projects.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ 723,432	\$ 723,432			\$ 531,120	\$ 531,120				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	563,400	563,700	300	99.95%	816,259	750,000	(66,259)	108.83%	(252,859)	-30.98%
Total Taxes	\$ 563,400	\$ 563,700	\$ 300	99.95%	\$ 816,259	\$ 750,000	\$ (66,259)	108.83%	\$ (252,859)	-30.98%
Intergovernmental										
State Shared Taxes & Permits	\$ 636,107	\$ 615,000	\$ (21,107)	103.43%	\$ 623,133	\$ 550,000	\$ (73,133)	113.30%	\$ 12,974	2.08%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ 636,107	\$ 615,000	\$ (21,107)	103.43%	\$ 623,133	\$ 550,000	\$ (73,133)	113.30%	\$ 12,974	2.08%
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	1,086	1,000	(86)	108.62%	1,118	700	(418)	159.73%	(32)	-2.85%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	22,990	22,000	(990)	104.50%	16,814	500	(16,314)	3362.89%	6,176	36.73%
Total Other Sources	\$ 24,077	\$ 23,000	\$ (1,077)	104.68%	\$ 17,933	\$ 1,200	\$ (16,733)	1494.38%	\$ 6,144	34.26%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,223,583	\$ 1,201,700	\$ (21,883)	101.82%	\$ 1,457,324	\$ 1,301,200	\$ (156,124)	112.00%	\$ (233,741)	-16.04%
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	\$ 1,223,583	\$ 1,201,700	\$ (21,883)	101.82%	\$ 1,457,324	\$ 1,301,200	\$ (156,124)	112.00%	\$ (233,741)	-16.04%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 341,901	\$ 349,296	\$ 7,395	2.12%	\$ -	\$ 7,395	2.12%	\$ 307,335	\$ 34,566	11.25%
Benefits	146,948	164,681	17,733	10.77%	-	17,733	10.77%	153,151	(6,202)	-4.05%
Total Salary & Related	\$ 488,849	\$ 513,977	\$ 25,128	4.89%	\$ -	\$ 25,128	4.89%	\$ 460,485	\$ 28,364	6.16%
Contractual Services										
Supplies & General Operating	\$ 152,799	\$ 176,300	\$ 23,501	13.33%	\$ 14,052	\$ 9,448	5.36%	\$ 140,044	\$ 12,756	9.11%
Capital Outlay	425,332	454,659	29,327	6.45%	27,995	1,332	0.29%	349,380	75,952	21.74%
Debt Service	180,111	195,992	15,881	8.10%	9,243	6,638	3.39%	315,103	(134,992)	-42.84%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,247,091	\$ 1,340,928	\$ 93,837	7.00%	\$ 51,290	\$ 42,546	3.17%	\$ 1,265,012	\$ (17,921)	-1.42%
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	\$ 1,247,091	\$ 1,340,928	\$ 93,837	7.00%	\$ 51,290	\$ 42,546	3.17%	\$ 1,265,012	\$ (17,921)	-1.42%
Ending Fund Balance	\$ 699,924	\$ 584,204			\$ 648,634			\$ 723,432		

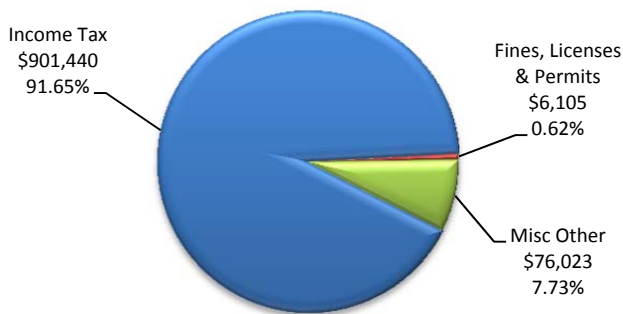
CITY OF PATASKALA, OHIO
2012 REVENUE BUDGET ANALYSIS - Street Fund (B1)
THROUGH DECEMBER 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B 1 - Street Fund	\$ 93,997.51	\$1,223,583.37	\$1,201,700.00	\$ (21,883.37)	\$ 946,828.00	\$ 254,872.00
1 - Taxes	\$ 39,301.95	\$ 563,399.97	\$ 563,700.00	\$ 300.03	\$ 395,700.00	\$ 168,000.00
2 - Income Taxes	\$ 39,301.95	\$ 563,399.97	\$ 563,700.00	\$ 300.03	\$ 395,700.00	\$ 168,000.00
1 - Income Taxes	\$ 39,301.95	\$ 561,755.69	\$ 562,500.00	\$ 744.31	\$ 395,700.00	\$ 166,800.00
2 - ODT Income Taxes	\$ -	\$ 1,644.28	\$ 1,200.00	\$ (444.28)	\$ -	\$ 1,200.00
2 - Intergovernmental	\$ 54,464.62	\$ 636,106.88	\$ 615,000.00	\$ (21,106.88)	\$ 550,000.00	\$ 65,000.00
1 - State-Shared Taxes & Permits	\$ 54,464.62	\$ 636,106.88	\$ 615,000.00	\$ (21,106.88)	\$ 550,000.00	\$ 65,000.00
9 - Permissive Tax	\$ 54,464.62	\$ 636,106.88	\$ 615,000.00	\$ (21,106.88)	\$ 550,000.00	\$ 65,000.00
2 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 - Miscellaneous Revenue	\$ 230.94	\$ 24,076.52	\$ 23,000.00	\$ (1,076.52)	\$ 1,128.00	\$ 21,872.00
2 - Other Misc Revenue	\$ 230.94	\$ 24,076.52	\$ 23,000.00	\$ (1,076.52)	\$ 1,128.00	\$ 21,872.00
1 - Rental Income	\$ 82.44	\$ 1,086.22	\$ 1,000.00	\$ (86.22)	\$ 628.00	\$ 372.00
4 - Miscellaneous Income	\$ 148.50	\$ 22,990.30	\$ 22,000.00	\$ (990.30)	\$ 500.00	\$ 21,500.00
Grand Total	\$ 93,997.51	\$1,223,583.37	\$1,201,700.00	\$ (21,883.37)	\$ 946,828.00	\$ 254,872.00

Police Fund (B13)

Revenue – On a full-year basis, the Police fund was credited with total revenue of approximately \$983.6 thousand in 2012, and ended the year \$7.2 thousand (0.73%) higher than the final budget. The total is down by \$1.49 million (60.28%) from the 2011 full-year total. The major reason for the decline was the change in the fund’s income tax allocation percentage in 2012. The fund’s primary revenue sources are income taxes and intergovernmental revenues.

YTD Police Fund Revenue by Source



Police Fund Revenue - Budget



Income tax collections in December were \$62.9 thousand, and were down by \$89.6 thousand (58.77%) compared to the same month in 2011. Full-year 2012 income tax revenues credited to the fund were \$901.4 thousand, and ended the year only \$260 (0.03%) below the final budget. In comparison, full-year 2012 collections were down by \$1.54 million (63.19%) when compared to 2011 collections. Even though the allocation to the fund was changed in 2012 from 75% to 24% of total collections, overall collections were greater in 2012 than in 2011. The green bar in the chart below reflects the revenue that would have been allocated to the fund (an additional \$368.2 thousand) had the percentage not been modified in 2012.

Income Tax Collections - Police Fund

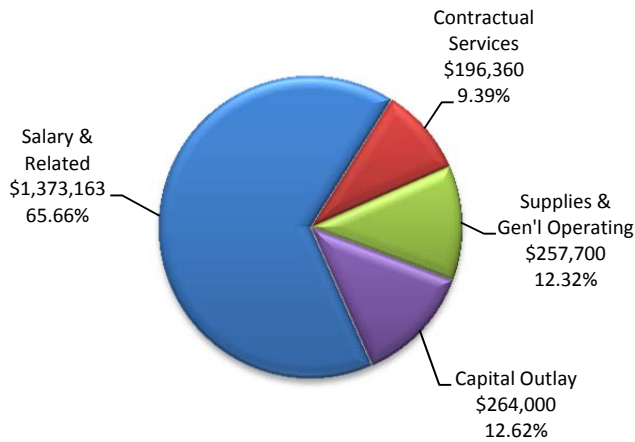


The other major category, Other Sources, had a revised budget of \$70.0 thousand (original budget of \$5.0 thousand), and the city received \$76.0 thousand in 2012. The significant positive variance to budget is due to the one-time receipt of: 2011 RITA retainer refund (\$15.6 thousand); medical insurance rebate/refunds (\$14.7 thousand); sale of miscellaneous/surplus city assets (\$1.8 thousand); Homeland Security payment on seizures (\$10.1 thousand); and Ohio Plan insurance

reimbursement on two totaled Police cruisers (\$22.3 thousand).

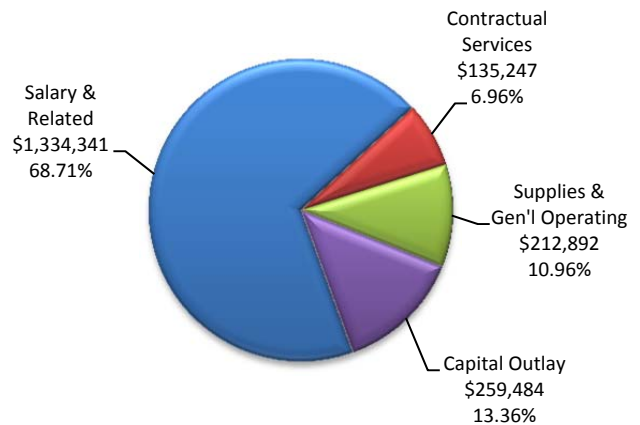
Expenditures – The Police fund had a total appropriated expenditure budget for 2012 of approximately \$2.09 million. Total spending through December 31 was \$1.94 million, including encumbrances (e.g., purchase orders) of \$25.1 thousand that will be carried over into 2013. This total was \$149.3 thousand (7.14%) below the final 2012 expenditure budget. Compared to 2011, full-year spending in the fund was up by approximately \$447.9 thousand (29.98%) in 2012. The primary drivers of the increase were additional wage/benefit expenses (up \$241.4 thousand) and increased capital spending (up \$227.9).

Police Fund Budget by Category



YTD Police Fund Spending

(includes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2012 budget of \$1.37 million, or 65.66% of the fund’s budget. Spending through December 31 was \$1.33 million, and ended the year \$38.8 thousand (2.83%) below the final budget (\$107.5 below the original budget). The favorable variance was due to an open budgeted officer position, better than anticipated use of overtime, several employees ‘opting out’ of the health insurance, tuition reimbursement not incurred, and new employees selecting insurance coverage other than the family level included in the 2012 budget. Compared to FY 2011, spending was up by \$241.4 thousand (22.09%) due to: (1) the full-year impact in 2012 of two mid-year Patrol Officer new hires in 2011; and (2) 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 had a 2012 budget of \$257.7 thousand, or 12.32% of budget. Full-year 2012 spending was \$195.2 thousand, or 75.76% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$212.9 thousand (82.61% of budget). Below-budget spending on patrol vehicle miscellaneous parts/repairs, continuing education reimbursements, uniforms/other miscellaneous equipment and radio/computer repairs were the drivers of the positive variance. Compared to FY 2011, spending was up by \$30.2 thousand (16.50%).

Spending on capital equipment is the other major expense category in the Police fund. The 2012 budget in this category was \$264 thousand (12.62% of budget) and provides funding for the acquisition of law enforcement-related equipment and capital improvements. Spending through December 31 was \$256.1 thousand, or 96.99% of budget. Including encumbrances in the calculation, the total committed to spend

is \$259.5 thousand, and was below budget by \$4.5 thousand (1.71%). Compared to FY 2011, spending in this fund was up by \$227.9 thousand (721%) due to the purchase of 7 new police cruisers in 2012. The city took possession of those in July at a total cost of \$254.4 thousand.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ 2,087,236	\$ 2,087,236			\$ 1,104,970	\$ 1,104,970				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	901,440	901,700	260	99.97%	2,448,778	2,229,000	(219,778)	109.86%	(1,547,338)	-63.19%
Total Taxes	\$ 901,440	\$ 901,700	\$ 260	99.97%	\$ 2,448,778	\$ 2,229,000	\$ (219,778)	109.86%	\$ (1,547,338)	-63.19%
Intergovernmental										
State Shared Taxes & Permits	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ 3,430	\$ 5,000	\$ 1,571	68.59%	\$ (3,430)	-100.00%
Charges for Service										
Water & Sewer Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ 6,105	\$ 4,700	\$ (1,405)	129.89%	\$ 2,972	\$ 6,000	\$ 3,028	49.53%	\$ 3,133	105.42%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ 6,105	\$ 4,700	\$ (1,405)	129.89%	\$ 2,972	\$ 6,000	\$ 3,028	49.53%	\$ 3,133	105.42%
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	76,023	70,000	(6,023)	108.60%	21,185	10,000	(11,185)	211.85%	54,838	258.86%
Total Other Sources	\$ 76,023	\$ 70,000	\$ (6,023)	108.60%	\$ 21,185	\$ 10,000	\$ (11,185)	211.85%	\$ 54,838	258.86%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 983,568	\$ 976,400	\$ (7,168)	100.73%	\$ 2,476,364	\$ 2,250,000	\$ (226,364)	110.06%	\$ (1,492,796)	-60.28%
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	\$ 983,568	\$ 976,400	\$ (7,168)	100.73%	\$ 2,476,364	\$ 2,250,000	\$ (226,364)	110.06%	\$ (1,492,796)	-60.28%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 932,713	\$ 953,562	\$ 20,849	2.19%	\$ -	\$ 20,849	2.19%	\$ 752,227	\$ 180,486	23.99%
Benefits	401,627	419,601	17,974	4.28%	-	17,974	4.28%	340,702	60,925	17.88%
Total Salary & Related	\$ 1,334,341	\$ 1,373,163	\$ 38,822	2.83%	\$ -	\$ 38,822	2.83%	\$ 1,092,929	\$ 241,411	22.09%
Contractual Services										
Supplies & General Operating	\$ 131,271	\$ 196,360	\$ 65,089	33.15%	\$ 3,976	\$ 61,113	31.12%	\$ 186,846	\$ (55,575)	-29.74%
Capital Outlay	195,234	257,700	62,466	24.24%	17,658	44,808	17.39%	182,736	12,498	6.84%
Debt Service	256,065	264,000	7,935	3.01%	3,419	4,515	1.71%	31,588	224,477	710.64%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 1,916,911	\$ 2,091,223	\$ 174,312	8.34%	\$ 25,053	\$ 149,259	7.14%	\$ 1,494,099	\$ 422,812	28.30%
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	\$ 1,916,911	\$ 2,091,223	\$ 174,312	8.34%	\$ 25,053	\$ 149,259	7.14%	\$ 1,494,099	\$ 422,812	28.30%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,153,893	\$ 972,413		\$ 1,128,839			\$ 2,087,236		

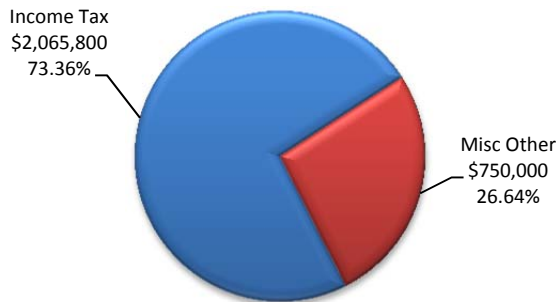
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Police Fund (B13)
 THROUGH DECEMBER 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
B13 - Police Levy	\$ 64,384.39	\$983,568.10	\$976,400.00	\$ (7,168.10)	\$ 638,620.00	\$ 337,780.00
1 - Taxes	\$ 62,883.12	\$901,439.98	\$901,700.00	\$ 260.02	\$ 633,120.00	\$ 268,580.00
1 - Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - Real Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Income Taxes	\$ 62,883.12	\$901,439.98	\$901,700.00	\$ 260.02	\$ 633,120.00	\$ 268,580.00
1 - Income Taxes	\$ 62,883.12	\$898,809.13	\$900,000.00	\$ 1,190.87	\$ 633,120.00	\$ 266,880.00
2 - ODT Income Taxes	\$ -	\$ 2,630.85	\$ 1,700.00	\$ (930.85)	\$ -	\$ 1,700.00
2 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 - State-Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 - Rollback/Homestead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 - Electric Utility Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Fines, Licenses & Permits	\$ 280.00	\$ 6,105.00	\$ 4,700.00	\$ (1,405.00)	\$ 500.00	\$ 4,200.00
1 - Fines & Forfeitures	\$ 280.00	\$ 6,105.00	\$ 4,700.00	\$ (1,405.00)	\$ 500.00	\$ 4,200.00
1 - Fines & Forfeitures	\$ 280.00	\$ 6,105.00	\$ 4,700.00	\$ (1,405.00)	\$ 500.00	\$ 4,200.00
5 - Miscellaneous Revenue	\$ 1,221.27	\$ 76,023.12	\$ 70,000.00	\$ (6,023.12)	\$ 5,000.00	\$ 65,000.00
2 - Other Misc Revenue	\$ 1,221.27	\$ 76,023.12	\$ 70,000.00	\$ (6,023.12)	\$ 5,000.00	\$ 65,000.00
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 1,221.27	\$ 76,023.12	\$ 70,000.00	\$ (6,023.12)	\$ 5,000.00	\$ 65,000.00
Grand Total	\$ 64,384.39	\$983,568.10	\$976,400.00	\$ (7,168.10)	\$ 638,620.00	\$ 337,780.00

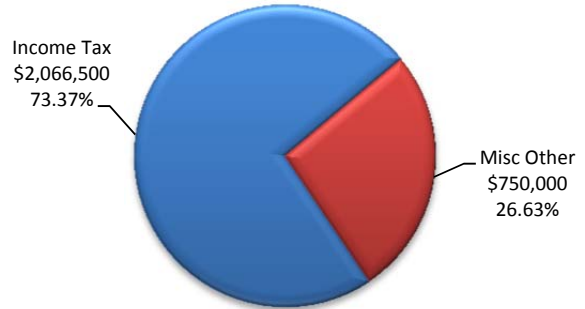
Capital Improvements Fund (C6)

Revenue – The Capital Improvements fund had a 2012 revenue budget of \$2.82 million. On a full-year basis, the fund received approximately \$2.82 in total revenue, and was only \$700 (0.02%) below budget. As this was a new fund in 2012, there is no revenue basis to compare it against for 2011. The fund’s primary revenue sources are income taxes and other sources.

YTD Capital Improvements Fund Revenue by Source



Capital Improvements Fund Revenue Budget



Income Tax Collections Capital Improvements Fund



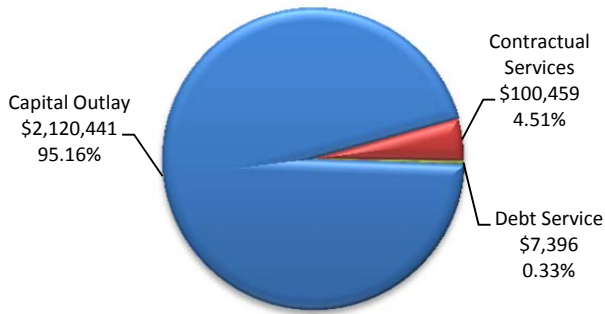
Income taxes are the primary revenue source for the Capital Improvements fund. The 2012 budget for income tax revenues in the fund was \$2.07 million. December collections were \$144.1 thousand, and the full-year 2012 income tax revenues credited to the fund were \$2.07 million.

The other major category, Other Sources, was budgeted at \$750 thousand, and to-date, the city has received all of that revenue. This category is where the portion

(\$750,000) of the 2012 BANs related to street and roadway improvements were recorded. The costs of issuance and underwriters discount associated with this portion of the BANs (\$7.5 thousand) which were previously recorded here were moved to the Debt Service (D1) fund.

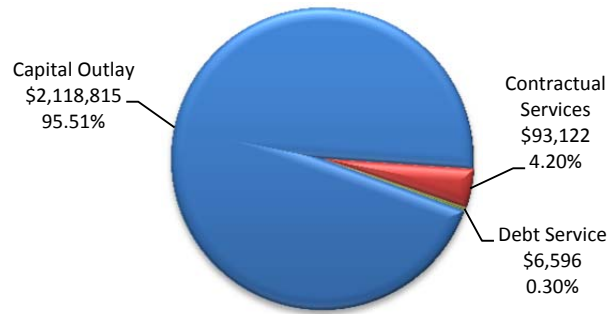
Expenditures – The Capital Improvements fund had a total appropriated expenditure budget for 2012 of approximately \$2.23 million. Total spending through December 31 was approximately \$2.22 million, including encumbrances (e.g., purchase orders) of \$180.3 thousand that will be carried over into 2013. This total was \$9.8 thousand (0.44%) below the final 2012 expenditure budget. As the fund didn’t exist prior to 2012, spending in 2012 increased by 100% from 2011.

Capital Fund Budget by Category



YTD Capital Fund Spending

(includes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2012 budget in this category was \$2.12 million, (95.16% of budget) and provided funding for the construction of a number of infrastructure improvements. Spending through December 31 was nearly \$1.94 million, or 91.42% of budget. Including encumbrances in the calculation, total committed spending is equal to \$2.12 million (99.92% of budget). The primary planned expenditures in this category were the 2012 Roadway Asset Management Plan (RAMP) projects, and include the following projects: (*asterisk indicates projects funded by \$750,000 from 2012 BAN issuance)

Project Name	Budget	Spent and/or Encumbered	Unspent
McIntosh Road*	\$290,488	\$259,674	\$30,814
Township Road – Phase I*	86,149	86,149	0
John Reese Parkway*	78,469	78,469	0
High Street*	98,939	98,939	0
Cedar Street*	50,340	50,340	0
Front Street*	51,190	51,190	0
Taylor Glen/Kylemore* (remaining \$179,559 in project costs funded by B8 – Permissive Tax fund)	94,425	94,425	0
Havens Corner	895,694	895,694	0
Laurel Lane (remaining \$160,117 in project costs funded by B8 – Permissive Tax fund)	253,207	253,207	0
Bristol/Linda	193,662	193,662	0
Depot Street	26,253	26,253	0
Uncommitted/Unused Balance	1,625	0	1,625
GRAND TOTAL	\$2,120,441	\$2,088,002	\$32,439

The balance of the BAN funds that were either not spent or encumbered at the end of the year will be transferred into the Debt Service (D1) fund to assist in the payoff of the note in March. As the city will be ‘rolling over’ the note into another 1-year note, the required amount of the new note will be 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 was the other major expense category in the Capital Improvements fund. The 2012 budget in this category was \$100.5 thousand (4.51% of budget) and provided for non-employee personal services. Spending through December 31 was \$93.1 thousand, or 92.7% 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. The category ended the year \$7.3 thousand below the final budget, and \$12.7 thousand (15.74%) above the original budget.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ -	\$ -			\$ -	\$ -				
REVENUE										
Taxes										
Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Income Taxes	2,065,800	2,066,500	700	99.97%	-	-	-	0.00%	2,065,800	100.00%
Total Taxes	\$ 2,065,800	\$ 2,066,500	\$ 700	99.97%	\$ -	\$ -	\$ -	0.00%	\$ 2,065,800	100.00%
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	750,000	750,000	-	100.00%	-	-	-	0.00%	750,000	100.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Other Sources	\$ 750,000	\$ 750,000	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 750,000	100.00%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 2,815,800	\$ 2,816,500	\$ 700	99.98%	\$ -	\$ -	\$ -	0.00%	\$ 2,815,800	100.00%
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	\$ 2,815,800	\$ 2,816,500	\$ 700	99.98%	\$ -	\$ -	\$ -	0.00%	\$ 2,815,800	100.00%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Benefits	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services										
Supplies & General Operating	\$ 93,122	\$ 100,459	\$ 7,337	7.30%	\$ -	\$ 7,337	7.30%	\$ -	\$ 93,122	100.00%
Capital Outlay	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Debt Service	1,938,497	2,120,441	181,944	8.58%	180,318	1,625	0.08%	-	1,938,497	100.00%
Contingency Funds	6,596	7,396	800	10.81%	-	800	10.81%	-	6,596	100.00%
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Grand Total Expenditures	\$ 2,038,216	\$ 2,228,296	\$ 190,080	8.53%	\$ 180,318	\$ 9,761	0.44%	\$ -	\$ 2,038,216	100.00%
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	\$ 2,038,216	\$ 2,228,296	\$ 190,080	8.53%	\$ 180,318	\$ 9,761	0.44%	\$ -	\$ 2,038,216	100.00%
Ending Fund Balance	\$ 777,584	\$ 588,204			\$ 597,265			\$ -		

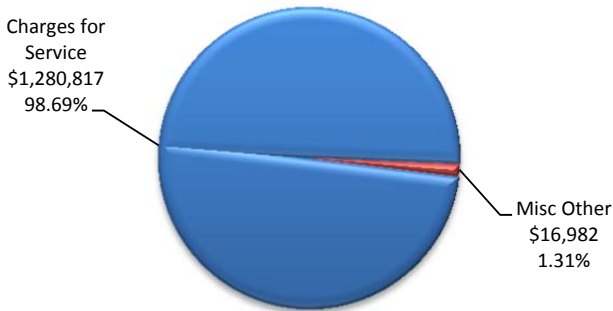
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (C6)
 THROUGH DECEMBER 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
C 6 - Capital Improvements	\$ 144,107.17	\$2,815,799.97	\$2,816,500.00	\$ 700.03	\$ 2,950,900.00	\$ (134,400.00)
1 - Taxes	\$ 144,107.17	\$2,065,799.97	\$2,066,500.00	\$ 700.03	\$ 1,450,900.00	\$ 615,600.00
2 - Income Taxes	\$ 144,107.17	\$2,065,799.97	\$2,066,500.00	\$ 700.03	\$ 1,450,900.00	\$ 615,600.00
1 - Income Taxes	\$ 144,107.17	\$2,059,770.92	\$2,062,500.00	\$ 2,729.08	\$ 1,450,900.00	\$ 611,600.00
2 - ODT Income Taxes	\$ -	\$ 6,029.05	\$ 4,000.00	\$ (2,029.05)	\$ -	\$ 4,000.00
5 - Miscellaneous Revenue	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$ 1,500,000.00	\$ (750,000.00)
2 - Other Misc Revenue	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$ 1,500,000.00	\$ (750,000.00)
2 - Proceeds from Debt Issuance	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$ 1,500,000.00	\$ (750,000.00)
3 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 144,107.17	\$2,815,799.97	\$2,816,500.00	\$ 700.03	\$ 2,950,900.00	\$ (134,400.00)

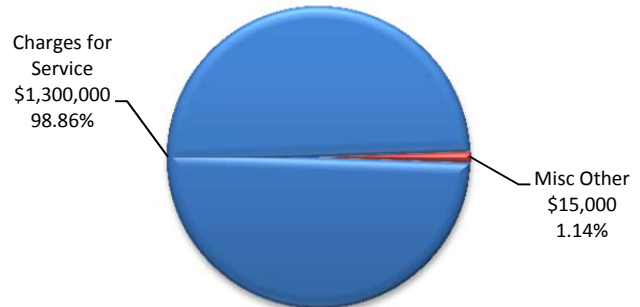
Water Utility Fund (E1)

Revenue – The fund’s primary revenue sources are charges for service and other sources. On a full-year basis, the Water Utility fund was credited with total revenue of approximately \$1.3 million in 2012, and ended the year \$17.2 thousand (1.31%) lower than the final budget. The total is up, however, by \$130.1 thousand (11.15%) from the 2011 full-year total. The major reason for the increase over 2011 was the year-end 2012 change in billing rate structure.

YTD Water Fund Revenue by Source

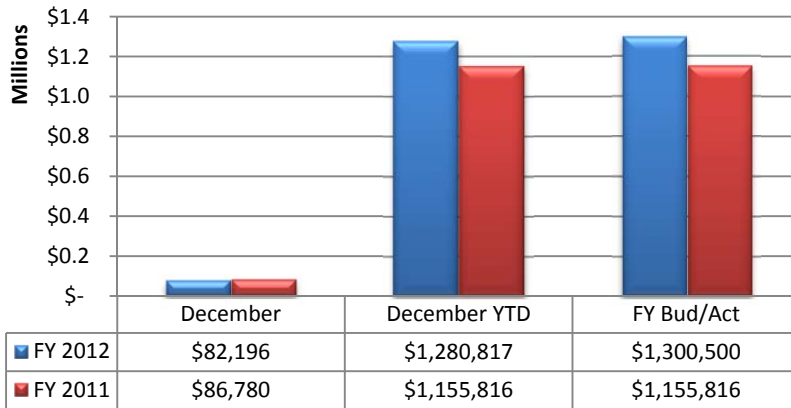


Water Fund Revenue - Budget



Charges for service represent the largest revenue category in this fund. Full-year 2012 revenues credited to the fund were nearly \$1.3 million, were below the final budget by \$19.2 thousand (1.48%). In comparison, 2012 collections were \$125,000 (10.18%) higher than the 2011 full-year collections.

Usage Fee Collections - Water Fund

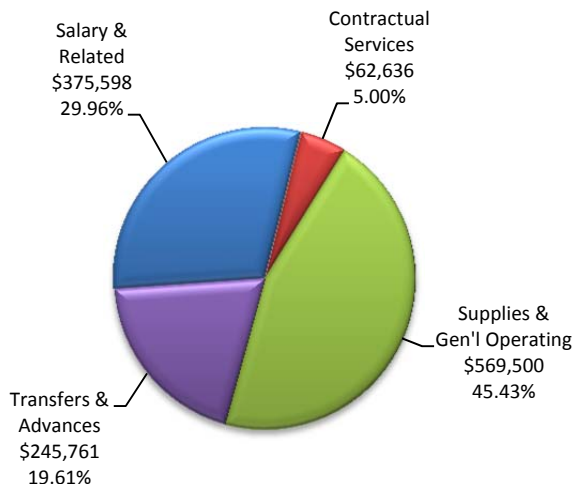


The other major category, Other Sources, had a revised budget of \$15.0 thousand (original budget \$5.0 thousand), and the city received \$16.5 thousand in 2012. The positive variance to budget is due to the one-time receipt of: medical insurance rebate and refunds (\$6.0 thousand); sale of miscellaneous city assets (\$2.9 thousand); employee COBRA premiums (\$3.4 thousand), and increased plan purchases (\$1.0 thousand).

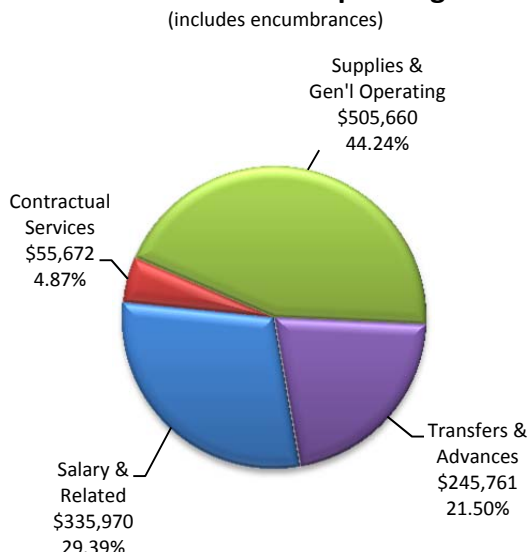
Expenditures – The Water Utility fund had a total appropriated expenditure budget for 2012 of approximately \$1.25 million. Total spending through December 31 was approximately \$1.16 million, including encumbrances (e.g., purchase orders) of \$24.8 thousand that will be carried over into 2013. This total was \$90.4 thousand (7.21%) below the final 2012 expenditure budget. Compared to 2011, full-year spending in the fund was down by approximately \$285.3 thousand (19.7%) in 2012. The primary driver of

the decrease was lower interfund transfers (down \$382.3 thousand); offset by increased supplies and materials (up \$86.9 thousand), and increased contractual services (up \$15.6 thousand).

Water Fund Budget by Category



YTD Water Fund Spending



In 2012, supplies and general operating expenses was the primary major expense category in the Water Utility fund. It combined a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It had a 2012 budget of \$569.5 thousand, or 45.43% of the fund budget. Full-year 2012 spending was \$482.6 thousand, or 84.73% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$505.7 thousand, and ended the year \$63.8 thousand (11.21%) below budget. Below-budget spending on plant maintenance and operating supplies are the primary drivers of the positive variance. Compared to FY 2011, spending in this category was up, however, by \$86.9 thousand, or 20.76%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$375.6 thousand, or 29.96% of the total fund budget. Spending through December 31 was \$356.0 thousand, and ended the year \$19.6 thousand (5.23%) below the final budget and \$39.3 thousand (9.93%) below the original budget. The favorable full-year variance is due to: union wage increase budgeted at 5.00% versus 4.25% approved in the CBA; wage and benefit savings associated with the open water supervisor position; and an employee who 'opted out' of the health insurance program.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ 349,520	\$ 349,520			\$ 630,243	\$ 630,243				
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	\$ 1,280,817	\$ 1,300,000	\$ 19,183	98.52%	\$ 1,155,816	\$ 1,095,172	\$ (60,644)	105.54%	\$ 125,000	10.81%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 1,280,817	\$ 1,300,000	\$ 19,183	98.52%	\$ 1,155,816	\$ 1,095,172	\$ (60,644)	105.54%	\$ 125,000	10.81%
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	16,982	15,000	(1,982)	113.21%	11,833	5,000	(6,833)	236.67%	5,149	43.51%
Total Other Sources	\$ 16,982	\$ 15,000	\$ (1,982)	113.21%	\$ 11,833	\$ 5,000	\$ (6,833)	236.67%	\$ 5,149	43.51%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,297,799	\$ 1,315,000	\$ 17,201	98.69%	\$ 1,167,650	\$ 1,100,172	\$ (67,478)	106.13%	\$ 130,149	11.15%
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	\$ 1,297,799	\$ 1,315,000	\$ 17,201	98.69%	\$ 1,167,650	\$ 1,100,172	\$ (67,478)	106.13%	\$ 130,149	11.15%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 234,395	\$ 234,821	\$ 426	0.18%	\$ -	\$ 426	0.18%	\$ 235,722	\$ (1,328)	-0.56%
Benefits	121,575	140,777	19,202	13.64%	-	19,202	13.64%	125,832	(4,258)	-3.38%
Total Salary & Related	\$ 355,970	\$ 375,598	\$ 19,628	5.23%	\$ -	\$ 19,628	5.23%	\$ 361,555	\$ (5,585)	-1.54%
Contractual Services										
Supplies & General Operating	\$ 53,966	\$ 62,636	\$ 8,670	13.84%	\$ 1,706	\$ 6,965	11.12%	\$ 40,050	\$ 13,915	34.74%
Capital Outlay	482,565	569,500	86,935	15.27%	23,095	63,840	11.21%	418,726	63,839	15.25%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	245,761	245,761	-	0.00%	-	-	0.00%	628,042	(382,281)	-60.87%
Grand Total Expenditures	\$ 1,138,261	\$ 1,253,495	\$ 115,234	9.19%	\$ 24,801	\$ 90,433	7.21%	\$ 1,448,373	\$ (310,112)	-21.41%
Adjustments:										
- Interfund transfers & advances	\$ (245,761)	\$ (245,761)	\$ (491,522)	200.00%	\$ -	\$ -	0.00%	\$ (628,042)	\$ 382,281	-60.87%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (245,761)	\$ (245,761)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (628,042)	\$ 382,281	-60.87%
Adjusted Grand Total Expenditures	\$ 892,500	\$ 1,007,734	\$ 115,234	11.43%	\$ 24,801	\$ 90,433	8.97%	\$ 820,331	\$ 72,169	8.80%
Ending Fund Balance	\$ 509,058	\$ 411,025			\$ 484,257			\$ 349,520		

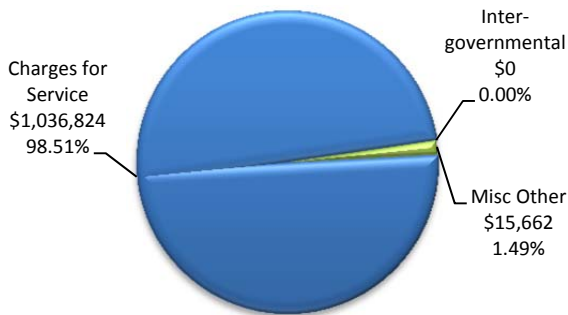
CITY OF PATASKALA, OHIO
 2012 REVENUE BUDGET ANALYSIS - Water Utility Fund (E1)
 THROUGH DECEMBER 31, 2012

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 1 - Water Fund	\$ 83,419.74	\$1,297,798.85	\$1,315,000.00	\$ 17,201.15	\$ 1,100,172.00	\$ 214,828.00
3 -Charges for Service	\$ 82,896.37	\$1,280,816.82	\$1,300,000.00	\$ 19,183.18	\$ 1,095,172.00	\$ 204,828.00
1 - Water & Sewer	\$ 82,896.37	\$1,280,816.82	\$1,300,000.00	\$ 19,183.18	\$ 1,095,172.00	\$ 204,828.00
1 - Water Utility Collections	\$ 82,896.37	\$1,280,816.82	\$1,300,000.00	\$ 19,183.18	\$ 1,095,172.00	\$ 204,828.00
5 - Miscellaneous Revenue	\$ 523.37	\$ 16,982.03	\$ 15,000.00	\$ (1,982.03)	\$ 5,000.00	\$ 10,000.00
2 - Other Misc Revenue	\$ 523.37	\$ 16,982.03	\$ 15,000.00	\$ (1,982.03)	\$ 5,000.00	\$ 10,000.00
4 - Miscellaneous Income	\$ 523.37	\$ 16,982.03	\$ 15,000.00	\$ (1,982.03)	\$ 5,000.00	\$ 10,000.00
Grand Total	\$ 83,419.74	\$1,297,798.85	\$1,315,000.00	\$ 17,201.15	\$ 1,100,172.00	\$ 214,828.00

Sewer Fund (E2)

Revenue – The fund’s primary revenue sources are charges for service, intergovernmental and other sources. On a full-year basis, the Sewer Utility fund was credited in 2012 with total revenue of approximately \$1.05 million, and ended the year \$64.5 thousand (5.78%) lower than the final budget. The total is down by \$667.5 thousand (38.81%) from the 2011 full-year total. The major reason for the decrease in 2012 was the receipt in 2011 of \$738.5 thousand in intergovernmental (OPWC, OWDA, etc.) grants and loans that did not recur in 2012. Eliminating the impact of that item, FY 2012 revenues would have actually been up by \$71 thousand (4.13%) from FY 2011.

YTD Sewer Fund Revenue by Source

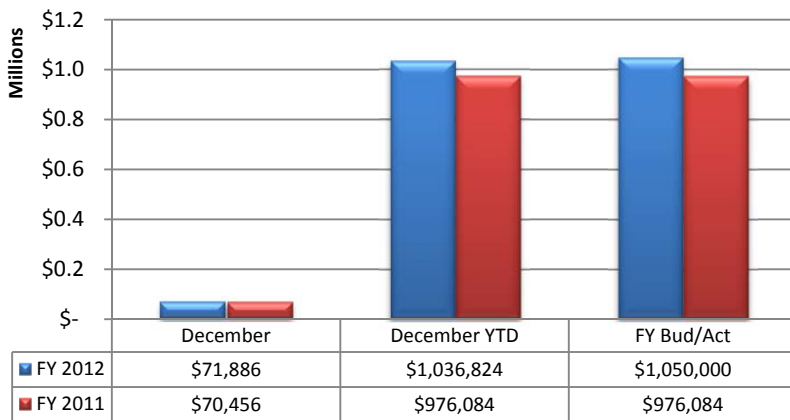


Sewer Fund Revenue - Budget



Charges for service represent the largest revenue category in this fund. Full-year 2012 revenues credited to the fund were a little more than \$1.0 million, and were below the final budget by \$13.2 thousand (1.25%). In comparison, 2012 collections were \$60.7 (6.22%) higher than the 2011 full-year collections.

Usage Fee Collections - Sewer Fund



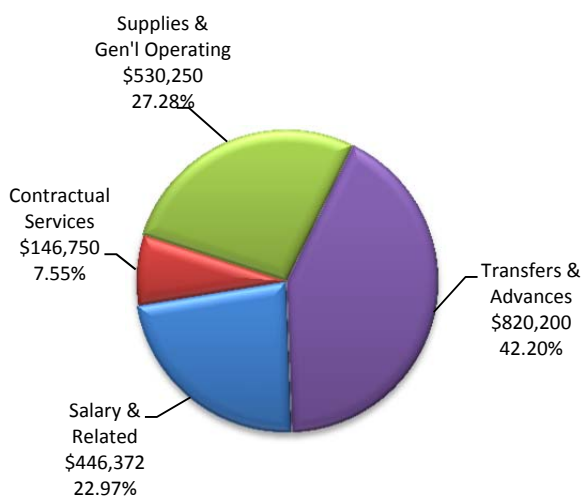
The intergovernmental revenue category reflects the remaining OWDA loan disbursements associated with the construction of the wastewater treatment plan. It was budgeted at \$52.0 thousand, but nothing was received by the city in this fund during 2012. The project was finalized, but the final distributions were correctly posted to the WWTP #2 (E15) fund in October.

The other major category, Other Sources, had a revised budget of \$15.0 thousand (original budget \$5.0 thousand), and the city received \$15.7 thousand during 2012. The significant positive variance to the original budget was due to the one-time receipt of: medical insurance

rebate/refunds (\$6.0 thousand); sale of surplus city assets (\$2.9 thousand); and employee COBRA premiums (\$2.6 thousand).

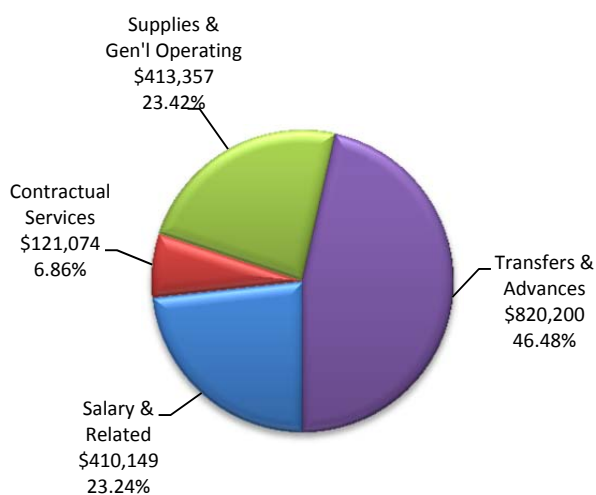
Expenditures – The Sewer Utility fund had a total appropriated expenditure budget for 2012 of approximately \$1.94 million. Total spending through December 31 was approximately \$1.76 million, including encumbrances (e.g., purchase orders) of \$55.9 thousand that will be carried over into 2013. This total was \$178.8 thousand (9.20%) below the final 2012 expenditure budget. Compared to 2011, full-year spending in the fund was up by \$463.0 thousand (35.57%) in 2012. The primary drivers of the increase were: higher interfund transfers (up \$592.2 thousand); increased wages and benefits (up \$66.1 thousand); and increased supplies and materials (up \$17.3 thousand); offset by decreased contractual services (down \$212.6 thousand).

Sewer Fund Budget by Category



YTD Sewer Fund Spending

(includes encumbrances)



For 2012, the largest expense category for the Sewer fund was interfund transfers. It had a budget of \$820.2 thousand (42.2% of the fund budget), and primarily reflects transfers to the Sewer Capital Improvements (E6) fund (\$277.0 thousand) and the Sewer Debt Service (E13) fund (\$543.2 thousand).

Supplies and general operating expenditures is the next major expense category in the Sewer fund. It combined a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It had a 2012 budget of \$530.3 thousand, or 27.28% of the fund budget. Full-year 2012 spending was \$386.2 thousand, or 72.83% of budget. Including encumbrances in the calculation, the total spent (or committed to spend) is \$413.4 thousand, and ended the year \$116.9 thousand (22.0%) below budget. The primary drivers of the positive variance include: below-budget spending on sludge disposal, utilities, and lab services; partially offset by higher than anticipated spending on sewer system maintenance and safety equipment. Compared to FY 2011, spending in this category was up, however, by \$17.3 thousand, or 4.37%.

Salaries, wages and other employee-related costs represent the other major expense category with a 2012 budget of \$446.4 thousand, or 22.97% of the total fund budget. Spending through December 31 was \$410.1 thousand, or 91.89% of the final budget. It ended the year \$36.2 thousand (8.11%) below the final budget and \$51.0 thousand (11.05%) below the original budget. The favorable variance to the original budget is due to: union wage increase was budgeted at 5.00% versus 4.25% approved in the CBA; wage

and benefit savings associated with a mid-year hire of the utility operator position; and an employee who 'opted out' of the health insurance program.

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

	YTD 2012	2012 Budget	YTD Uncollected Balance	% Collected	YTD 2011	2011 Budget	YTD Uncollected Balance	% Collected	YTD 2012 H/(L) YTD 2011	% H/(L)
Beginning Fund Balance	\$ 1,927,337	\$ 1,927,337			\$ 1,509,106	\$ 1,509,106				
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	-	52,000	52,000	0.00%	738,459	790,000	51,541	93.48%	(738,459)	-100.00%
Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Intergovernmental	\$ -	\$ 52,000	\$ 52,000	0.00%	\$ 738,459	\$ 790,000	\$ 51,541	93.48%	\$ (738,459)	-100.00%
Charges for Service										
Water & Sewer Fees	\$ 1,036,824	\$ 1,050,000	\$ 13,176	98.75%	\$ 976,084	\$ 793,767	\$ (182,317)	122.97%	\$ 60,741	6.22%
Other Fees & Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Charges for Service	\$ 1,036,824	\$ 1,050,000	\$ 13,176	98.75%	\$ 976,084	\$ 793,767	\$ (182,317)	122.97%	\$ 60,741	6.22%
Fines, Licenses & Permits										
Fines & Forfeitures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Building, Licenses & Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Permits	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources										
Investment Income	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rental Income	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Bond/Note Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Sale of Assets	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Other Income	15,662	15,000	(662)	104.41%	5,433	5,000	(433)	108.65%	10,229	188.29%
Total Other Sources	\$ 15,662	\$ 15,000	\$ (662)	104.41%	\$ 5,433	\$ 5,000	\$ (433)	108.65%	\$ 10,229	188.29%
Transfers										
Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Grand Total Revenue	\$ 1,052,486	\$ 1,117,000	\$ 64,514	94.22%	\$ 1,719,975	\$ 1,588,767	\$ (131,208)	108.26%	\$ (667,489)	-38.81%
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	\$ 1,052,486	\$ 1,117,000	\$ 64,514	94.22%	\$ 1,719,975	\$ 1,588,767	\$ (131,208)	108.26%	\$ (667,489)	-38.81%

	YTD 2012	2012 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2011	YTD 2012 H/(L) YTD 2011	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related										
Salaries & Wages	\$ 273,448	\$ 291,471	\$ 18,023	6.18%	\$ -	\$ 18,023	6.18%	\$ 217,330	\$ 56,118	25.82%
Benefits	136,701	154,901	18,200	11.75%	-	18,200	11.75%	126,743	9,958	7.86%
Total Salary & Related	\$ 410,149	\$ 446,372	\$ 36,223	8.11%	\$ -	\$ 36,223	8.11%	\$ 344,073	\$ 66,076	19.20%
Contractual Services										
Supplies & General Operating	\$ 92,318	\$ 146,750	\$ 54,432	37.09%	\$ 28,756	\$ 25,677	17.50%	\$ 333,641	\$ (241,323)	-72.33%
Capital Outlay	386,195	530,250	144,055	27.17%	27,162	116,893	22.04%	396,039	(9,843)	-2.49%
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Contingency Funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Transfers & Advances	820,200	820,200	-	0.00%	-	-	0.00%	227,992	592,208	259.75%
Grand Total Expenditures	\$ 1,708,862	\$ 1,943,572	\$ 234,710	12.08%	\$ 55,918	\$ 178,792	9.20%	\$ 1,301,744	\$ 407,118	31.27%
Adjustments:										
- Interfund transfers & advances	\$ (820,200)	\$ (820,200)	\$ (1,640,400)	200.00%	\$ -	\$ -	0.00%	\$ (227,992)	\$ (592,208)	259.75%
- Contingency funds	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
Total Adjustments	\$ (820,200)	\$ (820,200)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (227,992)	\$ (592,208)	259.75%
Adjusted Grand Total Expenditures	\$ 888,662	\$ 1,123,372	\$ 234,710	20.89%	\$ 55,918	\$ 178,792	15.92%	\$ 1,073,753	\$ (185,090)	-17.24%
Ending Fund Balance	\$ 1,270,960	\$ 1,100,765			\$ 1,215,043			\$ 1,927,337		

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

Row Labels	Current Month	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
E 2 - Sewer Fund	\$ 72,409.54	\$1,052,486.00	\$1,117,000.00	\$ 64,514.00	\$ 850,767.00	\$ 266,233.00
2 - Intergovernmental	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
2 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
1 - Grants & Loans	\$ -	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ -
3 -Charges for Service	\$ 71,886.17	\$1,036,824.48	\$1,050,000.00	\$ 13,175.52	\$ 793,767.00	\$ 256,233.00
1 - Water & Sewer	\$ 71,886.17	\$1,036,824.48	\$1,050,000.00	\$ 13,175.52	\$ 793,767.00	\$ 256,233.00
3 - Sewer Utility Collections	\$ 71,886.17	\$1,036,824.48	\$1,050,000.00	\$ 13,175.52	\$ 793,767.00	\$ 256,233.00
5 - Miscellaneous Revenue	\$ 523.37	\$ 15,661.52	\$ 15,000.00	\$ (661.52)	\$ 5,000.00	\$ 10,000.00
2 - Other Misc Revenue	\$ 523.37	\$ 15,661.52	\$ 15,000.00	\$ (661.52)	\$ 5,000.00	\$ 10,000.00
2 - Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 - Miscellaneous Income	\$ 523.37	\$ 15,661.52	\$ 15,000.00	\$ (661.52)	\$ 5,000.00	\$ 10,000.00
Grand Total	\$ 72,409.54	\$1,052,486.00	\$1,117,000.00	\$ 64,514.00	\$ 850,767.00	\$ 266,233.00



END OF REPORT